



**New York State
Department of
Taxation and Finance**

Publication 95 T
(updated 11/25/2014)

New York State Test Package for Software Developers

Personal Income Tax Modernized E-File

Tax Year 2014



This publication describes the New York State (NYS) Assurance Testing System procedures for software developers participating in the NYS Personal Income Tax Modernized e-file (PIT MeF) Program. Within this publication, you are referred to as the software developers, and we are the New York State of Taxation and Finance.

All software developers participating in the NYS PIT MeF Program must test. The test verify that the e-file software creates a complete return, carries appropriate values from one line / form to another, and formats and transmits NYS returns to the MeF specifications.

NYS ATS testing changes for TY2014

- **Testing in 3 phases**
- **ATS scenarios presentation**
- **SSNs assigned per software ID**

As a large number of forms have been added to the NYS MeF schema for personal income tax, ATS scenarios have been consolidated, and testing will take place in three phases.

1. In the first phase, only main forms and portions of the schema that are common to all returns will be tested. This will ensure that any errors in these most commonly used portions get corrected early and errors don't get repeated throughout the scenarios. Phase 1 will contain seven (7) scenarios.
2. Scenarios in the second phase will contain credit forms and schedules that must be supported through schema. Software developers may begin submitting Phase 2 tests once they have received confirmation that the Phase 1 tests are complete and correct. Phase 2 will contain sixteen (16) scenarios.
3. Phase 3 will offer scenarios using forms that may be supported through schema or PDF. Phase 3 will contain up to fifteen (15) scenarios. Each software developer will send those Phase 3 tests that contain forms they support through schema. In addition, one or more one ATS tests must be submitted with a form attached as a PDF, in order to test the software's ability to attach PDF forms and set the PDF indicator correctly.

We have also changed the presentation of the ATS scenarios. For tax year 2014 ATS testing, NYS DTF is moving away from last year's model of presenting complete tax returns with every computed amount entered on the forms. Beginning this year, we will follow the IRS testing model of presenting test scenarios with the necessary information detailed either on the cover sheet or on the appropriate lines on the forms themselves.

The scenarios do not contain SSNs. We will send emails to all participating developers indicating which SSNs they must use. Each software ID will be assigned 8 SSNs for prime and spouse ID's, so each will be used multiple times throughout testing.

New for Tax Year 2014 MeF

- The personal income tax e-file schema and PIT e-file acknowledgement acceptance and reject codes are available at: http://www.tax.ny.gov/bus/efile/swd_income.htm
- Form IT-201, *Resident Income Tax Return*, and Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, have changes; see [NYS Forms](#). These changes include the following:
 - All New York returns must be supported by schema or PDF.
 - The standard deduction table has changed.
 - Taxpayers must now report the identifying information for *other* addition and subtraction modifications using new Form IT-225, *New York State Modifications*.
 - Other New Forms for 2014 are in red bold print in the table below

Forms accepted for New York State e-file

In TY2014, certain forms must be supported by schema; others may be supported either by schema or PDF attachment. Please refer to the table below.

Form Number	Form Name	Schema only	Schema or PDF	Cert. PDF only	Maximum Occurrences
IT-370	Application for Automatic Extension of Time to File for Individuals	X			1
IT-201	Resident Income Tax Return	X			1
IT-201-ATT	Other Tax Credits and Taxes	X			1
IT-201-D	Resident Itemized Deduction Schedule	X			1
IT-203	Nonresident and Part-Year Resident Income Tax Return	X			1
IT-203-A	Nonresident Business Allocation Schedule	X			1*
IT-203-D	Nonresident and Part-Year Resident Itemized Deduction Schedule	X			1
IT-203-C	Nonresident or Part-Year Resident Spouse's Certification	X			1
IT-203-ATT	Other Tax Credits and Taxes	X			1
IT-203-B	Schedule A, Allocation of Wage and Salary Income to NYS	X			99
IT-203-B	Schedule B-C, Living Quarters; College Tuition Itemized Deduction Worksheet	X			1*
IT-203-F	Multi-Year Allocation Form		X		99
IT-112.1	NYS Resident Credit Against Separate Tax on Lump-Sum Distributions		X		99

Form Number	Form Name	Schema only	Schema or PDF	Cert. PDF only	Maximum Occurrences
IT-112-C	New York State Resident Credit for Taxes Paid to a Province of Canada		X		99
1099-G	Certain Government Payments (unemployment)	X			2
1099-MISC	Miscellaneous Income	X			99
DTF-621	Claim for QETC Employment Credit		X		1*
DTF-622	Claim for QETC Capital Tax Credit		X		1*
DTF-624	Claim for Low-Income Housing Credit		X		1*
DTF-626	Recapture of Low-Income Housing Credit		X		99
DTF-630	Claim for Green Building Credit		X		1*
DTF-686	Tax Shelter Reportable Transactions - Attachment to New York State Return		X		1*
IT-112-R	New York State Resident Credit	X			99
IT-135	Sales and Use Tax Report for Purchases of Items Costing > \$25,000		X		1*
IT-182	Passive Activity Loss Limitations	X			1
IT-209	Claim for Noncustodial Parent Earned Income Credit	X			1
IT-2105.9	Underpayment of Estimated Income Tax by Individuals and Fiduciaries	X			1
IT-211	Special Depreciation Schedule		X		1*
IT-212	Investment Credit	X			99
IT-212-ATT	Claim for Historic Barn Rehabilitation Credit and Employment Incentive Credit		X		99
IT-213	Claim for Empire State Child Tax Credit	X			1
IT-214*	Claim for Real Property Tax Credit for Homeowners and Renters	X			1
IT-215	Claim for Earned Income	X			1
IT-216	Claim for Child and Dependent Care Credit	X			1
IT-217	Claim for Farmers' School Tax Credit	X			1
IT-219	Credit for New York City Unincorporated Business Tax	X			99

Form Number	Form Name	Schema only	Schema or PDF	Cert. PDF only	Maximum Occurrences
IT-221	Disability Income Exclusion		X		1
IT-222	General Corporation Tax Credit		X		1*
IT-223	Innovation Hot Spot Deduction		X		1
IT-225	New York State Modifications	X			1*
IT-230	Separate Tax on Lump-Sum Distributions		X		1*
IT-236	Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities - For costs incurred on or after January 1, 2011		X		1*
IT-237	Claim for Historic Homeownership Rehabilitation Credit		X		1
IT-238	Claim for Rehabilitation of Historic Properties Credit		X		1*
IT-239	Claim for Credit for Taxicab and Livery Service Vehicles Accessible to Persons with Disabilities - For purchase or costs incurred before January 1, 2011		X		1
IT-241	Claim for Clean Heating Fuel Credit	X			1
IT-242	Claim for Conservation Easement Tax Credit		X		1
IT-243	Claim for Biofuel Production Credit		X		1*
IT-245	Claim for Volunteer Firefighters' and Ambulance Workers' Credit	X			1
IT-246	Claim for Empire State Commercial Production Credit		X		1*
IT-248	Claim for Empire State Film Production Credit		X		1
IT-249	Claim for Long-Term Care Insurance Credit	X			1*
IT-250	Claim for Credit for Purchase of an Automated External Defibrillator		X		1*
IT-251	Credit for Employment of Persons with Disabilities		X		1
IT-252	Investment Tax Credit for the Financial Services Industry		X		2
IT-252-ATT	Employment Incentive Credit for the Financial Services Industry		X		2
IT-253	Claim for Alternative Fuels Credit		X		1
IT-255	Claim for Solar Electric Generating Equipment Credit	X			99

Form Number	Form Name	Schema only	Schema or PDF	Cert. PDF only	Maximum Occurrences
IT-256	Claim for Special Additional Mortgage Recording Tax Credit	X			1*
IT-257	Claim of Right Credit		X		99
IT-258	Claim for Nursing Home Assessment Credit	X			99
IT-261	Claim for Empire State Film Post-Production Credit		X		99
IT-272	Claim for College Tuition Credit for New York State Residents	X			1
IT-280	Nonobligated Spouse Allocation	X			1
IT-360.1	Change of City Resident Status	X			2
IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property	X			1
IT-399	New York State Depreciation Schedule	X			1*
IT-501	Temporary Deferral Nonrefundable Payout Credit		X		1
IT-502	Temporary Deferral Refundable Payout Credit		X		1
IT-601	Claim for EZ Wage Tax Credit	X			99
IT-601.1	Claim for ZEA Wage Tax Credit		X		99
IT-602	Claim for EZ Capital Tax Credit		X		99
IT-603	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit	X			99
IT-604	Claim for QEZE Tax Reduction Credit	X			99
IT-605	Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry		X		99
IT-606	Claim for QEZE Credit for Real Property Taxes	X			99
IT-607	Claim for Excelsior Jobs Program Tax Credit		X		1*
IT-607	Certificate of Tax Credit			X	99
IT-611	Claim for Brownfield Redevelopment Tax Credit (Prior to June 23, 2008)		X		99
IT-611	Certificate of Completion			X	99
IT-611.1	Claim for Brownfield Redevelopment Tax Credit (After June 23, 2008)		X		99

Form Number	Form Name	Schema only	Schema or PDF	Cert. PDF only	Maximum Occurrences
IT-611.1	Sale or Transfer Documentation			X	99
IT-612	Claim for Remediated Brownfield Credit for Real Property Taxes		X		99
IT-612	Certificate of Completion			X	99
IT-612	Sale or Transfer Documentation			X	99
IT-613	Claim for Environmental Remediation Insurance Credit		X		99
IT-631	Claim for Security Officer Training Tax Credit		X		99
IT-633	Economic Transformation and Facility Redevelopment Program Tax Credit		X		99
IT-634	Empire State Jobs Retention Program Credit		X		99
IT-634	Partnership(s) Certificate of Tax Credit			X	99
IT-635	New York Youth Works Tax Credit		X		1*
IT-635	Partnership(s) Certificate of Tax Credit			X	99
IT-636	Beer Production Credit		X		1*
IT-637	Alternative Fuels and Electric Vehicle Recharging Property Credit		X		1*
IT-638	START-UP NY Tax Elimination Credit		X		99
IT-639	Minimum Wage Reimbursement Credit		X		1*
IT-640	START-UP NY Telecommunications Services Excise Tax Credit		X		99
IT-641	Manufacturer's Real Property Tax Credit		X		99
IT-642	Musical and Theatrical Production Credit		X		99
NYC-208	Claim for New York City Enhanced Real Property Tax Credit	X			1
NYC-210	Claim for New York City School Tax Credit For Homeowners and Renters	X			1
NYS W-2G	New York State Report of Certain Gambling Winnings		X		99
Y-203	Yonkers Nonresident Earnings Tax Return	X			1

Notes:

- Amended returns are not accepted.
- Forms marked “1*” in the table above need be sent only once through MeF, with as many occurrences of repeating schedules as may apply. However, if the return is printed on paper, additional copies of the forms may be needed to accommodate all the information.
- See Publication 95 – “Handling of attachments” for sending certain forms in PDF format.

Send only “whole dollar amounts” even though cents have been preprinted on all forms. Please do not send in “0” fields with the exception for SALE_USE_AMT.

Previous Year Returns

New York will support previous year filings for tax years 2012 and 2013. Software approval will be year specific, once your software has passed you will not be required to retest annually. However, New York may need to make changes that impacts a previous year, developers may be required to test for the change.

Transmitting ATS test files

When sending tests you will need to send an email to NYSPITMEF@tax.ny.gov that includes the submission ID’s of the returns and any deviation from the test data. If you do not send the submission ID’s your returns may not be processed.

Acknowledgements of test files will be via email after we have pulled your test submissions. Results of the test will be communicated by email also.

Please note the following fields common to all returns:

The following rtnHeader fields are used as NYSDTF internal fields in the schema. Vendors should not be sending the following fields:

DCMT_RCVD_DT
PSTMRK_DT
EFIN
CNTRL_NAME
SP_NAME_CNTL
PR_SSN_VALID_IND
SP_SSN_VALID_IND
ELF_STATE_ONLY_IND
IP_ADR
IP_TIMESTAMP
SBMSN_ID
ITIN_MSMTCH_IND
IMPRFCT_RTN_IND

The following fields need to be present for Professional Software:

<rtnHeader>
PREP_LN_1_ADR
PREP_CTY_ADR
SOFT_VNDR_ID
FIRM_NAME
PP_NAME
PREP_SELF_EMP_IND (applies to Form IT-370 only)
PREP_SIGN_DT
PREP_LN_2_ADR
PREP_ST_ADR
PREP_ZIP_4_ADR
PREP_ZIP_5_ADR
PREP_EIN_IND

<IT201/IT203>
TX_PREP_RGST_ID or EXCL_CD (either the preparer's NYTPRIN or the correct exclusion code must be transmitted)
PREP_SSN_NMBR
PAID_PREPARER_ID
ERO_SGN_IND
PP_EMAIL_ADR

The following fields need to be present for online product:

<rtnHeader>
SOFT_VNDR_ID
<IT201/IT203>
PR_SGN_IND
SP_SGN_IND

All of the following fields need to be present when taxpayer is requesting electronic funds withdrawal (ACH Debit):

<rtnHeader>
ABA_NMBR
BANK_ACCT_NMBR
ACCT_TYPE_CD ("1" checking account "2" savings account)
ELC_AUTH_EFCTV_DT
PYMT_AMT
ACH_IND ("1" for ACH payment)
RFND_OWE_IND ("2" balance due)
BAL_DUE_AMT
BNK_ACCT_ACH_IND ("1" business account "2" personal account)

Pub 95-T change document

Condition FF

Addition to cover page: Taxpayer will pay tax owed by ACH debit on 4/15/2015 for the whole amount due.

Correction: IT-201 p.4 line 75 amount changed to \$58,520 so the amount noted on IT-201-D line 2 will be correct.

Condition HH

Correction: IT-201 p.1 item H (dependents): Jessy Hunter (SSN = 400884826) relationship changed to "mother" and DOB changed to 08-01-1955. This reduces the number of dependent children to 2 so the taxpayer needs to file IT-209, not IT-215.

Condition JJ

Addition: On cover page, added college tuition information. Student is taxpayer himself; paid \$5,100 in tuition for undergraduate studies at Schenectady CCC (EIN= 123456789)

Condition MM

Addition to IT-212 front page header: Type of business = "Dairy Products MFG"; Date started business = "05-02-2009"; Location of qualified property = "5702 Rte 22 Dover Plains, NY"; NAICS code = "311500".

Condition PP

Correction: IT-201 p.1 item D2 both boxes left blank since taxpayer is not a Yonkers resident.

Condition TT

Addition: IT-203 p.4 line 65 = \$100 estimated tax payments. Line 68 check "debit card" box.

Phase 1 ATS Scenarios

This section includes the seven scenarios included below.

TEST ID	MAIN FORM	ATTACHMENTS	
AA	IT-370 with payment		
BB	IT-370 w/o payment		
CC	IT-214 Standalone		
DD	NYC-210 Standalone		
EE	NYC-208 Standalone		
FF	IT-201	IT-201-D	IRSW2
GG	IT-203	IT-203-D	IRSW2

TEST AA

IT-370 form with payment

Prime taxpayer: Alice A. Avery

Spouse: Albert A. Avery

Special Condition: taxpayer is out of the country

Taxpayer is subject to both New York State and New York City income tax and owes an estimated total of \$40

Sales and use tax owed: \$100

ACH transaction requested

Direct Debit Date: 04-10-2015

Direct Debit Amount: \$140

Bank Routing Number: 011001742

Bank Account Number: LOANXXXXXX4800

Account Type is personal savings



Application for Automatic Six-Month Extension of Time to File for Individuals (with instructions)

IT-370

Instructions

General information

Purpose

File Form IT-370 on or before the due date of the return to get an automatic six-month extension of time to file Form IT-201, *Resident Income Tax Return*, or Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Note: We no longer accept a copy of the federal extension form in place of Form IT-370.

If you are requesting an extension of time to file using Form IT-370, you may still file Form IT-201 or Form IT-203 electronically, provided you meet the conditions for electronic filing as listed in the instructions for the forms.

If you have to file Form Y-203, *Yonkers Nonresident Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370. For more information on who is required to file Form Y-203, see the instructions for the form.

We cannot grant an extension of time to file for more than six months if you live in the United States. However, you may 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), as explained in the instructions for Form IT-203 under *Additional information*. Also see the special condition code instructions for the return you will be filing (Form IT-201 or Form IT-203).

When to file

File **one** completed Form IT-370 on or before the filing deadline for your return (extension applications filed after the filing deadline for the return are invalid). Generally, the filing deadline is the fifteenth day of the fourth month following the close of your tax year (April 15, 2015, for calendar-year filers).

However, you may file Form IT-370 on or before:

- **June 15, 2015**, if you qualify for an automatic two-month extension of time to file your federal and New York State income tax returns because you are out of the country (for additional information, see *When to file/important dates* on the back cover of the instructions for the return you are filing) **and** you need an additional four months to file (October 15, 2015);
- **June 15, 2015**, if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal and New York State income tax returns on June 15, 2015, **and** you need an additional six months to file (December 15, 2015); or
- **July 14, 2015**, (if your due date is April 15, 2015) or **September 14, 2015** (if you are a nonresident alien and your due date is June 15, 2015), if you qualify for a 90-day extension of time to file because your spouse died within 30 days before your return due date **and** you need additional time to file. However, you must file your return on or before October 15, 2015, if your due date is April 15, 2015, or on or before December 15, 2015, if you are a nonresident alien and your due date is June 15, 2015.

See *Special condition codes* on page 2.

If you qualify for an **extension of time to file beyond six months**, you must file Form IT-370 on or before the filing deadline for your return.

How to file

Complete Form IT-370 and file it, along with payment for any tax due, on or before the due date of your return. Use the worksheet on page 3 to determine if a payment is required.

Spouses who file separate returns must complete separate Forms IT-370. Do not include your spouse's SSN or name on your separate Form IT-370.

▼ Detach (cut) here ▼ Do not attach to your return.



Application for Automatic Six-Month Extension of Time to File for Individuals

IT-370

Paid preparer? Mark an **X** in the box and complete the back

Your social security number (SSN)	Spouse's SSN (only if filing a joint return)	
Your first name and middle initial	Your last name	
ALICE A	AVERY	
Spouse's first name and middle initial	Spouse's last name	
ALBERT A	AVERY	
Mailing address (number and street or rural route)		Apartment number
C/O AMANDA JONES 215 LAIDBACK WAY		
City, village, or post office (see instructions)	State	ZIP code
LAZY POINT	NY	11930
E-mail: AVERY@ATS.COM		

Enter your 2-character special condition code if applicable (see instructions)

Mark an **X** in the box for each tax that you are subject to:

New York State tax New York City tax Yonkers tax

1 Sales and use tax Dollars Cents **00**

2 Total payment Dollars Cents **00**



Payment of tax – To obtain an extension of time to file, you must make full payment of the properly estimated tax balances due. Payment may be made by check or money order. See *Payment options* below.

Penalties

Late payment penalty – If you do not pay your income tax liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if you can show reasonable cause for paying late. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of income tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers income tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Late filing penalty – If you do not file your Form IT-201 or Form IT-203 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370 on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the income tax due for each month, or part of a month, the return is late, up to a maximum of 25%. However, if your return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as income tax due on the return reduced by any tax paid and by any credit that may be claimed. The penalty will not be charged if you can show reasonable cause for filing late.

Interest

Interest will be charged on income tax or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

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.

Specific instructions

See the instructions for your tax return for the *Privacy notification*.

Name and address box – Enter your name (both names if filing a joint application), address and social security number(s). Failure to provide a social security number may invalidate this extension. If you do not have a social security number, enter **do not have one**. If you do not have a social security number, but have applied for one, enter **applied for**.

Foreign addresses – Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office box*). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Special condition codes – If you are out of the country and need an additional four months to file (October 15, 2015), enter special condition code **E3**. If you are a nonresident alien and your filing due date is June 15, 2015, and you need an additional six months to file (December 15, 2015), enter special condition code **E4**. If you qualified for a 90-day extension of time to file because your spouse died, and you need additional time to file (on or before October 15, 2015, or in the case of a nonresident alien, on or before December 15, 2015), enter special condition code **D9**. Also enter the applicable special condition code, **E3, E4, or D9** on Form IT-201 or Form IT-203 when you file your return.

▼ Detach (cut) here ▼ Do not attach to your return.

IT-370 (2014) (back)

Payment options – Full payment must be made by check or money order of any balance due with this automatic extension of time to file. Make the check or money order payable to **New York State Income Tax** and write your social security number and **2014 Income Tax** on it.

For online payment options, see our Web site (at www.tax.ny.gov).

Paid preparers – When signing Form IT-370, 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.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see Publication 58, *Information for Income Tax Return Preparers*.

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed)	▼ Preparer's PTIN or SSN
Address	● Employer identification number
E-mail:	Mark an X if self-employed <input type="checkbox"/>



TEST BB

IT-370 form without payment

Prime taxpayer: Bethany Blair

Mailing Address: 427 Oak St, Catskill, NY 12414

Email: blair@ats.com

Special Condition Code: US non resident alien

Taxpayer is subject to New York State income tax and estimates she does not owe tax.



New York State Department of Taxation and Finance

Application for Automatic Six-Month Extension of Time to File for Individuals (with instructions)

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When to file

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See *Special condition codes* on page 2.

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▼ Detach (cut) here ▼ Do not attach to your return.



New York State Department of Taxation and Finance

Application for Automatic Six-Month Extension of Time to File for Individuals

IT-370

Paid preparer? Mark an X in the box and complete the back

Your social security number (SSN)	Spouse's SSN (only if filing a joint return)	
Your first name and middle initial	Your last name	
Spouse's first name and middle initial	Spouse's last name	
Mailing address (number and street or rural route)		Apartment number
City, village, or post office (see instructions)	State	ZIP code
E-mail:		

Enter your 2-character special condition code if applicable (see instructions)

Mark an X in the box for each tax that you are subject to:

New York State tax New York City tax Yonkers tax

	Dollars	Cents
1 Sales and use tax	<input type="text"/>	<input type="text"/> 00
2 Total payment	<input type="text"/>	0 <input type="text"/> 00



Payment of tax – To obtain an extension of time to file, you must make full payment of the properly estimated tax balances due. Payment may be made by check or money order. See *Payment options* below.

Penalties

Late payment penalty – If you do not pay your income tax liability when due (determined with regard to any extension of time to pay), you will have to pay a penalty of ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if you can show reasonable cause for paying late. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of income tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers income tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Late filing penalty – If you do not file your Form IT-201 or Form IT-203 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370 on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the income tax due for each month, or part of a month, the return is late, up to a maximum of 25%. However, if your return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as income tax due on the return reduced by any tax paid and by any credit that may be claimed. The penalty will not be charged if you can show reasonable cause for filing late.

Interest

Interest will be charged on income tax or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

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.

Specific instructions

See the instructions for your tax return for the *Privacy notification*.

Name and address box – Enter your name (both names if filing a joint application), address and social security number(s). Failure to provide a social security number may invalidate this extension. If you do not have a social security number, enter **do not have one**. If you do not have a social security number, but have applied for one, enter **applied for**.

Foreign addresses – Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office box*). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Special condition codes – If you are out of the country and need an additional four months to file (October 15, 2015), enter special condition code **E3**. If you are a nonresident alien and your filing due date is June 15, 2015, and you need an additional six months to file (December 15, 2015), enter special condition code **E4**. If you qualified for a 90-day extension of time to file because your spouse died, and you need additional time to file (on or before October 15, 2015, or in the case of a nonresident alien, on or before December 15, 2015), enter special condition code **D9**. Also enter the applicable special condition code, **E3, E4, or D9** on Form IT-201 or Form IT-203 when you file your return.

▼ Detach (cut) here ▼ Do not attach to your return.

IT-370 (2014) (back)

Payment options – Full payment must be made by check or money order of any balance due with this automatic extension of time to file. Make the check or money order payable to **New York State Income Tax** and write your social security number and **2014 Income Tax** on it.

For online payment options, see our Web site (at www.tax.ny.gov).

Paid preparers – When signing Form IT-370, 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.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see Publication 58, *Information for Income Tax Return Preparers*.

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed)	▼ Preparer's PTIN or SSN
Address	● Employer identification number
E-mail:	Mark an X if self-employed <input type="checkbox"/>



TEST CC

IT-214 Standalone

Prime taxpayer: Carlos Casas born 04-01-1976

Spouse: Carmen Casas born 07-01-1978

Also in the household: Maria Casas born 06-22-1946 SSN = 400884860

No other household members

Email: casas@ats.com

Federal Adjusted gross income = \$13,500

Supplemental Security Income payments = \$2,500

Total rent paid during 2014 = \$5,100 (does not include any utilities) paid over 12 months

Taxpayer chooses to receive the refund through direct deposit; account information is on the form.



New York State Department of Taxation and Finance

Claim for Real Property Tax Credit For Homeowners and Renters

IT-214

Step 1 – Enter identifying information

Your first name	MI	Your last name (for a joint claim, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your social security number
Carlos	A	Casas	0 | 4 | 0 | 1 | 1 | 9 | 7 | 6	
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's social security number
Carmen	B	Casas	0 | 7 | 0 | 1 | 1 | 9 | 7 | 8	
Current mailing address (number and street or PO box)			Apartment number	New York State county of residence
123 Homestead Avenue			214	ALBANY
City, village, or post office	State	ZIP code	Country (if not United States)	
COHOES	NY	12047		
Street address of New York residence that qualifies you for this credit, if different from above				
City, village, or rural route	State	ZIP code		
		NY		

You must enter date(s) of birth and social security number(s) above.

Step 2 – Determine eligibility (For lines 1 through 6, mark an X in the appropriate box.)

- 1 Were you a New York State resident for all of 2014? 1 Yes No
- 2 Did you occupy the same residence for at least six months during 2014? 2 Yes No
If you marked an X in the **No** box on line 1 or 2, **stop**; you do not qualify for this credit.
- 3 Did you own real property with a current market value of more than \$85,000 during 2014? 3 Yes No
- 4 Can you be claimed as a dependent on another taxpayer's 2014 federal return? 4 Yes No
- 5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2014? (see instr.) 5 Yes No
If you marked an X in the **Yes** box on line 3, 4, or 5, **stop**; you do not qualify for this credit.
- 6 Did you live in a nursing home during 2014? (If you mark an X in the Yes box, see instructions.) 6 Yes No

7 Complete below for the qualifying household member 65 or older (see instructions).

A – First name	Last name	B – Social security number	C – Date of birth (mmddyyyy)

8 Complete below for all household members not included on line 7 (submit additional sheets if needed; see instructions).

A – First name	Last name	B – Social security number	C – Date of birth (mmddyyyy)



Step 3 – Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2014.

9	Federal adjusted gross income If any household members do not have to file a federal return, see instructions	9		00
10	New York State additions to federal adjusted gross income	10		00
11	Social security payments not included on line 9	11		00
12	Supplemental security income (SSI) payments	12		00
13	Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12	13		00
14	Cash public assistance and relief.....	14		00
15	Other income	15		00
16	Household gross income (add lines 9 through 15)	16		00
If line 16 is more than \$18,000, stop ; you do not qualify for this credit.				
17	Enter rate from Table 1 (see instructions).....	17		
18	Multiply line 16 by line 17	18		00

Step 4 – Compute real property tax

Renters only	19	Enter the total amount of rent you and all members of your household paid during 2014. (Do not include any subsidized part of your rental charge.)	19		00
	20	Adjusted rent – If line 19 includes charges for: Enter on line 20 heat, gas, electricity, furnishings, and board..... 50% (.5) of line 19 heat, gas, electricity, and furnishings..... 75% (.75) of line 19 heat, gas, and electricity 80% (.8) of line 19 heat or heat and gas 85% (.85) of line 19 none of the above 100% of line 19.....	20		00
	21	Average monthly adjusted rent (divide line 20 by the number of months you paid rent)	21		00
	If line 21 is more than \$450, stop ; you do not qualify for this credit.				
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22		00
Homeowners only	23	Real property taxes paid during 2014 (see instructions)	23		00
	24	Special assessments	24		00
	25	Add lines 23 and 24	25		00
	26	Exemption for homeowners 65 and over (optional - see instructions)	26		00
	27	Add lines 25 and 26; enter here and on line 28	27		00



Your social security number

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Step 5 – Compute credit amount

28 Renters: Enter amount from line 22. Homeowners: Enter amount from line 27 (see instructions)	28		00
If line 28 is zero or less, stop ; no credit is allowed.			
29 Enter amount from line 18	29		00
If line 29 is equal to or more than line 28, stop ; you do not qualify for this credit.			
30 Subtract line 29 from line 28	30		00
31 Multiply line 30 by 50% (.5) (However, if you entered an amount on line 26, multiply line 30 by 25% (.25)	31		00
32 Credit limit (see instructions; enter amount from chart)	32		00
33 Enter the amount from line 32 or 31, whichever is less. This is the credit for your household. (If more than one member of your household is filing Form IT-214, see instructions.)	33		00

- If you are **filing this claim with your New York State income tax return:**
Enter the line 33 amount on Form IT-201, line 67.
- If you are **not filing this claim with a New York State income tax return** (see instructions):
Mark one refund choice: direct deposit (fill in line 34) - or - debit card - or - paper check

Step 6 – Enter account information (see instructions)

If the funds for your refund would go to an account outside the U.S., mark an X in this box (see instructions)

34 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

34a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

34b Routing number **34c** Account number

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name JOE PALMER E-mail: PALMER@ATS.COM	Designee's phone number (518) 555-7777	Personal identification number (PIN) 55555
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▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation CLERK	
Spouse's signature and occupation (if joint claim) TEACHER	
Date	Daytime phone number (518) 555-6666
E-mail: CASAS@ATS.COM	

- If you are **filing** a NYS income tax return, submit this form with your return.
- If you are **not filing** a NYS income tax return, mail this form to:
NYS TAX PROCESSING, PO BOX 22017, ALBANY NY 12201-2017.



TEST DD

NYC-210 Standalone

Prime taxpayer: Damian DODGE born 02-10-1960

Spouse: Dominic DODGE born 11-12-1972 died 08-01-2014

All other necessary information is on form.



New York State Department of Taxation and Finance

Claim for New York City School Tax Credit

NYC-210

Your first name Damian		MI D	Your last name (for a combined claim, enter spouse's name on line below) DODGE		Your date of birth (mm-dd-yyyy) 0 | 2 | 1 | 0 | 1 | 9 | 6 | 0	Your social security number	
Spouse's first name Dominic		MI B	Spouse's last name DODGE		Spouse's date of birth (mm-dd-yyyy) 1 | 1 | 1 | 2 | 1 | 9 | 7 | 2	Spouse's social security number	
Mailing address (number and street or PO box) 21012 Arthur Blvd					Apartment number		You must enter your date(s) of birth and social security number(s) above.
City, village, or post office REGO PARK			State NY	ZIP code 11374	Country (if not United States)			NYS county of residence while living in NY City QUEENS
Address of New York City residence that qualifies you for this credit, if different from above							
City			State NY	ZIP code	Decedent information	Taxpayer's date of death (mm-dd-yyyy)	Spouse's date of death (mm-dd-yyyy)

Note: Use this form only if you are not required to file a 2014 Form IT-201 or IT-203, and you lived in New York City for any part of 2014. You lived in **New York City** if you lived in any of the following counties during 2014: **Kings County (Brooklyn), Bronx, New York County (Manhattan), Richmond County (Staten Island), or Queens.** If you did not live in any of these counties for all or part of the year, **stop;** you do not qualify for this credit.

Type of claim – mark an X in one box
(see instructions)

- a Single (complete lines 1, 2, and 5)
- b Married filing a **combined** claim (complete lines 1 through 5)
- c Married but filing a **separate** claim (complete lines 1, 2, and 5)
- d Qualifying widow(er) with dependent child (complete lines 1, 2, and 5)

1 Can you be claimed as a dependent on another taxpayer's 2014 federal return?..... **1** Yes No
If you marked an X in box a, c, or d above, and marked the Yes box at line 1, **stop;** you do not qualify for the credit. All other filers continue with line 2.

2 Enter, in the box to the right, the number of months during 2014 that you lived in **New York City** (see Note above; also see instructions)..... **2** months
If you marked an X in box b above, continue with line 3. All other filers continue with line 5.

3 Can your **spouse** be claimed as a dependent on another taxpayer's 2014 federal return?..... **3** Yes No
If you marked an X in the Yes box at both lines 1 and 3, **stop;** you do not qualify for this credit. All other filers continue with line 4.

4 Enter, in the box to the right, the number of months during 2014 your **spouse** lived in **New York City** (see Note above; also see instructions)..... **4** months

5 Mark one refund choice (see instructions): **direct deposit** (fill in line 6) - or - **debit card** - or - **paper check**

6 **Direct deposit** (see instructions): Complete the following to have your refund deposited directly to your bank account.

6a Routing number 6b Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

Note: If the funds for your refund would go to an account outside the U.S., mark an X in this box (see instructions) ... 6c Account number

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name Joe Palmer E-mail: PALMER@ATS.COM	Designee's phone number (518) 555-7777	Personal identification number (PIN) 55555
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▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation Accountant	
Spouse's signature and occupation (if joint claim) Doorman	
Date	Daytime phone number (518) 555-6666
E-mail: DODGE@ATS.COM	



TEST EE

NYC-208 Standalone

Prime taxpayer: Eric E. Every – filing single

Also in the household: Alice B. Girlfriend SSN 400884841

No other household members

Amounts below are for the household:

Federal Adjusted gross income = \$97,750

Other income = \$4,750

Total rent paid during 2014 = \$36,000 (does not include any utilities) paid over 12 months

Taxpayer chooses to receive the refund through direct deposit; account information is on the form.



New York State Department of Taxation and Finance

Claim for New York City Enhanced Real Property Tax Credit For Homeowners and Renters

NYC-208

Step 1 – Enter identifying information

Your first name		MI	Your last name (for a joint claim, enter spouse's name on line below)		Your date of birth (mmddyyyy)	Your social security number	
Eric		E	Every		0 | 9 | 2 | 4 | 1 | 9 | 7 | 5		
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmddyyyy)	Spouse's social security number	
Current mailing address (number and street or PO box)					Apartment number		County of residence while living in New York City (see instructions)
1200 34th Street					17A		
City, village, or post office			State	ZIP code	Country (if not United States)		
New York			NY	10001			
Street address of New York City residence that qualifies you for this credit, if different from above							You must enter date(s) of birth and social security number(s) above.
City			State	ZIP code			
			NY				

Step 2 – Determine eligibility (For lines 1 through 5, mark an X in the appropriate box.)

- 1 Were you a New York City resident for all of 2014? 1 Yes No
- 2 Did you occupy the same residence for at least six months during 2014? 2 Yes No
If you marked an X in the **No** box on line 1 or 2, **stop**; you do not qualify for this credit.
- 3 Can you be claimed as a dependent on another taxpayer's 2014 federal return? 3 Yes No
- 4 Did you reside in public housing, or other residence completely exempted from real property taxes in 2014? (see instr.) 4 Yes No
If you marked an X in the **Yes** box on line 3 or 4, **stop**; you do not qualify for this credit.
- 5 Did you live in a nursing home during 2014? (If you mark an X in the Yes box, see instructions.) 5 Yes No

6 Complete below for all household members (submit additional sheets if needed; see instructions).

A – First name	Last name	B – Social security number



Step 3 – Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2014.

7	Federal adjusted gross income If any household members do not have to file a federal return, see instructions	7		00
8	New York State additions to federal adjusted gross income	8		00
9	Social security payments not included on line 7	9		00
10	Supplemental security income (SSI) payments	10		00
11	Pensions and annuities (including railroad retirement benefits) not included on lines 7 through 10	11		00
12	Cash public assistance and relief	12		00
13	Other income	13		00
14	Household gross income (add lines 7 through 13; see instructions)	14		00
If line 14 is \$200,000 or more, stop ; you do not qualify for this credit.				
15	Enter rate from Table 1 (see instructions)	15		
16	Multiply line 14 by line 15	16		00

Step 4 – Compute real property tax

Renters only	17	Enter the total amount of rent you and all members of your household paid during 2014. (Do not include any subsidized part of your rental charge.)	17		00
	18	Adjusted rent – If line 17 includes charges for: Enter on line 18 heat, gas, electricity, furnishings, and board..... 80% (.8) of line 17 heat, gas, electricity, and furnishings..... 90% (.9) of line 17 heat, gas, and electricity 92% (.92) of line 17 heat or heat and gas 94% (.94) of line 17 none of the above 100% of line 17	18		00
	19	Multiply line 18 by 15.75% (.1575); enter here and on line 23	19		00
	20	Real property taxes paid during 2014 (see instructions)	20		00
Homeowners only	21	Special assessments	21		00
	22	Add lines 20 and 21; enter here and on line 23	22		00



Your social security number								

Step 5 – Compute credit amount

23 Renters: Enter amount from line 19. Homeowners: Enter amount from line 22 (see instructions)	23		00
If line 23 is zero or less, stop ; no credit is allowed.			
24 Enter amount from line 16	24		00
If line 24 is equal to or more than line 23, stop ; you do not qualify for this credit.			
25 Subtract line 24 from line 23	25		00
26 Enter rate from Table 2 (see instructions)	26		
27 Multiply line 25 by the rate on line 26	27		00
28 Credit limit	28	500	00
29 Enter the amount from line 28 or 27, whichever is less. This is the credit for your household. (If more than one member of your household is filing Form NYC-208, see instructions.)	29		00

- If you are **filing this claim with your New York State income tax return:**
Enter the line 29 amount on Form IT-201, line 70a.
- If you are **not filing this claim with a New York State income tax return** (see instructions):
Mark one refund choice: direct deposit (fill in line 30) - or - debit card - or - paper check

Step 6 – Enter account information for direct deposit (see instructions)

If the funds for your refund would go to an account outside the U.S., mark an X in this box (see instructions)

30 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

30a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

30b Routing number **30c** Account number

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation Graphic Designer	
Spouse's signature and occupation (if joint claim)	
Date	Daytime phone number (212) 666-5555
E-mail: EVERY@ATS.COM	

- If you are **filing** a NYS income tax return, submit this form with your return.
- If you are **not filing** a NYS income tax return, mail this form to:
NYS TAX PROCESSING, PO BOX 22017, ALBANY NY 12201-2017



TEST FF

Forms included: IT-201 with itemized deduction schedule (IT-201-D) and W-2

Prime taxpayer: Frank A FRASER

Spouse: Frances B FRASER

Married filing jointly; 2 dependents noted on form

Itemized Deduction Schedule: line 2 amount (taxes paid) includes \$58,653 income taxes and \$21,332 real estate taxes; other amounts see form.

No sales tax claimed

Taxpayer will pay tax owed by ACH debit on 4/15/2015 for the whole amount due.

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN) 591234567			1 Wages, tips, other compensation 3692		2 Federal income tax withheld				
c Employer's name, address, and ZIP code ART INC 350 MAIN ST NEW YORK NY 10013			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a	
FRANCES		B		FRASER				|	
115 S 94 ST NEW YORK NY 10029			13 Statutory employee		<input type="checkbox"/>	Retirement plan		<input type="checkbox"/>	12b
			Third-party sick pay		<input type="checkbox"/>				
			14 Other						12c
f Employee's address and ZIP code							12d		
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
NY	591234567		3692	133					

Form **W-2** Wage and Tax Statement
 Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service



New York State Department of Taxation and Finance
Resident Income Tax Return
 New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**
 and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmdyyy)	Your social security number
Frank	A	FRASER	0 | 4 | 1 | 8 | 1 | 9 | 6 | 2	
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdyyy)	Spouse's social security number
Frances	B	FRASER	1 | 1 | 2 | 5 | 1 | 9 | 8 | 6	
Mailing address (see instructions, page 12) (number and street or PO box)			Apartment number	New York State county of residence
115 S 94 ST				NEW YORK
City, village, or post office		State	ZIP code	Country (if not United States)
NEW YORK		NY	10029	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district name
				MANHATTAN
City, village, or post office		State	ZIP code	School district code number
		NY		
			Decedent information	Taxpayer's date of death (mmdyyy)
			Spouse's date of death (mmdyyy)	

- A Filing status**
 (mark an X in one box):
- ① Single
 - ② Married filing joint return
 (enter spouse's social security number above)
 - ③ Married filing separate return
 (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount.....

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months **you** lived in NYC in 2014

(2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)

If applicable, also enter your **second** 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyy)
Christopher	C	FRASER	Son	4 | 0 | 0 | 8 | 8 | 4 | 8 | 5 | 3	0 | 7 | 0 | 1 | 2 | 0 | 0 | 5
Candace	D	FRASER	Daughter	4 | 0 | 0 | 8 | 8 | 4 | 8 | 5 | 4	0 | 3 | 0 | 1 | 2 | 0 | 0 | 7

If more than 7 dependents, mark an X in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	43702	00
3	Ordinary dividends	3	63618	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	6708	00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	5519959	00
8	Other gains or losses (submit a copy of federal Form 4797)	8	53	00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	725931	00
12	Rental real estate included in line 11	12	725931	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify: USB PAYMENT	16	641	00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify: 1/2 SETAX 1189 SE HEALTH 15638	18	16827	00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	19149	00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	6708	00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28	310	00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	58520 00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation MANAGER	
Spouse's signature and occupation (if joint return) OFFICE MANAGER	
Date	Daytime phone number (518) 555-6666
E-mail: FRASER@ATS.COM	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

Resident Itemized Deduction Schedule

IT-201-D

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number										
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;"> </td><td style="width:5%;"> </td> </tr> </table>										

Whole dollars only

1 Medical and dental expenses <i>(federal Schedule A, line 4)</i>	1		00
2 Taxes you paid <i>(federal Schedule A, line 9)</i>	2	79985	00
3 Interest you paid <i>(federal Schedule A, line 15)</i>	3	31426	00
4 Gifts to charity <i>(federal Schedule A, line 19)</i>	4	32526	00
5 Casualty and theft losses <i>(federal Schedule A, line 20)</i>	5		00
6 Job expenses/miscellaneous deductions <i>(federal Schedule A, line 27)</i>	6		00
7 Other miscellaneous deductions <i>(federal Schedule A, line 28)</i>	7		00
8 Enter amount from federal Schedule A, line 29	8		00
9 State, local, and foreign income taxes <i>(or general sales tax, if applicable)</i> and other subtraction adjustments <i>(see instructions)</i>	9		00
10 Subtract line 9 from line 8	10		00
11 Addition adjustments <i>(see instructions)</i>	11		00
12 Add lines 10 and 11	12		00
13 Itemized deduction adjustment <i>(see instructions)</i>	13		00
14 Subtract line 13 from line 12	14		00
15 College tuition itemized deduction <i>(see Form IT-272)</i>	15		00
16 New York State itemized deduction <i>(add lines 14 and 15; enter on Form IT-201, line 34)</i>	16		00



TEST GG

Forms included: IT-203 with itemized deduction schedule (IT-203-D) and two W-2

Prime taxpayer: Gerald G GARDNER

Single no dependents

Moved from CT into NY state on 05-31-2014; now a NYS resident.

Itemized Deduction Schedule: line 2 amount (taxes paid) includes \$14,763 income taxes and \$6,250 real estate taxes; other amounts see form.

No sales tax claimed

22222		a Employee's social security number		OMB No. 1545-0008				
b Employer identification number (EIN) 321654987			1 Wages, tips, other compensation 112048		2 Federal income tax withheld			
c Employer's name, address, and ZIP code MASON & PETERS LAW OFFICES, LLP 123 BEDFORD ST STAMFORD CT 06905			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a
GERALD		G		GARDNER				|
1221 DRAKE RD SCARSDALE NY 10583			13 Statutory employee		Retirement plan	Third-party sick pay		12b
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
			14 Other						12c
f Employee's address and ZIP code							12d	
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
CT	321654987		112048	7251				

Form **W-2** Wage and Tax Statement
 Copy 1 – For State, City, or Local Tax Department

2014

22222		a Employee's social security number		OMB No. 1545-0008				
b Employer identification number (EIN) 741852963			1 Wages, tips, other compensation 138625		2 Federal income tax withheld			
c Employer's name, address, and ZIP code LOWER HUDSON LEGAL CENTER 1302 MARTINE AVENUE WHITE PLAINS NY 10601			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a
GERALD		G		GARDNER				|
1221 DRAKE RD SCARSDALE NY 10583			13 Statutory employee		Retirement plan	Third-party sick pay		12b
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
			14 Other						12c
f Employee's address and ZIP code							12d	
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NY	741852963		138625	9756				



New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

IT-203

For the year January 1, 2014, through December 31, 2014, or fiscal year beginning 14 and ending

For help completing your return, see the instructions, Form IT-203-I.

Form fields for personal information: Name, date of birth, social security number, spouse information, mailing address, city, state, ZIP code, country, school district name, taxpayer's permanent home address, decedent information, and dates of death.

A Filing status (mark an X in one box):

- Single (checked), Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes (checked) No

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

D1 Did you have a financial account located in a foreign country? Yes No (checked)

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? (2) If Yes, enter the amount .00

D3 Did you receive a family tax relief credit? Yes No (checked)

E New York City part-year residents only (see page 14)

(1) Number of months you lived in NY City in 2014 (2) Number of months your spouse lived in NY City in 2014

F Enter your 2-character special condition code if applicable (see page 14) If applicable, also enter your second 2-character special condition code

G New York State part-year residents (see page 15)

Enter the date you moved into or out of NYS (mm-dd-yyyy) On the last day of the tax year (mark an X in one box): 1) Lived in NYS 2) Lived outside NYS; received income from NYS sources during nonresident period 3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15)

Did you or your spouse maintain living quarters in NYS in 2014? Yes No (if Yes, complete Form IT-203-B)

I Dependent exemption information (see page 15)

Table with 5 columns: First name and middle initial, Last name, Relationship, Social security number, Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.

203001140094



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	2560.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	1780.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12 .00				
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ...	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column **32** .00

Standard deduction or itemized deduction (see page 26)

33 Enter your **standard deduction** (table on page 26) or your **itemized deduction** (from Form IT-203-D).
Mark an X in the appropriate box: ... Standard – or – Itemized

33		33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00



Name(s) as shown on page 1
GERALD G GARDNER

Enter your social security number

Tax computation, credits, and other taxes (see page 26)

37 New York taxable income (from line 36 on page 2)	37	.00
38 New York State tax on line 37 amount (see page 27 and Tax computation on pages 60,61, and 62)	38	.00
39 New York State household credit (page 27, table 1, 2, or 3)	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40	.00
41 New York State child and dependent care credit (see page 28)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42	.00
43 New York State earned income credit (see page 28)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) 44 .00

45 Income percentage (see page 28) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = 45 Round result to 4 decimal places

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	.00

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes (add lines 52a, 53, and 54)	55	.00	

56 Sales or use tax (See the instructions on page 29. Do not leave line 56 blank.) 56 0.00

Voluntary contributions (see page 30)

57a Return a Gift to Wildlife	57a	.00
57b Missing/Exploited Children Fund	57b	.00
57c Breast Cancer Research Fund	57c	.00
57d Alzheimer's Fund	57d	50.00
57e Olympic Fund (\$2 or \$4)	57e	.00
57f Prostate and Testicular Cancer Research and Education Fund	57f	.00
57g 9/11 Memorial	57g	.00
57h Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i Teen Health Education	57i	.00
57j Veterans Remembrance	57j	.00

57 Total voluntary contributions (add lines 57a through 57j) 57 .00

58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57) 58 .00



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

Submit your wage and tax statements with your return (see page 31).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66)	67	.00
68 Amount of line 67 to be refunded Mark one refund choice: <input checked="" type="checkbox"/> direct deposit (fill in line 73) - or - <input type="checkbox"/> debit card - or - <input type="checkbox"/> paper check ...	68	.00
69 Amount of line 67 that you want applied to your 2015 estimated tax (see instructions)	69	.00
70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box <input type="checkbox"/> and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.	70	.00
71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33)	71	.00
72 Other penalties and interest (see page 33)	72	.00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 34) Date Amount

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name ABE HONEST	Designee's phone number (518) 555-7777	Personal identification number (PIN) 98765
	E-mail: ABE@ATS.COM		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation ATTORNEY	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail: GARDNER@ATS.COM	

See instructions for where to mail your return.

203004140094





New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Itemized Deduction Schedule

IT-203-D

Submit this form with Form IT-203. See instructions for completing Form IT-203-D in the instructions for Form IT-203.

Name(s) as shown on your Form IT-203	Your social security number
--------------------------------------	-----------------------------

Whole dollars only

1 Medical and dental expenses (federal Schedule A, line 4)	1	.00
2 Taxes you paid (federal Schedule A, line 9)	2	21013.00
3 Interest you paid (federal Schedule A, line 15)	3	11145.00
4 Gifts to charity (federal Schedule A, line 19)	4	2830.00
5 Casualty and theft losses (federal Schedule A, line 20)	5	.00
6 Job expenses/miscellaneous deductions (federal Schedule A, line 27)	6	13092.00
7 Other miscellaneous deductions (federal Schedule A, line 28)	7	.00
8 Enter amount from federal Schedule A, line 29	8	.00
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see instructions)	9	.00
10 Subtract line 9 from line 8	10	.00
11 College tuition itemized deduction (Form IT-203-B, line 2; see instructions)	11	.00
12 Addition adjustments (see instructions)	12	.00
13 Add lines 10, 11, and 12	13	.00
14 Itemized deduction adjustment (see instructions)	14	.00
15 New York State itemized deduction (subtract line 14 from line 13; enter on Form IT-203, line 33)	15	.00

203005140094



Phase 2 ATS Scenarios

This section includes the sixteen scenarios included below.

Test ID	Main Form	Other forms included in return						
HH	IT-201	IT-209	IT-213	IRSW2				
II	IT-201	IT-201-ATT	IT-213	IT-214	IT-215	IT-216	IT-217	IRSW2
II (cont'd)		IT-225	NYC-208					
JJ	IT-201	IT-201-ATT	IT-241	IT-249	IT-272	IRSW2	1099-MISC	1099-G
KK	IT-201	IT-360.1	Y-203	IT-272	IRSW2	1099-G		
LL	IT-201	IT-201-D	IT-201-ATT	IT-225	IT-219	IT-398	IT-399	IT-2105.9
MM	IT-201	IT-201-ATT	IT-212	IT-280	IRSW2	1099-R		
NN	IT-201	IT-201-ATT	IT-255	W-2	1099-R			
OO	IT-201	IT-201-ATT	IT-245	W-2	1099-G			
PP	IT-201	IT-112R (3)	NYC-208					
QQ	IT-201	IT-201-ATT	IT-603	IT-606				
RR	IT-203	IT-203-ATT	IT-215	IT-216	IT-217	IT-360.1	IRSW2	
SS	IT-203	IT-203-ATT	IT-249	IT-256	IT-258	IRSW2		
TT	IT-203	IT-360.1	Y-203	IRSW2	1099-G			
UU	IT-203	IT-203-C	IT-203-B (Sch A)	IT-182	IRSW2			
VV	IT-203	IT-203-D	IT-203-B (Sch B-C)	IT-203-A				
WW	IT-201	IT-201-ATT	IT-601	IT-604	IRSW2			

Do not begin preparing and submitting Phase 2 tests until you have received confirmation that all Phase 1 tests have passed.

All forms in Phase 2 test must be transmitted in the xml return, not as PDF attachments. However, some may require the attachment of certificates or other supporting documents in PDF format. Please make sure the attachments have names that clearly identify the contents. Element "PDF_ATT_IND" should be set to "1" if attaching a computed tax form or schedule; to "2" if attaching certificate or other document.

TEST HH

Forms included:

IT-201

IT-209

IT-213

W-2

Prime taxpayer: Holly H Hunter

Filing Head of Household with 3 dependents (2 children + 1 parent)

Also has 3 non-custodial children

Full-year New York City resident.

Taxpayer chooses standard deduction.

Claims no sales and use tax owed.

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 371045689			1 Wages, tips, other compensation 8000		2 Federal income tax withheld		
c Employer's name, address, and ZIP code STORMART 355 SHOP ST DEER RIVER NY 13627			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
HOLLY		H		HUNTER		12a	
115 S 94 ST			13 Statutory employee		Retirement plan		
NEW YORK NY 10029			<input type="checkbox"/>		<input type="checkbox"/>		
f Employee's address and ZIP code			14 Other		12b		
					12c		
					12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NY	371045689	8000	600	8000	400	NYC	

Form **W-2** Wage and Tax Statement
 Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name HOLLY		MI H	Your last name (for a joint return, enter spouse's name on line below) HUNTER		Your date of birth (mmdyyy) 0 | 4 | 1 | 5 | 1 | 9 | 8 | 0		Your social security number	
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmdyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 115 S 94 ST					Apartment number		New York State county of residence NEW YORK	
City, village, or post office NEW YORK			State NY	ZIP code 10029	Country (if not United States)		School district name MANHATTAN	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number 369	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmdyyy) Spouse's date of death (mmdyyy)	

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return (enter spouse's social security number above)
 - ③ Married filing separate return (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
(1) Did you receive a property tax freeze credit? (see page 13) Yes No
(2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No
(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):
(1) Number of months **you** lived in NYC in 2014 12
(2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your **second** 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyy)
JEFF		HUNTER	SON	4 | 0 | 0 | 8 | 8 | 4 | 8 | 2 | 7	0 | 5 | 0 | 1 | 2 | 0 | 0 | 9
JASON		HUNTER	SON	4 | 0 | 0 | 8 | 8 | 4 | 8 | 2 | 8	0 | 6 | 0 | 1 | 2 | 0 | 1 | 0
JESSY		HUNTER	MOTHER	4 | 0 | 0 | 8 | 8 | 4 | 8 | 2 | 6	0 | 8 | 0 | 1 | 1 | 9 | 5 | 5

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5	1000	00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation CLERK	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 666-5555
E-mail: HUNTER@ATS.COM	

See instructions for where to mail your return.

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New York State Department of Taxation and Finance

IT-209

Claim for Noncustodial Parent New York State Earned Income Credit

New York State Earned Income Credit • New York City Earned Income Credit

Submit this form with Form IT-201.

Name(s) as shown on return	Your social security number

The noncustodial parent New York State earned income credit (noncustodial EIC) may be claimed instead of the New York State earned income credit (NYS EIC). If you claimed a federal earned income credit, compute both the noncustodial EIC (Schedule A) and the NYS EIC (Schedule B) on Form IT-209 to determine which credit is more beneficial to you. You cannot claim both the noncustodial EIC and the NYS EIC.

Schedule A – Noncustodial parent New York State earned income credit (noncustodial EIC)

Part 1 – Eligibility

If you answer **No** to any question on lines 1 through 6, you do not qualify for the noncustodial EIC. However, if you claimed a federal EIC, you may be eligible to claim the New York State earned income credit on Form IT-215, *Claim for Earned Income Credit*. See instructions.

- 1 Were you a full-year resident of New York State? **1** Yes No
If **No, stop**; you do not qualify for this credit.
- 2 Were you age 18 or older as of December 31? **2** Yes No
If **No, stop**; you do not qualify for this credit.
- 3 Were you the parent of a child who **did not** reside with you **and** was under the age of 18 on December 31? ... **3** Yes No
If **No, stop**; you do not qualify for this credit.
If **Yes**, list up to three children who did not reside with you in the spaces below (*see instructions*).

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)
FRED		PEARSON	SON	4 | 0 | 0 | 8 | 8 | 4 | 9 | 5 | 1	0 | 7 | 0 | 1 | 2 | 0 | 0 | 6
FRANK		PEARSON	SON	4 | 0 | 0 | 8 | 8 | 4 | 9 | 5 | 2	1 | 2 | 0 | 1 | 2 | 0 | 0 | 4
FRAN		PEARSON	DAUGHTER	4 | 0 | 0 | 8 | 8 | 4 | 9 | 5 | 3	0 | 3 | 0 | 1 | 2 | 0 | 0 | 2

- 4 Did you have a child support order payable through a support collection unit for at least one-half of the tax year? **4** Yes No
If **No, stop**; you do not qualify for this credit.
- 5 For the tax year, have you paid an amount in child support equal to or more than the amount due for every order requiring you to make child support payments? **5** Yes No
If **No, stop**; you do not qualify for this credit.
- 6 Is your federal AGI from Form IT-201, line 19, less than \$38,511? **6** Yes No
If **No, stop**; you do not qualify for this credit.
- 7 Do you (and your spouse if filing a joint return) have a social security number that allows you to work or is valid for federal earned income tax purposes? (*see instructions*) **7** Yes No
If **No, stop**; you do not qualify for this credit, the NYS EIC, or the NYC EIC.
- 8 Is your federal filing status *Married filing separately*? **8** Yes No
If **Yes, stop**; you do not qualify for this credit, the NYS EIC, or the NYC EIC.
- 9 Are you filing federal Form 2555 or Form 2555-EZ (relating to foreign earned income)? **9** Yes No
If **Yes, stop**; you do not qualify for this credit, the NYS EIC, or the NYC EIC.
- 10 Is your investment income greater than \$3,350? (*see instructions*) **10** Yes No
If **Yes, stop**; you do not qualify for this credit, the NYS EIC, or the NYC EIC.

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Part 2 – Claiming the credit

- 11 Have you already filed your New York State income tax return?..... **11** Yes No
 If **Yes**, you must file an amended return to claim this credit, the NYS EIC, or NYC EIC.
- 12 Do you want the Tax Department to compute your noncustodial EIC and NYS EIC and give you the greater of the two? **12** Yes No
 If **Yes**, complete lines 13 through 17 (also complete lines 33 and 34 if you claimed the federal EIC, and lines 46 and 47 if you are a New York City part-year resident).
 If **No**, complete lines 13 through 32 (also complete lines 33 through 43 if you claimed the federal EIC, and lines 44 through 47 if you are a New York City resident or part-year resident).

Part 3 – Earned income

- Whole dollars only
- 13 Wages, salaries, tips, etc. from **Worksheet A**, line 5, on page 2 of the instructions **13** 00
- 14 If you were paid any amount for work while an inmate in a penal institution, **or** if you received a taxable scholarship or fellowship grant, or an amount as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan, **and** you included that amount on your Form IT-201, line 1, enter the amount here (*see instructions*) **14** 00
- 15 Business income or loss from **Worksheet B**, line 4, on page 2 of the instructions **15** 00
 Employer identification number (*see instr.*)
 The amount on line 15 is a (*mark an X in one box*): profit -or- loss
- 16 Total earned income (*if line 15 is a profit, subtract line 14 from line 13, and then add line 15. If line 15 is a loss, subtract line 14 from line 13, and then subtract line 15.*) **16** 00
 If line 16 is zero or less, **stop**; you do not qualify for this credit.
- 17 Enter your federal AGI from Form IT-201, line 19 **17** 00

Part 4 – Credit computation

Credit computed at 20% of federal EIC with one qualifying child

- 18 Find the line 16 amount (*Total earned income*) in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the amount from **column a** **18** 00
- 19 Are the amounts on lines 16 and 17 the same? **19** Yes No
 If **Yes**, skip lines 20 and 21, and enter the line 18 amount on line 22.
 If **No**, continue on line 20.
- 20 Is the amount on line 17 less than \$17,850? **20** Yes No
 If **Yes**, skip line 21, and enter the line 18 amount on line 22.
 If **No**, continue on line 21.
- 21 Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions), and enter the amount from **column a** **21** 00
- 22 Enter the amount from line 18 or line 21, whichever is less **22** 00
- 23 Noncustodial EIC rate 20% (.20) **23** .20
- 24 Noncustodial EIC (*multiply line 22 by line 23*) **24** 00

Credit computed at 2.5 times the federal EIC without a qualifying child

- 25 Find the line 16 amount (*Total earned income*) in the noncustodial EIC tables (beginning on page 4 of the instructions). (*If your NYS filing status is Ⓜ, Married filing joint return, enter the amount from column c. All other filing statuses, enter the amount from column b.*) **25** 00
- 26 Are the amounts on lines 16 and 17 the same? **26** Yes No
 If **Yes**, skip lines 27 and 28, and enter the line 25 amount on line 29.
 If **No**, continue on line 27.



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Part 4 – Credit computation (continued)

- 27 Is the amount on line 17 less than \$8,150 (\$13,550 if your filing status is ②, Married filing joint return)? **27** Yes No
 If **Yes**, skip line 28, and enter the line 25 amount on line 29.
 If **No**, continue on line 28.
- 28 Find the line 17 amount in the noncustodial EIC tables (beginning on page 4 of the instructions).
 (If your NYS filing status is ②, Married filing joint return, enter the amount from **column c**.
 All other filing statuses, enter the amount from **column b**.) **28** 00
- 29 Enter the amount from line 25 or line 28, whichever is less **29** 00
- 30 Noncustodial EIC factor (2.5) **30** **2.50**
- 31 Noncustodial EIC calculation (multiply line 29 by line 30) **31** 00
- 32 Noncustodial EIC (enter the greater of line 24 or line 31; see instructions) **32** 00

Schedule B – New York State earned income credit (NYS EIC)

- 33 Did you claim the federal EIC? **33** Yes No
 If **No**, stop; you do not qualify for the NYS EIC (see the line 32 instructions)
 If **Yes**, continue on line 34.
- 34 Did you claim qualifying children on your federal Schedule EIC? **34** Yes No
 If **No**, continue on line 35.
 If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC.
Note: The children listed below must not be the same children as those you listed at line 3 on page 1.

First name	MI	Last name	Relationship	Number of months lived with you	Full-time student*	Person with disability*	Social security number	Date of birth (mmddyyyy)
JEFF		HUNTER	CHILD	12	<input type="checkbox"/>	<input type="checkbox"/>	4 | 0 | 0 | 8 | 8 | 4 | 8 | 2 | 7	0 | 5 | 0 | 1 | 2 | 0 | 0 | 9
JASON		HUNTER	CHILD	12	<input type="checkbox"/>	<input type="checkbox"/>	4 | 0 | 0 | 8 | 8 | 4 | 8 | 2 | 8	0 | 6 | 0 | 1 | 2 | 0 | 1 | 0
					<input type="checkbox"/>	<input type="checkbox"/>		

* Mark an X in these boxes only if you checked Yes in the same box on your federal Schedule EIC (box 4a or 4b).

- 35 Amount of federal EIC claimed (from federal Form 1040EZ, line 8a; Form 1040A, line 38a; or Form 1040, line 64a) **35** 00
- 36 NYS EIC rate 30% (.30) **36** **.30**
- 37 Tentative NYS EIC (multiply line 35 by line 36) **37** 00
- 38 Complete lines 38a through 38e, and enter the line 38e amount on line 38 **38** 00
- | | | | |
|-----|---|----------------------|----|
| 38a | Amount from Form IT-201, line 39 | <input type="text"/> | 00 |
| 38b | Resident credit (see instructions) | <input type="text"/> | 00 |
| 38c | Accumulation distribution credit (see instructions) | <input type="text"/> | 00 |
| 38d | Add lines 38b and 38c | <input type="text"/> | 00 |
| 38e | Subtract line 38d from line 38a (if line 38d is more than line 38a, enter 0; also enter this amount on line 38 above) | <input type="text"/> | 00 |



Schedule B – New York State earned income credit (continued)

39	Enter the amount from line 38 on page 3	39		00
40	New York State household credit (from Form IT-201, line 40)	40		00
41	Enter the amount from line 39 or line 40, whichever is less	41		00
42	Allowable NYS EIC (subtract line 41 from line 37)	42		00
43	Noncustodial EIC (enter the amount from line 32)	43		00

You can only claim the NYS EIC from line 42 or the noncustodial EIC from line 43. **You cannot claim both.**

If line 42 is greater than line 43, enter the line 42 amount on Form IT-201, line 65.

If line 43 is greater than line 42, enter the line 43 amount on Form IT-201, line 66.

Schedule C – New York City earned income credit (NYC EIC) for NYC full-year and part-year residents

Caution: You **must** be a full-year or part-year New York City resident **and** qualify for a federal EIC to claim the NYC EIC.

44	Were you a resident of New York City?.....	44	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	If No, stop ; you do not qualify for the NYC EIC.			
45	New York City EIC: Enter amount from Worksheet C on page 3 in the instructions here and on Form IT-201, line 70. Part-year New York City residents must also complete lines 46 and 47 below.....	45		00
46	Part-year New York City AGI: Enter the amount from Worksheet C , line 7.....	46		00
47	Part-year New York City AGI: Enter the amount from Worksheet C , line 6.....	47		00





Claim for Empire State Child Credit

Submit this form with Form IT-201 or IT-203.

Step 1 – Enter identifying information

Your name as shown on return	Your social security number
HUNTER	| | | | | | | | | |
Spouse's name	Spouse's social security number

Step 2 – Determine eligibility

- Were you (and your spouse if filing a joint New York State return) New York State residents for **all** of 2014? 1 Yes No
If you marked an **X** in the **No** box, **stop**; you do not qualify for this credit.
- Did you claim the federal child tax credit or additional child tax credit for 2014?..... 2 Yes No
- Is your federal adjusted gross income (*see instructions*)
 - \$110,000 or less and your filing status is ② married filing joint return;
 - \$75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying widow(er); **or**
 - \$55,000 or less and your filing status is ③ married filing separate return? 3 Yes No
 If you marked an **X** in the **No** box at both lines 2 and 3, **stop**; you do not qualify for this credit.
- Enter the number of children who qualify for the **federal** child tax credit or additional child tax credit (*see instructions*)..... 4
- Enter the number of children from line 4 that were at least four but less than 17 years of age on December 31, 2014.. 5
If you entered **0** on line 5, **stop**; you do not qualify for this credit.

Step 3 – Enter child information

List below the name, social security number, and date of birth for each child included on line 4.

First name	MI	Last name	Social security number	Date of birth (mm-dd-yyyy)

Use Form IT-213-ATT if you have additional children to report (*see instructions*).



Step 4 – Compute credit

If you answered **No** to question 2, skip lines 6 through 12, and enter **0** on line 13; continue with line 14.

Whole dollars only

6	Enter your federal child tax credit from Form 1040A, line 35, or Form 1040, line 52	<input type="text"/>	<input type="text"/>	00
7	Enter your federal additional child tax credit from Form 1040A, line 43, or Form 1040, line 67.....	<input type="text"/>	<input type="text"/>	00
8	Add lines 6 and 7.....	<input type="text"/>	<input type="text"/>	00
9	Enter the number of children from line 4	<input type="text"/>		
10	Divide line 8 by line 9	<input type="text"/>	<input type="text"/>	00
11	Enter the number of children from line 5	<input type="text"/>		
12	Multiply line 10 by line 11.....	<input type="text"/>	<input type="text"/>	00
13	Multiply line 12 by 33% (.33)	<input type="text"/>	<input type="text"/>	00

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.
All others continue with line 14.

14	Enter the number of children from line 5	<input type="text"/>		
15	Multiply line 14 by 100.....	<input type="text"/>	<input type="text"/>	00
16	Empire State child credit (<i>enter the amount from line 13 or line 15, whichever is greater</i>)	<input type="text"/>	<input type="text"/>	00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

Step 5 – Spouses required to file separate New York State returns (*see instructions*)

17	Enter the full-year resident spouse's share of the line 16 amount; do not leave line 17 blank	<input type="text"/>	<input type="text"/>	00
	Enter here and on Form IT-201, line 63.			
18	Enter the part-year resident or nonresident spouse's share of the line 16 amount; do not leave line 18 blank	<input type="text"/>	<input type="text"/>	00
	Enter the line 18 amount and code 213 on Form IT-203-ATT, line 12.			



TEST II

Forms included:

IT-201

IT-225

IT-201-ATT

NYC-208

IT-213

IT-214

IT-215

IT-216

IT-217

W-2

Prime taxpayer: Ivy B IRVING

Filing Head of Household with 3 dependent children and one dependent parent

Full-year New York City resident.

Taxpayer chooses standard deduction

Dependent Care expenses and caregiver information is on IT-216 form

Household pays \$5,200 rent Over 12 months; it does not include any utilities.

IT-217 (Farmer's School Tax Credit) Part 3 information is as follows:

Name of entity	Type	EIN	Location of property
IRVING SISTERS	P	140004802	ROCKY POINT, NY
IRVING CORP	S	240004802	ROCKY POINT, NY
IRVING TRUST	ET	340004802	ROCKY POINT, NY

Also, form IT-217 line 15 amount = form IT-201 line 33 amount (no adjustments)

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 641234567			1 Wages, tips, other compensation 20500		2 Federal income tax withheld		
c Employer's name, address, and ZIP code NYS DOT 11 RIVER RD NEW YORK NY 10019			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial IVY		Last name B IRVING		Suff.		11 Nonqualified plans	
327 W 57 ST NEW YORK NY 10012			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		
			14 Other 414HSUB - 255 IRC125S - 35		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State NY	Employer's state ID number 641234567	16 State wages, tips, etc. 20500	17 State income tax 1295	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service



Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Your first name IVY	MI B	Your last name (for a joint return, enter spouse's name on line below) IRVING	Your date of birth (mmdyyy) 1 | 0 | 2 | 4 | 1 | 9 | 7 | 8	Your social security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdyyy)	Spouse's social security number
Mailing address (see instructions, page 12) (number and street or PO box) % AMANDA JONES 215 LAIDBACK WAY			Apartment number	New York State county of residence NEW YORK
City, village, or post office ROCKY POINT		State NY	ZIP code 11778	Country (if not United States)
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route) 327 W 57 ST			Apartment number	School district name MANHATTAN
City, village, or post office NEW YORK		State NY	ZIP code 10012	School district code number 369
Decedent information			Taxpayer's date of death (mmdyyy)	Spouse's date of death (mmdyyy)

A Filing status

- ① Single
- ② Married filing joint return (enter spouse's social security number above)
- ③ Married filing separate return (enter spouse's social security number above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

- (1) Did you receive a property tax freeze credit? (see page 13) Yes No
- (2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No
(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):
(1) Number of months **you** lived in NYC in 2014 12
(2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your **second** 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyy)
MARY	M	IRVING	DAUGHTER	4 | 0 | 0 | 8 | 8 | 4 | 8 | 0 | 4	0 | 2 | 0 | 1 | 2 | 0 | 1 | 0
SALLY	M	IRVING	DAUGHTER	4 | 0 | 0 | 8 | 8 | 4 | 8 | 0 | 2	0 | 3 | 0 | 1 | 2 | 0 | 0 | 6
JOHN	M	IRVING	SON	4 | 0 | 0 | 8 | 8 | 4 | 8 | 0 | 1	0 | 8 | 1 | 5 | 2 | 0 | 1 | 2
ANNA	B	IRVING	MOTHER	4 | 0 | 0 | 8 | 8 | 4 | 8 | 0 | 3	0 | 5 | 2 | 5 | 1 | 9 | 4 | 2

If more than 7 dependents, mark an X in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		-405 00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		400 00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify: ALIMONY 2800	18		2800 00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number									

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation CLERK	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail:	

See instructions for where to mail your return.

201004140094





New York State Department of Taxation and Finance
New York State Modifications
 Attachment to Form IT-201, IT-203, IT-204, or IT-205

IT-225

Name(s) as shown on return	Identifying number as shown on return

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an X in the box identifying the return you are filing: IT-201 IT-203 IT-204 IT-205

Schedule A – New York State additions (enter whole dollars only)

Part 1 – Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	A - Total amount	B - NYS allocated amount
1a	A - | | |	00	00
1b	A - | | |	00	00
1c	A - | | |	00	00
1d	A - | | |	00	00
1e	A - | | |	00	00
1f	A - | | |	00	00
1g	A - | | |	00	00

2 Total (add column A, lines 1a through 1g)	2	00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any	3	00
4 Add lines 2 and 3	4	00

Part 2 – Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter EA-103 or EA-113
 Form IT-203 filers: do not enter EA-113
 Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA - | | |	00	00
5b	EA - | | |	00	00
5c	EA - | | |	00	00
5d	EA - | | |	00	00
5e	EA - | | |	00	00
5f	EA - | | |	00	00
5g	EA - | | |	00	00

6 Total (add column A, lines 5a through 5g)	6	00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any	7	00
8 Add lines 6 and 7	8	00
9 Total additions (add lines 4 and 8; see instructions)	9	00

(continued)



Schedule B – New York State subtractions *(enter whole dollars only)*

Part 1 – Individuals, partnerships, and estates or trusts

10 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
10a	S - | | |	00	00
10b	S - | | |	00	00
10c	S - | | |	00	00
10d	S - | | |	00	00
10e	S - | | |	00	00
10f	S - | | |	00	00
10g	S - | | |	00	00

11 Total (add column A, lines 10a through 10g)	11	00
12 Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any	12	00
13 Add lines 11 and 12	13	00

Part 2 – Partners, shareholders, and beneficiaries

 Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-108, or ES-125
 Form IT-203 filers: do not enter ES-106, ES-107, ES-108, or ES-125
 Form IT-205 filers: do not enter ES-125

14 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
14a	ES - | | |	00	00
14b	ES - | | |	00	00
14c	ES - | | |	00	00
14d	ES - | | |	00	00
14e	ES - | | |	00	00
14f	ES - | | |	00	00
14g	ES - | | |	00	00

15 Total (add column A, lines 14a through 14g)	15	00
16 Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any	16	00
17 Add lines 15 and 16	17	00
18 Total subtractions (add lines 13 and 17; see instructions)	18	00





New York State Department of Taxation and Finance
Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201
Your social security number

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions) Yes No [X]

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation)
2 Other nonrefundable, non-carryover credits
Table with columns: Code, Amount, Code, Amount. Total other nonrefundable, non-carryover credits (add lines 2a and 2b)

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit
4 Investment credit
5 Solar energy system equipment credit
6 Other nonrefundable, carryover credits
Table with columns: Code, Amount, Code, Amount. Total other nonrefundable, carryover credits (add lines 6a through 6n)
7 Total New York State nonrefundable credits used (add lines 1 through 6; enter here and on Form IT-201, line 42)

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit
8a New York City resident GCT credit
9 New York City accumulation distribution credit (submit computation)
9a Part-year resident nonrefundable NYC child and dependent care credit
10 Total other New York City nonrefundable credits used (add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53)

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit
12 Other refundable credits
Table with columns: Code, Amount, Code, Amount. Total other refundable credits (add lines 12a through 12l)
13 Add lines 11 and 12

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14	Enter amount from line 13 on the front page	14		00
15	New York State claim of right credit	15		00
16	New York City claim of right credit	16		00
17	Yonkers claim of right credit	17		00
18	Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19	New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20	Other New York State taxes			

Code		Amount	Code		Amount
20a		00	20g		00
20b		00	20h		00
20c		00	20i		00
20d		00	20j		00
20e		00	20k		00
20f		00	20l		00

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21	Add lines 19 and 20	21		00
----	---------------------------	----	--	----

22	See instructions for line 22	22		00
23	Enter amount from Form IT-201 , line 39	23		00
24	Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25	Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26	New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
----	---	----	--	----

27	Resident credit against separate tax on lump-sum distributions	27		00
----	---	----	--	----

28	Subtract line 27 from line 26	28		00
----	-------------------------------------	----	--	----

29	This line intentionally left blank	29		
----	--	----	--	--

30	Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
----	---	----	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31	This line intentionally left blank	31		
32	New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33	New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34	Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

NYC-208

Claim for New York City Enhanced Real Property Tax Credit For Homeowners and Renters

Step 1 – Enter identifying information

Your first name	MI	Your last name (for a joint claim, enter spouse's name on line below)	Your date of birth (mmd/yyyy)	Your social security number
IVY	B	IRVING	1|0|2|4|1|9|7|8	
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmd/yyyy)	Spouse's social security number
Current mailing address (number and street or PO box)			Apartment number	County of residence while living in New York City (see instructions)
% AMANDA JONES 215 LAIDBACK WAY				
City, village, or post office	State	ZIP code	Country (if not United States)	
ROCKY POINT	NY	11778		
Street address of New York City residence that qualifies you for this credit, if different from above				
City	State	ZIP code	You must enter date(s) of birth and social security number(s) above.	
	NY			

Step 2 – Determine eligibility (For lines 1 through 5, mark an X in the appropriate box.)

- 1 Were you a New York City resident for all of 2014? 1 Yes No
- 2 Did you occupy the same residence for at least six months during 2014? 2 Yes No
If you marked an X in the **No** box on line 1 or 2, **stop**; you do not qualify for this credit.
- 3 Can you be claimed as a dependent on another taxpayer's 2014 federal return? 3 Yes No
- 4 Did you reside in public housing, or other residence completely exempted from real property taxes in 2014? (see instr.) 4 Yes No
If you marked an X in the **Yes** box on line 3 or 4, **stop**; you do not qualify for this credit.
- 5 Did you live in a nursing home during 2014? (If you mark an X in the Yes box, see instructions.) 5 Yes No

6 Complete below for all household members (submit additional sheets if needed; see instructions).

A – First name	Last name	B – Social security number



Step 3 – Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2014.

7	Federal adjusted gross income If any household members do not have to file a federal return, see instructions	7		00
8	New York State additions to federal adjusted gross income	8		00
9	Social security payments not included on line 7	9		00
10	Supplemental security income (SSI) payments	10		00
11	Pensions and annuities (including railroad retirement benefits) not included on lines 7 through 10	11		00
12	Cash public assistance and relief	12		00
13	Other income	13		00
14	Household gross income (add lines 7 through 13; see instructions)..... If line 14 is \$200,000 or more, stop ; you do not qualify for this credit.	14		00
15	Enter rate from Table 1 (see instructions)	15		
16	Multiply line 14 by line 15	16		00

Step 4 – Compute real property tax

Renters only	17	Enter the total amount of rent you and all members of your household paid during 2014. (Do not include any subsidized part of your rental charge.)	17		00
	18	Adjusted rent – If line 17 includes charges for: Enter on line 18 heat, gas, electricity, furnishings, and board..... 80% (.8) of line 17 heat, gas, electricity, and furnishings..... 90% (.9) of line 17 heat, gas, and electricity 92% (.92) of line 17 heat or heat and gas 94% (.94) of line 17 none of the above 100% of line 17.....	18		00
	19	Multiply line 18 by 15.75% (.1575); enter here and on line 23	19		00
	20	Real property taxes paid during 2014 (see instructions)	20		00
Homeowners only	21	Special assessments	21		00
	22	Add lines 20 and 21; enter here and on line 23	22		00



Your social security number								

Step 5 – Compute credit amount

23 Renters: Enter amount from line 19. Homeowners: Enter amount from line 22 (see instructions)	23		00
If line 23 is zero or less, stop ; no credit is allowed.			
24 Enter amount from line 16	24		00
If line 24 is equal to or more than line 23, stop ; you do not qualify for this credit.			
25 Subtract line 24 from line 23	25		00
26 Enter rate from Table 2 (see instructions)	26		
27 Multiply line 25 by the rate on line 26	27		00
28 Credit limit	28	500	00
29 Enter the amount from line 28 or 27, whichever is less. This is the credit for your household. (If more than one member of your household is filing Form NYC-208, see instructions.)	29		00

- If you are **filing this claim with your New York State income tax return:**
Enter the line 29 amount on Form IT-201, line 70a.
- If you are **not filing this claim with a New York State income tax return** (see instructions):
Mark one refund choice: direct deposit (fill in line 30) - or - debit card - or - paper check

Step 6 – Enter account information for direct deposit (see instructions)

If the funds for your refund would go to an account outside the U.S., mark an **X** in this box (see instructions)

30 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

30a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

30b Routing number **30c** Account number

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
	NYTPRIN excl. code	
E-mail:		

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint claim)	
Date	Daytime phone number ()
E-mail:	

- If you are **filing** a NYS income tax return, submit this form with your return.
- If you are **not filing** a NYS income tax return, mail this form to:
NYS TAX PROCESSING, PO BOX 22017, ALBANY NY 12201-2017





New York State Department of Taxation and Finance

Claim for Real Property Tax Credit For Homeowners and Renters

IT-214

Step 1 – Enter identifying information

Your first name	MI	Your last name (for a joint claim, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your social security number
IVY	B	IRVING	1 | 0 | 2 | 4 | 1 | 9 | 7 | 8	
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's social security number
Current mailing address (number and street or PO box)			Apartment number	New York State county of residence
% AMANDA JONES 215 LAIDBACK WAY				NEW YORK
City, village, or post office	State	ZIP code	Country (if not United States)	
ROCKY POINT	NY	11778		
Street address of New York residence that qualifies you for this credit, if different from above				
327 W 57 ST				
City, village, or rural route	State	ZIP code		
NEW YORK	NY	10012		

You must enter date(s) of birth and social security number(s) above.

Step 2 – Determine eligibility (For lines 1 through 6, mark an X in the appropriate box.)

- 1 Were you a New York State resident for all of 2014? 1 Yes No
- 2 Did you occupy the same residence for at least six months during 2014? 2 Yes No
If you marked an X in the **No** box on line 1 or 2, **stop**; you do not qualify for this credit.
- 3 Did you own real property with a current market value of more than \$85,000 during 2014? 3 Yes No
- 4 Can you be claimed as a dependent on another taxpayer's 2014 federal return? 4 Yes No
- 5 Did you reside in public housing, or other residence completely exempted from real property taxes in 2014? (see instr.) 5 Yes No
If you marked an X in the **Yes** box on line 3, 4, or 5, **stop**; you do not qualify for this credit.
- 6 Did you live in a nursing home during 2014? (If you mark an X in the Yes box, see instructions.) 6 Yes No

7 Complete below for the qualifying household member 65 or older (see instructions).

A – First name	Last name	B – Social security number	C – Date of birth (mmddyyyy)

8 Complete below for all household members not included on line 7 (submit additional sheets if needed; see instructions).

A – First name	Last name	B – Social security number	C – Date of birth (mmddyyyy)



Step 3 – Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2014.

9	Federal adjusted gross income If any household members do not have to file a federal return, see instructions	9		00
10	New York State additions to federal adjusted gross income	10		00
11	Social security payments not included on line 9	11		00
12	Supplemental security income (SSI) payments	12		00
13	Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12	13		00
14	Cash public assistance and relief.....	14		00
15	Other income	15		00
16	Household gross income (add lines 9 through 15)	16		00
	If line 16 is more than \$18,000, stop ; you do not qualify for this credit.			
17	Enter rate from Table 1 (see instructions).....	17		
18	Multiply line 16 by line 17	18		00

Step 4 – Compute real property tax

Renters only	19	Enter the total amount of rent you and all members of your household paid during 2014. (Do not include any subsidized part of your rental charge.)	19		00
	20	Adjusted rent – If line 19 includes charges for: Enter on line 20 heat, gas, electricity, furnishings, and board..... 50% (.5) of line 19 heat, gas, electricity, and furnishings..... 75% (.75) of line 19 heat, gas, and electricity 80% (.8) of line 19 heat or heat and gas 85% (.85) of line 19 none of the above 100% of line 19.....	20		00
	21	Average monthly adjusted rent (divide line 20 by the number of months you paid rent)	21		00
		If line 21 is more than \$450, stop ; you do not qualify for this credit.			
	22	Multiply line 20 by 25% (.25); enter here and on line 28	22		00
Homeowners only	23	Real property taxes paid during 2014 (see instructions)	23		00
	24	Special assessments	24		00
	25	Add lines 23 and 24	25		00
	26	Exemption for homeowners 65 and over (optional - see instructions)	26		00
	27	Add lines 25 and 26; enter here and on line 28	27		00



Your social security number								

Step 5 – Compute credit amount

28 Renters: Enter amount from line 22. Homeowners: Enter amount from line 27 (see instructions)	28		00
If line 28 is zero or less, stop ; no credit is allowed.			
29 Enter amount from line 18	29		00
If line 29 is equal to or more than line 28, stop ; you do not qualify for this credit.			
30 Subtract line 29 from line 28	30		00
31 Multiply line 30 by 50% (.5) (However, if you entered an amount on line 26, multiply line 30 by 25% (.25)	31		00
32 Credit limit (see instructions; enter amount from chart)	32		00
33 Enter the amount from line 32 or 31, whichever is less. This is the credit for your household. (If more than one member of your household is filing Form IT-214, see instructions.)	33		00

• If you are **filing this claim with your New York State income tax return:**
Enter the line 33 amount on Form IT-201, line 67.

• If you are **not filing this claim with a New York State income tax return** (see instructions):
Mark one refund choice: direct deposit (fill in line 34) - or - debit card - or - paper check

Step 6 – Enter account information (see instructions)

If the funds for your refund would go to an account outside the U.S., mark an X in this box (see instructions)

34 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

34a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

34b Routing number **34c** Account number

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
	NYTPRN excl. code	
E-mail:		

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation CLERK	
Spouse's signature and occupation (if joint claim)	
Date	Daytime phone number (518) 555-6666
E-mail:	

- If you are **filing** a NYS income tax return, submit this form with your return.
- If you are **not filing** a NYS income tax return, mail this form to:
NYS TAX PROCESSING, PO BOX 22017, ALBANY NY 12201-2017.





Claim for Empire State Child Credit

Submit this form with Form IT-201 or IT-203.

Step 1 – Enter identifying information

Your name as shown on return	Your social security number
IRVING	| | | | | | | | | |
Spouse's name	Spouse's social security number

Step 2 – Determine eligibility

- 1 Were you (and your spouse if filing a joint New York State return) New York State residents for **all** of 2014? 1 Yes No
If you marked an **X** in the **No** box, **stop**; you do not qualify for this credit.
- 2 Did you claim the federal child tax credit or additional child tax credit for 2014?..... 2 Yes No
- 3 Is your federal adjusted gross income (*see instructions*)
 - \$110,000 or less and your filing status is ② married filing joint return;
 - \$75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying widow(er); **or**
 - \$55,000 or less and your filing status is ③ married filing separate return? 3 Yes No
 If you marked an **X** in the **No** box at both lines 2 and 3, **stop**; you do not qualify for this credit.
- 4 Enter the number of children who qualify for the **federal** child tax credit or additional child tax credit (*see instructions*)..... 4
- 5 Enter the number of children from line 4 that were at least four but less than 17 years of age on December 31, 2014.. 5
If you entered **0** on line 5, **stop**; you do not qualify for this credit.

Step 3 – Enter child information

List below the name, social security number, and date of birth for each child included on line 4.

First name	MI	Last name	Social security number	Date of birth (mm-dd-yyyy)

Use Form IT-213-ATT if you have additional children to report (*see instructions*).



Step 4 – Compute credit

If you answered **No** to question 2, skip lines 6 through 12, and enter **0** on line 13; continue with line 14.

Whole dollars only

6 Enter your federal child tax credit from Form 1040A, line 35, or Form 1040, line 52	6		00
7 Enter your federal additional child tax credit from Form 1040A, line 43, or Form 1040, line 67.....	7		00
8 Add lines 6 and 7.....	8		00
9 Enter the number of children from line 4	9		
10 Divide line 8 by line 9	10		00
11 Enter the number of children from line 5	11		
12 Multiply line 10 by line 11.....	12		00
13 Multiply line 12 by 33% (.33)	13		00

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.
All others continue with line 14.

14 Enter the number of children from line 5	14		
15 Multiply line 14 by 100.....	15		00
16 Empire State child credit (<i>enter the amount from line 13 or line 15, whichever is greater</i>)	16		00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

Step 5 – Spouses required to file separate New York State returns (*see instructions*)

17 Enter the full-year resident spouse's share of the line 16 amount; do not leave line 17 blank	17		00
Enter here and on Form IT-201, line 63.			
18 Enter the part-year resident or nonresident spouse's share of the line 16 amount; do not leave line 18 blank	18		00
Enter the line 18 amount and code 213 on Form IT-203-ATT, line 12.			





New York State Department of Taxation and Finance

Claim for Earned Income Credit

New York State • New York City

IT-215

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return: IRVING; Your social security number

- 1 Did you claim the federal earned income credit? If No, stop; you do not qualify for these credits.
2 Is your investment income (see instructions) greater than \$3,350? If Yes, stop; you do not qualify for these credits.
3 Have you already filed your New York State income tax return? If Yes, you must file an amended NYS return.
4 Did you claim qualifying children on your federal Schedule EIC? If No, continue with line 5.

Table with 9 columns: First name, MI, Last name, Relationship, Number of months lived with you, Full-time student*, Person with disability*, Social security number, Date of birth (mm-dd-yyyy)

* Mark an X in these boxes only if you checked Yes in the same box on your federal Schedule EIC (box 4a or 4b).

- 5 Is the IRS figuring your federal earned income credit (EIC) for you? If Yes, complete lines 6 through 9 (also lines 21, 23, and 24 if you are a part-year New York State resident, and line 28 if you are a part-year New York City resident).
6 Wages, salaries, tips, etc., from Worksheet A line 3, on page 2 of the instructions, Form IT-215-I.
7 If you received a taxable scholarship or fellowship grant, or if you were paid any amount as an inmate in a penal institution for work, or if you received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, enter that amount here.
8 Business income or loss (from your federal Form 1040 line instructions, Earned Income Credit Worksheet B, lines 1e, 2c, and 3)
9 Enter your federal adjusted gross income (from Form IT-201, line 19, or Form IT-203, line 19, Federal amount column)
10 Amount of federal EIC claimed (from federal Form 1040EZ, line 8a; Form 1040A, line 38a; or Form 1040, line 64a)
11 New York State earned income credit (NYS EIC) rate 30% (.30)
12 Tentative NYS EIC (multiply line 10 by line 11; see instructions)

Complete Worksheet B on the back page before continuing.

- 13 Enter the amount from Worksheet B, line 5, on the back of this form.
14 New York State household credit (from Form IT-201, line 40, or Form IT-203, line 39)
15 Enter the smaller of line 13 or line 14
16 Allowable New York State earned income credit (subtract line 15 from line 12; see instructions)
17 If your New York State filing status is Married filing separate return, complete line 17. The NYS EIC on line 16 above can be divided between spouses in any manner you wish. Enter on line 17 the amount of NYS EIC from line 16 you are claiming, and also enter your joint federal adjusted gross income below.
Federal adjusted gross income (from federal Form 1040EZ, line 4; Form 1040A, line 22; or Form 1040, line 38)

215001140094



Part-year New York State resident earned income credit

Lines 18 through 26 apply only to part-year New York State residents claiming the New York State earned income credit.

18	Enter your New York State earned income credit (from line 16 or line 17)	18		00
19	Enter the amount from Form IT-203, line 42	19		00
	- If line 19 is equal to or more than line 18, stop. You do not have excess New York State earned income credit.			
	- If line 19 is less than line 18, continue on line 20 below.			
20	Excess New York State earned income credit (subtract line 19 from line 18)	20		00
21	Enter the amount from Form IT-203-ATT, line 31 (If you do not have to file Form IT-203-ATT, leave blank and continue on line 22 below.)	21		00
	- If Form IT-215, line 21, is equal to or more than Form IT-215, line 20, stop. Do not continue with this computation. Enter the amount from line 20 above on Form IT-203-ATT, line 32.			
	- If Form IT-215, line 21, is less than Form IT-215, line 20, enter the amount from line 20 above on Form IT-203-ATT, line 32, and continue on line 22 below.			
22	Subtract line 21 from line 20. This is your remaining excess New York State earned income credit.	22		00
23	Enter the amount from line 19, Column D, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet	23		00
24	Enter the amount from line 19, Column A, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet	24		00
25	Divide line 23 by line 24 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000).	25		
26	Multiply line 22 by line 25. Enter the result here and on Form IT-203-ATT, line 10. This is the refundable portion of your part-year New York State resident earned income credit.	26		00

New York City earned income credit (full-year and part-year New York City residents)

27	From <i>Worksheet C, New York City earned income credit</i> , on page 3 of Form IT-215-1, <i>Instructions for Form IT-215</i> . Enter here and on Form IT-201, line 70, or Form IT-203-ATT, line 11.	27		00
	Part-year New York City residents must also complete line 28 below.			
28	Part-year New York City adjusted gross income Enter the amounts from Worksheet C, lines 6 and 7	28A		00
		28B		00

Worksheet B

1	New York State tax (from Form IT-201, line 39, or Form IT-203, line 38)	1		00
2	Resident credit (see instructions)	2		00
3	Accumulation distribution credit (see instructions)	3		00
4	Add lines 2 and 3	4		00
5	Subtract line 4 from line 1. (If line 4 is more than line 1, enter 0.) Enter here and on line 13 on the front of this form.	5		00





New York State Department of Taxation and Finance

Claim for Child and Dependent Care Credit

New York State • New York City

IT-216

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return IRVING	Your social security number
--------------------------------------	-----------------------------

- 1 Have you already filed your New York State income tax return? Yes No
 If Yes, you must file an amended New York State return and include Form IT-216 to claim this credit.

2 Persons or organizations who provided the care. (If you have more than two providers, see instructions.)

A – Care provider's first name, middle initial, and last name	B – Address	C – Identifying number (SSN or EIN)	D – Amount paid (see instructions)
CARING PLACE	16 STRAIGHT ST NEW YORK	641234568	1720 00
KIDS INC	22 TOT TERRCE NEW YORK	641234569	700 00

3 Qualifying persons you are claiming. List in order from youngest to oldest.
 (If you are claiming more than four qualifying persons, mark an X in the box and see instructions.)

A – First name	MI	B – Last name	C – Qualified expenses paid	D – Person with disability (see instr.)	E – Social security number	F – Date of birth (mmdyyy)
JOHN	M	IRVING	900 00	<input type="checkbox"/>	4 | 0 | 0 | 8 | 8 | 4 | 8 | 0 | 1	0 | 8 | 1 | 5 | 2 | 0 | 1 | 2
MARY	M	IRVING	820 00	<input type="checkbox"/>	4 | 0 | 0 | 8 | 8 | 4 | 8 | 0 | 4	0 | 2 | 0 | 1 | 2 | 0 | 1 | 0
SALLY	M	IRVING	700 00	<input type="checkbox"/>	4 | 0 | 0 | 8 | 8 | 4 | 8 | 0 | 2	0 | 3 | 0 | 1 | 2 | 0 | 0 | 6
			00	<input type="checkbox"/>		

Note: If you are claiming expenses paid for a dependent child, include only those qualified expenses paid through the day preceding the child's 13th birthday.

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any **3a** 00

4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)? Yes No

5 Enter the **smallest** of:

- line 3a above; **or**
- federal Form 2441, line 3; **or**
- 3,000 if one qualifying person, or 6,000 if two or more qualifying persons

Whole dollars only

6 Enter your earned income (see instructions) **5** 00

7 If your filing status is ② *Married filing joint return*, enter your spouse's earned income; all others, enter the amount from line 6 (see instructions) **6** 00

8 Enter the smallest of line 5, 6, or 7 **7** 00

8 Enter the smallest of line 5, 6, or 7 **8** 00

9 Enter the amount from: federal Form 1040A, line 22, or federal Form 1040, line 38 **9** 00

10 Enter the decimal amount that applies to the amount on line 9 from the *Table for line 10* in the instructions **10**

11 Multiply line 8 by the decimal amount on line 10 (enter here and on line 12 on the back) **11** 00



- 12 Amount from line 11 **12** 00
- 13 Enter your **New York adjusted gross income** (Form IT-201 filers, line 33; Form IT-203 filers, line 32) 00
 Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line **13**
- 14 Multiply line 12 by the decimal amount on line 13. This is your **New York State child and dependent care credit** (see instructions) **14** 00

Part-year New York State residents

- 15 Enter the amount from Form IT-203, line 40 **15** 00
 If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
 If line 15 is less than line 14, **continue on line 16 below.**
- 16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** **16** 00
- 17 Enter the amount from Form IT-203-ATT, line 29 (If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.) **17** 00
 If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.
 If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.
- 18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** **18** 00
- 19 Enter the amount from line 19, Column D, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 **19** 00
- 20 Enter the amount from line 19, Column A, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 **20** 00
- 21 Divide line 19 by line 20 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000) **21**
- 22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9. **This is the refundable portion of your New York State part-year resident child and dependent care credit.** **22** 00

New York City child and dependent care credit

If you were a resident of New York City at any time during the tax year and your federal adjusted gross income is \$30,000 or less (see Note under *New York City credit* on page 1 of the instructions) and you listed a child under 4 years old as of December 31, on line 3, complete line 23 and see page 4 of the instructions.

- 23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old **23** 00

IT-201 filers:

- 24 Refundable New York City child and dependent care credit (from Worksheet 1, line 7 or line 13) **24** 00
- 25 Add lines 14 and 24; also enter this amount on Form IT-201, line 64 **25** 00
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (from Worksheet 1, line 8); also enter this amount on Form IT-201-ATT, line 9a **26** 00

IT-203 filers:

- 27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit (from Worksheet 1, line 8); also enter this amount on Form IT-203, line 52 **27** 00
- 28 Refundable portion of your part-year New York City resident New York City child and dependent care credit (from Worksheet 1, line 13); also enter this amount on Form IT-203-ATT, line 9a **28** 00

Part-year New York City resident filers only:

- 29 Enter the amount from Worksheet 1, line 10 **29** 00
- 30 Enter the amount from Worksheet 1, line 11 **30** 00





Claim for Farmers' School Tax Credit

IT-217

Submit this form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Note: Before completing this form, complete Form IT-201 through line 33, Form IT-203 through line 32, or Form IT-205 through line B.

Part 1 – Eligibility (see instructions)

If you mark an **X** in a *No* box for item A, B, C, or D, **stop**; you do not qualify for this credit.

A Did you have qualified agricultural property for tax year 2014? (see instr., Form IT-217-I) Yes No

B Were eligible school district property taxes paid on that property during tax year 2014? (see instructions) Yes No

C Complete Worksheet A on page 3 of the instructions. Is the amount shown on line 6 of Worksheet A less than \$300,000? Yes No

D Form IT-201 and Form IT-203 filers, complete Worksheet C on page 6 of the instructions. Form IT-205 filers, complete Worksheet D on page 9 of the instructions. Is the percentage shown on line 28 of Worksheet C or line 28 of Worksheet D at least 0.6667 (66.67%)? (see instructions) Yes No

E If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1, 2014, mark an **X** here and see the instructions for Part 2, line 5

F If all or part of your qualified agricultural property was converted to nonqualified use during tax year 2014, mark an **X** here (see instructions)

Part 2 – Computation of credit (see instructions)

1 Individuals: Enter the total acres of qualified agricultural property owned by you during tax year 2014 (see instructions)	1	900
2 Partners, S corporation shareholders, and beneficiaries of estates and trusts: Enter the amount from Part 4, line 7, column A	2	
3 Fiduciaries: Enter fiduciary's share of qualified agricultural property from Part 5, column C	3	
4 Add lines 1, 2, and 3	4	
5 Enter total base acreage amount (see instructions)	5	350
6 Subtract line 5 from line 4 (if zero or less, skip lines 7 and 8, enter 1.0000 (100%) on line 9, and continue on line 10) ...	6	
7 Multiply line 6 by 50% (.5)	7	
8 Add lines 5 and 7	8	
9 Divide line 8 by line 4 and round the result to the fourth decimal place	9	
10 Individuals: Enter the eligible school taxes you paid during 2014 (see instr.)	10	1432.00
11 Partners, S corporation shareholders, and beneficiaries of estates and trusts: Enter the amount from Part 4, line 7, column B	11	.00
12 Fiduciaries: Enter fiduciary's share of eligible taxes from Part 5, column D	12	.00
13 Add lines 10, 11, and 12	13	.00
14 Multiply line 13 by line 9	14	.00
15 Enter amount from Worksheet A, line 6, on page 3 of the instructions (if line 15 amount is \$200,000 or less, skip lines 16, 17, and 18, and enter the line 14 amount on line 19; see instr.)	15	.00
16 Enter the excess of line 15 over \$200,000 (cannot exceed \$100,000)	16	.00
17 Divide line 16 by \$100,000, and round the result to the fourth decimal place (cannot exceed 1.0000 (100%))	17	
18 Multiply line 14 by line 17	18	.00
19 Farmers' school tax credit (subtract line 18 from line 14; see instructions)	19	.00



Part 3 – Partnership, S corporation, and estate or trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or the beneficiary of an estate or trust that **owned** qualified agricultural property during 2014, complete the following information for each partnership, S corporation, or estate or trust. For *Type* column, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer ID number	Location of property
SEE COVER SHEET			

Part 4 – Partner’s, shareholder’s, or beneficiary’s share of qualified agricultural property and eligible taxes (see instr.)		A – Acres of qualified agricultural property	B – Eligible taxes
Partner	1 Enter your share of acres of qualified agricultural property from your partnership	300	
	2 Enter your share of eligible taxes from your partnership		500.00
S corporation shareholder	3 Enter your share of acres of qualified agricultural property from your S corporation	200	
	4 Enter your share of eligible taxes from your S corporation		300.00
Beneficiary	5 Enter your share of acres of qualified agricultural property from the estate or trust	100	
	6 Enter your share of eligible taxes from the estate or trust		200.00
	7 Totals	600	1000.00

Fiduciaries: Include the line 7, column A amount, on Part 5, column C, and include the line 7, column B amount, on Part 5, column D.
All others: Enter the line 7, column A amount, on Part 2, line 2, and enter the line 7, column B amount, line 11.

Part 5 – Beneficiary’s and fiduciary’s share of acres of qualified agricultural property and eligible taxes (see instr.)

A – Beneficiary’s name	B – Identifying number	C – Acres of qualified agricultural property (see instructions)	D – Eligible taxes (see instructions)	E – Acres of qualified agricultural property converted to nonqualified use (see instructions)
Totals			.00	
			.00	
			.00	
Fiduciary			.00	

Part 6 – Credit recapture on qualified agricultural property converted to nonqualified use

(Complete this part only if you first claimed a credit for 2012 or 2013. See instructions.)

A – Total acres of qualified agricultural property converted to nonqualified use (see instructions)	B – Total acres of qualified agricultural property before conversion (see instructions)	C – Column A ÷ column B	D – Total credit claimed for 2012 and 2013 (see instructions)	E – Total amount of 2012 and 2013 credit to be recaptured (column C × column D; see instr.)
			.00	E .00



TEST JJ

Forms included:

IT-201

IT-201-ATT

IT-241

IT-249

IT-272

W-2 (2 forms)

1099-Misc

1099-G

Prime taxpayer: Javier D JIMENEZ JR

Filing single no dependents

Full-year Yonkers resident.

Wage income on line 1 includes amounts from two W-2 forms, plus \$1,200 household work and \$700 scholarship, and \$100 from tips not included on W-2

Taxpayer chooses standard deduction

Special instructions: this test utilizes W-2 verification indicator.

Local (NYC or Yonkers) withholding is equal to NY State withholding on W-2 #2, which has caused the return to reject for reject code R0503. Withholding has been verified as correct. Populate W-2 verification indicator with "B" (element name "W2_VERIFY_IND").

Note: if your software does not support the W-2 indicator, please use the data below:

W-2 #1 (Music Row) – local withholding = 35

W-2 #1 (NYS OER) – local withholding = 29

Taxpayer elects to pay tax due by ACH debit on 04-02-2015 for the full amount owed. Account details are on the form.

College Tuition Credit: Student is the taxpayer himself; paid \$5,100 in tuition for undergraduate studies at Schenectady CCC (EIN – 123456789)

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 631234561			1 Wages, tips, other compensation 17725		2 Federal income tax withheld		
c Employer's name, address, and ZIP code MUSIC ROW 123 JAMES PL QUINTON AL 35130			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial JAVIER		Last name D JIMENEZ		Suff. JR		11 Nonqualified plans	
1234 THOMAS PL YONKERS NY 10701			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		
			14 Other		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State NY	Employer's state ID number 631234561	16 State wages, tips, etc. 17725	17 State income tax 410	18 Local wages, tips, etc. 17725	19 Local income tax 29	20 Locality name YK	

Form **W-2** Wage and Tax Statement
 Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 631234520			1 Wages, tips, other compensation 1775		2 Federal income tax withheld		
c Employer's name, address, and ZIP code NYS OFFICE OF EMPLOYEE RELATIONS AGENCY BLDG 2 EMPIRE STATE PLAZA ALBANY NY 12228			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
JAVIER		D		JIMENEZ		JR	
1234 THOMAS PL			13 Statutory employee		Retirement plan		
YONKERS NY 10701			<input type="checkbox"/>		<input type="checkbox"/>		
f Employee's address and ZIP code			14 Other		12c		
			414HSUB - 54		12d		
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax	
NY		631234520		1775		35	
18 Local wages, tips, etc.		19 Local income tax		20 Locality name			
1775		35		YK			

Form **W-2** Wage and Tax Statement
 Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BCC CORP 123 MAIN AVE OAK TOWN VA 22000		1 Rents \$	OMB No. 1545-0115 2014 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$ \$1300.00		
PAYER'S federal identification number 631234567	RECIPIENT'S identification number	4 Federal income tax withheld \$	Copy 1 For State Tax Department	5 Fishing boat proceeds \$
RECIPIENT'S name JAVIER D JIMENEZ JR Street address (including apt. no.) 1234 THOMAS PL City or town, state or province, country, and ZIP or foreign postal code YONKERS NY 10701	6 Medical and health care payments \$			
Account number (see instructions)	7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$
11	12	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$ 30.00 \$	17 State/Payer's state no. NY	18 State income \$ 1300.00 \$

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW YORK STATE DEPT OF LABOR PAYMENT UNIT BUILDING 12 1099-G PO BOX 621 ALBANY NY 12201		1 Unemployment compensation 500.00 \$	OMB No. 1545-0120 2014 Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits, or offsets \$		
PAYER'S federal identification number 270293117	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$	Copy 1 For State Tax Department
RECIPIENT'S name JAVIER D JIMENEZ JR Street address (including apt. no.) 356 SKYLINE DRIVE City or town, state or province, country, and ZIP or foreign postal code YONKERS NY 10701		5 RTAA payments \$	6 Taxable grants \$	
		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>	
		9 Market gain \$		
Account number (see instructions)	10a State NY	10b State identification no. 270293117	11 State income tax withheld \$ 50 \$	



New York State Department of Taxation and Finance
Resident Income Tax Return
 New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Your first name JAVIER	MI D	Your last name (for a joint return, enter spouse's name on line below) JIMENEZ JR	Your date of birth (mmdyyyy) 0 | 1 | 2 | 5 | 1 | 9 | 6 | 8	Your social security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdyyyy)	Spouse's social security number
Mailing address (see instructions, page 12) (number and street or PO box) % MANUEL JIMENEZ 1234 THOMAS PLACE			Apartment number	New York State county of residence WESTCHESTER
City, village, or post office YONKERS	State NY	ZIP code 10701	Country (if not United States)	School district name YONKERS
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route) 356 SKYLINE DRIVE			Apartment number	School district code number
City, village, or post office YONKERS	State NY	ZIP code 10701	Decedent information Taxpayer's date of death (mmdyyyy) 1 | 0 | 1 | 5 | 2 | 0 | 1 | 4	Spouse's date of death (mmdyyyy)

- A Filing status**
 (mark an **X** in one box):
- ① Single
 - ② Married filing joint return
 (enter spouse's social security number above)
 - ③ Married filing separate return
 (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount..... **75 | 00**

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months **you** lived in NYC in 2014

(2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)

If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyy)

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		-40 00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		40000 00
12	Rental real estate included in line 11	12	40000	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		500 00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify: 1099 MISC 1300	16		1300 00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		100 00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		100 00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

38 Taxable income (from line 37 on page 2)	38		00
39 NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39		00
40 NYS household credit (page 19, table 1, 2, or 3)	40		00
41 Resident credit (see page 20)	41		00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43 Add lines 40, 41, and 42	43		00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44		00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46 Total New York State taxes (add lines 44 and 45)	46		00

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount (see page 20)	47		00
48 NYC household credit (page 20, table 4, 5, or 6)	48		00
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50 Part-year NYC resident tax (Form IT-360.1)	50		00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52 Add lines 49, 50, and 51	52		00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
55 Yonkers resident income tax surcharge (see page 22)	55		00
56 Yonkers nonresident earnings tax (Form Y-203)	56		00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58		00
59 Sales or use tax (see page 23; do not leave line 59 blank)	59	35	00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a Return a Gift to Wildlife	60a		00
60b Missing/Exploited Children Fund	60b		00
60c Breast Cancer Research Fund	60c		00
60d Alzheimer's Fund	60d		00
60e Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f Prostate and Testicular Cancer Research and Education Fund ..	60f		00
60g 9/11 Memorial	60g		00
60h Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i Teen Health Education	60i		00
60j Veterans Remembrance	60j		00
60 Total voluntary contributions (add lines 60a through 60j)	60		00
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61		00



Your social security number								

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation WAITER	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: JIMENEZ@ATS	

See instructions for where to mail your return.

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New York State Department of Taxation and Finance

Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201
Your social security number

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions) Yes No [X]

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation)
2 Other nonrefundable, non-carryover credits
2a Code Amount
2b Code Amount
Total other nonrefundable, non-carryover credits (add lines 2a and 2b)

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit
4 Investment credit
5 Solar energy system equipment credit
6 Other nonrefundable, carryover credits
6a Code Amount
6b Code Amount
6c Code Amount
6d Code Amount
6e Code Amount
6f Code Amount
6g Code Amount
6h Code Amount
6i Code Amount
6j Code Amount
6k Code Amount
6l Code Amount
6m Code Amount
6n Code Amount
Total other nonrefundable, carryover credits (add lines 6a through 6n)
7 Total New York State nonrefundable credits used (add lines 1 through 6; enter here and on Form IT-201, line 42)

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit
8a New York City resident GCT credit
9 New York City accumulation distribution credit (submit computation)
9a Part-year resident nonrefundable NYC child and dependent care credit
10 Total other New York City nonrefundable credits used (add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53)

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit
12 Other refundable credits
12a Code Amount
12b Code Amount
12c Code Amount
12d Code Amount
12e Code Amount
12f Code Amount
12g Code Amount
12h Code Amount
12i Code Amount
12j Code Amount
12k Code Amount
12l Code Amount
Total other refundable credits (add lines 12a through 12l)
13 Add lines 11 and 12

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount		Code		Amount	
20a			00	20g			00
20b			00	20h			00
20c			00	20i			00
20d			00	20j			00
20e			00	20k			00
20f			00	20l			00

Total other New York State taxes *(add lines 20a through 20l)* **20** _____ 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Claim for Clean Heating Fuel Credit

Tax Law – Section 606(mm)

IT-241

Fiscal-year filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Part 1 – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

A Purchase date	B Gallons of bioheat eligible for credit	C Percentage of biodiesel per gallon of bioheat (enter as a decimal, not to exceed .20)	D Multiply column B by column C
06-01-2014	100	.20	20.00

1 Total of column D amounts from additional sheet(s), if any.....	1	.00
2 Clean heating fuel credit (add the column D amounts, including any amount on line 1; see instructions).....	2	.00

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column C.

All others: Enter the line 2 amount on line 7.

Part 2 – Partnership, New York S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the clean heating fuel credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number
JIMENEZ BROTHERS	P	350004804
JIMENEZ INC	S	300004804

Part 3 – Partner's, shareholder's, or beneficiary's share of credit

Partner	3	Enter your share of the credit from your partnership (see instructions)	3	15.00
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4	5.00
Beneficiary	5	Enter your share of the credit from the fiduciary's Form IT-241, Part 4, column C.....	5	.00
	6	Total (add lines 3, 4, and 5)	6	.00

Fiduciary: Include the line 6 amount on the *Total* line of Part 4, column C.

All others: Enter the line 6 amount on line 8.

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Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of clean heating fuel credit
Total (fiduciaries, enter the amount from line 2 plus the amount from line 6)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of clean heating fuel credit (see instructions)

Individual and partnership	7	Enter the amount, or your share of the amount, from line 2	7	.00
Partner, S corporation shareholder, beneficiary	8	Enter the amount from line 6.....	8	.00
Fiduciary	9	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	9	.00
	10	Total clean heating fuel credit (add lines 7, 8, and 9; see instructions)	10	.00





Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals (including sole proprietors), partnerships, and fiduciaries

1 Qualified long-term care insurance premiums paid for the current tax year (see instructions)	1	500.00
2 Credit rate (20%)	2	.20
3 Credit for qualified long-term care insurance (multiply line 1 by line 2)	3	.00

Fiduciaries: Include the amount from line 3 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 3 on Schedule E, line 8.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the long-term care insurance credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name of entity	Type	Employer ID number
JIMENEZ INC	S	300004804
JIMENEZ BROTHERS	P	350004804

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	4	Enter your share of the credit from your partnership	4	150.00
S corporation shareholder	5	Enter your share of the credit from your S corporation	5	50.00
Beneficiary	6	Enter your share of the credit from the fiduciary’s Form IT-249, Schedule D, column C	6	.00
	7	Totals (add lines 4, 5, and 6)	7	.00

Fiduciaries: Include the amount from line 7 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 7 on Schedule E, line 9.

Schedule D – Beneficiary’s and fiduciary’s share of credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of qualified long-term care insurance credit
Total (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		.00
		.00
		.00
Fiduciary		.00

(continued on back)



Schedule E – Computation of credit available for the current year

Individuals and partnerships	8	Enter the amount from Schedule A, line 3	8	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from Schedule C, line 7	9	.00
Fiduciaries	10	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	10	.00
	11	Total credit available for the current year (add lines 8, 9, and 10)	11	.00

Full-year NYS resident individuals, estates, and trusts: Complete Schedule F and Schedule H.
Nonresident and part-year resident individuals, estates, and trusts: Complete Schedule G and Schedule H.
Partnerships: Enter the line 11 amount on Form IT-204, line 145.

Schedule F – Full-Year New York State residents computation of total credit

12	Enter the amount from line 11	12	.00
13	Enter the carryover credit from last year's Form IT-249	13	100.00
14	Total credit (add lines 12 and 13; complete Schedule H)	14	.00

Schedule G – New York State nonresidents and part-year residents computation of total credit

15	Enter the amount from line 11	15	.00
16	Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 (if the income percentage is more than 100% (1.0000), enter 1.0000)	16	
17	Nonresident and part-year resident credit (multiply line 15 by line 16)	17	.00
18	Enter the carryover credit from last year's Form IT-249	18	.00
19	Total credit (add lines 17 and 18; complete Schedule H)	19	.00

Schedule H – Computation of credit used and carried over

20	Tax due before credits (see instructions)	20	.00
21	Credits applied against the tax before this credit (see instructions)	21	.00
22	Net tax (subtract line 21 from line 20)	22	.00
23	Credit used for the current tax year (see instructions)	23	.00
24	Amount of credit available for carryover to next year. Full-year residents: Subtract line 23 from line 14. Nonresidents and part-year residents: Subtract line 23 from line 19	24	.00





New York State Department of Taxation and Finance

IT-272

Claim for College Tuition Credit or Itemized Deduction

Full-year New York State residents only

Submit your completed Form IT-272 with Form IT-201. See Form IT-272-1, *Instructions for Form IT-272*.

Your name as shown on return (first name first)	Your social security number
Spouse's name (first name first)	Spouse's social security number

Note: If you are married and filing separate New York State returns, you must also enter your spouse's name and social security number.

- 1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year?..... **1** Yes No
- If **Yes, stop**; you do not qualify for the college tuition credit or the college tuition itemized deduction.
 - If **No**, continue with question 2.
- 2 Were you (and your spouse if filing a joint return) a **New York State resident for all of this tax year**? **2** Yes No
- If **Yes**, continue with Part 1 below.
 - If **No, stop**; you do not qualify for the college tuition credit. However, you may qualify for the college tuition itemized deduction. For more information, see the instructions for Form IT-203.

Part 1 – In the spaces provided below, complete lines A through H for up to three eligible students for whom you paid qualified college tuition expenses. (If you are claiming expenses for more than three eligible students, see instructions.)

	1 – Student 1	2 – Student 2	3 – Student 3
A Eligible student's name			
B Eligible student's social security number (SSN) .....	| | | | | | | |	| | | | | | | |	| | | | | | | |
C Is the student claimed as a dependent on your NYS return? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.)			
E Name of college or university (see instr.)...			
F Were expenses for undergraduate tuition? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions) .....	| | | | | | | | 00	| | | | | | | | 00	| | | | | | | | 00
H Enter the lesser of line G or 10,000 .....	| | | | | | | | 00	| | | | | | | | 00	| | | | | | | | 00

3 Total qualified college tuition expenses (Add **line H**, columns 1, 2, and 3; include amounts from any additional sheets. Complete Part 2 or Part 3 on the back.) **3** | | | | | | | | 00



Part 2 – Complete Part 2 if your total qualified college tuition expenses on line 3 are less than \$5,000.

4 Credit limitation (\$200).....

4		200	00
---	--	-----	----

5 Enter the lesser of line 3 or line 4. This is your **college tuition credit**

5		00
---	--	----

- If you **did not itemize your deductions** on your federal return, enter the line 5 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your federal return, continue with Part 4.

Part 3 – Complete Part 3 if your total qualified college tuition expenses on line 3 are \$5,000 or more.

6 Enter the amount from **line 3**.....

6		00
---	--	----

7 Multiply **line 6** by 4% (.04). This is your **college tuition credit**

7		00
---	--	----

- If you **did not itemize your deductions** on your federal return, enter the line 7 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your federal return, continue with Part 4.

Part 4 – College tuition itemized deduction election

If you itemized your deductions on your federal return, you may elect to claim the **college tuition itemized deduction** instead of the college tuition credit. To compute your college tuition itemized deduction, complete **Worksheet 1** in the instructions for this form. To determine if you will receive a greater tax benefit from the itemized deduction or credit, complete **Worksheet 2** in the instructions for this form.

8 Mark an **X** in this box **only** if you elect to claim the **college tuition itemized deduction**

8	
---	--

- If you marked an **X** in the box at line 8, enter the amount from Worksheet 1, line 5 (in the instructions for this form), on your itemized deduction schedule. **Do not** enter the college tuition credit from line 5 or 7 above on Form IT-201. You are entitled to claim either the deduction **or** the credit, but not both.
- If you **did not** mark an **X** in the box at line 8 and you elect to claim the college tuition credit instead of the college tuition itemized deduction, enter the line 5 or line 7 amount on Form IT-201, line 68.

Important: If you are claiming the college tuition credit or the college tuition itemized deduction, you **must submit** Form IT-272 with your return.



TEST KK

Forms included:

IT-201

IT-360.1

Y-203

IT-272

W-2

1099-G

Prime taxpayer: Khaled KHAN

Filing qualifying widower with dependent children

Part-year Yonkers resident; moved to Yonkers on 09-01-2014 and resided there through the end of the year.

Taxpayer chooses standard deduction

Special instructions: When calculating this return, please calculate the federal return to be a balance due, paid by ACH debit. Use the following for federal debit information: Routing Number = 011001742; account number = 158902; account type = personal savings. Taxpayer elects to pay NYS income tax due by paper check for the full amount owed.

College Tuition Credit: all details are on the form; students are the taxpayer himself, as well as both children.

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 361425364			1 Wages, tips, other compensation 22300		2 Federal income tax withheld		
c Employer's name, address, and ZIP code BONDO MAGIC CO ONE PLUS ONE DRIVE NAPOLEON MI 49261-8888			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial KHALED		Last name KHAN		Suff.		11 Nonqualified plans	
14 ABBEY PL YONKERS NY 10705			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		
			14 Other		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State NY	Employer's state ID number 361425364	16 State wages, tips, etc. 22300	17 State income tax 150	18 Local wages, tips, etc. 5000	19 Local income tax 75	20 Locality name YK	

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW YORK STATE DEPT OF LABOR Payment unit Bldg 12 1099-G PO Box 621 Albany NY 12201		1 Unemployment compensation 2500.0 \$	OMB No. 1545-0120 2014 Form 1099-G	Certain Government Payments
PAYER'S federal identification number 270293117		2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	
RECIPIENT'S name KHALED KHAN Street address (including apt. no.) 14 ABBEY PLACE City or town, state or province, country, and ZIP or foreign postal code YONKERS, NY 10705		4 Federal income tax withheld \$	5 RTAA payments \$	Copy 1 For State Tax Department
Account number (see instructions)		6 Taxable grants \$	7 Agriculture payments \$	
		8 Check if box 2 is trade or business income <input type="checkbox"/>	9 Market gain \$	
		10a State NY	10b State identification no. 270293117	
		11 State income tax withheld \$ 50		

Form **1099-G**

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Your first name KHALED		MI	Your last name (for a joint return, enter spouse's name on line below) KHAN		Your date of birth (mmdyyyy) 0 | 2 | 1 | 5 | 1 | 9 | 7 | 2		Your social security number	
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmdyyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 14 ABBEY PLACE					Apartment number		New York State county of residence WESTCHESTER	
City, village, or post office YONKERS			State NY	ZIP code 10705	Country (if not United States)		School district name YONKERS	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmdyyyy) / Spouse's date of death (mmdyyyy)	

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount.....

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months you lived in NYC in 2014

(2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)

If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyy)
HAMIDA		KHAN	DAUGHTER	4 | 0 | 0 | 8 | 8 | 4 | 8 | 3 | 8	0 | 7 | 0 | 1 | 1 | 9 | 9 | 6
FAYSAL		KHAN	SON	4 | 0 | 0 | 8 | 8 | 4 | 8 | 4 | 0	0 | 9 | 0 | 1 | 1 | 9 | 9 | 4

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15	5180	00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27	5180	00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

38 Taxable income (from line 37 on page 2)	38		00
39 NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39		00
40 NYS household credit (page 19, table 1, 2, or 3)	40		00
41 Resident credit (see page 20)	41		00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43 Add lines 40, 41, and 42	43		00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44		00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46 Total New York State taxes (add lines 44 and 45)	46		00

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount (see page 20)	47		00
48 NYC household credit (page 20, table 4, 5, or 6)	48		00
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50 Part-year NYC resident tax (Form IT-360.1)	50		00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52 Add lines 49, 50, and 51	52		00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
55 Yonkers resident income tax surcharge (see page 22)	55		00
56 Yonkers nonresident earnings tax (Form Y-203)	56		00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58		00
59 Sales or use tax (see page 23; do not leave line 59 blank)	59		500 00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a Return a Gift to Wildlife	60a		00
60b Missing/Exploited Children Fund	60b		00
60c Breast Cancer Research Fund	60c		00
60d Alzheimer's Fund	60d		00
60e Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f Prostate and Testicular Cancer Research and Education Fund ..	60f		00
60g 9/11 Memorial	60g		00
60h Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i Teen Health Education	60i		00
60j Veterans Remembrance	60j		00
60 Total voluntary contributions (add lines 60a through 60j)	60		00
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61		00



Your social security number									

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	25 00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation PRINTER	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: KHAN@ATS.COM	

See instructions for where to mail your return.

201004140094





New York State Department of Taxation and Finance

Change of City Resident Status

IT-360.1

New York City • Yonkers

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return	Social security number
----------------------------	------------------------

Change of resident status – If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 (see instructions, Form IT-360.1-I, front page).

- Mark an X in only **one** box
- (A) **New York City change of residence** – Complete Parts 1, 2, 3, and 4.
 - (B) **Yonkers change of residence** – Complete Parts 1 and 5.
 - (C) **New York City and Yonkers change of residence** – Complete the entire form.

Part 1 – New York adjusted gross income (see instructions, page 3)	Column A Federal income and adjustments (all sources)	Column B Amount of Column A for New York City resident period	Column C Amount of Column A for Yonkers resident period
1 Wages, salaries, tips, etc .....	.00	.00	5000.00
2 Taxable interest income .....	.00	.00	.00
3 Ordinary dividends .....	.00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes .....	.00	.00	.00
5 Alimony received .....	.00	.00	.00
6 Business income or loss (submit copy of federal Schedule C or C-EZ, Form 1040) ...	.00	.00	.00
7 Capital gain or loss (submit copy of federal Schedule D, Form 1040) .....	.00	.00	.00
8 Other gains or losses (submit copy of federal Form 4797) .....	.00	.00	.00
9 Taxable amount of IRA distributions .....	.00	.00	.00
10 Taxable amount of pensions and annuities	.00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	.00	.00	.00
12 Farm income or loss (submit copy of federal Schedule F, Form 1040) .....	.00	.00	.00
13 Unemployment compensation .....	.00	.00	.00
14 Taxable amount of social security benefits	.00	.00	.00
15 Other income			
Identify:	.00	.00	.00
16 Total (add lines 1 through 15) .....	.00	.00	5000.00
17 Total federal adjustments to income			
Identify:	.00	.00	.00
18 Federal adjusted gross income (subtract line 17 from line 16) .....	.00	.00	.00
19 New York adjustments (submit schedule) ...	.00	.00	.00
20 New York adjusted gross income (line 18 and add or subtract line 19; transfer the amount from Column B to line 43) .....	.00	.00	.00



Part 2 – Itemized deductions for New York City (see instr., page 3) If you are claiming the standard deduction, do not complete Part 2.		Column A Itemized deductions (see instructions)	Column B Amount of Column A for New York City resident period
21	Medical and dental expenses	21	.00
22	Taxes you paid	22	.00
23	Interest you paid	23	.00
24	Gifts to charity	24	.00
25	Casualty and theft losses	25	.00
26	Job expenses and most other miscellaneous deductions	26	.00
27	Other miscellaneous deductions	27	.00
28	Add lines 21 through 27	28	.00
29	Reduction for federal itemized deduction limitation (from federal Form 1040 instructions, Itemized Deductions Worksheet, line 9)	29	.00
30	Total itemized deductions (subtract line 29 from line 28)	30	.00
31	State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments	31	.00
32	Subtract line 31 from line 30	32	.00
33	Addition adjustments and college tuition itemized deduction (see instructions)	33	.00
34	Add lines 32 and 33	34	.00
35	Itemized deduction adjustment (if line 20, Column B, is more than \$100,000, see instructions, page 5; all others enter 0 on line 35)	35	.00
36	Itemized deduction (subtract line 35 from line 34, enter here and on line 44)	36	.00

Part 3 – Dependent exemptions (see instructions, page 5)

37 Enter the period you were a New York City **resident** during 2014

From: month day To: month day

38	Enter the county where you resided while a nonresident of New York City		
39	Enter the number of full months in the New York City resident period	39	
40	Enter the prorated value of one dependent exemption (use Proration chart; see instructions, page 2)	40	.00
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35	41	
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (enter here and on line 46)	42	.00

Part 4 – Part-year New York City resident tax (see instructions, page 5)

43	New York adjusted gross income (from line 20, Column B)	43	.00
44	Resident period standard deduction (see instructions, page 2) or resident period itemized deduction (from line 36)	44	.00
45	Subtract line 44 from line 43	45	.00
46	Dependent exemption amount (from line 42)	46	.00
47	New York City taxable income (subtract line 46 from line 45)	47	.00
48	New York City tax on line 47 amount (see instructions, page 5)	48	.00
49	Total New York City household credit and accumulation distribution credit (see instructions, page 6)	49	.00
50	Subtract line 49 from line 48 (if line 49 is larger than line 48, enter 0)	50	.00
51	Part-year New York City separate tax on lump-sum distributions (from Form IT-230)	51	.00
52	Part-year New York City resident tax on capital gain portion of lump-sum distributions (from Form IT-230)	52	.00
53	Add lines 50, 51, and 52	53	.00
54	Credit for part-year New York City unincorporated business tax paid (see instructions, page 8)	54	.00
55	Part-year New York City resident tax (subtract line 54 from line 53 and enter tax on Form IT-201, line 50, or Form IT-203, line 51; if line 54 is larger than line 53, enter 0)	55	.00



Part 5 – Part-year Yonkers resident income tax surcharge (see instructions, page 8)

		Full-year NYS resident	Part-year NYS resident
56 Total New York State taxes (Form IT-201, line 46)	56	.00	
57 Empire State child credit (Form IT-201, line 63)	57	.00	
58 NYS child and dependent care credit (Form IT-216, line 14)	58	.00	
59 Earned income credit (Form IT-201, line 65)	59	.00	
60 Noncustodial parent New York State earned income credit (Form IT-201, line 66)	60	.00	
61 Real property tax credit (Form IT-201, line 67)	61	.00	
62 College tuition credit (Form IT-201, line 68)	62	.00	
62a Property tax freeze credit (see instructions)	62a	.00	
62b Family tax relief credit (see instructions)	62b	.00	
63 Amount from Form IT-201-ATT, line 13	63	.00	
64 Add lines 57 through 63	64	.00	
65 Subtract line 64 from line 56 (if line 64 is more than line 56, enter 0 here and on Form IT-201, line 57)	65	.00	
66 Base tax (Form IT-203, line 44)	66		.00
67 New York State nonrefundable credits (Form IT-203-ATT, line 8)	67		.00
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0) ..	68		.00
69 Net other New York State taxes (Form IT-203-ATT, line 33)	69		.00
70 Add lines 68 and 69	70		.00
71 Total of amounts from Form IT-203-ATT, lines 9, 10, and 12	71		.00
71a Property tax freeze credit (see instructions)	71a		.00
71b Family tax relief credit (see instructions)	71b		.00
71c Add lines 71, 71a, and 71b	71c		.00
72 Subtract line 71c from line 70 (if line 71c is more than line 70, enter 0)	72		.00
73 Income percentage (see worksheet on page 8 of the instructions)	73		
74 Multiply line 65 by line 73. This is the net state tax for full-year state residents	74	.00	
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents	75		.00
76 Yonkers resident tax rate	76	.1675	

77 Part-year Yonkers resident income tax surcharge

(Full-year NYS residents: Multiply line 74 by line 76. Part-year NYS residents: Multiply line 75 by line 76.)

77	.00
-----------	-----

Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

See Form Y-203, *Yonkers Nonresident Earnings Tax Return*, and instructions, Form Y-203-I, if you received wages or net earnings from self-employment from Yonkers sources during your nonresident period.





Yonkers Nonresident Earnings Tax Return

Y-203

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning and ending

Name as shown on Form IT-201 or IT-203	Social security number
--	------------------------

- A** Were you a Yonkers resident for any part of the taxable year? (mark an **X** in the appropriate box) Yes No (see instructions)
 (See the instructions for Form IT-201 or IT-203 for the definition of a resident.)
 If Yes: 1. Give period of Yonkers residence. From (mm-dd-yyyy) _____ to (mm-dd-yyyy) _____
 2. Are you reporting Yonkers resident income tax surcharge on your New York State return? Yes No (submit explanation)
 3. You must complete and submit Form IT-360.1 (see instructions).

- B** Did you or your spouse maintain an apartment or other living quarters in Yonkers during any part of the year?..... Yes No
 If Yes, give address below and enter the number of days spent in Yonkers during 2014: 122 days
 Address: _____

- C** Are you reporting income from self-employment (on line 2 below)?..... Yes No If Yes, complete the following:
 Business name _____ Business address _____
 Employer identification number _____ Principal business activity _____
 Form of business: Sole proprietorship Partnership Other (explain) _____

Calculation of nonresident earnings tax

1 Gross wages and other employee compensation (see instructions; if claiming an allocation, include amount from line 22)	1	.00
2 Net earnings from self-employment (see instructions; if claiming an allocation, include amount from line 32; if a loss, write loss on line 2)	2	.00
3 Add lines 1 and 2 (if line 2 is a loss, enter amount from line 1)	3	.00
3a START-UP NY wages	3a	.00
3b Subtract line 3a from line 3	3b	.00
4 Allowable exclusion (see instructions; use Exclusion table below)	4	.00
5 Taxable amount (subtract line 4 from line 3b; if line 4 is more than line 3b, enter 0).....	5	.00
6 Total nonresident earnings tax (multiply line 5 by 0.5% (.005)). Enter the line 6 amount on Form IT-201, line 56, or Form IT-203, line 53.	6	.00

Checklist

Before filing your return, be sure to:

- Complete items A, B, and C and lines 1 through 6.
- Complete Schedules A, B, and C on the back, if required.
- Enter your total nonresident earnings tax on Form IT-201 or IT-203.
- **Submit this form with your New York State return: Form IT-201 or IT-203.**

Exclusion table (for line 4)

Number of months of Yonkers nonresidence or short tax year	If line 3b (total wages and net earnings)* is:		
	over \$0 but not over \$10,000	over \$10,000 but not over \$20,000	over \$20,000 but not over \$30,000
	Exclusion amount is:	Exclusion amount is:	Exclusion amount is:
12	\$3,000	\$2,000	\$1,000
11	2,750	1,833	917
10	2,500	1,667	833
9	2,250	1,500	750
8	2,000	1,333	667
7	1,750	1,167	583
6	1,500	1,000	500
5	1,250	833	417
4	1,000	667	333
3	750	500	250
2	500	333	167
1	250	167	83

* If the total of wages and net earnings (amount from line 3b) exceeds \$30,000 for the year, there is no exclusion amount.



Schedule A – Allocation of wage and salary income to Yonkers

Do not use this schedule for income based on the volume of business transacted.

See instructions, Form Y-203-I, if you had **more than one job**, or if you had a **job for only part of the year**.

7	Total days (see instructions)	7	261
8	Saturdays and Sundays (not worked)	8	68
Nonworking days included in line 7:	9 Holidays (not worked)	9	10
	10 Sick leave	10	5
	11 Vacation	11	10
	12 Other nonworking days	12	2
13	Total nonworking days (add lines 8 through 12)	13	95
14	Total days worked in year at this job (subtract line 13 from line 7)	14	166
15	Total days included in line 14 worked outside of Yonkers	15	70
16	Enter number of days worked at home included in line 15 amount	16	10
17	Subtract line 16 from line 15	17	60
18	Days worked in Yonkers (subtract line 17 from line 14)	18	106
19	Enter number of days from line 14 above	19	166
20	Divide line 18 by line 19; round the result to the fourth decimal place	20	0.6386
21	Gross wages and other employee compensation to be allocated	21	22300.00
22	Yonkers allocated wage and salary income (multiply line 20 by line 21). Include this amount on line 1.	22	14241.00

Schedule B – List all places, both in and out of Yonkers, where you carry on business

Use only if your net earnings from self-employment are from a business carried on both in and out of Yonkers.

Street address	City and state	Description (see instructions)

Schedule C – Allocation of net earnings from self-employment to Yonkers

Use only if your business is carried on both in and out of Yonkers. If the net earnings are from a partnership, the factors must be the partnership amounts. If you are a partner in a partnership, you may use the business allocation percentage determined by the formula on Form Y-204, *Yonkers Nonresident Partner Allocation*. If you use the percentage from Form Y-204, skip lines 23 through 29 and enter the allocation percentage on line 30 below. Include a copy of Form Y-204.

Items used as factors	Column 1 Totals – in and out of Yonkers	Column 2 Yonkers amount	Column 3 Percent Column 2 is of Column 1
23 Real property owned	.00	.00	
24 Real property rented from others	.00	.00	
25 Tangible personal property owned	.00	.00	
26 Property percentage (add lines 23, 24, and 25; see instructions)	.00	.00	%
27 Payroll percentage (see instructions)	.00	.00	%
28 Gross income percentage (see instructions)	.00	.00	%
29 Total of percentages (add lines 26, 27, and 28, Column 3)			%
30 Business allocation percentage (divide total percentages on line 29 by three, or by actual number of percentages if less than three)			%
31 Net earnings from self-employment to be allocated (see instructions)			.00
32 Allocated net earnings from self-employment (multiply line 31 by line 30; enter here and include on line 2)			.00





New York State Department of Taxation and Finance

IT-272

**Claim for College Tuition
Credit or Itemized Deduction**
Full-year New York State residents only

Submit your completed Form IT-272 with Form IT-201. See Form IT-272-1, *Instructions for Form IT-272*.

Your name as shown on return (first name first)	Your social security number
Spouse's name (first name first)	Spouse's social security number

Note: If you are married and filing separate New York State returns, you must also enter your spouse's name and social security number.

- 1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year?..... **1** Yes No
- If **Yes, stop**; you do not qualify for the college tuition credit or the college tuition itemized deduction.
 - If **No**, continue with question 2.
- 2 Were you (and your spouse if filing a joint return) a **New York State resident for all of this tax year?**..... **2** Yes No
- If **Yes**, continue with Part 1 below.
 - If **No, stop**; you do not qualify for the college tuition credit. However, you may qualify for the college tuition itemized deduction. For more information, see the instructions for Form IT-203.

Part 1 – In the spaces provided below, complete lines A through H for up to three eligible students for whom you paid qualified college tuition expenses. (If you are claiming expenses for more than three eligible students, see instructions.)

	1 – Student 1	2 – Student 2	3 – Student 3
A Eligible student's name	KHALED KHAN	HAMIDA KHAN	FAYSAL KHAN
B Eligible student's social security number (SSN) .....	| | | | | | | |	4 | 0 | 0 | 8 | 8 | 4 | 8 | 3 | 8	4 | 0 | 0 | 8 | 8 | 4 | 8 | 4 | 0
C Is the student claimed as a dependent on your NYS return? (see instructions)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.)	123456789	123456666	123455555
E Name of college or university (see instr.)...	SUNY	SCHENECTADY CCC	HUDSON VALLEY CC
F Were expenses for undergraduate tuition? (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions)	50 | 00	50 | 00	50 | 00
H Enter the lesser of line G or 10,000	50 | 00	50 | 00	50 | 00

3 Total qualified college tuition expenses (Add **line H**, columns 1, 2, and 3; include amounts from any additional sheets. Complete Part 2 or Part 3 on the back.) **3** | | 00



Part 2 – Complete Part 2 if your total qualified college tuition expenses on line 3 are less than \$5,000.

4 Credit limitation (\$200).....

4		200	00
---	--	-----	----

5 Enter the lesser of line 3 or line 4. This is your **college tuition credit**

5			00
---	--	--	----

- If you **did not itemize your deductions** on your federal return, enter the line 5 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your federal return, continue with Part 4.

Part 3 – Complete Part 3 if your total qualified college tuition expenses on line 3 are \$5,000 or more.

6 Enter the amount from **line 3**.....

6			00
---	--	--	----

7 Multiply **line 6** by 4% (.04). This is your **college tuition credit**

7			00
---	--	--	----

- If you **did not itemize your deductions** on your federal return, enter the line 7 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your federal return, continue with Part 4.

Part 4 – College tuition itemized deduction election

If you itemized your deductions on your federal return, you may elect to claim the **college tuition itemized deduction** instead of the college tuition credit. To compute your college tuition itemized deduction, complete **Worksheet 1** in the instructions for this form. To determine if you will receive a greater tax benefit from the itemized deduction or credit, complete **Worksheet 2** in the instructions for this form.

8 Mark an **X** in this box **only** if you elect to claim the **college tuition itemized deduction**

8	
----------	--

- If you marked an **X** in the box at line 8, enter the amount from Worksheet 1, line 5 (in the instructions for this form), on your itemized deduction schedule. **Do not** enter the college tuition credit from line 5 or 7 above on Form IT-201. You are entitled to claim either the deduction **or** the credit, but not both.
- If you **did not** mark an **X** in the box at line 8 and you elect to claim the college tuition credit instead of the college tuition itemized deduction, enter the line 5 or line 7 amount on Form IT-201, line 68.

Important: If you are claiming the college tuition credit or the college tuition itemized deduction, you **must submit** Form IT-272 with your return.



TEST LL

Forms included:

IT-201 with Itemized Deduction Schedule (IT-201-D)

IT-225

IT-201-ATT

IT-219

IT-398

IT-399

IT-2105.9

Prime taxpayer: Laura L LUCAS

Married filing separate return; no dependents

Full year New York City resident

Taxpayer chooses itemized deduction even though it amounts to less than the standard deduction amount.

Not eligible for NYS nor NYC household credit because spouse AGI > \$11,000

Claims sales and use tax owed = \$20.

New York State Modifications (Form IT-225); amounts of modifications are on forms IT-398 and IT-399.

IT-2105.9 Underpayment of Estimated Income Tax – taxpayer uses short method (part 2) to compute the penalty.



New York State Department of Taxation and Finance

Resident Income Tax Return

IT-201

New York State • New York City • Yonkers

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name LAURA	MI L	Your last name (for a joint return, enter spouse's name on line below) LUCAS	Your date of birth (mmdyyyy) 1 | 0 | 1 | 7 | 1 | 9 | 7 | 0	Your social security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdyyyy)	Spouse's social security number
Mailing address (see instructions, page 12) (number and street or PO box) 356 Dover Street			Apartment number	New York State county of residence KINGS
City, village, or post office BROOKLYN		State NY	ZIP code 11217	Country (if not United States)
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district name BROOKLYN
City, village, or post office		State NY	ZIP code	School district code number 071
		Decedent information	Taxpayer's date of death (mmdyyyy)	Spouse's date of death (mmdyyyy)

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return (enter spouse's social security number above)
 - ③ Married filing separate return (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

- D2 Yonkers residents and Yonkers part-year residents only:**
- (1) Did you receive a property tax freeze credit? (see page 13) Yes No
 - (2) If Yes, enter the amount..... **00**

D3 Did you receive a family tax relief credit? (see page 13) Yes No

- E**
- (1) Did you or your spouse **maintain living quarters in NYC** during 2014? (see page 13) .. Yes No
 - (2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months **you** lived in NYC in 2014 **12**

(2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your **second** 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyy)

If more than 7 dependents, mark an **X** in the box.



201001140094

For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	3019	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8	-2040	00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	20960	00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify: 1/2 SE TAX 214	18	214	00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number									

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	492 00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation INVESTOR	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: LUCAS@ATS.COM	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

Resident Itemized Deduction Schedule

IT-201-D

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number										
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"> </td><td style="width: 10%;"> </td> </tr> </table>										

Whole dollars only

1 Medical and dental expenses <i>(federal Schedule A, line 4)</i>	1		00
2 Taxes you paid <i>(federal Schedule A, line 9)</i>	2	492	00
3 Interest you paid <i>(federal Schedule A, line 15)</i>	3	1200	00
4 Gifts to charity <i>(federal Schedule A, line 19)</i>	4	580	00
5 Casualty and theft losses <i>(federal Schedule A, line 20)</i>	5		00
6 Job expenses/miscellaneous deductions <i>(federal Schedule A, line 27)</i>	6		00
7 Other miscellaneous deductions <i>(federal Schedule A, line 28)</i>	7		00
8 Enter amount from federal Schedule A, line 29	8	2272	00
9 State, local, and foreign income taxes <i>(or general sales tax, if applicable)</i> and other subtraction adjustments <i>(see instructions)</i>	9	492	00
10 Subtract line 9 from line 8	10	1780	00
11 Addition adjustments <i>(see instructions)</i>	11		00
12 Add lines 10 and 11	12	1780	00
13 Itemized deduction adjustment <i>(see instructions)</i>	13		00
14 Subtract line 13 from line 12	14	1780	00
15 College tuition itemized deduction <i>(see Form IT-272)</i>	15		00
16 New York State itemized deduction <i>(add lines 14 and 15; enter on Form IT-201, line 34)</i>	16	1780	00





New York State Department of Taxation and Finance

New York State Modifications
Attachment to Form IT-201, IT-203, IT-204, or IT-205

IT-225

Name(s) as shown on return	Identifying number as shown on return

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an X in the box identifying the return you are filing: IT-201 IT-203 IT-204 IT-205

Schedule A – New York State additions (enter whole dollars only)

Part 1 – Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	A - Total amount	B - NYS allocated amount
1a	A - | | |	00	00
1b	A - | | |	00	00
1c	A - | | |	00	00
1d	A - | | |	00	00
1e	A - | | |	00	00
1f	A - | | |	00	00
1g	A - | | |	00	00

2 Total (add column A, lines 1a through 1g)	2		00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any	3		00
4 Add lines 2 and 3	4		00

Part 2 – Partners, shareholders, and beneficiaries



Form IT-201 filers: do not enter EA-103 or EA-113
Form IT-203 filers: do not enter EA-113
Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA - | | |	00	00
5b	EA - | | |	00	00
5c	EA - | | |	00	00
5d	EA - | | |	00	00
5e	EA - | | |	00	00
5f	EA - | | |	00	00
5g	EA - | | |	00	00

6 Total (add column A, lines 5a through 5g)	6		00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any	7		00
8 Add lines 6 and 7	8		00
9 Total additions (add lines 4 and 8; see instructions)	9		00

(continued)



Schedule B – New York State subtractions *(enter whole dollars only)*

Part 1 – Individuals, partnerships, and estates or trusts

10 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
10a	S - | | |	00	00
10b	S - | | |	00	00
10c	S - | | |	00	00
10d	S - | | |	00	00
10e	S - | | |	00	00
10f	S - | | |	00	00
10g	S - | | |	00	00

11	Total (add column A, lines 10a through 10g)	11	00
12	Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any	12	00
13	Add lines 11 and 12	13	00

Part 2 – Partners, shareholders, and beneficiaries

 Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-108, or ES-125
 Form IT-203 filers: do not enter ES-106, ES-107, ES-108, or ES-125
 Form IT-205 filers: do not enter ES-125

14 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
14a	ES - | | |	00	00
14b	ES - | | |	00	00
14c	ES - | | |	00	00
14d	ES - | | |	00	00
14e	ES - | | |	00	00
14f	ES - | | |	00	00
14g	ES - | | |	00	00

15	Total (add column A, lines 14a through 14g)	15	00
16	Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any	16	00
17	Add lines 15 and 16	17	00
18	Total subtractions (add lines 13 and 17; see instructions)	18	00





New York State Department of Taxation and Finance

Other Tax Credits and Taxes Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201 Your social security number

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)?

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 1 00

2 Other nonrefundable, non-carryover credits

Table with columns for Code, Amount, and Total other nonrefundable, non-carryover credits (add lines 2a and 2b)

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 3 00

4 Investment credit 4 00

5 Solar energy system equipment credit 5 00

6 Other nonrefundable, carryover credits

Table with columns for Code and Amount for lines 6a through 6n

Total other nonrefundable, carryover credits (add lines 6a through 6n) 6 00

7 Total New York State nonrefundable credits used

(add lines 1 through 6; enter here and on Form IT-201, line 42) 7 00

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 8 00

8a New York City resident GCT credit 8a 00

9 New York City accumulation distribution credit (submit computation) 9 00

9a Part-year resident nonrefundable NYC child and dependent care credit 9a 00

10 Total other New York City nonrefundable credits used

(add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53) 10 00

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit 11 00

12 Other refundable credits

Table with columns for Code and Amount for lines 12a through 12l

Total other refundable credits (add lines 12a through 12l) 12 00

13 Add lines 11 and 12 13 00

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount		Code		Amount	
20a			00	20g			00
20b			00	20h			00
20c			00	20i			00
20d			00	20j			00
20e			00	20k			00
20f			00	20l			00

Total other New York State taxes *(add lines 20a through 20l)* **20** _____ 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Credit for New York City Unincorporated Business Tax

IT-219

Submit Form IT-219 with your return, Form IT-201, Form IT-203, or Form IT-205.

Name(s) as shown on return	Taxpayer identification number (SSN or EIN)
----------------------------	---

Part 1 – Partner (see instructions)

Name of partnership (as shown on Form NYC-204)	Partnership year end (from Form NYC-204)	Partnership EIN
--	--	-----------------

1 Enter the amount from Form NYC-204, line 25 (see instr.) ...	1	.00
2 Enter the amount from Form NYC-204, line 22 (see instr.) ...	2	.00
3 Add lines 1 and 2	3	.00
4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column I. Enter amount as a decimal and round to the fourth decimal place (for example, 17.5% = .1750) ...	4	
5 Multiply line 3 by line 4 (if more than one business, see instructions)	5	.00

Part 2 – Individual

6 **Resident individual:** Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8 (see instr.)
Part-year resident individual: Enter the amount from Worksheet A, line 5 (on back) 6 488.00

Part 3 – Beneficiary's share of unincorporated business taxes (see instructions)

7 **Beneficiary** – Enter your share of New York City unincorporated business taxes imposed on the estate or trust (see instructions)

Name of estate or trust	Employer identification number	7	.00
-------------------------	--------------------------------	---	-----

Part 4 – Computation of credit

8 **Fiduciaries:** Enter the amount from Schedule A, *Fiduciary* line, column D (on back; see instr.)
All others: Add lines 5, 6, and 7 (partners, see instructions) 8 488.00

9 Enter your taxable income from:

Full-year NYC resident individuals – Form IT-201, line 37

Part-year NYC resident individuals – Form IT-360.1, line 47

Full-year NYC resident estates or trusts – Form IT-205, line 5

Part-year NYC resident trusts – Form IT-205-A, line 10, col. (b) 9 .00

10 If line 9 above is:

– \$42,000 or less, enter **1.000** (100%)

– more than \$42,000, but less than \$142,000, complete Worksheet B (on back)

– \$142,000 or more, enter **.230** (23%) 10

11 Multiply line 8 by line 10. **New York City resident individuals** – Continue on line 12 below.

NYC part-year resident individuals: Stop; enter line 11 amount on Form IT-360.1, line 54.

Estates and trusts: Stop; enter line 11 amount on Form IT-205, line 22 11 .00

New York City full-year resident individuals

12 Amount from Form IT-201, line 49 12 .00

13 Amount from Form IT-201-ATT, line 32 13 .00

14 Amount from Form IT-201-ATT, line 33 14 .00

15 Add lines 12, 13, and 14 15 .00

16 Enter the **lesser** of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8 16 .00



Worksheet A

- 1 Enter the amount from Form NYC-202, line 23, Form NYC-202EIN, line 23, or Form NYC-202S, line 8 1 .00
- 2 **Individuals:** Enter the amount from Form IT-360.1, line 6, column B
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column C
 (see instructions) 2 .00
- 3 **Individuals:** Enter the amount from Form IT-360.1, line 6, column A
Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column A
 (see instructions) 3 .00
- 4 Divide line 2 by line 3 and round the result to the fourth decimal place 4
- 5 Multiply line 1 by line 4. This is the part-year resident tax imposed on the unincorporated business.
Estates and trusts: Include this amount (below) in Schedule A, *Totals* line, column D.
All others: Transfer this amount to line 6 on the front page 5 .00

Worksheet B

- 1 Base percentage 100% 1 1.000
- 2 Enter your taxable income from the front page, line 9 2 .00
- 3 Base amount 3 \$42,000.00
- 4 Subtract line 3 from line 2 4 .00
- 5 Divide line 4 by \$100,000 and round to the third decimal place 5
- 6 Multiply line 5 by .770 6
- 7 Subtract line 6 from line 1. Transfer this decimal amount to the front page, line 10 7

Schedule A (for estates and trusts only)
Fiduciary's and beneficiary's share of New York City unincorporated business tax

A Name and address of beneficiary	B Beneficiary's identifying number	C Allocation percentage	D Beneficiary's eligible unincorporated business taxes
Totals		100%	.00
			.00
			.00
			.00
			.00
Fiduciary			.00





New York State Department of Taxation and Finance

IT-398

New York State Depreciation Schedule for IRC Section 168(k) Property

Use this form only for tax years beginning after December 31, 2002, and only for property placed in service inside or outside New York State after May 31, 2003.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Mark an X in one box to show the income tax return you are filing and submit this form with that return.

IT-201, Resident IT-203, Nonresident and part-year resident IT-204, Partnership IT-205, Fiduciary

Part 1 – Depreciation information for Internal Revenue Code (IRC) section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State, beginning after May 31, 2003 (see instructions)

A Description of property (use additional sheet if needed)	B Date placed in service	C Depreciable basis	D Convention	E Method	F New York depreciation deduction	G Federal depreciation deduction	
APPLIANCE	09-01-2014	1202.00	HY	200DB	240.00	721.00	
		.00			.00	.00	
		.00			.00	.00	
		.00			.00	.00	
1 Enter column F and column G totals.....					1	240.00	721.00

Transfer the column F total to:	Transfer the column G total to:
Form IT-225, line 10, <i>Total amount</i> column and enter subtraction modification S-213 in the <i>Number</i> column.	Form IT-225, line 1, <i>Total amount</i> column and enter addition modification A-209 in the <i>Number</i> column.

Part 2 – Year-of-disposition adjustment for IRC section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State, beginning after May 31, 2003 (see instructions)

A Description of property (use additional sheet if needed)	B Date of disposition	C Method of disposition	D Total New York depreciation deduction	E Total federal depreciation deduction
			.00	.00
			.00	.00
			.00	.00
			.00	.00
2 Enter column D and column E totals.....			2	.00
3 Enter amount from line 2, column E.....			3	.00
4 Enter amount from line 2, column D.....			4	.00
5 Subtract line 4 from line 3			5	.00

Transfer the line 5 amount to Form IT-225, line 10, *Total amount* column and enter subtraction modification S-214 in the *Number* column.

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New York State Depreciation Schedule

IT-399

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Mark an X in one box to show the income tax return you are filing and submit this form with that return.

IT-201, Resident IT-203, Nonresident and part-year resident IT-204, Partnership IT-205, Fiduciary

Part 1 – Depreciation information for property (except for section 280F property) placed in service inside or outside New York State in tax years beginning after December 31, 1980, but before January 1, 1985, and if you elect to continue using IRC section 167 depreciation for property placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (see instructions)

A Description of property <i>(submit schedule if needed)</i>	B Date placed in service	C Depreciable basis	D Depreciation method	E Life or rate	F New York depreciation	G Federal ACRS deduction
EQUIPMENT	07-01-1992	5433 .00	200DB	7	778 .00	3111 .00
		.00			.00	.00
		.00			.00	.00
1 Enter column F and column G totals.....					1	778 .00 3111 .00

Transfer the column F total to:	Transfer the column G total to:
Form IT-225, line 10, <i>Total amount</i> column and enter S-210 in the <i>Number</i> column.	Form IT-225, line 1, <i>Total amount</i> column and enter A-205 in the <i>Number</i> column.

Part 2 – Year-of-disposition adjustment for property (except for section 280F property) placed in service inside or outside New York State in tax years beginning after December 31, 1980, but before January 1, 1985, and for property placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (see instructions)

A Description of property <i>(submit schedule if needed)</i>	B Date of disposition	C Method of disposition	D Amount of New York depreciation	E Amount of ACRS deduction
			.00	.00
			.00	.00
			.00	.00
2 Enter column D and column E totals.....			2	.00 .00
3 Enter amount from line 2, column D or column E, whichever is larger.....			3	.00
4 Enter amount from line 2, column D or column E, whichever is smaller.....			4	.00
5 Subtract line 4 from line 3.....			5	.00

If column D is larger than column E, transfer line 5 amount to:	If column E is larger than column D, transfer line 5 amount to:
Form IT-225, line 1, <i>Total amount</i> column and enter A-206 in the <i>Number</i> column.	Form IT-225, line 10, <i>Total amount</i> column and enter S-211 in the <i>Number</i> column.





New York State Department of Taxation and Finance

Underpayment of Estimated Income Tax By Individuals and Fiduciaries

IT-2105.9

New York State • New York City • Yonkers

Name(s) as shown on return	Identification number (SSN or EIN)
----------------------------	------------------------------------

Part 1 – All filers must complete this part (see instructions, Form IT-2105.9-I, for assistance)

1 Total tax from your 2014 return before withholding and estimated tax payments (<i>caution: see instructions</i>)	1	.00
2 Empire State child credit (from Form IT-201, line 63)	2	.00
3 NYS/NYC child and dependent care credit (from Form IT-201, line 64)	3	.00
4 NY State earned income credit (EIC) (from Form IT-201, line 65)	4	.00
5 NY State noncustodial parent EIC (from Form IT-201, line 66)	5	.00
6 Real property tax credit (from Form IT-201, line 67)	6	.00
7 College tuition credit (from Form IT-201, line 68)	7	.00
7a Property tax freeze credit (see instructions)	7b	.00
7b Family tax relief credit (see instructions)	7a	.00
8 NY City school tax credit (from Form IT-201, line 69, or Form IT-203, line 60)	8	.00
9 NY City earned income credit (from Form IT-201, line 70)	9	.00
9a NY City enhanced real property tax credit (from Form IT-201, line 70a)	9a	.00
10 Other refundable credits (from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33)	10	.00
11 Add lines 2 through 10	11	.00
12 Current year tax (subtract line 11 from line 1)	12	.00
13 Multiply line 12 by 90% (.90)	13	.00
14 Income taxes withheld (from Form IT-201, lines 72, 73, and 74; Form IT-203, lines 62, 63, and 64; or Form IT-205, lines 34, 35, and 36)	14	.00
15 Subtract line 14 from line 12. If the result is less than \$300, do not complete the rest of this form (see instructions)	15	.00
16 Enter your 2013 tax (<i>caution: see instructions</i>)	16	1324.00
17 Enter the smaller of line 13 or line 16	17	.00

Part 2 – Short method for computing the penalty – Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete *Part 3 – Regular method*.

18 Enter the amount from line 14 above	18	.00
19 Enter the total amount of estimated tax payments you made (see instructions)	19	.00
20 Add lines 18 and 19	20	.00
21 Total underpayment for year. Subtract line 20 from line 17 (if zero or less, you do not owe the penalty)	21	.00
22 Multiply line 21 by .04985 and enter the result	22	.00
23 If the amount on line 21 was paid on or after April 15, 2015, enter 0. If the amount on line 21 was paid before April 15, 2015, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2015 × .00020 =	23	.00
24 Penalty. Subtract line 23 from line 22 Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42.	24	.00

Part 3 – Regular method – Schedule A – Computing your underpayment (Schedule B is on the back)

Payment due dates	A 4/15/14	B 6/15/14	C 9/15/14	D 1/15/15	
25 Required installments. Enter 1/4 of line 17 in each column. (If you used the annualized income installment method, see instructions.)	25	.00	.00	.00	.00
26 Estimated tax paid and tax withheld (see instructions)	26	.00	.00	.00	.00
Complete lines 27 through 29, one column at a time, starting in column A.					
27 Overpayment or underpayment from prior period	27		.00	.00	.00
28 If line 27 is an overpayment, add lines 26 and 27; if line 27 is an underpayment, subtract line 27 from line 26 (see instr.)	28	.00	.00	.00	.00
29 Underpayment (subtract line 28 from line 25) or overpayment (subtract line 25 from line 28; see instructions)	29	.00	.00	.00	.00

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Part 3 – Regular method – Schedule B – Computing the penalty

Payment due dates	A	B	C	D
	4/15/14	6/15/14	9/15/14	1/15/15
30 Amount of underpayment (from line 29)	30 .00	.00	.00	.00
First installment (April 15 - June 15, 2014)				
31 April 15 - June 15 = (61 ÷ 365) × 7.5% = .01253 - or - April 15 - _____ = ([] ÷ 365) × 7.5% = []	31			
32 Multiply line 30, column A by line 31	32 .00			
Second installment (June 15 - September 15, 2014)				
33 June 15 - September 15 = (92 ÷ 365) × 7.5% = .01890 - or - June 15 - _____ = ([] ÷ 365) × 7.5% = []	33			
34 Multiply line 30, column B by line 33	34	.00		
Third installment (September 15, 2014 - January 15, 2015)				
35 September 15 - January 15 = (122 ÷ 365) × 7.5% = .02506 - or - September 15 - _____ = ([] ÷ 365) × 7.5% = []	35			
36 Multiply line 30, column C by line 35	36		.00	
Fourth installment (January 15 - April 15, 2015)				
37 January 15 - April 15 = (90 ÷ 365) × 7.5% = .01848 - or - January 15 - _____ = ([] ÷ 365) × 7.5% = []	37			
38 Multiply line 30, column D by line 37	38			.00
39 Penalty. Add lines 32, 34, 36, and 38. Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42	39			.00



TEST MM

Forms included:

IT-201

IT-201-ATT

IT-212

IT-280

W-2 (2 forms)

1099R

Prime taxpayer: Matthew MARTIN; spouse Molly MARTIN

Married filing joint return; two dependents

Taxpayer chooses standard deduction

Special conditions: Combat Zone and Out of the Country

IT-201 line 18 Federal adjustments to income include:

IRA \$1741

Sub Pay \$400

½ SE Tax \$1159

Sales and use tax owed = \$49

IT-280: Molly is the non-obligated spouse.

Line 1b amounts (all other income) are allocated to the other spouse (Matthew)

Line 2 amounts (federal adjustments): \$400 Sub pay is allocated to Molly; both other adjustments are allocated to Matthew.

Line 4c: estimated tax payments were made by Matthew; none by Molly.

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 632257359		1 Wages, tips, other compensation 23140		2 Federal income tax withheld			
c Employer's name, address, and ZIP code WORKHARD INDUSTRIES 280 LABOR CT FAITH NC 28041-0280		3 Social security wages		4 Social security tax withheld			
		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
MATTHEW		M		MARTIN		12a	
923 HOPE CT		13 Statutory employee		Retirement plan		12b	
DOVER PLAINS NY 12522		<input type="checkbox"/>		<input type="checkbox"/>		12c	
f Employee's address and ZIP code		14 Other		12d			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NY	632257359	23140	900	23140	250	NYC	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code NORTHERN TRUST COMPANY 50 S LASALLE ST CHICAGO IL 60603		1 Gross distribution 12640 \$	OMB No. 1545-0119 2014 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount 12640 \$	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>		
PAYER'S federal identification number 363046064	RECIPIENT'S identification number	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name MATTHEW M. MARTIN Street address (including apt. no.) 923 HOPE CT City or town, state or province, country, and ZIP or foreign postal code DOVER PLAINS, NY 12522		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution 100 %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$ 121 \$	13 State/Payer's state no. NY 363046064	14 State distribution \$ 12640 \$	
Account number (see instructions)		15 Local tax withheld \$ 50 \$	16 Name of locality NYC	17 Local distribution \$ 12640 \$	



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmdyyyy)	Your social security number
MATTHEW	M	MARTIN	1 | 2 | 2 | 5 | 1 | 9 | 6 | 0	
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdyyyy)	Spouse's social security number
MOLLY	D	MARTIN	1 | 0 | 3 | 1 | 1 | 9 | 6 | 2	
Mailing address (see instructions, page 12) (number and street or PO box)			Apartment number	New York State county of residence
923 HOPE CT				DUTCHESS
City, village, or post office		State	ZIP code	Country (if not United States)
DOVER PLAINS		NY	12522	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district name
				DOVERS UNION FREE
City, village, or post office			State	ZIP code
NY				
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district code number
				149
City, village, or post office			State	ZIP code
			NY	
Decedent information			Taxpayer's date of death (mmdyyyy)	Spouse's date of death (mmdyyyy)

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No
(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):
(1) Number of months you lived in NYC in 2014
(2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyy)
CAROLINE	F	MARTIN	DAUGHTER	4 | 0 | 0 | 8 | 8 | 4 | 9 | 2 | 5	0 | 5 | 0 | 1 | 1 | 9 | 9 | 7
CHRISTOPHER	B	MARTIN	SON	4 | 0 | 0 | 8 | 8 | 4 | 9 | 7 | 6	0 | 8 | 1 | 2 | 1 | 9 | 9 | 9

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	4300	00
3	Ordinary dividends	3	6190	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	72	00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	13200	00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	16404	00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number									

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	422 00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name JOE PALMER	Designee's phone number (518) 666-5555	Personal identification number (PIN)
	E-mail: PALMER@ATS.COM		54321

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation LABORER	
Spouse's signature and occupation (if joint return) REAL ESTATE AGENT	
Date	Daytime phone number (518) 555-6666
E-mail: MARTIN@ATS.COM	

See instructions for where to mail your return.

201004140094





New York State Department of Taxation and Finance

Other Tax Credits and Taxes Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201 Your social security number

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions) Yes No

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 1 00

2 Other nonrefundable, non-carryover credits

Table with columns for Code, Amount, and Total other nonrefundable, non-carryover credits (add lines 2a and 2b) 2 00

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 3 00

4 Investment credit 4 00

5 Solar energy system equipment credit 5 00

6 Other nonrefundable, carryover credits

Table with columns for Code and Amount for lines 6a through 6n

Total other nonrefundable, carryover credits (add lines 6a through 6n) 6 00

7 Total New York State nonrefundable credits used

(add lines 1 through 6; enter here and on Form IT-201, line 42) 7 00

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 8 00

8a New York City resident GCT credit 8a 00

9 New York City accumulation distribution credit (submit computation) 9 00

9a Part-year resident nonrefundable NYC child and dependent care credit 9a 00

10 Total other New York City nonrefundable credits used

(add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53) 10 00

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit 11 00

12 Other refundable credits

Table with columns for Code and Amount for lines 12a through 12l

Total other refundable credits (add lines 12a through 12l) 12 00

13 Add lines 11 and 12 13 00

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount		Code		Amount	
20a			00	20g			00
20b			00	20h			00
20c			00	20i			00
20d			00	20j			00
20e			00	20k			00
20f			00	20l			00

Total other New York State taxes *(add lines 20a through 20l)* **20** _____ 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





Investment Credit

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Type of business DAIRY PRODUCTS MFG	Identifying number as shown on return
----------------------------	--	---------------------------------------

Date you started your business in New York State 05-02-2009	Location of the qualified property (if more than one, submit a schedule) 5702 RTE 22 DOVER PLAINS NY	NAICS code (see instructions) 311500
--	---	---

Part 1 – Computation of credit (see Form IT-212-I, Instructions for Form IT-212)

Individual or fiduciary	1 Credit from line 25, column F	1	.00
	2 Credit from line 25, column G	2	.00
Beneficiary	3 Share of investment tax credit from the estate or trust.....	3	.00
	4 Share of research and development credit from the estate or trust	4	.00
Partner	Partnership name: <input type="text"/>		
	Employer identification number	<input type="text"/>	
	5 Partner's share of credit shown on Form IT-204-IP, line 49	5	.00
	6 Partner's share of credit shown on Form IT-204-IP, line 50	6	.00
S corporation shareholder	S corporation name: <input type="text"/>		
	Employer identification number	<input type="text"/>	
	7 Shareholder's share of investment credit from the S corporation (see instructions) ..	7	.00
	8 Shareholder's share of research and development credit from the S corporation (see instr.)	8	.00
	9 Total (add lines 1 through 8).....	9	.00
	10 Fiduciaries: Enter credit allocated to beneficiaries	10	.00
	11 Subtract line 10 from line 9	11	.00
	12 Available carryover credit from last year's Form IT-212	12	.00
	13 Investment credit (add lines 11 and 12)	13	.00
	14 Total addback of credit from line 21 (fiduciaries: see instructions)	14	.00
	15a Total investment credit (see instructions)	15a	.00
	15b Net investment credit recapture (see instructions)	15b	.00

Part 2 – Summary of addback of credit on early dispositions (see instructions)

16 Individual's and partnership's addback of credit on early dispositions (from line 31).....	16	.00
17 Beneficiary's share of addback of credit on early dispositions	17	.00
18 Partner's share of addback of credit on early dispositions	18	.00
19 S corporation shareholder's share of addback of credit on early dispositions.....	19	.00
20 Estate's or trust's addback of credits on early dispositions (from line 31)	20	.00
21 Total (add lines 16 through 20)	21	.00



Part 3 – Investments in qualified property (see instructions)

A – Description of property (list each asset and submit a schedule if needed)	B – Principal use of property	C – Date acquired	D – Useful life in years	E – Investment credit base	F – Investment credit for manufacturing and production, retail enterprise, waste treatment, and pollution control property (column E × 4% (.04))	G – Investment credit for research and development property (column E × 7% (.07))
22 EQUIPMENT	BUSINESS	11-01-08	7	34375.00	.00	.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
23 Enter amount from Form IT-212-ATT, line 11					23 .00	
24 Enter amount from Form IT-212-ATT, line 19, column C					24 .00	
25 Total investment credit (add amounts in columns F and G)					25 .00	.00

Individuals: Enter the line 25, column F amount on line 1. Enter the line 25, column G amount on line 2.

Fiduciaries: Enter the line 25, column F amount on line 1 and on the *Total* line of Part 5, column C.

Enter the line 25, column G amount on line 2 and on the *Total* line of Part 5, column D.

Partnerships: See instructions.

Part 4 – Early dispositions of qualified property and addback of credit on early dispositions (see instructions)

A – Description of property (list each asset and submit a schedule if needed)	B – Date acquired	C – Date property ceased to qualify	D – Life (months)	E – Unused life (months)	F – Percentage (E ÷ D)	G – Total investment credit allowed (see instructions)	H – Addback of credit on early dispositions (F × G)
26 BUILDING	11-12-05	11-30-14	144	35		1000.00	.00
						.00	.00
						.00	.00
						.00	.00
27 Enter amount from Form IT-212-ATT, line 12						27 .00	
28 Total (add lines 26 and 27, column H, and enter total here)						28 .00	
29 Interest rate						29 0.0750	
30 Multiply line 28 by line 29						30 .00	
31 Total addback of credit on early dispositions (add amounts on lines 28 and 30)						31 .00	.00

Fiduciaries: Enter the line 31 amount on line 20.

All others: Enter the line 31 amount on line 16.

Part 5 – Beneficiary's and fiduciary's share of investment credit and addback of credit on early dispositions

A – Beneficiary's name (same as in Form IT-205, Schedule C)	B – Identifying number	C – Share of investment credit for manufacturing and production, retail enterprise, waste treatment, and pollution control property	D – Share of investment credit for research and development property	E – Share of addback of credit on early dispositions
Total		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
Fiduciary		.00	.00	.00

Part 6 – Application of credit and computation of refund and carryover (see instructions)

32a Total credit (from line 15a)	32a	.00
32b Tax due before credits	32b	.00
33 Credits that you applied before this credit	33	.00
34 Net tax (subtract line 33 from line 32b)	34	.00
35 Amount of credit used for the current tax year	35	.00
36 Amount of credit available for refund or carryover to next year (subtract line 35 from line 32a)	36	.00
37 Amount of credit to be refunded	37	.00
38 Amount of credit available for carryover to next year (subtract line 37 from line 36)	38	.00
39 Unused expired tax credits (see instructions)	39	.00
Enter the earliest year (yyyy) of unused credit carryover included in the carryforward ... <input type="text"/>		
40 Amount of credit to be carried over to next year (subtract line 39 from line 38)	40	.00





Nonobligated Spouse Allocation

Part 1 – Information about the joint return for which this claim is filed

Enter the following information exactly as it is shown on the tax return for which you are filing this claim. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, middle initial, and last name shown first on the return	Social security number shown first	If nonobligated spouse, mark an X here <input type="checkbox"/>
First name, middle initial, and last name shown second on the return	Social security number shown second	If nonobligated spouse, mark an X here <input type="checkbox"/>

Did you receive a *Notice of Claim Against Your Income Tax Refund*? Yes No
 If Yes, please submit a copy with this form.

Part 2 – Allocation of items on the joint tax return between spouses

Allocated items	a – Allocated to nonobligated spouse	b – Allocated to other spouse	c – Amount shown on joint return												
Lines 1a, 1b, and 1c Income – Allocate separate income to the spouse who earned it. Allocate joint income, such as interest earned on a joint bank account, as you determine. Be sure to allocate all income shown on the joint return.															
1a Wages (from Forms IT-201 and IT-203, line 1)00	.00	.00												
1b All other income – Identify the type and amount below (from Form IT-201, lines 2 through 16; Form IT-203, lines 2 through 16, Federal amount column).															
<table border="1" style="width: 100%;"> <thead> <tr> <th>A – Type</th> <th>B – Amount</th> </tr> </thead> <tbody> <tr><td> </td><td>.00</td></tr> <tr><td> </td><td>.00</td></tr> <tr><td> </td><td>.00</td></tr> <tr><td> </td><td>.00</td></tr> <tr><td> </td><td>.00</td></tr> </tbody> </table>	A – Type	B – Amount		.00		.00		.00		.00		.00			
A – Type	B – Amount														
	.00														
	.00														
	.00														
	.00														
	.00														
Total (add column B amounts).....	.00	.00	.00												
1c Total income (add lines 1a and 1b)00	.00	.00												
2 Federal adjustments to income – Allocate separate adjustments, such as an IRA deduction, to the spouse to whom they belong (from Form IT-201, line 18; Form IT-203, line 18, Federal amount column)00	.00	.00												
3 Total New York State/New York City/Yonkers taxes and sales or use tax (Form IT-201, add lines 46, 58, and 59; Form IT-203, add lines 50, 55, and 56)00												
4a Income tax withheld – Allocate New York State/New York City/ Yonkers income tax withheld to each spouse as shown on federal Forms W-200	.00	.00												
4b Estimated tax payments (including estimated tax paid by nonresidents on the sale or transfer of real property, estimated tax paid by nonresidents on the gain from the sale of shares of stock in a cooperative housing corporation, and estimated tax paid on your behalf by a partnership or corporation) and amount paid with extension Form IT-370 – Allocate joint estimated tax payments (Form IT-201, line 75; Form IT-203, line 65)00	.00	.00												
4c Total prepayments (add lines 4a and 4b)00	.00	.00												

Note: The Tax Department will figure the amount of any refund due the nonobligated spouse.



Part 3 – Signature

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature		Preparer's NYTPRIN
Firm's name (or yours, if self-employed)		Preparer's PTIN or SSN
Address		Employer identification number
E-mail:		NYTPRIN excl. code

▼ Taxpayer sign here ▼
Nonobligated spouse's signature
Date
Daytime phone number ()
Nonobligated spouse's e-mail address
Keep a copy of this form for your records.

Instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Who qualifies

You qualify as a nonobligated spouse if (1) you have income (such as wages or interest) and prepaid taxes (such as withholding or estimated tax payments) to report on a joint return, or (2) you are going to file a joint return for any refundable credit(s) and you want to disclaim your spouse's defaulted governmental education, state university, or city university loan, past-due support liability, or past-due legally enforceable debt to a New York State agency, or New York City tax warrant judgment debt because you do not want to apply your part of the joint refund or refundable credit to a debt owed solely by your spouse.

You **cannot** use Form IT-280 to disclaim your spouse's legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the IRS or the other state to resolve your responsibility for the asserted liability.

How to file

Place the completed Form IT-280 in front of your original Form IT-201, IT-203, IT-214, or NYC-210. We need the information on it to process your refund as quickly as possible. You cannot file an amended return solely to disclaim your spouse's debt after you have filed your original return. However, you will be notified if your refund is applied against your spouse's defaulted governmental education, state university, or city university loan, past-due support, or past-due legally enforceable debt owed to a New York State agency, or New York City tax warrant judgment debt and you did not submit Form IT-280 with your return. You will then have ten days from the notification of offset date to file Form IT-280.

Complete Parts 1 and 2 of this form, and sign and date Part 3 in the spaces provided. If you are filing Form IT-214 or Form NYC-210 and do not have to file an income tax return, fill in only your name and the social security number of both spouses, and sign and date this form.

Note: New York State Form IT-280 is used only to protect your portion of a joint refund from being applied against a debt owed solely by your spouse. This form should not be used to request 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 don't 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)*.

Paid preparer's signature

If you pay someone to prepare your form, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your form. A person who prepares your form 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 form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our Web site for more information about the tax preparer registration requirements.



TEST NN

Forms included:

IT-201

IT-201-ATT

IT-255

W-2

1099R

Prime taxpayer: Norman NOLES

Filing Head of Household; 1 dependent child.

Taxpayer chooses standard deduction.

Claims sales tax owed = \$80.

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 681357911			1 Wages, tips, other compensation 119,000		2 Federal income tax withheld		
c Employer's name, address, and ZIP code RICHLAND CONSULTING 14 FITZHUGH ST SUITE 401 ROCHESTER NY 14611			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial NORMAN		Last name NOLES		Suff.		11 Nonqualified plans	
441 AMES ST ROCHESTER NY 14611			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		
			Third-party sick pay <input type="checkbox"/>		12a		
			14 Other		12b		
f Employee's address and ZIP code					12c		
					12d		
15 State NY	Employer's state ID number 681357911	16 State wages, tips, etc. 119,000.00	17 State income tax 7215.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Northern Trust Company 50 S Lasalle St Chicago IL 60290		1 Gross distribution \$ 6000	OMB No. 1545-0119 2014 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 6000	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>		
PAYER'S federal identification number 36-3046064	RECIPIENT'S identification number	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name Norman Noles Street address (including apt. no.) 411 Ames St City or town, state or province, country, and ZIP or foreign postal code Rochester NY 14611		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$ 80	13 State/Payer's state no. 363046064	14 State distribution \$ 6000	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Your first name NORMAN		MI	Your last name (for a joint return, enter spouse's name on line below) NOLES		Your date of birth (mmdyyy) 1 | 2 | 1 | 7 | 1 | 9 | 6 | 4		Your social security number	
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmdyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 441 AMES STREET					Apartment number		New York State county of residence MONROE	
City, village, or post office ROCHESTER			State NY	ZIP code 14611	Country (if not United States)		School district name ROCHESTER	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmdyyy) Spouse's date of death (mmdyyy)	

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return (enter spouse's social security number above)
 - ③ Married filing separate return (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
(1) Did you receive a property tax freeze credit? (see page 13) Yes No
(2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No
(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):
(1) Number of months you lived in NYC in 2014
(2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your **second** 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyy)
KAYLA		NOLES	DAUGHTER	4 | 0 | 0 | 8 | 8 | 4 | 9 | 5 | 2	0 | 6 | 0 | 1 | 2 | 0 | 1 | 3

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	600	00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input checked="" type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number									

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name JOE PALMER	Designee's phone number (518) 555-7777	Personal identification number (PIN)
	E-mail: PALMER@ATS.COM		55555

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation CONSULTANT	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: NOLES@ATS.COM	

See instructions for where to mail your return.

201004140094





New York State Department of Taxation and Finance
Other Tax Credits and Taxes
 Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. **Submit this form with your Form IT-201.**

Name(s) as shown on your Form IT-201	Your social security number										
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;"> </td><td style="width:5%;"> </td> </tr> </table>										

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions)..... Yes No

Part 1 – Other New York State, New York City, and Yonkers tax credits

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation)	1		00								
2 Other nonrefundable, non-carryover credits											
<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Code</th> <th style="width:40%;">Amount</th> <th style="width:10%;">Code</th> <th style="width:40%;">Amount</th> </tr> </thead> <tbody> <tr> <td>2a</td> <td style="border: 1px solid black; width: 30px;"></td> <td>2b</td> <td style="border: 1px solid black; width: 30px;"></td> </tr> </tbody> </table>	Code	Amount	Code	Amount	2a		2b				
Code	Amount	Code	Amount								
2a		2b									
Total other nonrefundable, non-carryover credits (add lines 2a and 2b)	2		00								

Section B – New York State nonrefundable, carryover credits used

3 Long-term care insurance credit	3		00																																
4 Investment credit	4		00																																
5 Solar energy system equipment credit	5		00																																
6 Other nonrefundable, carryover credits																																			
<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Code</th> <th style="width:40%;">Amount</th> <th style="width:10%;">Code</th> <th style="width:40%;">Amount</th> </tr> </thead> <tbody> <tr><td>6a</td><td style="border: 1px solid black; width: 30px;"></td><td>6h</td><td style="border: 1px solid black; width: 30px;"></td></tr> <tr><td>6b</td><td style="border: 1px solid black;"></td><td>6i</td><td style="border: 1px solid black;"></td></tr> <tr><td>6c</td><td style="border: 1px solid black;"></td><td>6j</td><td style="border: 1px solid black;"></td></tr> <tr><td>6d</td><td style="border: 1px solid black;"></td><td>6k</td><td style="border: 1px solid black;"></td></tr> <tr><td>6e</td><td style="border: 1px solid black;"></td><td>6l</td><td style="border: 1px solid black;"></td></tr> <tr><td>6f</td><td style="border: 1px solid black;"></td><td>6m</td><td style="border: 1px solid black;"></td></tr> <tr><td>6g</td><td style="border: 1px solid black;"></td><td>6n</td><td style="border: 1px solid black;"></td></tr> </tbody> </table>	Code	Amount	Code	Amount	6a		6h		6b		6i		6c		6j		6d		6k		6e		6l		6f		6m		6g		6n				
Code	Amount	Code	Amount																																
6a		6h																																	
6b		6i																																	
6c		6j																																	
6d		6k																																	
6e		6l																																	
6f		6m																																	
6g		6n																																	
Total other nonrefundable, carryover credits (add lines 6a through 6n)	6		00																																
7 Total New York State nonrefundable credits used (add lines 1 through 6; enter here and on Form IT-201, line 42)	7		00																																

Section C – New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit	8		00
8a New York City resident GCT credit	8a		00
9 New York City accumulation distribution credit (submit computation)	9		00
9a Part-year resident nonrefundable NYC child and dependent care credit	9a		00
10 Total other New York City nonrefundable credits used (add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53)	10		00

Section D – New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit	11		00																												
12 Other refundable credits																															
<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Code</th> <th style="width:40%;">Amount</th> <th style="width:10%;">Code</th> <th style="width:40%;">Amount</th> </tr> </thead> <tbody> <tr><td>12a</td><td style="border: 1px solid black; width: 30px;"></td><td>12g</td><td style="border: 1px solid black; width: 30px;"></td></tr> <tr><td>12b</td><td style="border: 1px solid black;"></td><td>12h</td><td style="border: 1px solid black;"></td></tr> <tr><td>12c</td><td style="border: 1px solid black;"></td><td>12i</td><td style="border: 1px solid black;"></td></tr> <tr><td>12d</td><td style="border: 1px solid black;"></td><td>12j</td><td style="border: 1px solid black;"></td></tr> <tr><td>12e</td><td style="border: 1px solid black;"></td><td>12k</td><td style="border: 1px solid black;"></td></tr> <tr><td>12f</td><td style="border: 1px solid black;"></td><td>12l</td><td style="border: 1px solid black;"></td></tr> </tbody> </table>	Code	Amount	Code	Amount	12a		12g		12b		12h		12c		12i		12d		12j		12e		12k		12f		12l				
Code	Amount	Code	Amount																												
12a		12g																													
12b		12h																													
12c		12i																													
12d		12j																													
12e		12k																													
12f		12l																													
Total other refundable credits (add lines 12a through 12l)	12		00																												
13 Add lines 11 and 12	13		00																												

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code	Amount	Code	Amount
20a		20g	
20b		20h	
20c		20i	
20d		20j	
20e		20k	
20f		20l	

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Claim for Solar Energy System Equipment Credit

IT-255

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return	Your social security number
----------------------------	-----------------------------

- A** Does the solar energy system use solar radiation to produce energy for heating, cooling, hot water, or electricity for residential use? Yes No
 If **No, stop**; you do not qualify for the solar energy system equipment credit.
 If **Yes**, see instructions and continue with Schedule A below.

Schedule A – Computation of solar energy system equipment credit

Complete the information in the applicable chart with respect to your solar energy system equipment.

Purchase	A		B		C					
	Date equipment placed in service (mm-dd-yyyy)		Qualified solar energy system equipment expenditures (see instr.)		Column B x 25% (.25)					
	03-01-2014		20000.00		.00					
Power purchase agreement	A		B		C		D			
	Date equipment placed in service (mm-dd-yyyy)		Qualified solar energy system equipment expenditures (see instr.)		Column B x 25% (.25)		Limitation (see instructions)			
			.00		.00		.00			
Lease	A		B		C		D		E	
	Date equipment placed in service (mm-dd-yyyy)		Qualified solar energy system equipment expenditures (see instr.)		Column B x 25% (.25) not to exceed \$5000		Amount from column B paid in 2014		Limitation (see instructions)	
			.00		.00		.00		.00	

- 1 Current year credit (see instructions) **1** .00
- 2 Enter the carryover credit from last year's Form IT-255, line 10 **2** .00
- 3 Solar energy system equipment credit (add lines 1 and 2) **3** .00

Schedule B – Application of credit and computation of carryover

- 4 Tax due before credits (see instructions) **4** .00
- 5 Other credits that you applied before this credit (see instructions) **5** .00
- 6 Subtract line 5 from line 4 **6** .00
- 7 Enter the lesser of line 3 (or your portion of line 3) or line 6 (see instructions) **7** .00
- 8 Subtract line 7 from line 3 (or your portion of line 3; see instructions) **8** .00
- 9 Amount, if any, included on line 8 that expired this tax year (see instructions) **9** .00
- 10 Amount of credit available for carryover to next year (subtract line 9 from line 8) **10** .00

255001140094



TEST 00

Forms included:

IT-201

IT-201-ATT

IT-245

W-2 (2)

1099G (2)

Prime taxpayer: Oona O'BRIAN

Spouse: Ola O'BRIAN

Married filing joint

Taxpayer chooses standard deduction

Sales or use tax: \$30

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 123456790			1 Wages, tips, other compensation 27900		2 Federal income tax withheld		
c Employer's name, address, and ZIP code FOUR SEASONS TAVERN 42 PLAINVIEW RD HUNTER, NY 12442			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial OONA		Last name O'BRIAN		Suff.		11 Nonqualified plans	
120 MAIN ST. CATSKILL NY, 12414			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		
			14 Other		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State NY	Employer's state ID number 123456790	16 State wages, tips, etc. 27900	17 State income tax 1000	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 234567810			1 Wages, tips, other compensation 19000		2 Federal income tax withheld		
c Employer's name, address, and ZIP code HUNTER SKI SHOP 118 HUNTER ROAD HUNTER NY 12442			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial OLA		Last name O'BRIAN		Suff.		11 Nonqualified plans	
120 MAIN ST. CATSKILL NY 12411			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		
			14 Other		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State NY	Employer's state ID number 234567810	16 State wages, tips, etc. 19000	17 State income tax 800	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NYS DEPT. OF LABOR PAYMENT UNIT, BLDG 12 1099-G, PO BOX 621 ALBANY, NY 12201		1 Unemployment compensation \$ 500.00	OMB No. 1545-0120 2014 Form 1099-G		Certain Government Payments
		2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year			4 Federal income tax withheld $
PAYER'S federal identification number 270293117	RECIPIENT'S identification number	5 RTAA payments \$		6 Taxable grants \$	Copy 1 For State Tax Department
RECIPIENT'S name OONA O'BRIAN Street address (including apt. no.) 120 MAIN ST. City or town, state or province, country, and ZIP or foreign postal code CATSKILL, NY 12414		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
		9 Market gain \$			
		10a State NY	10b State identification no. 270293117	11 State income tax withheld \$ 50.00	
Account number (see instructions)		\$			

Form **1099-G**

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

CASE & COND # 00

TEST FORM

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NYS DEPT. OF LABOR PAYMENT UNIT, BLDG 12 1099-G PO BOX 621 ALBANY, NY 12201		1 Unemployment compensation \$600.00	OMB No. 1545-0120 2014 Form 1099-G		Certain Government Payments Copy 1 For State Tax Department	
		2 State or local income tax refunds, credits, or offsets \$				
PAYER'S federal identification number 270293117	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$			
RECIPIENT'S name OLA O'BRIAN Street address (including apt. no.) 120 MAIN ST City or town, state or province, country, and ZIP or foreign postal code CATSKILL NY 12414		5 RTAA payments \$	6 Taxable grants \$			
		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>			
		9 Market gain \$				
Account number (see instructions)		10a State NY	10b State identification no. 270293117	11 State income tax withheld \$ \$150.00		
				\$		

Form **1099-G**

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

CASE & COND # 00

TEST FORM



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Form fields for personal information, addresses, and dates.

- A Filing status: Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? Yes No

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? (2) If Yes, enter the amount.

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (2) Enter the number of days spent in NYC in 2014

F NYC residents and NYC part-year residents only (see page 13): (1) Number of months you lived in NYC in 2014 (2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13) If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth.

If more than 7 dependents, mark an X in the box.



201001140094

For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. **Submit this form with your Form IT-201.**

Name(s) as shown on your Form IT-201	Your social security number
OONA O'BRIAN AND OLA O'BRIAN	

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions)..... Yes No

Part 1 – Other New York State, New York City, and Yonkers tax credits

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1	Accumulation distribution credit (submit computation)	1		00
2	Other nonrefundable, non-carryover credits			
2a	Code	Amount	Code	Amount
2b	Code	Amount	Code	Amount
2	Total other nonrefundable, non-carryover credits (add lines 2a and 2b)	2		00

Section B – New York State nonrefundable, carryover credits used

3	Long-term care insurance credit	3		00
4	Investment credit	4		00
5	Solar energy system equipment credit	5		00
6	Other nonrefundable, carryover credits			
6a	Code	Amount	Code	Amount
6b			6h	
6c			6i	
6d			6j	
6e			6k	
6f			6l	
6g			6m	
			6n	
6	Total other nonrefundable, carryover credits (add lines 6a through 6n)	6		00
7	Total New York State nonrefundable credits used (add lines 1 through 6; enter here and on Form IT-201, line 42)	7		00

Section C – New York City nonrefundable, non-carryover credits used

8	New York City resident UBT credit	8		00
8a	New York City resident GCT credit	8a		00
9	New York City accumulation distribution credit (submit computation)	9		00
9a	Part-year resident nonrefundable NYC child and dependent care credit	9a		00
10	Total other New York City nonrefundable credits used (add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53)	10		00

Section D – New York State, New York City, and Yonkers refundable credits

11	Farmers' school tax credit	11		00
12	Other refundable credits			
12a	Code	Amount	Code	Amount
12b			12g	
12c			12h	
12d			12i	
12e			12j	
12f			12k	
			12l	
12	Total other refundable credits (add lines 12a through 12l)	12		00
13	Add lines 11 and 12	13		00

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount		Code		Amount	
20a			00	20g			00
20b			00	20h			00
20c			00	20i			00
20d			00	20j			00
20e			00	20k			00
20f			00	20l			00

Total other New York State taxes *(add lines 20a through 20l)* **20** _____ 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Claim for Volunteer Firefighters' and Ambulance Workers' Credit

IT-245

Tax Law—Section 606(e-1)

Submit your completed Form IT-245 with Form IT-201. See instructions on back.

Step 1 – Enter identifying information

Your name as shown on return OONA O'BRIAN	Your social security number
Spouse's name OLA O'BRIAN	Spouse's social security number

Step 2 – Determine eligibility (for lines 1 through 3, mark an X in the appropriate box)

- 1 Were you (and your spouse if filing a joint return) a New York State resident for all of this tax year? 1 Yes No
If you marked an X in the No box, **stop**; you do not qualify for this credit.
- 2 Were you an active volunteer firefighter or ambulance worker for all of this tax year who **did not** receive a real property tax exemption for these services (see instructions)? 2 Yes No
If your filing status is ②, *Married filing joint return*, continue with line 3.
For any other filing status:
If you marked an X in the No box, **stop**; you do not qualify for this credit.
If you marked an X in the Yes box, continue with Step 3.
- 3 If your filing status is ②, *Married filing joint return*, was your spouse an active volunteer firefighter or ambulance worker for all of this tax year who **did not** receive a real property tax exemption for these services (see instructions)? 3 Yes No
If you marked an X in the No box at **both** lines 2 and 3, **stop**; you do not qualify for this credit.

Step 3 – Enter qualifying information (see instructions)

Name of qualifying volunteer	Volunteer fire company/department or ambulance company	Address of volunteer fire company/department or ambulance company
OOLA O'BRIAN	CATSKILL FIRE DEPARTMENT	240 GREEN RD CATSKILL NY 12414
ONA O'BRIAN	CATSKILL FIRE DEPARTMENT	240 GREEN RD CATSKILL NY 12414

Step 4 – Determine credit amount

- 4 If you marked the Yes box at **either** line 2 **or** line 3, but not both enter **200**.
If you marked the Yes box at **both** lines 2 and 3, enter **400**
Enter the line 4 amount and code **354** on Form IT-201-ATT, line 12.

354001140094



TEST PP

Forms included:

IT-201

IT-112-R (x3)

NYC-208

Prime taxpayer: Penelope Pitstop

Head of household with 1 child (Peter Pitstop)

Family was not eligible for family tax relief credit

Full year NYS & NYC resident

Capital Loss: -3000

Rental real estate, royalties, partnerships, S Corps, Trusts, etc.: \$76893

Rental real estate included: \$2650

Taxpayer chooses standard deduction

Sales or use tax: \$35

Voluntary contributions: \$20-Teen Health Education & \$30-Veterans Remembrance

Total estimated tax payments and amount paid with form IT-370 - \$4295

Taxpayer owns her residence and paid \$4500 real property taxes on it.

Taxes paid to other states:

Alabama - \$4600 – tax imposed on this amount \$382

California - \$12400 – Tax Imposed on this amount \$509

Conn. - \$5490 – Tax Imposed on this amount \$131



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Your first name		MI	Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mmdyyy)		Your social security number	
Penelope			Pitstop		0 | 7 | 0 | 4 | 1 | 9 | 7 | 6			
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmdyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box)					Apartment number		New York State county of residence	
8 Garfield Ave							Kings	
City, village, or post office			State	ZIP code	Country (if not United States)		School district name	
Brooklyn			NY	11211			Brooklyn	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number	
City, village, or post office			State	ZIP code	Taxpayer's date of death (mmdyyy)		Spouse's date of death (mmdyyy)	
			NY					

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
(1) Did you receive a property tax freeze credit? (see page 13) Yes No
(2) If Yes, enter the amount.....

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No
(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):
(1) Number of months you lived in NYC in 2014

(2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyy)
Peter		Pitstop	Son	4 | 0 | 0 | 8 | 8 | 4 | 8 | 5 | 5	1 | 1 | 0 | 1 | 2 | 0 | 0 | 4

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1
 Penelope Pitstop

Your social security number

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Tax computation, credits, and other taxes (see page 19)

38 Taxable income (from line 37 on page 2)	38		00
39 NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39		00
40 NYS household credit (page 19, table 1, 2, or 3)	40		00
41 Resident credit (see page 20)	41		00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43 Add lines 40, 41, and 42	43		00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44		00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46 Total New York State taxes (add lines 44 and 45)	46		00

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount (see page 20)	47		00
48 NYC household credit (page 20, table 4, 5, or 6)	48		00
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50 Part-year NYC resident tax (Form IT-360.1)	50		00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52 Add lines 49, 50, and 51	52		00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
55 Yonkers resident income tax surcharge (see page 22)	55		00
56 Yonkers nonresident earnings tax (Form Y-203)	56		00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58		00
59 Sales or use tax (see page 23; do not leave line 59 blank)	59	35	00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a Return a Gift to Wildlife	60a		00
60b Missing/Exploited Children Fund	60b		00
60c Breast Cancer Research Fund	60c		00
60d Alzheimer's Fund	60d		00
60e Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f Prostate and Testicular Cancer Research and Education Fund ..	60f		00
60g 9/11 Memorial	60g		00
60h Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i Teen Health Education	60i		00
60j Veterans Remembrance	60j		00
60 Total voluntary contributions (add lines 60a through 60j)	60		00
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61		00



Your social security number									

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

New York State Resident Credit

IT-112-R

Complete this form if you want to claim a resident credit for taxes paid to another state, local government, or the District of Columbia.

Name(s) as shown on return: Penelope Pitstop; Identifying number as shown on return

Submit this form with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties.

Table with 3 columns: Part 1 - Income and adjustments, A Amount reported on New York State return, B Amount sourced to and taxed by other taxing authority. Rows include Wages, salaries, tips, etc. through Add lines 20 and 21.

(continued on back)



Part 2 – Computing your resident credit for taxes paid to another state, local government, or the District of Columbia

23	Enter the two-letter abbreviation of the other state, including the District of Columbia, where tax was paid (<i>see instructions</i>).....	23	CT	
	Also enter the locality name, if applicable <i>Locality name:</i> HARTFORD			
24	Enter the amount of income tax imposed on this year's return for the other state or local government (<i>see instructions</i>)	24		.00
	If the taxes were paid on a group (composite) return, then mark an X in the box			<input type="checkbox"/>
	Enter the group's EIN <input type="text"/>			
25	New York State tax payable (<i>see instructions</i>)	25		.00
26	Divide line 22, column B, by line 22, column A (<i>round to the fourth decimal place; see instructions</i>)	26		
27	Multiply line 25 by line 26	27		.00
28	Enter amount from line 24 or line 27, whichever is less (<i>see instructions</i>)	28		.00
29	Total line 28 amounts from additional Form(s) IT-112-R and line 44 amounts from Form(s) IT-112-C, if any (<i>see instructions</i>)	29		.00
30	Add lines 28 and 29	30		.00

Part 3 – Application of Credit

31	Tax due before credits (<i>see instructions</i>)	31		.00
32	Other credits that you applied before this credit (<i>see instructions</i>)	32		.00
33	Subtract line 32 from line 31	33		.00
34	Enter the amount from line 30 or line 33, whichever is less (<i>see instructions</i>)	34		.00

Part 4 – Information from your return filed with the other state, local government, or the District of Columbia

You are not **required** to submit a copy of the return you filed with the other state or local government with Form IT-201, IT-203, or IT-205. Submitting a copy of the other return is **optional**. However, you may be required to furnish a copy of the other return at a later date. Whether or not you submit a copy of the other return, you **must** complete this section.

35	Enter the total amount of tax withheld for and/or amount of estimated tax payments made to the other state, local government, or the District of Columbia (<i>see instructions</i>).....	35		75.00
36	Enter the amount of overpayment, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>).....	36		.00
37	Enter the balance due, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>).....	37		56.00





New York State Department of Taxation and Finance

New York State Resident Credit

IT-112-R

Complete this form if you want to claim a resident credit for taxes paid to another state, local government, or the District of Columbia.

Name(s) as shown on return: Penelope Pitstop; Identifying number as shown on return

Submit this form with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties.

Table with 3 columns: Part 1 - Income and adjustments, A Amount reported on New York State return, B Amount sourced to and taxed by other taxing authority. Rows include Wages, salaries, tips, etc. through Add lines 20 and 21.

(continued on back)



Part 2 – Computing your resident credit for taxes paid to another state, local government, or the District of Columbia

23	Enter the two-letter abbreviation of the other state, including the District of Columbia, where tax was paid (<i>see instructions</i>).....	23	AL	
	Also enter the locality name, if applicable <u>Locality name: MONTGOMERY</u>			
24	Enter the amount of income tax imposed on this year's return for the other state or local government (<i>see instructions</i>)	24		.00
	If the taxes were paid on a group (composite) return, then mark an X in the box <input type="checkbox"/>			
	Enter the group's EIN <input type="text"/>			
25	New York State tax payable (<i>see instructions</i>)	25		.00
26	Divide line 22, column B, by line 22, column A (<i>round to the fourth decimal place; see instructions</i>)	26		
27	Multiply line 25 by line 26	27		.00
28	Enter amount from line 24 or line 27, whichever is less (<i>see instructions</i>)	28		.00
29	Total line 28 amounts from additional Form(s) IT-112-R and line 44 amounts from Form(s) IT-112-C, if any (<i>see instructions</i>)	29		.00
30	Add lines 28 and 29	30		.00

Part 3 – Application of Credit

31	Tax due before credits (<i>see instructions</i>)	31		.00
32	Other credits that you applied before this credit (<i>see instructions</i>)	32		.00
33	Subtract line 32 from line 31	33		.00
34	Enter the amount from line 30 or line 33, whichever is less (<i>see instructions</i>)	34		.00

Part 4 – Information from your return filed with the other state, local government, or the District of Columbia

You are not **required** to submit a copy of the return you filed with the other state or local government with Form IT-201, IT-203, or IT-205. Submitting a copy of the other return is **optional**. However, you may be required to furnish a copy of the other return at a later date. Whether or not you submit a copy of the other return, you **must** complete this section.

35	Enter the total amount of tax withheld for and/or amount of estimated tax payments made to the other state, local government, or the District of Columbia (<i>see instructions</i>).....	35		.00
36	Enter the amount of overpayment, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>).....	36		.00
37	Enter the balance due, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>).....	37		382.00





New York State Department of Taxation and Finance

New York State Resident Credit

IT-112-R

Complete this form if you want to claim a resident credit for taxes paid to another state, local government, or the District of Columbia.

Name(s) as shown on return: Penelope Pitstop; Identifying number as shown on return

Submit this form with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties.

Table with 3 columns: Part 1 - Income and adjustments, A Amount reported on New York State return, B Amount sourced to and taxed by other taxing authority. Rows include Wages, salaries, tips, etc. through Add lines 20 and 21.

(continued on back)



Part 2 – Computing your resident credit for taxes paid to another state, local government, or the District of Columbia

23	Enter the two-letter abbreviation of the other state, including the District of Columbia, where tax was paid (<i>see instructions</i>).....	23	CA	
	Also enter the locality name, if applicable <i>Locality name:</i> SACRAMENTO			
24	Enter the amount of income tax imposed on this year's return for the other state or local government (<i>see instructions</i>)	24		.00
	If the taxes were paid on a group (composite) return, then mark an X in the box <input type="checkbox"/>			
	Enter the group's EIN <input type="text"/>			
25	New York State tax payable (<i>see instructions</i>)	25		.00
26	Divide line 22, column B, by line 22, column A (<i>round to the fourth decimal place; see instructions</i>)	26		
27	Multiply line 25 by line 26	27		.00
28	Enter amount from line 24 or line 27, whichever is less (<i>see instructions</i>)	28		.00
29	Total line 28 amounts from additional Form(s) IT-112-R and line 44 amounts from Form(s) IT-112-C, if any (<i>see instructions</i>)	29		.00
30	Add lines 28 and 29	30		.00

Part 3 – Application of Credit

31	Tax due before credits (<i>see instructions</i>)	31		.00
32	Other credits that you applied before this credit (<i>see instructions</i>)	32		.00
33	Subtract line 32 from line 31	33		.00
34	Enter the amount from line 30 or line 33, whichever is less (<i>see instructions</i>)	34		.00

Part 4 – Information from your return filed with the other state, local government, or the District of Columbia

You are not **required** to submit a copy of the return you filed with the other state or local government with Form IT-201, IT-203, or IT-205. Submitting a copy of the other return is **optional**. However, you may be required to furnish a copy of the other return at a later date. Whether or not you submit a copy of the other return, you **must** complete this section.

35	Enter the total amount of tax withheld for and/or amount of estimated tax payments made to the other state, local government, or the District of Columbia (<i>see instructions</i>).....	35		550.00
36	Enter the amount of overpayment, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>).....	36		41.00
37	Enter the balance due, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>).....	37		.00





New York State Department of Taxation and Finance

Claim for New York City Enhanced Real Property Tax Credit For Homeowners and Renters

Step 1 – Enter identifying information

Your first name		MI	Your last name (for a joint claim, enter spouse's name on line below)		Your date of birth (mmd/yyyy)		Your social security number	
Penelope			Pitstop		0 | 7 | 0 | 4 | 1 | 9 | 7 | 6			
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmd/yyyy)		Spouse's social security number	
Current mailing address (number and street or PO box)					Apartment number		County of residence while living in New York City (see instructions)	
8 Garfield Ave							Kings	
City, village, or post office			State	ZIP code	Country (if not United States)			
Brooklyn			NY	11211				
Street address of New York City residence that qualifies you for this credit, if different from above								
City			State	ZIP code	You must enter date(s) of birth and social security number(s) above.			
NY								

Step 2 – Determine eligibility (For lines 1 through 5, mark an X in the appropriate box.)

- 1 Were you a New York City resident for all of 2014? 1 Yes No
- 2 Did you occupy the same residence for at least six months during 2014? 2 Yes No
If you marked an X in the **No** box on line 1 or 2, **stop**; you do not qualify for this credit.
- 3 Can you be claimed as a dependent on another taxpayer's 2014 federal return? 3 Yes No
- 4 Did you reside in public housing, or other residence completely exempted from real property taxes in 2014? (see instr.) 4 Yes No
If you marked an X in the **Yes** box on line 3 or 4, **stop**; you do not qualify for this credit.
- 5 Did you live in a nursing home during 2014? (if you mark an X in the Yes box, see instructions.) 5 Yes No

6 Complete below for all household members (submit additional sheets if needed; see instructions).

A – First name	Last name	B – Social security number
Peter	Pitstop	4 | 0 | 0 | 8 | 8 | 4 | 8 | 5 | 5 |
Penelope	Pitstop	4 | 0 | 0 | 0 | 0 | 4 | 8 | 4 | 2 |



Step 3 – Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2014.

7	Federal adjusted gross income If any household members do not have to file a federal return, see instructions	7		00
8	New York State additions to federal adjusted gross income	8		00
9	Social security payments not included on line 7	9		00
10	Supplemental security income (SSI) payments	10		00
11	Pensions and annuities (including railroad retirement benefits) not included on lines 7 through 10	11		00
12	Cash public assistance and relief	12		00
13	Other income	13		00
14	Household gross income (<i>add lines 7 through 13; see instructions</i>)	14		00
	If line 14 is \$200,000 or more, stop ; you do not qualify for this credit.			
15	Enter rate from Table 1 (<i>see instructions</i>)	15		
16	Multiply line 14 by line 15	16		00

Step 4 – Compute real property tax

Renters only	17	Enter the total amount of rent you and all members of your household paid during 2014. (<i>Do not include any subsidized part of your rental charge.</i>)	17		00
	18	Adjusted rent – If line 17 includes charges for: Enter on line 18 heat, gas, electricity, furnishings, and board..... 80% (.8) of line 17 heat, gas, electricity, and furnishings..... 90% (.9) of line 17 heat, gas, and electricity 92% (.92) of line 17 heat or heat and gas 94% (.94) of line 17 none of the above 100% of line 17	18		00
	19	Multiply line 18 by 15.75% (.1575); enter here and on line 23	19		00
	20	Real property taxes paid during 2014 (<i>see instructions</i>)	20	4500	00
Homeowners only	21	Special assessments	21		00
	22	Add lines 20 and 21; enter here and on line 23	22	4500	00



Your social security number									

Step 5 – Compute credit amount

23 Renters: Enter amount from line 19. Homeowners: Enter amount from line 22 (see instructions)	23	4500	00
If line 23 is zero or less, stop ; no credit is allowed.			
24 Enter amount from line 16	24		00
If line 24 is equal to or more than line 23, stop ; you do not qualify for this credit.			
25 Subtract line 24 from line 23	25		00
26 Enter rate from Table 2 (see instructions)	26		
27 Multiply line 25 by the rate on line 26	27		00
28 Credit limit	28	500	00
29 Enter the amount from line 28 or 27, whichever is less. This is the credit for your household. (If more than one member of your household is filing Form NYC-208, see instructions.)	29		00

- If you are **filing this claim with your New York State income tax return:**
Enter the line 29 amount on Form IT-201, line 70a.
- If you are **not filing this claim with a New York State income tax return** (see instructions):
Mark one refund choice: direct deposit (fill in line 30) - or - debit card - or - paper check

Step 6 – Enter account information for direct deposit (see instructions)

If the funds for your refund would go to an account outside the U.S., mark an **X** in this box (see instructions)

30 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.

30a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

30b Routing number **30c** Account number

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
	NYTPRIN excl. code	
E-mail:		

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint claim)	
Date	Daytime phone number ()
E-mail:	

- If you are **filing** a NYS income tax return, submit this form with your return.
- If you are **not filing** a NYS income tax return, mail this form to:
NYS TAX PROCESSING, PO BOX 22017, ALBANY NY 12201-2017



TEST QQ

Forms included:

IT-201

IT-201-ATT

IT-603

IT-606

Prime taxpayer: Quentin B QUINN

Single

Taxpayer chooses standard deduction

No sales and use tax claimed

For EZ Investment Tax Credit and EZ Employment Incentive Credit and QEZE Credit for Real Property Taxes, please note all filers are required to attach a Certificate of Eligibility and an Empire Zone Retention Certificate each year this credit is claimed. For the purposes of testing, there is no need to produce actual certificates, but you must attach a PDF document with the correct naming convention (see PUB 95 for more detail.)

For IT-606 schedule K employee information is as follows:

A - employee name	B - employee SSN	C – Employee Zone	D – Total wages & benefits
ABE ABLE	400-00-4870	Dutchess Investment Zone	21,000
BRAD BUFF	400-00-4853	Dutchess Investment Zone	24,000
CHRISTIE CLEVER	400-00-4872	Dutchess Investment Zone	56,000
DAN DIRECTOR	400-00-4854	Dutchess Investment Zone	72,000
ERICA ENGINEER	400-00-4874	Dutchess Investment Zone	67,000



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Form fields for personal information, mailing address, and taxpayer details.

- A Filing status: 1 Single (checked), 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes No (checked)

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

D1 Did you have a financial account located in a foreign country? Yes No (checked)

- D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? (2) If Yes, enter the amount.

D3 Did you receive a family tax relief credit? Yes No (checked)

- E (1) Did you or your spouse maintain living quarters in NYC during 2014? (2) Enter the number of days spent in NYC in 2014.

- F NYC residents and NYC part-year residents only (see page 13): (1) Number of months you lived in NYC in 2014 (2) Number of months your spouse lived in NYC in 2014.

G Enter your 2-character special condition code if applicable (see page 13). If applicable, also enter your second 2-character special condition code.

H Dependent exemption information (see page 14)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth.

If more than 7 dependents, mark an X in the box.



201001140094

For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3	1896	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	762	00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	47380	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	15750	00
12	Rental real estate included in line 11	12	15750	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22	150	00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	762	00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation ENTREPRENEUR	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: QUINN@ATS.COM	

See instructions for where to mail your return.

201004140094





New York State Department of Taxation and Finance

Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201: QUENTIN B QUINN
Your social security number

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? Yes [] No [X]

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 1 00

2 Other nonrefundable, non-carryover credits

Table with columns for Code, Amount, and Total other nonrefundable, non-carryover credits (add lines 2a and 2b) 2 00

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 3 00

4 Investment credit 4 00

5 Solar energy system equipment credit 5 00

6 Other nonrefundable, carryover credits

Table with columns for Code and Amount for lines 6a through 6n

Total other nonrefundable, carryover credits (add lines 6a through 6n) 6 00

7 Total New York State nonrefundable credits used

(add lines 1 through 6; enter here and on Form IT-201, line 42) 7 00

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 8 00

8a New York City resident GCT credit 8a 00

9 New York City accumulation distribution credit (submit computation) 9 00

9a Part-year resident nonrefundable NYC child and dependent care credit 9a 00

10 Total other New York City nonrefundable credits used

(add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53) 10 00

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit 11 00

12 Other refundable credits

Table with columns for Code and Amount for lines 12a through 12l

Total other refundable credits (add lines 12a through 12l) 12 00

13 Add lines 11 and 12 13 00

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount	Code		Amount
20a		00	20g		00
20b		00	20h		00
20c		00	20i		00
20d		00	20j		00
20e		00	20k		00
20f		00	20l		00

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





Case Cond# QQ

Test Form

New York State Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

IT-603

Tax Law – Sections 606(j) and 606(j-1)

2014 calendar-year filers, mark an X in the box:

Other filers must enter tax period:

beginning ending

File this claim with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Submit a copy of the *Certificate of Eligibility* and the *Empire Zone Retention Certificate*.

See Form IT-603-I, *Instructions for Form IT-603*, for assistance in completing this form.

Name(s) as shown on your return QUENTIN B QUINN	Taxpayer identification number
Name of empire zone (EZ) DUTCHESS INVESTMENT ZONE	

Schedule A – EZ investment tax credit (EZ-ITC) (submit additional Form(s) IT-603 if necessary; see instructions)

Property located in EZ on which EZ-ITC is claimed

A Itemized description of property	B Principal use	C Date acquired	D Life (years)	E Investment credit base
WASTE FILTRATION TANK	CLEANING WASTE WATER	02-01-2014	5	10000.00
PUMP	DRAINING TANK	02-01-2014	5	2000.00
PIPES	DRAIN WATER	02-01-2014	5	900.00
				.00
Total column E (include amounts from additional Form(s) IT-603, if any) .....				.00

1 Total EZ-ITC for personal income tax (multiply the total of column E by 8% (.08); see instructions) **1** .00

Schedule B – EZ employment incentive credit (EZ-EIC)

Part 1 – Eligibility for EZ-EIC (employment information)

	A	B	C	D	E	F	G	H
A Information in conjunction with Schedule B, Part 2, line A	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim	2014	15	15	16	17			
Number of employees in EZ for employment base year	2012	14	14	15	15			%
B Information in conjunction with Schedule B, Part 2, line B	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%
C Information in conjunction with Schedule B, Part 2, line C	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%

* Divide the average number of employees covered by this claim by the average number of employees in base year (column G).

(continued on page 2)

163001140094



Schedule B – EZ employment incentive credit (EZ-EIC) (continued)

2 Enter amount from line 1 on page 1 **2**00

Part 2 – Computation of EZ-EIC

A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC (multiply column B by 30%)
A 2013	2342.00	.00
B	.00	.00
C	.00	.00

3 Total (enter column C total here) **3**00

4 EZ-ITC and EZ-EIC for the current year (add lines 2 and 3; see instructions) **4**00

Schedule C – Partnership, S corporation, and estate and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the EZ-ITC or EZ-EIC from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

Schedule D – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	5	Enter your share of the credit from your partnership	5	.00
S corporation shareholder	6	Enter your share of the credit from your S corporation	6	.00
Beneficiary	7	Enter your share of the credit from the estate or trust	7	.00
	8	Total (add lines 5, 6, and 7)	8	.00

Fiduciaries (that are also a partner, a shareholder, or beneficiary of another entity): Include the line 8 total in the *Totals* line of Schedule E, column C on page 3.

All others: Enter the line 8 amount on Schedule G, line 15.

(continued on page 3)



Schedule E – Beneficiary’s and fiduciary’s share of credit and recapture of credit

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of EZ-ITC and EZ-EIC	D Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule F – Computation of recapture of EZ-ITC and EZ-EIC

A Description of property	B Date acquired	C Date property ceased to qualify	D Life <i>(months)</i>	E Unused life <i>(months)</i>	F Percentage <i>(E ÷ D)</i>	G EZ-ITC allowed <i>(see instructions)</i>	H Recaptured EZ-ITC <i>(F × G)</i>	I Recaptured EZ-EIC <i>(see instructions)</i>
VENTILATION	10-01-10	02-01-14	60	20		.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
9 Recaptured EZ-ITC <i>(add column H amounts)</i>						9	.00	.00
10 Recaptured EZ-EIC <i>(add column I amounts)</i>						10	.00	.00
11 Additional recapture <i>(see instructions)</i>						11	.00	.00
12 Partners in a partnership, shareholders of an S corporation, or beneficiaries of an estate or trust, enter your share of addback of the EZ-ITC and EZ-EIC <i>(see instructions)</i>						12	.00	.00
13 Add lines 9 through 12						13	.00	.00

Fiduciaries: Include the line 13 amount in the *Totals* line of Schedule E, column D.
All others: Enter the line 13 amount on line 20.

(continued on page 4)

Schedule F Column I - assume EZ-ITC claimed in 2010 = \$80 and matching EZ-EIC claimed in 2011, 2012 and 2013 on investment property described in column A.



Schedule G – Computation of EZ-ITC and EZ-EIC allowed for the current tax year or recapture amount

Individuals and partnerships	14	Enter the amount from line 4	14	.00
Partners, S corporation shareholders, beneficiaries	15	Enter the total from Schedule D, line 8	15	.00
Fiduciaries	16	Enter the amount from Schedule E, <i>Fiduciary</i> line, column C	16	.00
	17	EZ-ITC and EZ-EIC computed for the current tax year <i>(add lines 14, 15, and 16)</i>	17	.00
	18	Enter the available carryover of unused EZ-ITC or EZ-EIC from preceding period(s)	18	861.00
	19	Total EZ-ITC and EZ-EIC <i>(add lines 17 and 18)</i>	19	.00
20		Total recapture of all investment tax credits taken in previous period <i>(Fiduciaries: enter the amount from the Fiduciary line of Schedule E, column D; all others: enter the amount from line 13.)</i>	20	.00
21		Net EZ-ITC and EZ-EIC available for use <i>(Subtract line 20 from line 19; see instructions. If line 20 is greater than line 19, do not enter an amount on line 21; go to line 22.)</i>	21	.00
22		Net EZ-ITC recapture amount <i>(subtract line 19 from line 20; see instructions)</i>	22	.00

Schedule H – Computation of EZ-ITC and EZ-EIC used, refunded, and carried over

23		EZ-ITC and EZ-EIC available for use this tax year <i>(from line 21)</i>	23	.00
24		Tax due before credits <i>(see instructions)</i>	24	.00
25		Enter all credits applied against your tax before the EZ-ITC and EZ-EIC <i>(see instructions)</i>	25	.00
26		Subtract line 25 from line 24	26	.00
27		EZ-ITC and EZ-EIC used this year <i>(enter the amount from line 23 or line 26, whichever is less; see instructions)</i>	27	.00
28		Unused EZ-ITC and EZ-EIC available to be refunded or carried forward <i>(subtract line 27 from line 23)</i>	28	.00
29		Refundable EZ-ITC and EZ-EIC <i>(see instructions)</i>	29	.00
30		Unused EZ-ITC and EZ-EIC available for carryforward to next year <i>(subtract line 29 from line 28)</i>	30	.00





Case Cond# QQ

Test Form

New York State Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes

IT-606

Tax Law - Section 15

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

See Form IT-606-I, Instructions for Form IT-606, for assistance.

All filers enter tax period:

beginning [] ending []

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Table with 2 columns: Name(s) as shown on your return, Taxpayer identification number, Name of empire zone (EZ), Employer identification number (EIN) of QEZE.

Mark an X in the box if you are a Clean Energy Enterprise (CEE) (see Definitions for all QEZEs in the instructions) [X]

Mark an X in the box if you are a QEZE first certified between August 1, 2002, and March 31, 2005, that conducts its operations on real property it owns or leases, that is located in an empire zone (EZ), and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006 []

Section 1 - For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates) []

Schedule A - Employment test for QEZEs first certified prior to April 1, 2005 (see instructions)

Part 1 - EZ employment - Computation of the employment number within all EZs for the current tax year and the five-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Table with 6 columns: Current tax year employment number, March 31, June 30, September 30, December 31, Total. Row 1: 1, [], [], [], [], 1

Table with 7 columns: Base period employment no., Tax year ending (mm-yyyy), March 31, June 30, September 30, December 31, Total. Rows 1-5: [], [], [], [], [], [], []

2 Base period employment number within all EZs (do not round; see instructions) []

3 Does the amount on line 1 equal or exceed line 2? (see instructions) Yes [] No []

If the employment number within all EZs for the current year (line 1) does not equal or exceed the employment number within all EZs in the base period (line 2), stop; you are not eligible for the QEZE credit for real property taxes.



Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and the five-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside NYS and outside all EZs					
4 Current tax year employment number inside New York State and outside all EZs (do not round)					4

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						
Total number of full-time employees inside New York State and outside all EZs in the base period						
5 Base period employment number inside New York State and outside all EZs (do not round)					5	

6 Does the amount on line 4 **equal** or **exceed** the amount on line 5? (see instructions) Yes No

If the employment number inside New York State and outside all EZs for the current tax year (line 4) does not **equal** or **exceed** the employment number inside New York State and outside all EZs in the base period (line 5), **stop**; you are not eligible for the QEZE credit for real property taxes.

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year (mm-yyyy) _____ to _____	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in which you are certified (see instructions)					7

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions)	8	
9 Test year employment number within the EZs in which you are certified (from line 7)	9	
10 Subtract line 9 from line 8.....	10	
11 Divide line 10 by line 9 (round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here)	11	
12 Divide line 10 by 100 (round the result to the fourth decimal place)	12	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)	13	



Schedule D – Computation of QEZE credit for real property taxes for QEZE first certified prior to April 1, 2005

14	Tax year of the business tax benefit period <input type="text"/> ; benefit period factor (from table below)	14	<input type="text"/>
15	Employment increase factor (from line 13)	15	<input type="text"/>
16	Eligible real property taxes (see instructions)	16	.00
17	Multiply line 14 by line 15 by line 16.....	17	.00
18	Recapture of QEZE credit for real property taxes (from Worksheet A on page 6 of instructions)	18	.00
Partners, shareholders, and beneficiaries, see instructions.			
19	Net recapture of QEZE credit for real property taxes (Subtract line 17 from line 18. If line 17 is greater than line 18, skip line 19 and continue on line 20; see instructions.)	19	.00
20	QEZE credit for real property taxes after recapture (subtract line 18 from line 17)	20	.00
21	QEZE credit for real property taxes limitation (see instructions; do not enter 0)	21	.00
22	QEZE credit for real property taxes after limitation (see instructions)	22	.00
23	Partners, shareholders, and beneficiaries, see instructions.....	23	.00
24	Total QEZE credit for real property taxes (add lines 22 and 23; see instructions)	24	.00

Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.8
12	.6
13	.4
14	.2
15	0

* The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from the table on the left) on line 14.

Schedule E – Beneficiary's and fiduciary's share of credit (see instructions)

A Beneficiary's name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of QEZE credit for real property taxes	D Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00



Schedule F – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

Schedule G – Valid business purpose for QEZE first certified prior to August 1, 2002 *(see instructions)*

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and submit a notarized statement describing in detail how the QEZE meets the valid business purpose test.

Claim for QEZE Credit for Real Property Taxes

Section 2 – For QEZE first certified on or after April 1, 2005 (see Important information in the instructions)

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers enter tax period: beginning ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return QUENTIN B QUINN	Taxpayer identification number
Name of empire zones (EZ): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (submit additional sheets if necessary). DUTCHESS INVESTMENT ZONE	
Name of qualified empire zone enterprise (QEZE) business NEW CENTURY ENERGY, INC	Employer identification number (EIN) of QEZE 321654987

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates).

Tax year of the business tax benefit period (enter a year between 1 and 10).

Schedule H – Employment test for QEZE first certified on or after April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the four-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	15	15	16	17	
25 Current tax year employment number within all EZs (do not round; see instructions)					25

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2009	15	15	14	14	
Number in base year two	12-2008	11	11	13	14	
Number in base year three	12-2007	5	5	8	10	
Number in base year four						

Total number of full-time employees within all EZs in the base period **26**

26 Base period employment number within all EZs (do not round; see instructions) **26**

27 Does the amount on line 25 exceed line 26? (see instructions) Yes No

If the employment number within all EZs for the current tax year (line 25) does not exceed the employment number within all EZs in the base period (line 26), stop; you are not eligible for the QEZE credit for real property taxes.

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and the four-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in NYS	18	18	19	20	
28 Current tax year employment number in New York State (do not round)					28

(continued on page 6)



Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2009	17	17	16	16	
Number in base year two	12-2008	13	13	14	15	
Number in base year three	12-2007	5	6	9	11	
Number in base year four						

Total number of full-time employees in New York State in the base period.....

29 Base period employment number in New York State (do not round)..... **29**

30 Does the amount on line 28 exceed the amount on line 29? (see instructions) Yes No

If the employment number inside New York State for the current tax year (line 28) does not exceed the employment number in New York State for the base period (line 29), stop; you are not eligible for the QEZE credit for real property taxes.

Schedule I – Computation of net new employment

31 Current year employment number in the EZs in which you are certified (see instructions)	31	
32 Base period employment number in the EZs in which you are certified (see instructions)	32	
33 Net new employment (subtract line 32 from 31)	33	

Schedule J – DZ employment increase factor

Net new employees (from line 33)	DZ employment increase factor
1 to 10	0.25
11 to 49	0.50
50 to 75	0.75
76 and above	New employees (from line 33) divided by 100. This number cannot exceed 1.0

34 DZ employment increase factor from table above **34**

Schedule K – Employee information

Enter name, social security number, employee’s zone location, and wage and benefit information for all new employees included in the Net new employment number on line 33 upon which this claim is based. Submit additional sheets if necessary.

A Employee’s name	B Employee’s social security number	C Employee’s zone location (see instructions)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (enter no more than \$40,000 per employee)
SEE COVER SHEET			.00	.00
			.00	.00
			.00	.00
Column E total from additional sheet(s) submitted, if any .....				.00

35 Total eligible wages, health benefits, and retirement benefits (add column E amounts, including any amounts from additional sheets; see instructions) **35** .00



Schedule L – Computation of credit for QEZE certified in DZs (see instructions)

36	Eligible wages, health benefits, and retirement benefits from line 35	36	.00
37	25% (.25) factor	37	.25
38	DZ employment increase factor from line 34	38	
39	QEZE credit for real property taxes for QEZE certified in DZs (multiply line 36 by line 37 by line 38) ...	39	.00

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZE certified only in an IZ (see instructions)

40	Eligible wages, health benefits, and retirement benefits from line 35	40	.00
41	25% (.25) factor	41	.25
42	QEZE credit for real property taxes (multiply line 40 by line 41)	42	.00

Schedule N – QEZE credit for real property taxes

43	QEZE credit from line 39 or line 42	43	.00
44	Capital investment amount (from line 55 or line 58)	44	.00
45	Enter the greater of line 43 or line 44	45	.00
46	Eligible real property taxes (submit documentation)	46	6700.00
47a	Enter the lesser of line 45 or line 46	47a	.00
47b	If certified on or after April 1, 2009, multiply line 47a by 75% (.75) and enter the result. If certified before April 1, 2009, enter the line 47a amount here	47b	.00
48	Recapture of QEZE credit for real property taxes (see instructions)	48	.00
49	Net recapture of QEZE credit for real property taxes (Subtract line 47b from line 48. If line 47b is greater than line 48, skip line 49 and continue on line 50, see instructions.)	49	.00
50	QEZE credit for real property taxes after recapture (subtract line 48 from line 47b)	50	.00
51	Partners, shareholders, and beneficiaries, see instructions	51	.00
52	Total QEZE credit for real property taxes (add lines 50 and 51; see instructions)	52	.00

Schedule O – Beneficiary's and fiduciary's share of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of QEZE credit for real property taxes	D Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00



Schedule P – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

Schedule Q – Capital investment amount (complete only Part 1 or Part 2; see instructions)

Part 1 – Capital investment amount for QEZEs certified in DZs (see instructions)

A Address of property	B Name of zone <i>(if applicable)</i>	C Cost or other basis <i>(see instructions)</i>	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use <i>(see instructions)</i>	F Multiply column D by column E
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
53 Total <i>(add column F amounts)</i>					53 .00
54 Enter column F total from additional schedules submitted, if any					54 .00
55 Total <i>(add lines 53 and 54; enter here and on line 44)</i>					55 .00

Part 2 – Capital investment amount for QEZEs certified only in IZs or for manufacturers (see instructions)

A Address of property	B Name of zone <i>(if applicable)</i>	C Cost or other basis <i>(see instructions)</i>	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use <i>(see instr.)</i>	F Percent of column C <i>(see instructions)</i>	G Multiply column D by the greater of column E or F
17 RIVER EDGE DR	DIZ	1500000.00	.00	62%	45%	.00
POUGHKEEPSIE		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
56 Total <i>(add column G amounts)</i>						56 .00
57 Enter column G total from additional schedules submitted, if any						57 .00
58 Total <i>(add lines 56 and 57; enter here and on line 44)</i>						58 .00



TEST RR

Forms included:

IT-203

IT-203-ATT

IT-215

IT-216

IT-217

IT-360.1

W-2

Prime taxpayer: ROBERT R RICHARDS

Head of household with 3 children; eldest child Jill is disabled.

Family was not eligible for family tax relief credit

Family moved to NYC on 07-01-2014 from out of state; resided in NYC through the end of the year.

Taxpayer chooses standard deduction.

Claims sales and use tax owed = \$20.

Voluntary contributions: see detail on IT-203

Taxpayer chooses to receive his refund as a debit card.

Child and Dependent Care Credit: all caregiver and expenses information is on the form.

Eligible school taxes paid during 2014: \$2432

22222		a Employee's social security number		OMB No. 1545-0008				
b Employer identification number (EIN) 641234567			1 Wages, tips, other compensation 18560		2 Federal income tax withheld			
c Employer's name, address, and ZIP code IBM 11 RIVER RD NEW YORK NY 10019			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a
ROBERT		R		RICHARDS				|
110 S 93 ST NEW YORK NY 10029			13 Statutory employee		Retirement plan	Third-party sick pay		12b
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
			14 Other		414HSUB - 555				12c
f Employee's address and ZIP code							12d	
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NY	641234567		12393	1299				
ME	641234567		6167	400				

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service



New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

IT-203

For the year January 1, 2014, through December 31, 2014, or fiscal year beginning **14**
and ending

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial ROBERT R		Your last name (for a joint return, enter spouse's name on line below) RICHARDS		Your date of birth (mm-dd-yyyy) 07-15-1969		Your social security number	
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mm-dd-yyyy)		Spouse's social security number	
Mailing address (see instructions, page 13) (number and street or PO box) %AMANDA JONES 215 LAIDBACK WAY				Apartment number		New York State county of residence NEW YORK	
City, village, or post office ROCKY POINT		State NY	ZIP code 11778	Country (if not United States)		School district name MANHATTAN	
Taxpayer's permanent home address (see instr., pg. 13) (no. and street or rural route) 110 S 93 ST				Apartment no.	City, village, or post office NEW YORK		School district code number
State NY	ZIP code 10029	Country (if not United States)		Decedent information	Taxpayer's date of death	Spouse's date of death	

A Filing status
(mark an X in one box):

- ① Single
- ② Married filing joint return (enter both spouses' social security numbers above)
- ③ Married filing separate return (enter both spouses' social security numbers above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see pg. 14) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
(1) Did you receive a property tax freeze credit? (see page 9) Yes No
(2) If Yes, enter the amount..... .00

D3 Did you receive a family tax relief credit? (see page 8) Yes No

E New York City part-year residents only (see page 14)

(1) Number of months you lived in NY City in 2014
(2) Number of months your spouse lived in NY City in 2014

F Enter your 2-character special condition code if applicable (see page 14)

If applicable, also enter your second 2-character special condition code

G New York State part-year residents (see page 15)

Enter the date you moved into or out of NYS (mm-dd-yyyy)
On the last day of the tax year (mark an X in one box):
1) Lived in NYS
2) Lived outside NYS; received income from NYS sources during nonresident period
3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15)

Did you or your spouse maintain living quarters in NYS in 2014? Yes No
(if Yes, complete Form IT-203-B)

I Dependent exemption information (see page 15)

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mm-dd-yyyy)
ROBERT S	RICHARDS JR	SON	400884809	06-01-2011
MOLLY S	RICHARDS	DAUGHTER	400884810	08-01-2007
JILL S	RICHARDS	DAUGHTER	400884811	10-01-1993

If more than 6 dependents, mark an X in the box.



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	-405.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount)	12	.00		
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	400.00	13	400.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify: ALIMONY	18	2800.00	18	1928.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15)	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column **32** .00

Standard deduction or itemized deduction (see page 26)

33	Enter your standard deduction (table on page 26) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00



Tax computation, credits, and other taxes (see page 26)

37 New York taxable income (from line 36 on page 2)	37	.00
38 New York State tax on line 37 amount (see page 27 and Tax computation on pages 60,61, and 62)	38	.00
39 New York State household credit (page 27, table 1, 2, or 3)	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40	.00
41 New York State child and dependent care credit (see page 28)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42	.00
43 New York State earned income credit (see page 28)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44	.00
---	----	-----

45 Income percentage (see page 28) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = 45 Round result to 4 decimal places

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	.00

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes (add lines 52a, 53, and 54)	55	.00	
56 Sales or use tax (See the instructions on page 29. Do not leave line 56 blank.)	56	20.00	

Voluntary contributions (see page 30)

57a Return a Gift to Wildlife	57a	5.00
57b Missing/Exploited Children Fund	57b	5.00
57c Breast Cancer Research Fund	57c	5.00
57d Alzheimer's Fund	57d	5.00
57e Olympic Fund (\$2 or \$4)	57e	2.00
57f Prostate and Testicular Cancer Research and Education Fund	57f	5.00
57g 9/11 Memorial	57g	5.00
57h Volunteer Firefighting & EMS Recruitment Fund	57h	5.00
57i Teen Health Education	57i	5.00
57j Veterans Remembrance	57j	5.00
57 Total voluntary contributions (add lines 57a through 57j)	57	47.00
58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58	.00



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

Submit your wage and tax statements with your return (see page 31).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66)	67	.00
68 Amount of line 67 to be refunded Mark one refund choice: <input type="checkbox"/> direct deposit (fill in line 73) - or - <input type="checkbox"/> debit card - or - <input type="checkbox"/> paper check ...	68	.00
69 Amount of line 67 that you want applied to your 2015 estimated tax (see instructions)	69	.00
70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box <input type="checkbox"/> and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.	70	.00
71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33)	71	.00
72 Other penalties and interest (see page 33)	72	.00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 34) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation AIDE	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: RICHARDS@ATS.COM	

See instructions for where to mail your return.

203004140094





New York State Department of Taxation and Finance
Other Tax Credits and Taxes
Attachment to Form IT-203

IT-203-ATT

Name(s) as shown on your Form IT-203
Your social security number

Complete all parts that apply to you; see instructions (Form IT-203-I). Submit this form with your Form IT-203.

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20? (see instructions) Yes No [X]

Part 1 - Other tax credits (submit all applicable forms)

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

Table with 2 columns: Description and Amount. Rows include Resident credit, Accumulation distribution credit, and Total other nonrefundable, non-carryover credits.

Section B - New York State nonrefundable, carryover credits used

Table with 2 columns: Description and Amount. Rows include Long-term care insurance credit, Investment credit, Part-year solar energy system equipment credit, and Total other nonrefundable, carryover credits.

Section C - New York State, New York City, and Yonkers refundable credits

Table with 2 columns: Description and Amount. Rows include Part-year resident refundable New York State child and dependent care credit, Part-year resident refundable New York City child and dependent care credit, Part-year resident refundable New York State earned income credit, and Total other refundable credits.



Enter your social security number

Part 2 – Other New York State taxes (submit all applicable forms)

18 NY State tax on capital gain portion of lump-sum distributions (Form IT-230-I, worksheet C, line 7) **18** .00

19 Other New York State taxes

Code		Amount	Code		Amount
19a		.00	19g		.00
19b		.00	19h		.00
19c		.00	19i		.00
19d		.00	19j		.00
19e		.00	19k		.00
19f		.00	19l		.00

Total other New York State taxes (add lines 19a through 19l) **19** .00

20 Add lines 18 and 19 **20** .00

21 Enter amount from Form IT-203, line 47 **21** .00

22 Enter amount from Form IT-203, line 46 **22** .00

23 Subtract line 22 from line 21 (if line 22 is more than line 21, leave blank) **23** .00

24 Subtract line 23 from line 20 (if line 23 is more than line 20, leave blank) **24** .00

25 New York State separate tax on lump-sum distributions (Form IT-230) **25** .00

26 Resident credit against separate tax on lump-sum distributions **26** .00

27 Subtract line 26 from line 25 **27** .00

28 This line intentionally left blank **28**

29 Add lines 24 and 27 **29** .00

30 Excess child and dependent care credit **30** .00

31 Subtract line 30 from line 29 (if line 30 is more than line 29, leave blank) **31** .00

32 Excess New York State earned income credit **32** .00

33 **Net other New York State taxes** (subtract line 32 from line 31; if line 32 is more than line 31, leave blank; otherwise, enter the result here and on Form IT-203, line 49) **33** .00





New York State Department of Taxation and Finance

Claim for Earned Income Credit

New York State • New York City

IT-215

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return	Your social security number
RICHARDS	

- 1 Did you claim the federal earned income credit? If **No, stop; you do not qualify for these credits.** 1 Yes No
- 2 Is your investment income (see instructions) greater than \$3,350? If **Yes, stop; you do not qualify for these credits.** 2 Yes No
- 3 Have you already filed your New York State income tax return? If **Yes**, you must file an amended NYS return..... 3 Yes No
- 4 Did you claim qualifying children on your **federal** Schedule EIC? If **No**, continue with line 5.
If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC. 4 Yes No
If you claimed more than three, see instructions.

First name	MI	Last name	Relationship	Number of months lived with you	Full-time student*	Person with disability*	Social security number	Date of birth (mm-dd-yyyy)
					<input type="checkbox"/>	<input type="checkbox"/>		
					<input type="checkbox"/>	<input type="checkbox"/>		
					<input type="checkbox"/>	<input type="checkbox"/>		

* Mark an X in these boxes **only** if you checked **Yes** in the same box on your federal Schedule EIC (box 4a or 4b).

- 5 Is the IRS figuring your **federal** earned income credit (EIC) for you? If **Yes**, complete lines 6 through 9 (also lines 21, 23, and 24 if you are a part-year New York State resident, and line 28 if you are a part-year New York City resident). The Tax Department will compute your New York State and, if applicable, your New York City earned income credit for you. If **No**, complete lines 6 through 17 (and lines 18 through 26 if you are a part-year New York State resident). New York City residents must complete the **New York City earned income credit Worksheet C** on page 3 of Form IT-215-I. Part-year New York City residents must also complete line 28 on the back of this claim form. 5 Yes No
Whole dollars only
- 6 Wages, salaries, tips, etc., from **Worksheet A** line 3, on page 2 of the instructions, Form IT-215-I. 6
- 7 If you received a taxable scholarship or fellowship grant, or if you were paid any amount as an inmate in a penal institution for work, or if you received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, enter that amount here (see instructions) 7
- 8 Business income or loss (from your federal Form 1040 line instructions, Earned Income Credit Worksheet B, lines 1e, 2c, and 3) ... 8
Employer identification number (see instructions)...
- 9 Enter your federal adjusted gross income (from Form IT-201, line 19, or Form IT-203, line 19, Federal amount column) 9
- 10 **Amount of federal EIC claimed** (from federal Form 1040EZ, line 8a; Form 1040A, line 38a; or Form 1040, line 64a) 10
- 11 New York State earned income credit (NYS EIC) rate 30% (.30) 11
- 12 Tentative NYS EIC (multiply line 10 by line 11; see instructions) 12

Complete **Worksheet B** on the back page before continuing.

- 13 Enter the amount from **Worksheet B**, line 5, on the back of this form..... 13
- 14 New York State household credit (from Form IT-201, line 40, or Form IT-203, line 39) .. 14
- 15 Enter the smaller of line 13 or line 14 15
- 16 **Allowable New York State earned income credit** (subtract line 15 from line 12; see instructions) 16
- 17 If your New York State filing status is **Ⓜ**, **Married filing separate return, complete line 17**. The NYS EIC on line 16 above can be divided between spouses in any manner you wish. Enter on line 17 the amount of NYS EIC from line 16 you are claiming, and also enter your joint federal adjusted gross income below. 17
Federal adjusted gross income (from federal Form 1040EZ, line 4; Form 1040A, line 22; or Form 1040, line 38)

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Part-year New York State resident earned income credit

Lines 18 through 26 apply only to part-year New York State residents claiming the New York State earned income credit.

18	Enter your New York State earned income credit (from line 16 or line 17)	18		00
19	Enter the amount from Form IT-203, line 42	19		00
	- If line 19 is equal to or more than line 18, stop. You do not have excess New York State earned income credit.			
	- If line 19 is less than line 18, continue on line 20 below.			
20	Excess New York State earned income credit (subtract line 19 from line 18)	20		00
21	Enter the amount from Form IT-203-ATT, line 31 (If you do not have to file Form IT-203-ATT, leave blank and continue on line 22 below.)	21		00
	- If Form IT-215, line 21, is equal to or more than Form IT-215, line 20, stop. Do not continue with this computation. Enter the amount from line 20 above on Form IT-203-ATT, line 32.			
	- If Form IT-215, line 21, is less than Form IT-215, line 20, enter the amount from line 20 above on Form IT-203-ATT, line 32, and continue on line 22 below.			
22	Subtract line 21 from line 20. This is your remaining excess New York State earned income credit.	22		00
23	Enter the amount from line 19, Column D, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet	23		00
24	Enter the amount from line 19, Column A, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet	24		00
25	Divide line 23 by line 24 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000).	25		
26	Multiply line 22 by line 25. Enter the result here and on Form IT-203-ATT, line 10. This is the refundable portion of your part-year New York State resident earned income credit.	26		00

New York City earned income credit (full-year and part-year New York City residents)

27	From <i>Worksheet C, New York City earned income credit</i> , on page 3 of Form IT-215-1, <i>Instructions for Form IT-215</i> . Enter here and on Form IT-201, line 70, or Form IT-203-ATT, line 11.	27		00
	Part-year New York City residents must also complete line 28 below.			
28	Part-year New York City adjusted gross income Enter the amounts from Worksheet C, lines 6 and 7	28A		00
		28B		00

Worksheet B

1	New York State tax (from Form IT-201, line 39, or Form IT-203, line 38)	1		00
2	Resident credit (see instructions)	2		00
3	Accumulation distribution credit (see instructions)	3		00
4	Add lines 2 and 3	4		00
5	Subtract line 4 from line 1. (If line 4 is more than line 1, enter 0.) Enter here and on line 13 on the front of this form.	5		00





New York State Department of Taxation and Finance

Claim for Child and Dependent Care Credit

IT-216

New York State • New York City

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return RICHARDS	Your social security number
--	-----------------------------

- 1 Have you already filed your New York State income tax return? Yes No
 If Yes, you must file an amended New York State return and include Form IT-216 to claim this credit.

2 Persons or organizations who provided the care. (If you have more than two providers, see instructions.)

A – Care provider's first name, middle initial, and last name	B – Address	C – Identifying number (SSN or EIN)	D – Amount paid (see instructions)
CARING PLACE	16 STRAIGHT ST NEW YORK NY	641234568	1710 00
KIDS INC	22 TOT TERRCE NEW YORK NY	641234569	1710 00

3 Qualifying persons you are claiming. List in order from youngest to oldest.
 (If you are claiming more than four qualifying persons, mark an X in the box and see instructions.)

A – First name	MI	B – Last name	C – Qualified expenses paid	D – Person with disability (see instr.)	E – Social security number	F – Date of birth (mmdyyy)
ROBERT	S	RICHARDS JR	1710 00	<input type="checkbox"/>	4 0 0 8 8 4 8 0 9	0 6 0 1 2 0 1 1
MOLLY	S	RICHARDS	1000 00	<input type="checkbox"/>	4 0 0 8 8 4 8 1 0	0 8 0 1 2 0 0 7
JILL	S	RICHARDS	710 00	<input checked="" type="checkbox"/>	4 0 0 8 8 4 8 1 1	1 0 0 1 1 9 9 3
			00	<input type="checkbox"/>		

Note: If you are claiming expenses paid for a dependent child, include only those qualified expenses paid through the day preceding the child's 13th birthday.

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any **3a** 00

4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)? Yes No

5 Enter the **smallest** of:

- line 3a above; **or**
- federal Form 2441, line 3; **or**
- 3,000 if one qualifying person, or 6,000 if two or more qualifying persons

Whole dollars only

6 Enter your earned income (see instructions) **5** 00

7 If your filing status is 2 Married filing joint return, enter your spouse's earned income; all others, enter the amount from line 6 (see instructions) **6** 00

8 Enter the smallest of line 5, 6, or 7 **7** 00

8 Enter the smallest of line 5, 6, or 7 **8** 00

9 Enter the amount from: federal Form 1040A, line 22, or federal Form 1040, line 38 **9** 00

10 Enter the decimal amount that applies to the amount on line 9 from the Table for line 10 in the instructions **10**

11 Multiply line 8 by the decimal amount on line 10 (enter here and on line 12 on the back) **11** 00



- 12 Amount from line 11 **12** 00
- 13 Enter your **New York adjusted gross income** (Form IT-201 filers, line 33; Form IT-203 filers, line 32) 00
 Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line **13**
- 14 Multiply line 12 by the decimal amount on line 13. This is your **New York State child and dependent care credit** (see instructions) **14** 00

Part-year New York State residents

- 15 Enter the amount from Form IT-203, line 40 **15** 00
 If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
 If line 15 is less than line 14, **continue on line 16 below.**
- 16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** **16** 00
- 17 Enter the amount from Form IT-203-ATT, line 29 (If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.) **17** 00
 If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.
 If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.
- 18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** **18** 00
- 19 Enter the amount from line 19, Column D, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 **19** 00
- 20 Enter the amount from line 19, Column A, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 **20** 00
- 21 Divide line 19 by line 20 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000) **21**
- 22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9. **This is the refundable portion of your New York State part-year resident child and dependent care credit.** **22** 00

New York City child and dependent care credit

If you were a resident of New York City at any time during the tax year and your federal adjusted gross income is \$30,000 or less (see Note under *New York City credit* on page 1 of the instructions) and you listed a child under 4 years old as of December 31, on line 3, complete line 23 and see page 4 of the instructions.

- 23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old **23** 00

IT-201 filers:

- 24 Refundable New York City child and dependent care credit (from Worksheet 1, line 7 or line 13) **24** 00
- 25 Add lines 14 and 24; also enter this amount on Form IT-201, line 64 **25** 00
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (from Worksheet 1, line 8); also enter this amount on Form IT-201-ATT, line 9a **26** 00

IT-203 filers:

- 27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit (from Worksheet 1, line 8); also enter this amount on Form IT-203, line 52 **27** 00
- 28 Refundable portion of your part-year New York City resident New York City child and dependent care credit (from Worksheet 1, line 13); also enter this amount on Form IT-203-ATT, line 9a **28** 00

Part-year New York City resident filers only:

- 29 Enter the amount from Worksheet 1, line 10 **29** 00
- 30 Enter the amount from Worksheet 1, line 11 **30** 00





Claim for Farmers' School Tax Credit

IT-217

Submit this form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Note: Before completing this form, complete Form IT-201 through line 33, Form IT-203 through line 32, or Form IT-205 through line B.

Part 1 – Eligibility (see instructions)

If you mark an **X** in a *No* box for item A, B, C, or D, **stop**; you do not qualify for this credit.

A Did you have qualified agricultural property for tax year 2014? (see instr., Form IT-217-I) Yes No

B Were eligible school district property taxes paid on that property during tax year 2014? (see instructions) Yes No

C Complete Worksheet A on page 3 of the instructions. Is the amount shown on line 6 of Worksheet A less than \$300,000? Yes No

D Form IT-201 and Form IT-203 filers, complete Worksheet C on page 6 of the instructions. Form IT-205 filers, complete Worksheet D on page 9 of the instructions. Is the percentage shown on line 28 of Worksheet C or line 28 of Worksheet D at least 0.6667 (66.67%)? (see instructions) Yes No

E If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1, 2014, mark an **X** here and see the instructions for Part 2, line 5

F If all or part of your qualified agricultural property was converted to nonqualified use during tax year 2014, mark an **X** here (see instructions)

Part 2 – Computation of credit (see instructions)

1 Individuals: Enter the total acres of qualified agricultural property owned by you during tax year 2014 (see instructions)			1	1500
2 Partners, S corporation shareholders, and beneficiaries of estates and trusts: Enter the amount from Part 4, line 7, column A			2	
3 Fiduciaries: Enter fiduciary's share of qualified agricultural property from Part 5, column C			3	
4 Add lines 1, 2, and 3			4	
5 Enter total base acreage amount (see instructions)			5	350
6 Subtract line 5 from line 4 (if zero or less, skip lines 7 and 8, enter 1.0000 (100%) on line 9, and continue on line 10) ...			6	
7 Multiply line 6 by 50% (.5)			7	
8 Add lines 5 and 7			8	
9 Divide line 8 by line 4 and round the result to the fourth decimal place			9	
10 Individuals: Enter the eligible school taxes you paid during 2014 (see instr.)	10	.00		
11 Partners, S corporation shareholders, and beneficiaries of estates and trusts: Enter the amount from Part 4, line 7, column B	11	.00		
12 Fiduciaries: Enter fiduciary's share of eligible taxes from Part 5, column D	12	.00		
13 Add lines 10, 11, and 12	13	.00		
14 Multiply line 13 by line 9	14	.00		
15 Enter amount from Worksheet A, line 6, on page 3 of the instructions (if line 15 amount is \$200,000 or less, skip lines 16, 17, and 18, and enter the line 14 amount on line 19; see instr.)	15	.00		
16 Enter the excess of line 15 over \$200,000 (cannot exceed \$100,000)	16	.00		
17 Divide line 16 by \$100,000, and round the result to the fourth decimal place (cannot exceed 1.0000 (100%))	17			
18 Multiply line 14 by line 17	18	.00		
19 Farmers' school tax credit (subtract line 18 from line 14; see instructions)	19	.00		



Part 3 – Partnership, S corporation, and estate or trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or the beneficiary of an estate or trust that **owned** qualified agricultural property during 2014, complete the following information for each partnership, S corporation, or estate or trust. For *Type* column, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer ID number	Location of property

Part 4 – Partner’s, shareholder’s, or beneficiary’s share of qualified agricultural property and eligible taxes (see instr.)		A – Acres of qualified agricultural property	B – Eligible taxes
Partner	1 Enter your share of acres of qualified agricultural property from your partnership		
	2 Enter your share of eligible taxes from your partnership .....		.00
S corporation shareholder	3 Enter your share of acres of qualified agricultural property from your S corporation		
	4 Enter your share of eligible taxes from your S corporation .....		.00
Beneficiary	5 Enter your share of acres of qualified agricultural property from the estate or trust		
	6 Enter your share of eligible taxes from the estate or trust .....		.00
7 Totals .....			.00

Fiduciaries: Include the line 7, column A amount, on Part 5, column C, and include the line 7, column B amount, on Part 5, column D.
All others: Enter the line 7, column A amount, on Part 2, line 2, and enter the line 7, column B amount, line 11.

Part 5 – Beneficiary’s and fiduciary’s share of acres of qualified agricultural property and eligible taxes (see instr.)

A – Beneficiary’s name	B – Identifying number	C – Acres of qualified agricultural property (see instructions)	D – Eligible taxes (see instructions)	E – Acres of qualified agricultural property converted to nonqualified use (see instructions)
Totals			.00	
			.00	
			.00	
Fiduciary			.00	

Part 6 – Credit recapture on qualified agricultural property converted to nonqualified use

(Complete this part only if you first claimed a credit for 2012 or 2013. See instructions.)

A – Total acres of qualified agricultural property converted to nonqualified use (see instructions)	B – Total acres of qualified agricultural property before conversion (see instructions)	C – Column A ÷ column B	D – Total credit claimed for 2012 and 2013 (see instructions)	E – Total amount of 2012 and 2013 credit to be recaptured (column C × column D; see instr.)
			.00	E .00





New York State Department of Taxation and Finance

Change of City Resident Status

IT-360.1

New York City • Yonkers

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return	Social security number
----------------------------	------------------------

Change of resident status – If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 (see instructions, Form IT-360.1-I, front page).

Mark an **X** in only **one** box (A) **New York City change of residence** – Complete Parts 1, 2, 3, and 4.

(B) **Yonkers change of residence** – Complete Parts 1 and 5.

(C) **New York City and Yonkers change of residence** – Complete the entire form.

Part 1 – New York adjusted gross income (see instructions, page 3)	Column A Federal income and adjustments (all sources)	Column B Amount of Column A for New York City resident period	Column C Amount of Column A for Yonkers resident period
1 Wages, salaries, tips, etc	1 .00	12393.00	.00
2 Taxable interest income	2 .00	.00	.00
3 Ordinary dividends	3 .00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes	4 .00	.00	.00
5 Alimony received	5 .00	.00	.00
6 Business income or loss (submit copy of federal Schedule C or C-EZ, Form 1040) ...	6 .00	.00	.00
7 Capital gain or loss (submit copy of federal Schedule D, Form 1040)	7 .00	.00	.00
8 Other gains or losses (submit copy of federal Form 4797)	8 .00	.00	.00
9 Taxable amount of IRA distributions	9 .00	.00	.00
10 Taxable amount of pensions and annuities	10 .00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11 .00	.00	.00
12 Farm income or loss (submit copy of federal Schedule F, Form 1040)	12 .00	400.00	.00
13 Unemployment compensation	13 .00	.00	.00
14 Taxable amount of social security benefits	14 .00	.00	.00
15 Other income			
Identify:	15 .00	.00	.00
16 Total (add lines 1 through 15)	16 .00	.00	.00
17 Total federal adjustments to income			
Identify:			
ALIMONY	17 .00	1928.00	.00
18 Federal adjusted gross income (subtract line 17 from line 16)	18 .00	.00	.00
19 New York adjustments (submit schedule) ...	19 .00	555.00	.00
20 New York adjusted gross income (line 18 and add or subtract line 19; transfer the amount from Column B to line 43)	20 .00	.00	.00

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Part 2 – Itemized deductions for New York City (see instr., page 3) If you are claiming the standard deduction, do not complete Part 2.		Column A Itemized deductions (see instructions)	Column B Amount of Column A for New York City resident period
21	Medical and dental expenses	21	.00
22	Taxes you paid	22	.00
23	Interest you paid	23	.00
24	Gifts to charity	24	.00
25	Casualty and theft losses	25	.00
26	Job expenses and most other miscellaneous deductions	26	.00
27	Other miscellaneous deductions	27	.00
28	Add lines 21 through 27	28	.00
29	Reduction for federal itemized deduction limitation (from federal Form 1040 instructions, Itemized Deductions Worksheet, line 9)	29	.00
30	Total itemized deductions (subtract line 29 from line 28)	30	.00
31	State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments	31	.00
32	Subtract line 31 from line 30	32	.00
33	Addition adjustments and college tuition itemized deduction (see instructions)	33	.00
34	Add lines 32 and 33	34	.00
35	Itemized deduction adjustment (if line 20, Column B, is more than \$100,000, see instructions, page 5; all others enter 0 on line 35)	35	.00
36	Itemized deduction (subtract line 35 from line 34, enter here and on line 44)	36	.00

Part 3 – Dependent exemptions (see instructions, page 5)

37 Enter the period you were a New York City **resident** during 2014

From: month day To: month day

38	Enter the county where you resided while a nonresident of New York City		
39	Enter the number of full months in the New York City resident period	39	
40	Enter the prorated value of one dependent exemption (use Proration chart; see instructions, page 2)	40	.00
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35	41	
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (enter here and on line 46)	42	.00

Part 4 – Part-year New York City resident tax (see instructions, page 5)

43	New York adjusted gross income (from line 20, Column B)	43	.00
44	Resident period standard deduction (see instructions, page 2) or resident period itemized deduction (from line 36)	44	.00
45	Subtract line 44 from line 43	45	.00
46	Dependent exemption amount (from line 42)	46	.00
47	New York City taxable income (subtract line 46 from line 45)	47	.00
48	New York City tax on line 47 amount (see instructions, page 5)	48	.00
49	Total New York City household credit and accumulation distribution credit (see instructions, page 6)	49	.00
50	Subtract line 49 from line 48 (if line 49 is larger than line 48, enter 0)	50	.00
51	Part-year New York City separate tax on lump-sum distributions (from Form IT-230)	51	.00
52	Part-year New York City resident tax on capital gain portion of lump-sum distributions (from Form IT-230)	52	.00
53	Add lines 50, 51, and 52	53	.00
54	Credit for part-year New York City unincorporated business tax paid (see instructions, page 8)	54	.00
55	Part-year New York City resident tax (subtract line 54 from line 53 and enter tax on Form IT-201, line 50, or Form IT-203, line 51; if line 54 is larger than line 53, enter 0)	55	.00



Part 5 – Part-year Yonkers resident income tax surcharge (see instructions, page 8)

		Full-year NYS resident	Part-year NYS resident
56 Total New York State taxes (Form IT-201, line 46)	56	.00	
57 Empire State child credit (Form IT-201, line 63)	57	.00	
58 NYS child and dependent care credit (Form IT-216, line 14)	58	.00	
59 Earned income credit (Form IT-201, line 65)	59	.00	
60 Noncustodial parent New York State earned income credit (Form IT-201, line 66)	60	.00	
61 Real property tax credit (Form IT-201, line 67)	61	.00	
62 College tuition credit (Form IT-201, line 68)	62	.00	
62a Property tax freeze credit (see instructions)	62a	.00	
62b Family tax relief credit (see instructions)	62b	.00	
63 Amount from Form IT-201-ATT, line 13	63	.00	
64 Add lines 57 through 63	64	.00	
65 Subtract line 64 from line 56 (if line 64 is more than line 56, enter 0 here and on Form IT-201, line 57)	65	.00	
66 Base tax (Form IT-203, line 44)	66		.00
67 New York State nonrefundable credits (Form IT-203-ATT, line 8)	67		.00
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0) ..	68		.00
69 Net other New York State taxes (Form IT-203-ATT, line 33)	69		.00
70 Add lines 68 and 69	70		.00
71 Total of amounts from Form IT-203-ATT, lines 9, 10, and 12	71		.00
71a Property tax freeze credit (see instructions)	71a		.00
71b Family tax relief credit (see instructions)	71b		.00
71c Add lines 71, 71a, and 71b	71c		.00
72 Subtract line 71c from line 70 (if line 71c is more than line 70, enter 0)	72		.00
73 Income percentage (see worksheet on page 8 of the instructions)	73		
74 Multiply line 65 by line 73. This is the net state tax for full-year state residents	74	.00	
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents	75		.00
76 Yonkers resident tax rate	76	.1675	

77 Part-year Yonkers resident income tax surcharge

(Full-year NYS residents: Multiply line 74 by line 76. Part-year NYS residents: Multiply line 75 by line 76.) 77 .00

Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

See Form Y-203, *Yonkers Nonresident Earnings Tax Return*, and instructions, Form Y-203-I, if you received wages or net earnings from self-employment from Yonkers sources during your nonresident period.



TEST SS

Forms included:

IT-203

IT-203-ATT

IT-249

IT-256

IT-258

W-2

Prime taxpayer: Sam South

Single no dependent

Nonresident and did not maintain living quarters in NYS at any point in the year.

All 2014 income is sourced in New York State.

Taxpayer chooses standard deduction

IT203 Line 1 income includes \$500 in tips that are not included in w2's

Taxpayer claims \$500 sales tax owed

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 631234561			1 Wages, tips, other compensation 16025		2 Federal income tax withheld		
c Employer's name, address, and ZIP code MUSIC ROW 1 123 JAMES ST QUINTON AL 35130			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial SAM		Last name SOUTH		Suff.		11 Nonqualified plans	
1234 LUKE BLVD QUINTON AL 35130			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		
			14 Other		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State NY	Employer's state ID number 631234561	16 State wages, tips, etc. 16025	17 State income tax 315	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service

22222		a Employee's social security number		OMB No. 1545-0008				
b Employer identification number (EIN) 631234565			1 Wages, tips, other compensation 1775		2 Federal income tax withheld			
c Employer's name, address, and ZIP code NYS OFFICE OF EMPLOYEE RELATIONS AGENCY BLDG2 EMPIRE STATE PLAZA ALBANY NY 12223			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial SAM		Last name SOUTH		Suff.		11 Nonqualified plans		12a
1234 LUKE BLVD QUINTON AL 35130			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
			14 Other 414HSUB-54		12c			
			12d					
f Employee's address and ZIP code								
15 State NY	Employer's state ID number 631234565		16 State wages, tips, etc. 1775	17 State income tax 35	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service



New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

IT-203

For the year January 1, 2014, through December 31, 2014, or fiscal year beginning and ending

14

For help completing your return, see the instructions, Form IT-203-I.

Form fields for personal information: Your first name and middle initial (SAM), Your last name (SOUTH), Your date of birth (10-31-1953), Your social security number, Spouse's first name and middle initial, Spouse's last name, Spouse's date of birth, Spouse's social security number, Mailing address (1234 LUKE BLVD), Apartment number, New York State county of residence (NR), City, village, or post office (QUINTON), State (AL), ZIP code (35130), Country (if not United States), School district name (NR), Taxpayer's permanent home address (RUE DU SIMPLON 47, 1006), Apartment no., City, village, or post office (LAUSANNE), School district code number, State, ZIP code, Country (if not United States) (SZ), Decedent information, Taxpayer's date of death, Spouse's date of death.

- A Filing status (mark an X in one box): 1 Single, 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No [X]

D1 Did you have a financial account located in a foreign country? Yes No [X]

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? Yes No [X] (2) If Yes, enter the amount .00

D3 Did you receive a family tax relief credit? Yes No [X]

- E New York City part-year residents only (see page 14) (1) Number of months you lived in NY City in 2014 (2) Number of months your spouse lived in NY City in 2014

F Enter your 2-character special condition code if applicable (see page 14) If applicable, also enter your second 2-character special condition code

- G New York State part-year residents (see page 15) Enter the date you moved into or out of NYS (mm-dd-yyyy) On the last day of the tax year (mark an X in one box): 1) Lived in NYS 2) Lived outside NYS; received income from NYS sources during nonresident period 3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15) Did you or your spouse maintain living quarters in NYS in 2014? Yes No (if Yes, complete Form IT-203-B)

I Dependent exemption information (see page 15)

Table with 5 columns: First name and middle initial, Last name, Relationship, Social security number, Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	-40.00	7	-40.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12		.00		
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15)	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column 32 .00

Standard deduction or itemized deduction (see page 26)

33	Enter your standard deduction (table on page 26) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00



Tax computation, credits, and other taxes (see page 26)

37 New York taxable income (from line 36 on page 2).....	37	.00
38 New York State tax on line 37 amount (see page 27 and Tax computation on pages 60,61, and 62)	38	.00
39 New York State household credit (page 27, table 1, 2, or 3).....	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank).....	40	.00
41 New York State child and dependent care credit (see page 28)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank).....	42	.00
43 New York State earned income credit (see page 28)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) **44** .00

45 Income percentage (see page 28) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = **45** Round result to 4 decimal places

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	.00

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes (add lines 52a, 53, and 54)	55	.00	
56 Sales or use tax (See the instructions on page 29. Do not leave line 56 blank.)	56	.00	

Voluntary contributions (see page 30)

57a Return a Gift to Wildlife	57a	.00
57b Missing/Exploited Children Fund	57b	.00
57c Breast Cancer Research Fund	57c	.00
57d Alzheimer's Fund	57d	.00
57e Olympic Fund (\$2 or \$4)	57e	.00
57f Prostate and Testicular Cancer Research and Education Fund ...	57f	.00
57g 9/11 Memorial	57g	.00
57h Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i Teen Health Education	57i	.00
57j Veterans Remembrance	57j	.00
57 Total voluntary contributions (add lines 57a through 57j)	57	.00
58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58	.00



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

Submit your wage and tax statements with your return (see page 31).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66) **67**00

68 Amount of line 67 to be refunded
 Mark one refund choice: direct deposit (fill in line 73) - or - debit card - or - paper check ... **68**00

69 Amount of line 67 that you want applied to your 2015 estimated tax (see instructions) **69**00

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **70**00

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33) **71**00

72 Other penalties and interest (see page 33) **72**00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 34) Date Amount

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation MUSICIAN	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: SAMSOUTH@YAHOO.COM	

See instructions for where to mail your return.

203004140094





New York State Department of Taxation and Finance
Other Tax Credits and Taxes
 Attachment to Form IT-203

IT-203-ATT

Name(s) as shown on your Form IT-203 SAM SOUTH	Your social security number
---	-----------------------------

Complete all parts that apply to you; see instructions (Form IT-203-I). Submit this form with your Form IT-203.

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions)..... Yes No

Part 1 – Other tax credits (submit all applicable forms)

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Resident credit	1	.00								
2 Accumulation distribution credit (submit computation).....	2	.00								
3 Other nonrefundable, non-carryover credits										
<table border="1" style="width:100%"> <tr> <td style="width:10%">Code</td> <td style="width:40%">Amount</td> <td style="width:10%">Code</td> <td style="width:40%">Amount</td> </tr> <tr> <td>3a</td> <td>.00</td> <td>3b</td> <td>.00</td> </tr> </table>			Code	Amount	Code	Amount	3a	.00	3b	.00
Code	Amount	Code	Amount							
3a	.00	3b	.00							
Total other nonrefundable, non-carryover credits (add lines 3a and 3b).....	3	.00								

Section B – New York State nonrefundable, carryover credits used

4 Long-term care insurance credit	4	.00																																
5 Investment credit	5	.00																																
6 Part-year solar energy system equipment credit	6	.00																																
7 Other nonrefundable, carryover credits																																		
<table border="1" style="width:100%"> <tr> <td style="width:10%">Code</td> <td style="width:40%">Amount</td> <td style="width:10%">Code</td> <td style="width:40%">Amount</td> </tr> <tr> <td>7a</td> <td>.00</td> <td>7h</td> <td>.00</td> </tr> <tr> <td>7b</td> <td>.00</td> <td>7i</td> <td>.00</td> </tr> <tr> <td>7c</td> <td>.00</td> <td>7j</td> <td>.00</td> </tr> <tr> <td>7d</td> <td>.00</td> <td>7k</td> <td>.00</td> </tr> <tr> <td>7e</td> <td>.00</td> <td>7l</td> <td>.00</td> </tr> <tr> <td>7f</td> <td>.00</td> <td>7m</td> <td>.00</td> </tr> <tr> <td>7g</td> <td>.00</td> <td>7n</td> <td>.00</td> </tr> </table>			Code	Amount	Code	Amount	7a	.00	7h	.00	7b	.00	7i	.00	7c	.00	7j	.00	7d	.00	7k	.00	7e	.00	7l	.00	7f	.00	7m	.00	7g	.00	7n	.00
Code	Amount	Code	Amount																															
7a	.00	7h	.00																															
7b	.00	7i	.00																															
7c	.00	7j	.00																															
7d	.00	7k	.00																															
7e	.00	7l	.00																															
7f	.00	7m	.00																															
7g	.00	7n	.00																															
Total other nonrefundable, carryover credits (add lines 7a through 7n)	7	.00																																
8 Total New York State nonrefundable credits used (add lines 1 through 7; enter here and on Form IT-203, line 47)	8	.00																																

Section C – New York State, New York City, and Yonkers refundable credits

9 Part-year resident refundable New York State child and dependent care credit.....	9	.00																												
9a Part-year resident refundable New York City child and dependent care credit	9a	.00																												
10 Part-year resident refundable New York State earned income credit	10	.00																												
11 Part-year resident refundable New York City earned income credit	11	.00																												
12 Other NY State refundable credits																														
<table border="1" style="width:100%"> <tr> <td style="width:10%">Code</td> <td style="width:40%">Amount</td> <td style="width:10%">Code</td> <td style="width:40%">Amount</td> </tr> <tr> <td>12a</td> <td>258 75.00</td> <td>12g</td> <td>.00</td> </tr> <tr> <td>12b</td> <td>256 50.00</td> <td>12h</td> <td>.00</td> </tr> <tr> <td>12c</td> <td>.00</td> <td>12i</td> <td>.00</td> </tr> <tr> <td>12d</td> <td>.00</td> <td>12j</td> <td>.00</td> </tr> <tr> <td>12e</td> <td>.00</td> <td>12k</td> <td>.00</td> </tr> <tr> <td>12f</td> <td>.00</td> <td>12l</td> <td>.00</td> </tr> </table>			Code	Amount	Code	Amount	12a	258 75.00	12g	.00	12b	256 50.00	12h	.00	12c	.00	12i	.00	12d	.00	12j	.00	12e	.00	12k	.00	12f	.00	12l	.00
Code	Amount	Code	Amount																											
12a	258 75.00	12g	.00																											
12b	256 50.00	12h	.00																											
12c	.00	12i	.00																											
12d	.00	12j	.00																											
12e	.00	12k	.00																											
12f	.00	12l	.00																											
Total other refundable credits (add lines 12a through 12l)	12	.00																												
13 Add lines 9 through 12	13	.00																												
14 New York State claim of right credit	14	.00																												
15 New York City claim of right credit	15	.00																												
16 Yonkers claim of right credit	16	.00																												
17 Total New York State, New York City, and Yonkers refundable credits (add lines 13 through 16; enter here and on Form IT-203, line 61)	17	.00																												



Enter your social security number

Part 2 – Other New York State taxes (submit all applicable forms)

18 NY State tax on capital gain portion of lump-sum distributions (Form IT-230-I, worksheet C, line 7) **18** .00

19 Other New York State taxes

Code		Amount	Code		Amount
19a		.00	19g		.00
19b		.00	19h		.00
19c		.00	19i		.00
19d		.00	19j		.00
19e		.00	19k		.00
19f		.00	19l		.00

Total other New York State taxes (add lines 19a through 19l) **19** .00

20 Add lines 18 and 19 **20** .00

21 Enter amount from Form IT-203, line 47 **21** .00

22 Enter amount from Form IT-203, line 46 **22** .00

23 Subtract line 22 from line 21 (if line 22 is more than line 21, leave blank) **23** .00

24 Subtract line 23 from line 20 (if line 23 is more than line 20, leave blank) **24** .00

25 New York State separate tax on lump-sum distributions (Form IT-230) **25** .00

26 Resident credit against separate tax on lump-sum distributions **26** .00

27 Subtract line 26 from line 25 **27** .00

28 This line intentionally left blank **28**

29 Add lines 24 and 27 **29** .00

30 Excess child and dependent care credit **30** .00

31 Subtract line 30 from line 29 (if line 30 is more than line 29, leave blank) **31** .00

32 Excess New York State earned income credit **32** .00

33 **Net other New York State taxes** (subtract line 32 from line 31; if line 32 is more than line 31, leave blank; otherwise, enter the result here and on Form IT-203, line 49) **33** .00





New York State Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

IT-249

Name(s) as shown on return SAM SOUTH	Identifying number as shown on return
---	---------------------------------------

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals (including sole proprietors), partnerships, and fiduciaries

1 Qualified long-term care insurance premiums paid for the current tax year (see instructions)	1	1000.00
2 Credit rate (20%)	2	.20
3 Credit for qualified long-term care insurance (multiply line 1 by line 2)	3	.00

Fiduciaries: Include the amount from line 3 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 3 on Schedule E, line 8.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the long-term care insurance credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name of entity	Type	Employer ID number

Schedule C – Partner's, shareholder's, or beneficiary's share of credit (see instructions)

Partner	4	Enter your share of the credit from your partnership	4	.00
S corporation shareholder	5	Enter your share of the credit from your S corporation	5	.00
Beneficiary	6	Enter your share of the credit from the fiduciary's Form IT-249, Schedule D, column C	6	.00
	7	Totals (add lines 4, 5, and 6)	7	.00

Fiduciaries: Include the amount from line 7 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 7 on Schedule E, line 9.

Schedule D – Beneficiary's and fiduciary's share of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of qualified long-term care insurance credit
Total (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		.00
		.00
		.00
Fiduciary		.00

(continued on back)



Schedule E – Computation of credit available for the current year

Individuals and partnerships	8	Enter the amount from Schedule A, line 3	8	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from Schedule C, line 7	9	.00
Fiduciaries	10	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	10	.00
	11	Total credit available for the current year (add lines 8, 9, and 10)	11	.00

Full-year NYS resident individuals, estates, and trusts: Complete Schedule F and Schedule H.
Nonresident and part-year resident individuals, estates, and trusts: Complete Schedule G and Schedule H.
Partnerships: Enter the line 11 amount on Form IT-204, line 145.

Schedule F – Full-Year New York State residents computation of total credit

12	Enter the amount from line 11	12	.00
13	Enter the carryover credit from last year's Form IT-249	13	.00
14	Total credit (add lines 12 and 13; complete Schedule H)	14	.00

Schedule G – New York State nonresidents and part-year residents computation of total credit

15	Enter the amount from line 11	15	.00
16	Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 (if the income percentage is more than 100% (1.0000), enter 1.0000)	16	
17	Nonresident and part-year resident credit (multiply line 15 by line 16)	17	.00
18	Enter the carryover credit from last year's Form IT-249	18	100.00
19	Total credit (add lines 17 and 18; complete Schedule H)	19	.00

Schedule H – Computation of credit used and carried over

20	Tax due before credits (see instructions)	20	.00
21	Credits applied against the tax before this credit (see instructions)	21	.00
22	Net tax (subtract line 21 from line 20)	22	.00
23	Credit used for the current tax year (see instructions)	23	.00
24	Amount of credit available for carryover to next year. Full-year residents: Subtract line 23 from line 14. Nonresidents and part-year residents: Subtract line 23 from line 19	24	.00





Case & Cond # SS

Test Form

New York State Department of Taxation and Finance

IT-256

Claim for Special Additional Mortgage Recording Tax Credit

Tax Law – Article 22, Section 606(f)

Fiscal year filers enter tax period: beginning ending

Name(s) as shown on your return SAM SOUTH Taxpayer identification number

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Part 1 – Individuals, including sole proprietors, partnerships, and fiduciaries

A Enter the total number of properties included on this claim A 1

Use a separate line for each property. If you need more lines, submit additional Form(s) IT-256, and enter the total from all additional forms on line 1

Table with 4 columns: A Location of property, B Date mortgage recorded, C Amount of mortgage, D Amount of special additional mortgage recording tax paid. Row 1: 23 JAMES ST ALBANY NY 12205, 02-10-2014, 40000.00, 102.00

1 Total of the column D amounts from additional Form(s) IT-256 and/or spreadsheets, if any 1 .00

2 Total special additional mortgage recording tax paid during current tax year that qualifies for the credit 2 .00

Fiduciaries: Include the line 2 amount in the Total line of Part 4, column C, on the back. All others: Enter the line 2 amount on line 6.

Part 2 – Partnership and estate or trust information

If you were a partner in a partnership or a beneficiary of an estate or trust and received a share of the special additional mortgage recording tax credit from that entity, complete the following information for each partnership or estate or trust.

Table with 3 columns: Name, Type, Employer identification number. Row 1: SOUTH BROTHERS, P, 300004811

256001140094



Part 3 – Partner’s or beneficiary’s share of credit

Partner	3	Enter your share of the credit from your partnership (see instructions)	3	100.00
Beneficiary	4	Enter your share of the credit from the estate or trust.....	4	.00
	5	Total (add lines 3 and 4)	5	.00

Fiduciaries (that are also partners or beneficiaries of other entities): Include the line 5 amount in the *Total* line of Part 4, column C.

All others: Enter the line 5 amount on Part 5, line 7.

Part 4 – Beneficiary’s and fiduciary’s share of credit

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of special additional mortgage recording tax
Total (fiduciaries, enter the amount from Part 1, line 2, plus the amount from Part 3, line 5)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of special additional mortgage recording tax credit available for the current tax year

Individuals (including sole proprietors) and partnerships	6	Enter the amount from Part 1, line 2	6	.00
Partners and beneficiaries	7	Enter the amount from Part 3, line 5 (fiduciaries, do not make an entry on this line).....	7	.00
Fiduciaries	8	Enter the amount from Part 4, <i>Fiduciary</i> line, column C.....	8	.00
	9	Credit for the current tax year (add lines 6, 7, and 8; partnerships see instructions)	9	.00
	10	Enter any unused special additional mortgage recording tax credit from preceding period(s) (see instructions).....	10	50.00
	11	Total credit available for the current tax year (add lines 9 and 10).....	11	.00

Part 6 – Computation of credit used and carried forward or refunded

12	Tax due before credits (see instructions).....	12	.00
13	Credits applied against the tax before this credit (see instructions)	13	.00
14	Net tax (subtract line 13 from line 12)	14	.00
15	Credit used for the current tax year (enter the amount from line 11 or line 14, whichever is less; see instructions)	15	.00
16	Unused credit (subtract line 15 from line 11)	16	.00
17	Amount available for refund (enter the amount from line 9 or line 16, whichever is less)	17	.00
18	Amount of credit from line 17 you want refunded (see instructions).....	18	.00
19	Amount of credit you want to carry forward (subtract line 18 from line 16).....	19	.00





Claim for Nursing Home Assessment Credit

IT-258

Tax Law – Article 22, Section 606(hh)

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return SAM SOUTH	Your social security number
---	-----------------------------

Part 1 – Nursing home information (must be located in New York State)

New York State residential health care facility HALL MARK NURSING HOME		
Address (number and street) 237 BLUEBIRD AVE		
City ALBANY	State NY	ZIP code 12205

Resident's name (if different from the taxpayer claiming the credit) SALLY SOUTH	Resident's social security number 400004861
---	--

Part 2 – Credit amount

- 1 Enter the 6% base-rate portion of the **assessment** (not expenses) imposed on a New York residential health care facility and paid directly by you during this tax year (see instructions) **1** 75.00

Enter the line 1 amount and code **258** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Instructions

General information

For tax years beginning on or after January 1, 2005, Tax Law section 606(hh) allows a credit against the personal income tax for the amount of the assessment imposed on a New York residential health care facility pursuant to Public Health Law section 2807-d(2)(b) and paid directly by an individual. The assessment must be separately stated and accounted for on the billing statements or other statements of a resident of a residential health care facility, and must be paid directly by the individual taxpayer claiming the credit.

If an individual other than the resident is actually paying the assessment, the individual who paid the assessment, not the resident, is entitled to claim the credit.

Who is eligible

This credit is only available to individuals who directly paid the assessment. An individual may claim the full credit for amounts directly paid even though the resident may be receiving benefits from a long-term care insurance policy. If a resident of a facility assigns his or her long-term care insurance benefits to a residential health care facility, the resident is treated as having paid that amount toward the total nursing home bill. The credit is not available if the assessment is paid through private health insurance, with public funds (such as medicaid), or by a trust or other entity.

How to claim the credit

File Form IT-258 and transfer the amount of credit to your tax return as instructed (if you are an individual and you directly paid the assessment imposed on a residential health care facility).

Amount of credit

The amount of the credit is the **assessment amount** (not the amount of expenses paid) separately stated and accounted for on the billing statements or other statements. Any amount of the credit not deductible in the current tax year may be refunded without interest.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Part 1 – Nursing home information

Enter the name and address of the New York residential health care facility in the space provided in Part 1. Also enter the name and social security number of the health care facility resident, if the resident is not the taxpayer claiming this credit.

Part 2 – Credit amount

Line 1 – Enter the 6% base-rate portion of the **assessment** separately stated and accounted for on your billing statements or other statements and paid directly by you during this tax year.

 There is a temporary rate increase, however, the NYS credit is still limited to the 6% allowed pursuant to Public Health Law section 2807-d(2)(b).

If the billing statements or other statements show the amount of expenses instead of the amount assessed by New York State, or if you are unable to determine the 6% portion of your assessment allowed for this credit, contact the health care facility to obtain the New York State assessment amount eligible for this credit. Keep a copy of the billing statements for your records to substantiate the amount of credit claimed.



TEST TT

Forms included:

IT-203

IT-360.1

Y-203

W-2

1099-G

Prime taxpayer: TYRONE TESTER

Single no dependents; taxpayer can be claimed as a dependent on another's federal tax return.

Taxpayer received a property tax freeze credit in the amount \$70.00.

Moved from MI into NY state on 07-30-2014; now a resident of Yonkers NY.

Taxpayer chooses standard deduction.

No sales tax claimed.

Taxpayer made a \$100 payment of estimated tax (IT-203 line65)

Taxpayer elects to apply \$500 of the overpaid amount to 2015 estimated tax, and to receive the balance refunded to a debit card.

22222		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN) 361425364		1 Wages, tips, other compensation 22300		2 Federal income tax withheld		
c Employer's name, address, and ZIP code BOND MAGIC CO ONE PLUS ONE DR NAPOLEON MI 49621-8888		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial TYRONE		Last name TESTER		Suff.		11 Nonqualified plans
14 ABBEY PL		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		12a
YONKERS NY 10705		Third-party sick pay <input type="checkbox"/>		14 Other		12b
f Employee's address and ZIP code						12c
						12d
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NY	361425364	11500	755	5000	350	YK
MI	361425365	10800	700			

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW YORK STATE DEPT OF LABOR PAYMENT UNIT BLDG 12 1099G PO BOX 621 ALBANY, NY 12201		1 Unemployment compensation \$ 2500	OMB No. 1545-0120 2014 Form 1099-G	Certain Government Payments	
PAYER'S federal identification number 270293117		2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year		4 Federal income tax withheld \$
RECIPIENT'S name TYRONE TESTER		5 RTAA payments \$	6 Taxable grants \$		Copy 1 For State Tax Department
Street address (including apt. no.) 14 ABBEY PL		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code YONKERS, NY 10705		9 Market gain \$			
Account number (see instructions)		10a State NY	10b State identification no. 270293117	11 State income tax withheld \$ 50	



New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

IT-203

For the year January 1, 2014, through December 31, 2014, or fiscal year beginning and ending 14

For help completing your return, see the instructions, Form IT-203-I.

Form fields for personal information: Name (TYRONE TESTER), Date of Birth (06-25-1961), Social Security Number, Spouse's information, Mailing address (14 ABBEY PLACE, WESTCHESTER), City (YONKERS), State (NY), ZIP code (10705), Taxpayer's permanent home address, Decedent information, and dates of death.

A Filing status (mark an X in one box):

- Single
Married filing joint return
Married filing separate return
Head of household
Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No [X]

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

D1 Did you have a financial account located in a foreign country? Yes No [X]

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? (2) If Yes, enter the amount .00

D3 Did you receive a family tax relief credit? Yes No [X]

E New York City part-year residents only (see page 14)

(1) Number of months you lived in NY City in 2014
(2) Number of months your spouse lived in NY City in 2014

F Enter your 2-character special condition code if applicable (see page 14)
If applicable, also enter your second 2-character special condition code

G New York State part-year residents (see page 15)

Enter the date you moved into or out of NYS (mm-dd-yyyy)
On the last day of the tax year (mark an X in one box):
1) Lived in NYS
2) Lived outside NYS; received income from NYS sources during nonresident period
3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15)

Did you or your spouse maintain living quarters in NYS in 2014? Yes No
(if Yes, complete Form IT-203-B)

I Dependent exemption information (see page 15)

Table with 5 columns: First name and middle initial, Last name, Relationship, Social security number, Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.

203001140094



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	22300.00	1	11500.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	5190.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12		.00		
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	2500.00	14	2500.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15)	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column 32 .00

Standard deduction or itemized deduction (see page 26)

33	Enter your standard deduction (table on page 26) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input checked="" type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00



Tax computation, credits, and other taxes (see page 26)

37 New York taxable income (from line 36 on page 2).....	37	.00
38 New York State tax on line 37 amount (see page 27 and Tax computation on pages 60,61, and 62)	38	.00
39 New York State household credit (page 27, table 1, 2, or 3).....	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank).....	40	.00
41 New York State child and dependent care credit (see page 28)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank).....	42	.00
43 New York State earned income credit (see page 28)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) **44** .00

45 Income percentage (see page 28) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = **45** Round result to 4 decimal places

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	.00

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes (add lines 52a, 53, and 54)	55	.00	
56 Sales or use tax (See the instructions on page 29. Do not leave line 56 blank.)	56	.00	

Voluntary contributions (see page 30)

57a Return a Gift to Wildlife	57a	.00
57b Missing/Exploited Children Fund	57b	.00
57c Breast Cancer Research Fund	57c	.00
57d Alzheimer's Fund	57d	.00
57e Olympic Fund (\$2 or \$4)	57e	.00
57f Prostate and Testicular Cancer Research and Education Fund ...	57f	.00
57g 9/11 Memorial	57g	.00
57h Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i Teen Health Education	57i	.00
57j Veterans Remembrance	57j	.00
57 Total voluntary contributions (add lines 57a through 57j)	57	.00
58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58	.00



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	100.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

Submit your wage and tax statements with your return (see page 31).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66) **67**00

68 Amount of line 67 to be refunded
 Mark one refund choice: direct deposit (fill in line 73) - or - debit card - or - paper check ... **68**00

69 Amount of line 67 that you want applied to your 2015 estimated tax (see instructions) **69**00

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **70**00

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33) **71**00

72 Other penalties and interest (see page 33) **72**00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 34) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation WELDER	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: TESTER@ATS.COM	

See instructions for where to mail your return.

203004140094





New York State Department of Taxation and Finance

Change of City Resident Status

IT-360.1

New York City • Yonkers

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return TYRONE TESTER	Social security number
---	------------------------

Change of resident status – If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 (see instructions, Form IT-360.1-I, front page).

- Mark an X in only **one** box
- (A) **New York City change of residence** – Complete Parts 1, 2, 3, and 4.
 - (B) **Yonkers change of residence** – Complete Parts 1 and 5.
 - (C) **New York City and Yonkers change of residence** – Complete the entire form.

Part 1 – New York adjusted gross income (see instructions, page 3)	Column A Federal income and adjustments (all sources)	Column B Amount of Column A for New York City resident period	Column C Amount of Column A for Yonkers resident period
1 Wages, salaries, tips, etc	1 22300.00	.00	5000.00
2 Taxable interest income	2 .00	.00	.00
3 Ordinary dividends	3 .00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes	4 5190.00	.00	.00
5 Alimony received	5 .00	.00	.00
6 Business income or loss (submit copy of federal Schedule C or C-EZ, Form 1040) ...	6 .00	.00	.00
7 Capital gain or loss (submit copy of federal Schedule D, Form 1040)	7 .00	.00	.00
8 Other gains or losses (submit copy of federal Form 4797)	8 .00	.00	.00
9 Taxable amount of IRA distributions	9 .00	.00	.00
10 Taxable amount of pensions and annuities	10 .00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11 .00	.00	.00
12 Farm income or loss (submit copy of federal Schedule F, Form 1040)	12 .00	.00	.00
13 Unemployment compensation	13 2500.00	.00	2500.00
14 Taxable amount of social security benefits	14 .00	.00	.00
15 Other income	15 .00	.00	.00
Identify:			
16 Total (add lines 1 through 15)	16 .00	.00	.00
17 Total federal adjustments to income	17 .00	.00	.00
Identify:			
18 Federal adjusted gross income (subtract line 17 from line 16)	18 .00	.00	.00
19 New York adjustments (submit schedule) ...	19 .00	.00	.00
20 New York adjusted gross income (line 18 and add or subtract line 19; transfer the amount from Column B to line 43)	20 .00	.00	.00



Part 2 – Itemized deductions for New York City (see instr., page 3) If you are claiming the standard deduction, do not complete Part 2.		Column A Itemized deductions (see instructions)	Column B Amount of Column A for New York City resident period
21	Medical and dental expenses	21	.00
22	Taxes you paid	22	.00
23	Interest you paid	23	.00
24	Gifts to charity	24	.00
25	Casualty and theft losses	25	.00
26	Job expenses and most other miscellaneous deductions	26	.00
27	Other miscellaneous deductions	27	.00
28	Add lines 21 through 27	28	.00
29	Reduction for federal itemized deduction limitation (from federal Form 1040 instructions, Itemized Deductions Worksheet, line 9)	29	.00
30	Total itemized deductions (subtract line 29 from line 28)	30	.00
31	State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments	31	.00
32	Subtract line 31 from line 30	32	.00
33	Addition adjustments and college tuition itemized deduction (see instructions)	33	.00
34	Add lines 32 and 33	34	.00
35	Itemized deduction adjustment (if line 20, Column B, is more than \$100,000, see instructions, page 5; all others enter 0 on line 35)	35	.00
36	Itemized deduction (subtract line 35 from line 34, enter here and on line 44)	36	.00

Part 3 – Dependent exemptions (see instructions, page 5)

37 Enter the period you were a New York City **resident** during 2014

From: month day To: month day

38	Enter the county where you resided while a nonresident of New York City		
39	Enter the number of full months in the New York City resident period	39	
40	Enter the prorated value of one dependent exemption (use Proration chart; see instructions, page 2)	40	.00
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35	41	
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (enter here and on line 46)	42	.00

Part 4 – Part-year New York City resident tax (see instructions, page 5)

43	New York adjusted gross income (from line 20, Column B)	43	.00
44	Resident period standard deduction (see instructions, page 2) or resident period itemized deduction (from line 36)	44	.00
45	Subtract line 44 from line 43	45	.00
46	Dependent exemption amount (from line 42)	46	.00
47	New York City taxable income (subtract line 46 from line 45)	47	.00
48	New York City tax on line 47 amount (see instructions, page 5)	48	.00
49	Total New York City household credit and accumulation distribution credit (see instructions, page 6)	49	.00
50	Subtract line 49 from line 48 (if line 49 is larger than line 48, enter 0)	50	.00
51	Part-year New York City separate tax on lump-sum distributions (from Form IT-230)	51	.00
52	Part-year New York City resident tax on capital gain portion of lump-sum distributions (from Form IT-230)	52	.00
53	Add lines 50, 51, and 52	53	.00
54	Credit for part-year New York City unincorporated business tax paid (see instructions, page 8)	54	.00
55	Part-year New York City resident tax (subtract line 54 from line 53 and enter tax on Form IT-201, line 50, or Form IT-203, line 51; if line 54 is larger than line 53, enter 0)	55	.00



Part 5 – Part-year Yonkers resident income tax surcharge (see instructions, page 8)

		Full-year NYS resident	Part-year NYS resident
56 Total New York State taxes (Form IT-201, line 46)	56	.00	
57 Empire State child credit (Form IT-201, line 63)	57	.00	
58 NYS child and dependent care credit (Form IT-216, line 14)	58	.00	
59 Earned income credit (Form IT-201, line 65)	59	.00	
60 Noncustodial parent New York State earned income credit (Form IT-201, line 66)	60	.00	
61 Real property tax credit (Form IT-201, line 67)	61	.00	
62 College tuition credit (Form IT-201, line 68)	62	.00	
62a Property tax freeze credit (see instructions)	62a	.00	
62b Family tax relief credit (see instructions)	62b	.00	
63 Amount from Form IT-201-ATT, line 13	63	.00	
64 Add lines 57 through 63	64	.00	
65 Subtract line 64 from line 56 (if line 64 is more than line 56, enter 0 here and on Form IT-201, line 57)	65	.00	
66 Base tax (Form IT-203, line 44)	66		.00
67 New York State nonrefundable credits (Form IT-203-ATT, line 8)	67		.00
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0) ..	68		.00
69 Net other New York State taxes (Form IT-203-ATT, line 33)	69		.00
70 Add lines 68 and 69	70		.00
71 Total of amounts from Form IT-203-ATT, lines 9, 10, and 12	71		.00
71a Property tax freeze credit (see instructions)	71a		.00
71b Family tax relief credit (see instructions)	71b		.00
71c Add lines 71, 71a, and 71b	71c		.00
72 Subtract line 71c from line 70 (if line 71c is more than line 70, enter 0)	72		.00
73 Income percentage (see worksheet on page 8 of the instructions)	73		
74 Multiply line 65 by line 73. This is the net state tax for full-year state residents	74	.00	
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents	75		.00
76 Yonkers resident tax rate	76	.1675	

77 Part-year Yonkers resident income tax surcharge

(Full-year NYS residents: Multiply line 74 by line 76. Part-year NYS residents: Multiply line 75 by line 76.)

77	.00
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Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

See Form Y-203, *Yonkers Nonresident Earnings Tax Return*, and instructions, Form Y-203-I, if you received wages or net earnings from self-employment from Yonkers sources during your nonresident period.





Yonkers Nonresident Earnings Tax Return

Y-203

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning and ending

Name as shown on Form IT-201 or IT-203 TYRONE TESTER	Social security number
---	------------------------

- A** Were you a Yonkers resident for any part of the taxable year? (mark an **X** in the appropriate box) Yes No (see instructions)
 (See the instructions for Form IT-201 or IT-203 for the definition of a resident.)
 If Yes: 1. Give period of Yonkers residence. From (mm-dd-yyyy) 07-30-2014 to (mm-dd-yyyy) 12-31-2014
 2. Are you reporting Yonkers resident income tax surcharge on your New York State return? Yes No (submit explanation)
 3. You must complete and submit Form IT-360.1 (see instructions).

- B** Did you or your spouse maintain an apartment or other living quarters in Yonkers during any part of the year?..... Yes No
 If Yes, give address below and enter the number of days spent in Yonkers during **2014**: 155 days
 Address: 14 ABBEY PLACE YONKERS NY 10705

- C** Are you reporting income from self-employment (on line 2 below)?..... Yes No If Yes, complete the following:
 Business name _____ Business address _____
 Employer identification number _____ Principal business activity _____
 Form of business: Sole proprietorship Partnership Other (explain) _____

Calculation of nonresident earnings tax

1 Gross wages and other employee compensation (see instructions; if claiming an allocation, include amount from line 22)	1	.00
2 Net earnings from self-employment (see instructions; if claiming an allocation, include amount from line 32; if a loss, write loss on line 2)	2	.00
3 Add lines 1 and 2 (if line 2 is a loss, enter amount from line 1)	3	.00
3a START-UP NY wages	3a	.00
3b Subtract line 3a from line 3	3b	.00
4 Allowable exclusion (see instructions; use Exclusion table below)	4	.00
5 Taxable amount (subtract line 4 from line 3b; if line 4 is more than line 3b, enter 0).....	5	.00
6 Total nonresident earnings tax (multiply line 5 by 0.5% (.005)). Enter the line 6 amount on Form IT-201, line 56, or Form IT-203, line 53.	6	.00

Checklist

Before filing your return, be sure to:

- Complete items A, B, and C and lines 1 through 6.
- Complete Schedules A, B, and C on the back, if required.
- Enter your total nonresident earnings tax on Form IT-201 or IT-203.
- **Submit this form with your New York State return: Form IT-201 or IT-203.**

Exclusion table (for line 4)

Number of months of Yonkers nonresidence or short tax year	If line 3b (total wages and net earnings)* is:		
	over \$0 but not over \$10,000	over \$10,000 but not over \$20,000	over \$20,000 but not over \$30,000
	Exclusion amount is:	Exclusion amount is:	Exclusion amount is:
12	\$3,000	\$2,000	\$1,000
11	2,750	1,833	917
10	2,500	1,667	833
9	2,250	1,500	750
8	2,000	1,333	667
7	1,750	1,167	583
6	1,500	1,000	500
5	1,250	833	417
4	1,000	667	333
3	750	500	250
2	500	333	167
1	250	167	83

* If the total of wages and net earnings (amount from line 3b) exceeds \$30,000 for the year, there is no exclusion amount.



Schedule A – Allocation of wage and salary income to Yonkers

Do not use this schedule for income based on the volume of business transacted.

See instructions, Form Y-203-I, if you had **more than one job**, or if you had a **job for only part of the year**.

7	Total days (see instructions)	7	261
8	Saturdays and Sundays (not worked)	8	74
Nonworking days included in line 7:	9 Holidays (not worked)	9	10
	10 Sick leave	10	8
	11 Vacation	11	12
	12 Other nonworking days	12	2
13	Total nonworking days (add lines 8 through 12)	13	106
14	Total days worked in year at this job (subtract line 13 from line 7)	14	155
15	Total days included in line 14 worked outside of Yonkers	15	97
16	Enter number of days worked at home included in line 15 amount	16	2
17	Subtract line 16 from line 15	17	
18	Days worked in Yonkers (subtract line 17 from line 14)	18	
19	Enter number of days from line 14 above	19	
20	Divide line 18 by line 19; round the result to the fourth decimal place	20	
21	Gross wages and other employee compensation to be allocated	21	22300.00
22	Yonkers allocated wage and salary income (multiply line 20 by line 21). Include this amount on line 1.	22	.00

Schedule B – List all places, both in and out of Yonkers, where you carry on business

Use only if your net earnings from self-employment are from a business carried on both in and out of Yonkers.

Street address	City and state	Description (see instructions)

Schedule C – Allocation of net earnings from self-employment to Yonkers

Use only if your business is carried on both in and out of Yonkers. If the net earnings are from a partnership, the factors must be the partnership amounts. If you are a partner in a partnership, you may use the business allocation percentage determined by the formula on Form Y-204, *Yonkers Nonresident Partner Allocation*. If you use the percentage from Form Y-204, skip lines 23 through 29 and enter the allocation percentage on line 30 below. Include a copy of Form Y-204.

Items used as factors	Column 1 Totals – in and out of Yonkers	Column 2 Yonkers amount	Column 3 Percent Column 2 is of Column 1
23 Real property owned	.00	.00	
24 Real property rented from others	.00	.00	
25 Tangible personal property owned	.00	.00	
26 Property percentage (add lines 23, 24, and 25; see instructions)	.00	.00	%
27 Payroll percentage (see instructions)	.00	.00	%
28 Gross income percentage (see instructions)	.00	.00	%
29 Total of percentages (add lines 26, 27, and 28, Column 3)			%
30 Business allocation percentage (divide total percentages on line 29 by three, or by actual number of percentages if less than three)			%
31 Net earnings from self-employment to be allocated (see instructions)			.00
32 Allocated net earnings from self-employment (multiply line 31 by line 30; enter here and include on line 2)			.00



TEST UU

Forms included:

IT-203

IT-203B SCHED A

IT-203-C

IT-182

W-2

Prime taxpayer: **Udo UNGERER**

Spouse Ulrike UNGERER has no NYS source income.

Married filing jointly

Taxpayer has wage income from two states; NY & MA; does not reside in NYS.

He also incurred losses from rental of equipment taking place entirely in New York State; see IT-182 for amount.

Taxpayer chooses standard deduction.

No sales or use tax claimed.

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 563046244			1 Wages, tips, other compensation 71880		2 Federal income tax withheld		
c Employer's name, address, and ZIP code GOLD LANDSCAPING 650 5TH AVE NEW YORK, NY 10019			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
UDO UNGERER						12a	
500 MT. HOPE AVE						12b	
BOSTON MA 02116				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12c	
f Employee's address and ZIP code				14 Other		12d	
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax	
NY		563046244		13225		1322	
MA				58655		5865	
			18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service



New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

IT-203

For the year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14 and ending ...

For help completing your return, see the instructions, Form IT-203-I.

Form fields for personal information: Name, date of birth, social security number, address, etc.

A Filing status (mark an X in one box):

- Single, Married filing joint return (checked), Married filing separate return, Head of household, Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No (checked)

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

D1 Did you have a financial account located in a foreign country? Yes No (checked)

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? (2) If Yes, enter the amount .00

D3 Did you receive a family tax relief credit? Yes No (checked)

E New York City part-year residents only (see page 14)

(1) Number of months you lived in NY City in 2014 ... (2) Number of months your spouse lived in NY City in 2014

F Enter your 2-character special condition code if applicable (see page 14) If applicable, also enter your second 2-character special condition code

G New York State part-year residents (see page 15)

Enter the date you moved into or out of NYS (mm-dd-yyyy) On the last day of the tax year (mark an X in one box): 1) Lived in NYS 2) Lived outside NYS; received income from NYS sources during nonresident period 3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15)

Did you or your spouse maintain living quarters in NYS in 2014? Yes No (checked) (if Yes, complete Form IT-203-B)

I Dependent exemption information (see page 15)

Table with 5 columns: First name and middle initial, Last name, Relationship, Social security number, Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.

203001140094



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12 .00				
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ...	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column **32** 71880.00

Standard deduction or itemized deduction (see page 26)

33	Enter your standard deduction (table on page 26) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00



Tax computation, credits, and other taxes (see page 26)

37 New York taxable income (from line 36 on page 2).....	37	.00
38 New York State tax on line 37 amount (see page 27 and Tax computation on pages 60,61, and 62)	38	.00
39 New York State household credit (page 27, table 1, 2, or 3).....	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank).....	40	.00
41 New York State child and dependent care credit (see page 28)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank).....	42	.00
43 New York State earned income credit (see page 28)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) **44** .00

45 Income percentage (see page 28) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = **45** Round result to 4 decimal places

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	.00

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes (add lines 52a, 53, and 54)	55	.00	
56 Sales or use tax (See the instructions on page 29. Do not leave line 56 blank.)	56	0.00	

Voluntary contributions (see page 30)

57a Return a Gift to Wildlife	57a	.00
57b Missing/Exploited Children Fund	57b	.00
57c Breast Cancer Research Fund	57c	.00
57d Alzheimer's Fund	57d	.00
57e Olympic Fund (\$2 or \$4)	57e	.00
57f Prostate and Testicular Cancer Research and Education Fund ...	57f	.00
57g 9/11 Memorial	57g	.00
57h Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i Teen Health Education	57i	.00
57j Veterans Remembrance	57j	.00
57 Total voluntary contributions (add lines 57a through 57j)	57	0.00
58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58	.00



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

Submit your wage and tax statements with your return (see page 31).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66) **67**00

68 Amount of line 67 to be refunded
 Mark one refund choice: direct deposit (fill in line 73) - or - debit card - or - paper check ... **68**00

69 Amount of line 67 that you want applied to your 2015 estimated tax (see instructions) **69**00

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **70**00

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33) **71**00

72 Other penalties and interest (see page 33) **72**00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 34) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number
()	
E-mail:	

See instructions for where to mail your return.

203004140094





New York State Department of Taxation and Finance

**Nonresident and Part-Year Resident Income Allocation
And College Tuition Itemized Deduction Worksheet**

IT-203-B

Name(s) and occupation(s) as shown on Form IT-203 UDO & ULRIKE UNGERER	Your social security number
---	-----------------------------

Complete all parts that apply to you; see instructions (Form IT-203-l). Submit this form with your Form IT-203.

Schedule A – Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation.

An additional Schedule A section is provided on the back of this form. If you are required to complete more than one Schedule A, total the amounts from line p on all schedules and include this total on Form IT-203, line 1, in the *New York State amount* column.

Do not use this schedule for income based on the volume of business transacted. See the Schedule A instructions if:

- You had more than one job;
- You had a job for only part of the year; or
- You and your spouse each had a job that requires allocation.

1a Total days (see instructions)	1a	365
Nonworking days included in line 1a:	1b	75
1b Saturdays and Sundays (not worked)	1c	6
1c Holidays (not worked)	1d	
1d Sick leave	1e	21
1e Vacation	1f	
1f Other nonworking days	1g	
1g Total nonworking days (add lines 1b through 1f)	1h	
1h Total days worked in year at this job (subtract line 1g from line 1a)	1i	200
1i Total days included in line 1h worked outside New York State	1j	0
1j Enter number of days worked at home included in line 1i amount	1k	
1k Subtract line 1j from line 1i	1l	
1l Days worked in New York State (subtract line 1k from line 1h)	1m	
1m Enter number of days from line 1h above	1n	
1n Divide line 1l by line 1m; round the result to the fourth decimal place	1o	71880.00
1o Wages, salaries, tips, etc. (to be allocated)	1p	.00
1p New York State allocated wage and salary income (multiply line 1n by line 1o)		

Include the line 1p amount on Form IT-203, line 1, in the *New York State amount* column.

Schedule B – Living quarters maintained in New York State by a nonresident

Mark an X in the box if NYS living quarters were maintained for you or by you for the entire tax year

If you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Submit additional sheets if necessary. For column E, mark an X in the box if the living quarters are still maintained for or by you.

A – Street address	B – City, village, or post office	C	D – ZIP code	E
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>

Enter the number of days spent in New York State in this tax year

Any part of a day spent in New York State is considered a day spent in New York State.





New York State Department of Taxation and Finance

Nonresident or Part-Year Resident Spouse's Certification

IT-203-C

(8/13)

To be filed with Form IT-203 by married taxpayers filing a joint return when only one spouse has New York source income (see Form IT-203 instructions for additional information).

Name of spouse with New York source income	Social security number
---	------------------------

Name of spouse with no New York source income	Social security number
--	------------------------

Certification of spouse with New York source income – I certify that I am the spouse with the New York source income shown in the *New York State amount* column on Form IT-203 and my spouse, to the best of my knowledge and belief, had no New York source income for

Tax year:

Signature	Date
-----------	------

Instructions

Who must complete this form

If you are required to file a joint Form IT-203 and only one of you had New York source income, the spouse with New York source income must complete this form.

Caution – Enter name and social security number (SSN) information as follows:

- On **Form IT-203-C**, you must enter the name and SSN of the spouse **with New York source income first**. Enter the name and SSN of the spouse with no New York source income **second**.
- On your **Form IT-203**, you must enter **the name and SSN** of the spouse **with New York source income first**. Enter the SSN of the spouse with no New York source income second (**do not** enter that spouse's name).
- If you are filing Form IT-201-V, *Payment Voucher for Income Tax Returns*, enter on that form only the name and SSN of the spouse with New York source income. (Do not enter any name or SSN for the spouse with no New York source income.)

Purpose of form

Married nonresidents and part-year residents who are required to file a joint New York State return must use the combined income of both spouses to determine the base tax subject to the income percentage allocation, even if only one spouse has New York source income. However, a spouse with no New York source income cannot be required to sign the joint return and cannot be held liable for any tax, penalty, or interest that may be due. This form will allow the Tax Department to properly process your return.

How to file

Submit the completed Form IT-203-C with your Form IT-203. Keep a copy for your records.





New York State Department of Taxation and Finance

Passive Activity Loss Limitations

For Nonresidents and Part-Year Residents

IT-182

Submit with your Form IT-203 or IT-205.

Name as shown on return UDO UNGERER	Identifying number as shown on return
--	---------------------------------------

See the instructions on page 4, before completing this form.

Part I – Passive activity loss**Rental real estate activities with active participation**

1a Activities with net income from Worksheet 1, column (a).....	1a	.00	
1b Activities with net loss from Worksheet 1, column (b).....	1b	.00	
1c Prior years unallowed losses from Worksheet 1, column (c) (see instructions)	1c	.00	
1d Add lines 1a, 1b, and 1c.....	1d		.00

Commercial revitalization deductions from rental real estate activities

2a Commercial revitalization deductions from Worksheet 2, column (a).....	2a	.00	
2b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	.00	
2c Add lines 2a and 2b.....	2c		.00

All other passive activities

3a Activities with net income from Worksheet 3, column (a).....	3a	.00	
3b Activities with net loss from Worksheet 3, column (b).....	3b	.00	
3c Prior years unallowed losses from Worksheet 3, column (c) (see instructions)	3c	.00	
3d Add lines 3a, 3b, and 3c.....	3d		.00

4 Add lines 1d, 2c, and 3d. **Note:** If this line is zero or more, stop here and submit this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used. 4 .00

If line 4 is a loss and: • Line 1d is a loss, go to Part II.

• Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.

• Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to Part IV, line 15.

Caution: If married filing separately, filing status ☉, and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II – Special allowance for rental real estate activities with active participation**Note:** Enter all numbers in Part II as positive amounts (greater than zero). See instructions.

5 Enter the smaller of the loss on line 1d or the loss on line 4.....	5		.00
6 Enter 150,000 (if married filing separately, see instructions).....	6	.00	
7 Enter federal modified adjusted gross income, but not less than zero (see instr.)	7	.00	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, and leave line 10 blank. Otherwise, go to line 8.			
8 Subtract line 7 from line 6.....	8	.00	
9 Multiply line 8 by 50% (.5). Do not enter more than 25,000. (If married filing separately, filing status ☉, see instr.).....	9		.00
10 Enter the smaller of line 5 or line 9.....	10		.00

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III – Special allowance for commercial revitalization deductions from rental real estate activities**Note:** Enter all numbers in Part III as positive amounts (greater than zero). See instructions.

11 Enter 25,000 reduced by the amount, if any, on line 10. (If married filing separately, filing status ☉, see instr.)	11		.00
12 Enter the loss from line 4.....	12		.00
13 Subtract line 10 from line 12.....	13		.00
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.....	14		.00

Part IV – Total losses allowed

15 Add the income, if any, from lines 1a and 3a and enter the total.....	15		.00
16 Total losses allowed from all passive activities for this year. (Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your return.).....	16		.00

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Caution: File this form and its worksheets with your tax return. Keep a copy for your records.

Worksheet 1 – For Form IT-182, lines 1a, 1b, and 1c (see instructions)

Name of activity/property description and address	Date of acquisition	Date of sale	Current year		Prior years	Overall gain or loss	
			(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
Totals. Enter on Form IT-182, lines 1a, 1b, and 1c .....			.00	.00	.00		

Worksheet 2 – For Form IT-182, lines 2a and 2b (see instructions)

Name of activity/property description and address	(a) Current year deductions (line 2a)	(b) Prior years' unallowed deductions (line 2b)	(c) Overall loss
	.00	.00	.00
	.00	.00	.00
	.00	.00	.00
	.00	.00	.00
Totals. Enter on Form IT-182, lines 2a and 2b.....		.00	.00

Worksheet 3 – For Form IT-182, lines 3a, 3b, and 3c (see instructions)

Name of activity/property description and address	Date of acquisition	Date of sale	Current year		Prior years	Overall gain or loss	
			(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
MACHINE RENTAL	07-27-1988	12-31-2011	500.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
MACHINE RENTAL	07-27-2000	12-31-2012	.00	1000.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
Totals. Enter on Form IT-182, lines 3a, 3b, and 3c .....			.00	.00	.00		

Worksheet 4 – Use this worksheet if an amount is shown on Form IT-182, line 10 or 14 (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Ratio	(c) Special Allowance	(d) Subtract column (c) from column (a)
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
Totals.....		.00	1.00	.00	.00



Worksheet 5 – Allocation of unallowed losses (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
MACHINE RENTAL	SCHED E	1000.00		500.00
		.00		.00
		.00		.00
		.00		.00
Totals.....		.00	1.00	.00

Worksheet 6 – Allowed losses (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
MACHINE RENTAL	SCHED E	1000.00	500.00	500.00
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
Totals.....		.00	.00	.00

Worksheet 7 – Activities with losses reported on two or more different forms or schedules (see instructions)

Name of activity/property description and address:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule .....	.00				
1b Net income from form or schedule .....	.00				
1c Subtract line 1b from line 1a. If zero or less, leave blank .....		.00		.00	.00
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule .....	.00				
1b Net income from form or schedule .....	.00				
1c Subtract line 1b from line 1a. If zero or less, leave blank.....		.00		.00	.00
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule .....	.00				
1b Net income from form or schedule .....	.00				
1c Subtract line 1b from line 1a. If zero or less, leave blank.....		.00		.00	.00
Totals.....		.00	1.00	.00	.00



TEST VV

Forms included:

IT-203 with itemized deduction schedule IT-203-D

IT-203-A

IT-203-B (schedules B and C)

Prime taxpayer: Violet VINE

Non resident for NYS.

Filing single no dependents.

Taxpayer files only business income



New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

IT-203

For the year January 1, 2014, through December 31, 2014, or fiscal year beginning and ending 14

For help completing your return, see the instructions, Form IT-203-I.

Form fields for personal information: Name, date of birth, social security number, spouse information, mailing address, city, state, ZIP code, country, school district name, decedent information, and dates of death.

- A Filing status (Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er) with dependent child)
B Did you itemize your deductions on your 2014 federal income tax return?
C Can you be claimed as a dependent on another taxpayer's federal return?
D1 Did you have a financial account located in a foreign country?
D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? (2) If Yes, enter the amount.
D3 Did you receive a family tax relief credit?

- E New York City part-year residents only (see page 14) (1) Number of months you lived in NY City in 2014 (2) Number of months your spouse lived in NY City in 2014
F Enter your 2-character special condition code if applicable (see page 14)
G New York State part-year residents (see page 15) Enter the date you moved into or out of NYS (mm-dd-yyyy) On the last day of the tax year (mark an X in one box): 1) Lived in NYS 2) Lived outside NYS; received income from NYS sources during nonresident period 3) Lived outside NYS; received no income from NYS sources during nonresident period
H New York State nonresidents (see page 15) Did you or your spouse maintain living quarters in NYS in 2014? (if Yes, complete Form IT-203-B)

I Dependent exemption information (see page 15)

Table with 5 columns: First name and middle initial, Last name, Relationship, Social security number, Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.



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For office use only

Enter your social security number

Federal income and adjustments <i>(see page 16)</i>	Federal amount Whole dollars only		New York State amount Whole dollars only	
1 Wages, salaries, tips, etc.	1	.00	1	.00
2 Taxable interest income	2	.00	2	.00
3 Ordinary dividends	3	.00	3	.00
4 Taxable refunds, credits, or offsets of state and local income taxes <i>(also enter on line 24)</i>	4	.00	4	.00
5 Alimony received	5	.00	5	.00
6 Business income or loss <i>(submit a copy of federal Sch. C or C-EZ, Form 1040)</i>	6	50000.00	6	.00
7 Capital gain or loss <i>(if required, submit a copy of federal Sch. D, Form 1040)</i>	7	.00	7	.00
8 Other gains or losses <i>(submit a copy of federal Form 4797) ..</i>	8	.00	8	.00
9 Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10 Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(submit a copy of federal Schedule E, Form 1040)</i>	11	.00	11	.00
12 Rental real estate included in line 11 <i>(federal amount)</i> <input type="text" value="12"/> .00	12	.00		
13 Farm income or loss <i>(submit a copy of federal Sch. F, Form 1040)</i>	13	.00	13	.00
14 Unemployment compensation	14	.00	14	.00
15 Taxable amount of social security benefits <i>(also enter on line 26)</i>	15	.00	15	.00
16 Other income <i>(see page 22)</i> <i>Identify:</i>	16	.00	16	.00
17 Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18 Total federal adjustments to income <i>(see page 22)</i> <i>Identify:</i>	18	.00	18	.00
19 Federal adjusted gross income <i>(subtract line 18 from line 17)</i>	19	.00	19	.00

New York additions <i>(see page 23)</i>				
20 Interest income on state and local bonds <i>(but not those of New York State or its localities)</i>	20	.00	20	.00
21 Public employee 414(h) retirement contributions	21	.00	21	.00
22 Other <i>(Form IT-225, line 9)</i>	22	.00	22	.00
23 Add lines 19 through 22	23	.00	23	.00

New York subtractions <i>(see page 24)</i>				
24 Taxable refunds, credits, or offsets of state and local income taxes <i>(from line 4)</i>	24	.00	24	.00
25 Pensions of NYS and local governments and the federal government <i>(see page 24)</i>	25	.00	25	.00
26 Taxable amount of social security benefits <i>(from line 15)</i> ...	26	.00	26	.00
27 Interest income on U.S. government bonds	27	.00	27	.00
28 Pension and annuity income exclusion	28	.00	28	.00
29 Other <i>(Form IT-225, line 18)</i>	29	.00	29	.00
30 Add lines 24 through 29	30	.00	30	.00
31 New York adjusted gross income <i>(subtract line 30 from line 23)</i>	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column **32** .00

Standard deduction or itemized deduction <i>(see page 26)</i>				
33 Enter your standard deduction <i>(table on page 26)</i> or your itemized deduction <i>(from Form IT-203-D)</i> . Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00		
34 Subtract line 33 from line 32 <i>(if line 33 is more than line 32, leave blank)</i>	34	.00		
35 Dependent exemptions <i>(enter the number of dependents listed in Item I; see page 26)</i>	35	000.00		
36 New York taxable income <i>(subtract line 35 from line 34)</i>	36	.00		



Tax computation, credits, and other taxes (see page 26)

37 New York taxable income (from line 36 on page 2)	37	.00
38 New York State tax on line 37 amount (see page 27 and Tax computation on pages 60,61, and 62)	38	.00
39 New York State household credit (page 27, table 1, 2, or 3)	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40	.00
41 New York State child and dependent care credit (see page 28)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42	.00
43 New York State earned income credit (see page 28)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44	.00
---	----	-----

45 Income percentage (see page 28) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = Round result to 4 decimal places

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	.00

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes (add lines 52a, 53, and 54)	55	.00	

56 Sales or use tax (See the instructions on page 29. Do not leave line 56 blank.)	56	0.00
--	----	------

Voluntary contributions (see page 30)

57a Return a Gift to Wildlife	57a	20.00
57b Missing/Exploited Children Fund	57b	.00
57c Breast Cancer Research Fund	57c	.00
57d Alzheimer's Fund	57d	.00
57e Olympic Fund (\$2 or \$4)	57e	.00
57f Prostate and Testicular Cancer Research and Education Fund	57f	.00
57g 9/11 Memorial	57g	.00
57h Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i Teen Health Education	57i	.00
57j Veterans Remembrance	57j	.00

57 Total voluntary contributions (add lines 57a through 57j)	57	.00
--	----	-----

58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58	.00
---	----	-----



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	1000.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

Submit your wage and tax statements with your return (see page 31).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66) **67**00

68 Amount of line 67 to be refunded
 Mark one refund choice: direct deposit (fill in line 73) - or - debit card - or - paper check ... **68**00

69 Amount of line 67 that you want applied to your 2015 estimated tax (see instructions) **69**00

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **70**00

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33) **71**00

72 Other penalties and interest (see page 33) **72**00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 34) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
	NYTPRIN excl. code	
E-mail:		

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number
()	
E-mail:	

See instructions for where to mail your return.

203004140094





New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Itemized Deduction Schedule

IT-203-D

Submit this form with Form IT-203. See instructions for completing Form IT-203-D in the instructions for Form IT-203.

Name(s) as shown on your Form IT-203	Your social security number
--------------------------------------	-----------------------------

Whole dollars only

1 Medical and dental expenses <i>(federal Schedule A, line 4)</i>	1	.00
2 Taxes you paid <i>(federal Schedule A, line 9)</i>	2	.00
3 Interest you paid <i>(federal Schedule A, line 15)</i>	3	.00
4 Gifts to charity <i>(federal Schedule A, line 19)</i>	4	20.00
5 Casualty and theft losses <i>(federal Schedule A, line 20)</i>	5	.00
6 Job expenses/miscellaneous deductions <i>(federal Schedule A, line 27)</i>	6	10000.00
7 Other miscellaneous deductions <i>(federal Schedule A, line 28)</i>	7	.00
8 Enter amount from federal Schedule A, line 29	8	.00
9 State, local, and foreign income taxes <i>(or general sales tax, if applicable)</i> and other subtraction adjustments <i>(see instructions)</i>	9	.00
10 Subtract line 9 from line 8	10	.00
11 College tuition itemized deduction (Form IT-203-B, line 2; <i>see instructions</i>)	11	.00
12 Addition adjustments <i>(see instructions)</i>	12	.00
13 Add lines 10, 11, and 12	13	.00
14 Itemized deduction adjustment <i>(see instructions)</i>	14	.00
15 New York State itemized deduction <i>(subtract line 14 from line 13; enter on Form IT-203, line 33)</i>	15	.00





New York State Department of Taxation and Finance

Nonresident Business Allocation Schedule

Formula basis allocation of New York State income derived from business carried on both in and out of New York State

Name as shown on Form IT-203
Violet Vine

Tax year ending (mm-dd-yyyy)
Social security number

Submit this schedule with your Form IT-203; submit additional sheets if necessary.

Schedule A – List all places, both in and out of New York State, where you carry on business

1 – Street address	2 – City and state	3 – Description (see instructions)
5 Doyers St	Manhattan NY	Store front
169 Culver Ave	Jersey City NJ	Warehouse

New York income determined from books (see instructions)

Schedule B – Formula basis allocation of income or loss, if books do not show the portion from New York State sources

Items used as factors		Column A Totals – in and out of New York State	Column B New York State amounts	Column C Percent Column B is of Column A
Property percentage	1 Real property owned.....	1 1000000.00	475000.00	
	2 Real property rented from others.....	2 .00	.00	
	3 Tangible personal property owned.....	3 100000.00	60000.00	
	4 Property percentage (add lines 1, 2, and 3)	4 1100000.00	535000.00		48.64 %
5 Payroll percentage (see instructions)	5 300000.00	100000.00	33.33 %	
6 Gross income percentage (see instructions)	6 50000.00	30000.00	60.00 %	
7 Total of percentages (add lines 4, 5, and 6, Column C)	7		141.97 %	
8 Business allocation percentage (divide line 7 total by three, or by actual number of percentages if less than three)	8		47.32 %	

9 **Allocation of business income to New York State** – Multiply each item of business income or loss reported on Form IT-203, Federal amount column, that is required to be allocated by the percentage from line 8. Use the following lines to compute the New York State amounts and then transfer these amounts to the proper lines on Form IT-203, New York State amount column. (If additional lines are needed, submit a schedule.)

Line number 6 \$ 50000.00 X % (line 8) = \$.00

Line number \$.00 X % (line 8) = \$.00

Line number \$.00 X % (line 8) = \$.00

Line number \$.00 X % (line 8) = \$.00





New York State Department of Taxation and Finance

**Nonresident and Part-Year Resident Income Allocation
And College Tuition Itemized Deduction Worksheet**

IT-203-B

Name(s) and occupation(s) as shown on Form IT-203 Violet Vine	Your social security number
--	-----------------------------

Complete all parts that apply to you; see instructions (Form IT-203-I). Submit this form with your Form IT-203.

Schedule A – Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation.

An additional Schedule A section is provided on the back of this form. If you are required to complete more than one Schedule A, total the amounts from line p on all schedules and include this total on Form IT-203, line 1, in the *New York State amount* column.

Do not use this schedule for income based on the volume of business transacted. See the Schedule A instructions if:

- You had more than one job;
- You had a job for only part of the year; or
- You and your spouse each had a job that requires allocation.

1a Total days (see instructions)	1a	
Nonworking days included in line 1a:		
1b Saturdays and Sundays (not worked)	1b	
1c Holidays (not worked)	1c	
1d Sick leave	1d	
1e Vacation	1e	
1f Other nonworking days	1f	
1g Total nonworking days (add lines 1b through 1f)	1g	
1h Total days worked in year at this job (subtract line 1g from line 1a)	1h	
1i Total days included in line 1h worked outside New York State	1i	
1j Enter number of days worked at home included in line 1i amount	1j	
1k Subtract line 1j from line 1i	1k	
1l Days worked in New York State (subtract line 1k from line 1h)	1l	
1m Enter number of days from line 1h above	1m	
1n Divide line 1l by line 1m; round the result to the fourth decimal place	1n	
1o Wages, salaries, tips, etc. (to be allocated)	1o	
1p New York State allocated wage and salary income (multiply line 1n by line 1o)	1p	

Include the line 1p amount on Form IT-203, line 1, in the *New York State amount* column.

Schedule B – Living quarters maintained in New York State by a nonresident

Mark an X in the box if NYS living quarters were maintained for you or by you for the entire tax year

If you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Submit additional sheets if necessary. For column E, mark an X in the box if the living quarters are still maintained for or by you.

A – Street address	B – City, village, or post office	C	D – ZIP code	E
362 W Broadway	New york	NY	10013	X
		NY		
		NY		
		NY		

Enter the number of days spent in New York State in this tax year 60

Any part of a day spent in New York State is considered a day spent in New York State.



Schedule C – College tuition itemized deduction worksheet (See the instructions for Schedule C.)

- 1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? 1 Yes No
- If **Yes**, stop; you do not qualify for the college tuition itemized deduction.
 - If **No**, continue. Complete lines A through H below for each eligible student for whom you paid qualified college tuition expenses. Use additional sheets if necessary.

	1 – Student 1	2 – Student 2	3 – Student 3
A Eligible student's name	Violet Vine		
B Eligible student's social security number (SSN)			
C Is the student claimed as a dependent on your NYS return? (see instructions)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.)	237318742		
E Name of college or university (see instr.) ...	Rutgers University		
F Were expenses for undergraduate tuition? (see instructions)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions)	3000.00	.00	.00
H Enter the lesser of line G or 10,000 .....	.00	.00	.00

2 **College tuition itemized deduction** (add line H, columns 1, 2, and 3; include amounts from any additional sheets). Also enter this amount on your itemized deduction schedule..... 2 .00

Schedule A – Allocation of wage and salary income to New York State

2a Total days (see instructions)		2a
Nonworking days included in line 2a:		
2b Saturdays and Sundays (not worked)	2b	
2c Holidays (not worked)	2c	
2d Sick leave	2d	
2e Vacation	2e	
2f Other nonworking days	2f	
2g Total nonworking days (add lines 2b through 2f)		2g
2h Total days worked in year at this job (subtract line 2g from line 2a)		2h
2i Total days included in line 2h worked outside New York State	2i	
2j Enter number of days worked at home included in line 2i amount	2j	
2k Subtract line 2j from line 2i		2k
2l Days worked in New York State (subtract line 2k from line 2h)		2l
2m Enter number of days from line 2h above		2m
2n Divide line 2l by line 2m; round the result to the fourth decimal place		2n
2o Wages, salaries, tips, etc. (to be allocated)	2o	.00
2p New York State allocated wage and salary income (multiply line 2n by line 2o)	2p	.00

Include the line 2p amount on Form IT-203, line 1, in the **New York State amount** column.



TEST WW

Forms included:

IT-201 with itemized deduction schedule

IT-201-ATT

IT-604

IT-601

W-2 (x2)

Prime taxpayer: Willie WONKA

Spouse: Winnie WONKA

Filing a joint return

No sales and use tax claimed

For EZ Wage Tax Credit and QEZE Tax Reduction Credit, please note all filers are required to attach a Certificate of Eligibility and an Empire Zone Retention Certificate each year this credit is claimed. For the purposes of testing, there is no need to produce actual certificates, but you must attach a PDF document with the correct naming convention (see PUB 95 for more detail.)

Please note for the EZ Wage Tax Credit (form IT-601) the 5 years of eligibility have expired for this taxpayer, so the only entries are carryover amounts on p.5. The business is not qualified for a refund of the excess EZ wage tax credit in this tax year.



New York State Department of Taxation and Finance

Resident Income Tax Return

IT-201

New York State • New York City • Yonkers

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name Willie		MI	Your last name (for a joint return, enter spouse's name on line below) Wonka		Your date of birth (mmdyyyyy) 0 | 1 | 0 | 1 | 1 | 9 | 5 | 7		Your social security number	
Spouse's first name Wendy		MI	Spouse's last name Wonka		Spouse's date of birth (mmdyyyyy) 0 | 6 | 1 | 4 | 1 | 9 | 5 | 2		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 222 Central Ave					Apartment number		New York State county of residence Broome	
City, village, or post office Vestal			State NY	ZIP code 13850	Country (if not United States)		School district name Binghamton	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number 053	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmdyyyyy) Spouse's date of death (mmdyyyyy)	

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

- D2 Yonkers residents and Yonkers part-year residents only:**
- (1) Did you receive a property tax freeze credit? (see page 13) Yes No
 - (2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

- E** (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No
- (2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

- F NYC residents and NYC part-year residents only** (see page 13):
- (1) Number of months you lived in NYC in 2014
 - (2) Number of months your spouse lived in NYC in 2014

G Enter your **2-character special condition code** if applicable (see page 13)

If applicable, also enter your **second 2-character special condition code**

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyyy)

If more than 7 dependents, mark an **X** in the box.



201001140094

For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	180	00
3	Ordinary dividends	3	100329	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	5447	00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	1878	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-3000	00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	124083	00
12	Rental real estate included in line 11	12	126294	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify: Sch A Item Refunds	16	43584	00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify: SE Tax Deduction	18	25	00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18).....	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1
Willie and Wendy Wonka

Your social security number

--	--	--	--	--	--	--	--	--	--

Tax computation, credits, and other taxes (see page 19)

38 Taxable income (from line 37 on page 2)	38		00
39 NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39		00
40 NYS household credit (page 19, table 1, 2, or 3)	40		00
41 Resident credit (see page 20)	41		00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43 Add lines 40, 41, and 42	43		00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44		00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46 Total New York State taxes (add lines 44 and 45)	46		00

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount (see page 20)	47		00
48 NYC household credit (page 20, table 4, 5, or 6)	48		00
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50 Part-year NYC resident tax (Form IT-360.1)	50		00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52 Add lines 49, 50, and 51	52		00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
55 Yonkers resident income tax surcharge (see page 22)	55		00
56 Yonkers nonresident earnings tax (Form Y-203)	56		00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58		00
59 Sales or use tax (see page 23; do not leave line 59 blank)	59		0 00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a Return a Gift to Wildlife	60a		00
60b Missing/Exploited Children Fund	60b		00
60c Breast Cancer Research Fund	60c		00
60d Alzheimer's Fund	60d		00
60e Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f Prostate and Testicular Cancer Research and Education Fund ..	60f		00
60g 9/11 Memorial	60g		00
60h Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i Teen Health Education	60i		00
60j Veterans Remembrance.....	60j		00
60 Total voluntary contributions (add lines 60a through 60j)	60		00
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61		00



Your social security number									

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

Resident Itemized Deduction Schedule

IT-201-D

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number
Willie and Wendy Wonka	

Whole dollars only

1	Medical and dental expenses (federal Schedule A, line 4)		00
2	Taxes you paid (federal Schedule A, line 9)	50884	00
3	Interest you paid (federal Schedule A, line 15)	49258	00
4	Gifts to charity (federal Schedule A, line 19)	11586	00
5	Casualty and theft losses (federal Schedule A, line 20)		00
6	Job expenses/miscellaneous deductions (federal Schedule A, line 27)		00
7	Other miscellaneous deductions (federal Schedule A, line 28)		00
8	Enter amount from federal Schedule A, line 29		00
9	State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see instructions)	7801	00
10	Subtract line 9 from line 8		00
11	Addition adjustments (see instructions)		00
12	Add lines 10 and 11		00
13	Itemized deduction adjustment (see instructions)		00
14	Subtract line 13 from line 12		00
15	College tuition itemized deduction (see Form IT-272)		00
16	New York State itemized deduction (add lines 14 and 15; enter on Form IT-201, line 34)		00





New York State Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

IT-604

Tax Law - Section 16

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers enter tax period: beginning ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205. See Form IT-604-I, *Instructions for Form IT-604*, for assistance.

Name(s) as shown on your return Willie and Wendy Wonka	Taxpayer identification number
Name of empire zone (EZ) Broome County- Town of Kirkwood	
Name of qualified empire zone enterprise (QEZE) business Hammer Street Development LLC	Employer identification number (EIN) of QEZE 11-3451167

Mark an **X** in the box if you are a Clean Energy Enterprise (CEE) (see Definitions for all QEZEs in the instructions)

Mark an **X** in the box if you are a QEZE first certified between August 1, 2002, and March 31, 2005, that conducts its operations on real property it owns or leases, that is located in an EZ and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006.

Mark an **X** in the box if you are claiming this credit as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust.

Section 1 – For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates)

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the five-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	22	22	22	22	

1 Current tax year employment number within all EZs (do not round; see instructions)

Base period employment number	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2004					
Number in base year two	12-2003					
Number in base year three	12-2002					
Number in base year four	12-2001					
Number in base year five	12-2000					

Total number of full-time employees within all EZs in the base period

2 Base period employment number within all EZs (do not round; see instructions)

3 Does the amount on line 1 equal or exceed line 2? (see instr.) Yes No

If **No**, stop; you are not eligible for the QEZE tax reduction credit.



Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and the five-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees inside NYS and outside all EZs	22	22	22	22		
4 Current tax year employment number inside NYS and outside all EZs (do not round)						4
Base period employment number	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						
Total number of full-time employees inside NYS and outside EZs in the base period						
5 Base period employment number inside NYS and outside all EZs (do not round)						5
6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>						
If No , stop; you are not eligible for the QEZE tax reduction credit.						

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year (mm-yyyy) 01-2004 to 12-2004	March 31	June 30	September 30	December 31	Total	
Number of full-time employees within the EZs						
7 Test year employment number within the EZs in which you are certified (see instructions)						7

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions)	8	
9 Test year employment number within the EZs in which you are certified (from line 7)	9	
10 Subtract line 9 from line 8	10	
11 Divide line 10 by line 9 (round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here)	11	
12 Divide line 10 by 100 (round the result to the fourth decimal place)	12	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0)	13	

Partnerships – Enter the line 13 amount on Form IT-204, line 133.
All others – Enter the line 13 amount on line 26.



Schedule D – Zone allocation factor (see instructions)

A – EZ

B – New York State

14	Average value of property (see instructions)	14	1579000.00	14	1579000.00
15	EZ property factor (divide line 14, column A, by line 14, column B; round the result to the fourth decimal place)	15		15	
16	Wages and other compensation of employees (see instr.)	16	604384.00	16	604384.00
17	EZ payroll factor (divide line 16, column A, by line 16, column B; round the result to the fourth decimal place)	17		17	
18	Total EZ factors (add lines 15 and 17)	18		18	
19	Zone allocation factor (divide line 18 by two; round the result to the fourth decimal place)	19		19	

Partnerships – Enter the line 19 amount on Form IT-204, line 134 and enter the benefit period factor from the *Benefit period factor table* below on Form IT-204, line 135.
All others – Enter the line 19 amount on line 27.

Schedule E – Tax factor

20	Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	20	.00
21	Enter the amount of your income from the QEZE allocated within NYS (see instructions)	21	490849.00
22	New York adjusted gross income (see instructions)	22	.00
23	Divide line 21 by line 22 (the result cannot exceed one; round the result to the fourth decimal place) ...	23	
24	Multiply line 20 by line 23; this is your tax factor (enter here and on line 28)	24	.00

Schedule F – QEZE tax reduction credit (see instructions)

25	Tax year of the business benefit period <input type="text"/> ; benefit period factor (from table below)	25	
26	Employment increase factor (from line 13)	26	
27	Zone allocation factor (from line 19)	27	
28	Tax factor (from line 24)	28	.00
29	QEZE tax reduction credit available for use (multiply line 25 × line 26 × line 27 × line 28)	29	.00
30	Tax due before credits (see instructions)	30	.00
31	Credits applied against the tax before this credit (see instructions)	31	.00
32	Net tax due (subtract line 31 from line 30)	32	.00
33	QEZE tax reduction credit used for the current tax year (see instructions)	33	.00

Benefit period factor table*

Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.8
12	.6
13	.4
14	.2
15	0

Sole proprietors and fiduciaries – Find the tax year of your benefit period. Enter the benefit period factor for that tax year on line 25.

All others – See instructions.

* For taxpayers first certified prior to April 1, 2005, the QEZE tax reduction credit is generally available for up to 14 years for taxpayers that continue to qualify.



Schedule G – Beneficiary’s and fiduciary’s share of QEZE income (see instructions)

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of QEZE income
Total		.00
		.00
		.00
Fiduciary		.00

Schedule H – Related entities

List the names and EINs of any business entities related to the QEZE. Use additional sheets if necessary. Use the definition of *related persons* in the instructions to determine if an entity is related.

Name	EIN
Spaceworld, Inc	11-2459849

Schedule I – Valid business purpose for QEZE first certified prior to August 1, 2002 (see instructions)

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and submit a notarized statement describing in detail how your QEZE meets the valid business purpose test



Claim for QEZE Tax Reduction Credit

Section 2 – For QEZE first certified on or after April 1, 2005 (see Important information in the instructions)

All filers enter tax period: beginning ending

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates)

Schedule J – Employment test for QEZE first certified on or after April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the four-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					

34 Current tax year employment number within all EZs (do not round; see instructions) **34**

Base period employment number	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees within all EZs in the base period

35 Base period employment number within all EZs (do not round; see instructions) **35**

36 Does the amount on line 34 exceed line 35? (see instructions) Yes No

If **No, stop**; you are not eligible for the QEZE tax reduction credit.

(continued)



Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and the four-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State					

37 Current tax year employment number in New York State (do not round) **37**

Base period employment number	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees in New York State for the base period **38**

38 Base period employment number in New York State (do not round) **38**

39 Does the amount on line 37 exceed the amount on line 38? (see instructions) Yes No

If **No, stop**; you are not eligible for the QEZE tax reduction credit.

Schedule K – Computation of test year employment number within the EZs in which you are certified

Test year (mm-yyyy) _____ to _____	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs.....					

40 Test year employment number within the EZs in which you are certified (see instructions) **40**

Schedule L – Employment increase factor (see instructions)

41 Current year employment number within the EZs in which you are certified (see instructions)	41	
42 Test year employment number within the EZs in which you are certified (from line 40)	42	
43 Subtract line 42 from line 41	43	
44 Divide line 43 by line 42 (round the result to the fourth decimal place; if line 42 is zero and line 41 is greater than zero, enter 1 here)	44	
45 Divide line 43 by 100 (round the result to the fourth decimal place)	45	
46 Employment increase factor (enter the greater of line 44 or 45, but not more than 1.0)	46	

Partnerships: Enter the line 46 amount on Form IT-204, line 133.

All others: Enter the line 46 amount on line 59.



Schedule M – Zone allocation factor (see instructions)

		A – EZ	B – New York State		
47	Average value of property (see instructions)	47	.00	47	.00
48	EZ property factor (divide line 47, column A, by line 47, column B; round the result to the fourth decimal place)	48		48	
49	Wages and other compensation of employees (see instr.)	49	.00	49	.00
50	EZ payroll factor (divide line 49, column A, by line 49, column B; round the result to the fourth decimal place)	50		50	
51	Total EZ factors (add lines 48 and 50)	51		51	
52	Zone allocation factor (divide line 51 by two; round the result to the fourth decimal place)	52		52	

Partnerships: Enter the line 52 amount on Form IT-204, line 134 and enter the benefit period factor on Form IT-204, line 135 (see instructions).

All others: Enter the line 52 amount on line 60.

Schedule N – Tax factor

53	Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	53	.00
54	Enter the amount of your income from the QEZE allocated within NYS (see instructions)	54	.00
55	New York adjusted gross income (see instructions)	55	.00
56	Divide line 54 by line 55 (the result cannot exceed one; round the result to the fourth decimal place) ...	56	
57	Multiply line 53 by line 56; this is your tax factor (enter here and on line 61)	57	.00

Schedule O – QEZE tax reduction credit (see instructions)

58	Tax year of the business benefit period <input type="text"/> ; benefit period factor (see instructions)	58	<input type="text"/>
59	Employment increase factor (from line 46)	59	<input type="text"/>
60	Zone allocation factor (from line 52)	60	<input type="text"/>
61	Tax factor (from line 57)	61	.00
62	QEZE tax reduction credit (multiply line 58 × line 59 × line 60 × line 61)	62	.00
63	Tax due before credits (see instructions)	63	.00
64	Credits applied against the tax before this credit (see instructions)	64	.00
65	Net tax due (subtract line 64 from line 63)	65	.00
66	QEZE tax reduction credit used for the current tax year (see instructions)	66	.00



Schedule P – Beneficiary’s and fiduciary’s share of QEZE income (see instructions)

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of QEZE income
Total		.00
		.00
		.00
Fiduciary		.00

Schedule Q – Related entities

List the names and EINs of any business entities related to the QEZE. Use additional sheets if necessary. Use the definition of *related persons* in the instructions to determine if an entity is related.

Name	EIN





Case Cond# WW

Test Form

New York State Department of Taxation and Finance

Claim for EZ Wage Tax Credit

IT-601

Tax Law – Section 606(k)

2014 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Submit a copy of the *Certificate of Eligibility* and the *Empire Zone Retention Certificate*.

Name Willie and Wendy Wonka	Taxpayer identification number(s) shown on return
Name of empire zone (EZ) Broome County - Town of Kirkwood	Date of EZ designation (see instructions) 10-27-2004

Mark an X in the appropriate box to indicate the tax year for which the empire zone (EZ) wage tax credit is being claimed on this return:

1st 2nd 3rd 4th 5th

Mark an X in the box if you are a Clean Energy Enterprise (CEE)

Eligibility requirements – You must meet **all three** eligibility requirements below by answering Yes to questions 1, 4, and 7 before computing the EZ wage tax credit for the current tax year in Schedule A on page 2 (see instructions).

1 Were EZ wages paid during the current tax year to full-time employees in a job created in an EZ? Yes No

If you answered Yes to question 1, complete Part 1 below. If you answered No, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29.

Part 1 – Computation of average number of full-time employees in NYS for the current tax year and four-year test period

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in NYS					
2 Average number of full-time employees in New York State for current tax year					2
Number of full-time employees in NYS during four-year test period	March 31	June 30	September 30	December 31	Total
First year					
Second year					
Third year					
Fourth year					

Total number of full-time employees in New York State for four-year test period

3 Average number of full-time employees in New York State for four-year test period (see instructions) 3

4 Does the average number of full-time employees on line 2 exceed the average number of full-time employees on line 3? Yes No

If you answered No to question 4, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29. If you answered Yes to question 4, continue with Part 2. CEEs, see instructions.

Part 2 – Computation of average number of full-time employees in the EZ for the current tax year and four-year test period

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in the EZ					
5 Average number of full-time employees in the EZ for current tax year					5
Number of full-time employees in the EZ during four-year test period	March 31	June 30	September 30	December 31	Total
First year					
Second year					
Third year					
Fourth year					

Total number of full-time employees in the EZ for four-year test period

6 Average number of full-time employees in the EZ for four-year test period 6

7 Does the average number of full-time employees on line 5 exceed the average number of full-time employees on line 6? Yes No

If you answered No to question 7, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29. If you answered Yes to question 7, go to Schedule A to compute the credit for the current year.

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Schedule A – Computation of EZ wage tax credit for the current tax year (see instructions)

Enter the number of full-time employees (including full-time equivalents) that were employed in the zone as of the zone designation date.

Part 1 – Computation of EZ wage tax credit for qualified targeted employees (Taxpayers who are certified in an investment zone, see instructions.)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees (see instructions)					
8 Average number of qualified targeted employees.....					8
9 Wage tax credit for each employee					9 3000.00
10 Amount of EZ wage tax credit for qualified targeted employees (multiply line 8 by line 9)					10 .00

List below each qualified targeted employee used to compute the EZ wage tax credit on line 10 (include their social security numbers) Submit Form ES-450B for each employee listed here.

Employee's name	Social security number	Employee's name	Social security number

Use additional sheets if necessary.

Part 2 – Computation of EZ wage tax credit for qualified employees not included in Schedule A, Part 1 (Taxpayers who are certified in an investment zone, see instructions.)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees (see instructions)					
11 Average number of qualified employees (see instructions)					11
12 Wage tax credit for each employee					12 1500.00
13 Amount of EZ wage tax credit (multiply line 11 by line 12)					13 .00

List below each employee used to compute the EZ wage tax credit on line 13 (include their social security numbers)

Employee's name	Social security number	Employee's name	Social security number

Use additional sheets if necessary.

(continued)

Part 3 (for taxpayers certified in an investment zone only) – Computation of EZ wage tax credit for qualified targeted employees whose wages are more than \$40,000 for the tax year

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees (see instructions)					
14 Average number of qualified targeted employees (see instructions)					14
15 Wage tax credit for each employee					15 3500.00
16 Amount of EZ wage tax credit for qualified targeted employees (multiply line 14 by line 15)					16 .00

List below each qualified targeted employee used to compute the EZ wage tax credit on line 16 (include their social security numbers)
Submit Form ES-450B for each employee listed here.

Employee's name	Social security number	Employee's name	Social security number

Use additional sheets if necessary.

Part 4 (for taxpayers certified in an investment zone only) – Computation of EZ wage tax credit for qualified employees not included in Schedule A, Part 3, whose wages are more than \$40,000 for the tax year

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees (see instructions)					
17 Average number of qualified employees (see instructions)					17
18 Wage tax credit for each employee					18 2000.00
19 Amount of EZ wage tax credit (multiply line 17 by line 18)					19 .00

List below each employee used to compute the EZ wage tax credit on line 19 (include their social security numbers)

Employee's name	Social security number	Employee's name	Social security number

Use additional sheets if necessary.

Part 5 – Computation of EZ wage tax credit for the current tax year

20 EZ wage tax credit for the current tax year (add lines 10, 13, 16 and 19; see instructions)	20	.00
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Fiduciaries: Include the line 20 amount in the *Total* line of Schedule D, column C.

All others: Enter the line 20 amount on Schedule E, line 25.



Schedule B – Partnership, S corporation, and estate and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the wage tax credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number (EIN)

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit

Partner	21	Enter your share of the credit from your partnership (see instructions)	21	.00
S corporation shareholder	22	Enter your share of the credit from your S corporation (see instructions)	22	.00
Beneficiary	23	Enter your share of the credit from the estate or trust (see instructions)	23	.00
	24	Total (add lines 21, 22, and 23)	24	.00

Fiduciaries (that are also a partner, a shareholder, or a beneficiary of another entity):
 Include the line 24 amount in the *Total* line of Schedule D, column C.

All others: Enter the line 24 amount on Schedule E, line 26.

Schedule D – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of EZ wage tax credit
Total (fiduciaries, enter the amount from line 20, plus the amount from line 24)		.00
		.00
		.00
Fiduciary		.00



Schedule E – Computation of the EZ wage tax credit allowed for the current tax year**Part 1 – Computation of available EZ wage tax credit**

Individuals (including sole proprietors) and partnerships	25	Enter the amount from Schedule A, line 20	25	.00
Partners, S corporation shareholders, and beneficiaries	26	Enter the total from Schedule C, line 24	26	.00
Fiduciaries	27	Enter the amount from Schedule D, fiduciary line, column C ...	27	.00
28		EZ wage tax credit computed for the current tax year (<i>see instructions</i>)	28	.00
29		Enter the available carryover of unused EZ wage tax credit from preceding period(s) (<i>see instr.</i>)	29	41039.00
30		Total EZ wage tax credit available for the current tax year (<i>add lines 28 and 29</i>)	30	.00

Partnerships: Enter the line 30 amount and code **161** on Form IT-204, line 147.

All others: Continue on line 31.

Part 2 – Computation of EZ wage tax credit limitation

31	Enter your tax from Form IT-201, IT-203, or IT-205 (<i>see instructions</i>)	31	.00
32	Fifty percent limitation (<i>see instructions</i>)	32	.00

Part 3 – Computation of EZ wage tax credit used for the current tax year

33	Tax due before credits (<i>see instructions</i>)	33	.00
34	Other credits claimed before this credit (<i>see instructions</i>)	34	.00
35	Net tax (<i>subtract line 34 from line 33</i>)	35	.00
36	EZ wage tax credit used for the current tax year (<i>see instructions</i>)	36	.00

Part 4 – Computation of EZ wage tax credit carryforward

37	EZ wage tax credit available as a carryforward (<i>subtract line 36 from line 30; see instructions</i>)	37	.00
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Schedule F – Computation of refundable portion of EZ wage tax credit

38	Qualified businesses only: refund of EZ wage tax credit (<i>enter the amount from line 28 or line 37, whichever is less; see instructions</i>)	38	.00
39	Refund percentage (50% (.50))	39	.50
40	Refundable EZ wage tax credit (<i>see instructions</i>)	40	.00
41	EZ wage tax credit available as a carryforward after refundable wage tax credit (<i>subtract line 40 from line 37</i>)	41	.00





New York State Department of Taxation and Finance
Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201: Willie and Wendy Wonka
Your social security number: [] [] [] [] [] [] [] [] [] []

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? Yes [] No [X]

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 1 [] [] [] [] [] [] [] [] [] []

2 Other nonrefundable, non-carryover credits

Table with columns for Code, Amount, Code, Amount. Includes sub-rows 2a and 2b for total other nonrefundable, non-carryover credits.

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 3 [] [] [] [] [] [] [] [] [] []

4 Investment credit 4 [] [] [] [] [] [] [] [] [] []

5 Solar energy system equipment credit 5 [] [] [] [] [] [] [] [] [] []

6 Other nonrefundable, carryover credits

Table with columns for Code, Amount, Code, Amount. Includes sub-rows 6a through 6g and 6h through 6n.

Total other nonrefundable, carryover credits (add lines 6a through 6n) 6 [] [] [] [] [] [] [] [] [] []

7 Total New York State nonrefundable credits used

(add lines 1 through 6; enter here and on Form IT-201, line 42) 7 [] [] [] [] [] [] [] [] [] []

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 8 [] [] [] [] [] [] [] [] [] []

8a New York City resident GCT credit 8a [] [] [] [] [] [] [] [] [] []

9 New York City accumulation distribution credit (submit computation) 9 [] [] [] [] [] [] [] [] [] []

9a Part-year resident nonrefundable NYC child and dependent care credit 9a [] [] [] [] [] [] [] [] [] []

10 Total other New York City nonrefundable credits used

(add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53) 10 [] [] [] [] [] [] [] [] [] []

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit 11 [] [] [] [] [] [] [] [] [] []

12 Other refundable credits

Table with columns for Code, Amount, Code, Amount. Includes sub-rows 12a through 12f and 12g through 12l.

Total other refundable credits (add lines 12a through 12l) 12 [] [] [] [] [] [] [] [] [] []

13 Add lines 11 and 12 13 [] [] [] [] [] [] [] [] [] []

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount		Code		Amount	
20a			00	20g			00
20b			00	20h			00
20c			00	20i			00
20d			00	20j			00
20e			00	20k			00
20f			00	20l			00

Total other New York State taxes *(add lines 20a through 20l)* **20** _____ 00

21 Add lines 19 and 20	21		00
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22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
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27 Resident credit against separate tax on lump-sum distributions	27		00
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28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
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30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
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Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00



22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 11-6543894		1 Wages, tips, other compensation 389030.06		2 Federal income tax withheld 83754.00			
c Employer's name, address, and ZIP code Cougars Inc 11 Lake Side Dr Binghamton, NY 13903		3 Social security wages		4 Social security tax withheld			
		5 Medicare wages and tips		6 Medicare tax withheld			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Willie Wonka 222 Central Ave Vestal, NY 13850		f Employee's address and ZIP code		11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
15 State Employer's state ID number NY 11-6543894		16 State wages, tips, etc. 389030.06		17 State income tax 8643.70		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 62-1849733			1 Wages, tips, other compensation 1490.06		2 Federal income tax withheld		
c Employer's name, address, and ZIP code Some Girls 871 Wet Side Dr Binghamton, NY 13903			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Wendy W Wonka		Last name Wonka		Suff.		11 Nonqualified plans	
222 Central Ave Vestal, NY 13850			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		
			14 Other		12b		
					12c		
f Employee's address and ZIP code					12d		
15 State NY	Employer's state ID number 62-1849733	16 State wages, tips, etc. 1490.06	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service

Phase 3 ATS Scenarios

This section includes fifteen scenarios. You will need to test all scenarios that contain at least one form that you support through schema.

PHASE THREE (15)								
XX	IT-201	IT-112-C	IT-112R					
YY	IT-201	IT-201-ATT	IT-230	IT-112.1	IT-242			
AB	IT-203	IT-203-F	W-2					
AC	IT-201	NYSW2G	IT-135					
AD	IT-201	IT-201-ATT	DTF-621	DTF-622	IT-243	IT-602	DTF-686	
AE	IT-201	IT-201-ATT	IT-237	IT-211	DTF-624	DTF-626	DTF-630	IT-639
AF	IT-201	IT-221	IT-225	W-2G				
AG	IT-201	IT-201-ATT	IT-250	IT-251				
AH	IT-201	IT-201-ATT	IT-252	IT-252-ATT				
AI	IT-201	IT-201-ATT	IT-212	IT-212-ATT	IT-634	IT-635	IT-636	IT-607
AJ	IT-201	IT-201-ATT	IT-257	IT-601.1				
AK	IT-201	IT-201-ATT	IT-612	IT-611, IT-611.1	IT-223	IT-637	IT501	IT-502
AL	IT-201	IT-201-ATT	IT-253	IT-640	IT-638	IT-222		
AM	IT-201	IT-201-ATT	IT-236	IT-238	IT-239	IT-246	IT-248	IT-261
AN	IT-201	IT-201-ATT	IT-605	IT-613	IT-631	IT-633	IT-641	

One or more tests will need to include a computed credit form attached as a PDF, with computed amounts matching the amounts carried over to the main form or to IT-201-ATT. Names of PDFs of computed forms and schedules must follow the naming convention exactly, or our system will not recognize the composition as complete and the return may not be calculated correctly. Element "PDF_ATT_IND" should be set to "1" if attaching a computed tax form or schedule; to "2" if attaching certificate or other document.

TEST XX

Forms included:

IT-201

IT-112-R

IT-112-C

Prime taxpayer: Xander XANADU

Single

Taxpayer chooses standard deduction

Claims no sales and use tax owed



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Your first name XANDER		MI	Your last name (for a joint return, enter spouse's name on line below) XANADU		Your date of birth (mmdyyyy) 0 | 7 | 0 | 4 | 1 | 9 | 7 | 6		Your social security number	
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmdyyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 121 BRIDGE ST					Apartment number		New York State county of residence CLINTON	
City, village, or post office PLATTSBURGH			State NY	ZIP code 12901	Country (if not United States)		School district name PLATTSBURGH	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number 503	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmdyyyy) Spouse's date of death (mmdyyyy)	

- A Filing status**
(mark an X in one box):
- ① Single
 - ② Married filing joint return (enter spouse's social security number above)
 - ③ Married filing separate return (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months you lived in NYC in 2014

(2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)

If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyy)

If more than 7 dependents, mark an X in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		-3000 00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		76893 00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number									

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
	NYTPRIN excl. code	
E-mail:		

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.

201004140094





New York State Department of Taxation and Finance

New York State Resident Credit for Taxes Paid to a Province of Canada

IT-112-C

Complete this form if you want to claim a resident credit or if you have an addback for taxes paid to a province of Canada.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Submit this form and a copy of federal Form 1116 with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties. If you are not required to file federal Form 1116, see instructions.

Part 1 – Income and adjustments <i>(see instructions)</i>	A		B	
	Amount reported on New York State return		Amount sourced to and taxed by the Canadian province	
Report all amounts in U.S. dollars.	Whole dollars only		Whole dollars only	
1 Wages, salaries, tips, etc.	1	.00	1	.00
2 Taxable interest income.....	2	.00	2	.00
3 Ordinary dividends	3	.00	3	.00
4 Taxable refunds, credits, or offsets of state and local income taxes.....	4	.00	4	.00
5 Alimony received.....	5	.00	5	.00
6 Business income or loss.....	6	.00	6	.00
7 Capital gain or loss.....	7	.00	7	.00
8 Other gains or losses	8	.00	8	.00
9 Taxable amount of IRA distributions.....	9	.00	9	.00
10 Taxable amount of pensions and annuities.....	10	.00	10	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.....	11	.00	11	4000.00
12 Farm income or loss.....	12	.00	12	.00
13 Unemployment compensation.....	13	.00	13	.00
14 Taxable amount of social security benefits.....	14	.00	14	.00
15 Other income.....	15	.00	15	.00
16 Add lines 1 through 15	16	.00	16	.00
17 Total federal adjustments to income.....	17	.00	17	.00
18 Federal adjusted gross income <i>(subtract line 17 from line 16)</i>	18	.00	18	.00
19 New York adjustments <i>(see instructions)</i>	19	.00	19	
20 New York adjusted gross income <i>(line 18 and add or subtract line 19; see instructions)</i>	20	.00	20	.00
21 Capital gain portion of lump-sum distributions <i>(see instr.)</i> ...	21	.00	21	.00
22 Add lines 20 and 21.....	22	.00	22	.00

(continued)



Report all amounts in U.S. dollars.

Part 2 – Computing your resident credit or addback for taxes paid to a province of Canada

If any portion of the Canadian provincial income tax that entitled you to a New York State credit is claimed as a foreign tax credit on your federal return in a succeeding tax year, the amount claimed must be added back to your New York State tax liability for that succeeding tax year.

23	Enter the two-letter abbreviation of the Canadian province where tax was paid (<i>see instr.</i>)	23	ON
24	Enter the amount from federal Form 1116, line 9, pertaining to this year's income taxes imposed by the above Canadian province (<i>see instructions</i>)	24	1200.00
25	Enter the amount from federal Form 1116, line 12, pertaining to the reduction in foreign taxes paid to the above Canadian province	25	.00
26	Enter the amount from line 24 that was carried back and claimed as a credit for federal purposes	26	.00
27	Add lines 25 and 26	27	.00
28	Subtract line 27 from line 24	28	.00
29	Enter the amount from federal Form 1116, line 10, pertaining to carryover of taxes paid for prior years to the above Canadian province (<i>submit a copy of federal Form(s) 1116</i>)	29	.00
30	Add lines 28 and 29	30	.00
31	Enter the amount from federal Form 1116, line 22, pertaining to this year's foreign tax credit for taxes paid to the above Canadian province	31	1166.00
32	Subtract line 31 from line 30	32	.00
33	New York State tax payable (<i>see instructions</i>)	33	.00
34	Divide line 22, column B, by line 22, column A (<i>round to the fourth decimal place; see instructions</i>)	34	
35	Multiply line 33 by line 34	35	.00
36	Tentative credit (<i>enter the lesser of line 28, 32, or 35</i>)	36	.00
37	Enter the amount from line 29	37	.00
38	Enter the amount from line 31	38	.00
39	Subtract line 38 from line 37 (<i>if line 38 is more than line 37, leave blank</i>)	39	.00
40	Add lines 36 and 39	40	.00
41	Enter the prior-year(s) resident credit claimed on Form(s) IT-112-R or IT-112-C for taxes paid to Canadian province(s) (<i>see instructions</i>)	41	.00
42	If line 41 is more than line 40, subtract line 40 from line 41. This is your addback of resident credit (<i>see instructions; do not make any entries on lines 43 through 50</i>)	42	.00
43	If line 41 is less than (or equal to) line 40, subtract line 41 from line 40	43	.00
44	Enter the amount from line 36 or line 43, whichever is less (<i>see instructions</i>)	44	.00
45	Total line 44 amounts from additional Form(s) IT-112-C and line 28 amounts from Form(s) IT-112-R, if any (<i>see instructions</i>)	45	.00
46	Add lines 44 and 45	46	.00

Part 3 – Application of credit

47	Tax due before credits (<i>see instructions</i>)	47	.00
48	Other credits that you applied before this credit (<i>see instructions</i>)	48	.00
49	Subtract line 48 from line 47	49	.00
50	Enter the amount from line 46 or line 49, whichever is less (<i>see instructions</i>)	50	.00



Part 4 – Information from your Canadian federal and/or provincial returns

You are not **required** to submit a copy of the return you filed with a province of Canada with Form IT-201, IT-203, or IT-205. Submitting a copy of the provincial return is **optional**. You are still required to submit a copy of federal Form 1116 (if filed). However, you may be required to furnish a copy of your Canadian provincial return at a later date. Whether or not you submit a copy of the provincial return with Form IT-201, IT-203, or IT-205, you **must** complete this section.

51 Enter the amount of your provincial tax..... **51** 1200.00

Note: For lines 52 through 55, provinces other than Quebec should use the *Canada* column.

	Canada		Quebec	
52 Enter your total tax payable (<i>see instructions</i>)	52	1200.00	52	.00
53 Enter the amount of your prepayments (<i>see instructions</i>)	53	1000.00	53	.00
54 Enter the amount of overpayment, if any, shown on the return you filed with Canada or Quebec	54	.00	54	.00
55 Enter the balance due, if any, shown on the return you filed with Canada or Quebec (<i>see instructions</i>)	55	200.00	55	.00





New York State Department of Taxation and Finance

New York State Resident Credit

IT-112-R

Complete this form if you want to claim a resident credit for taxes paid to another state, local government, or the District of Columbia.

Name(s) as shown on return Identifying number as shown on return

Submit this form with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late-filing penalties.

Table with 3 columns: Part 1 - Income and adjustments (see instructions), A Amount reported on New York State return, B Amount sourced to and taxed by other taxing authority. Rows include Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividends; Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or loss; Capital gain or loss; Other gains or losses; Taxable amount of IRA distributions; Taxable amount of pensions and annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or loss; Unemployment compensation; Taxable amount of social security benefits; Other income; Add lines 1 through 15; Total federal adjustments to income; Federal adjusted gross income (subtract line 17 from line 16); New York adjustments (see instructions); New York adjusted gross income (line 18 and add or subtract line 19; see instructions); Capital gain portion of lump-sum distributions (see instr.); Add lines 20 and 21.

(continued on back)



Part 2 – Computing your resident credit for taxes paid to another state, local government, or the District of Columbia

23	Enter the two-letter abbreviation of the other state, including the District of Columbia, where tax was paid (<i>see instructions</i>).....	23	VT	
	Also enter the locality name, if applicable <u>Locality name: RUTLAND</u>			
24	Enter the amount of income tax imposed on this year's return for the other state or local government (<i>see instructions</i>)	24		460.00
	If the taxes were paid on a group (composite) return, then mark an X in the box			<input type="checkbox"/>
	Enter the group's EIN <input type="text"/>			
25	New York State tax payable (<i>see instructions</i>)	25		.00
26	Divide line 22, column B, by line 22, column A (<i>round to the fourth decimal place; see instructions</i>)	26		
27	Multiply line 25 by line 26	27		.00
28	Enter amount from line 24 or line 27, whichever is less (<i>see instructions</i>)	28		.00
29	Total line 28 amounts from additional Form(s) IT-112-R and line 44 amounts from Form(s) IT-112-C, if any (<i>see instructions</i>)	29		.00
30	Add lines 28 and 29	30		.00

Part 3 – Application of Credit

31	Tax due before credits (<i>see instructions</i>)	31		.00
32	Other credits that you applied before this credit (<i>see instructions</i>)	32		.00
33	Subtract line 32 from line 31	33		.00
34	Enter the amount from line 30 or line 33, whichever is less (<i>see instructions</i>)	34		.00

Part 4 – Information from your return filed with the other state, local government, or the District of Columbia

You are not **required** to submit a copy of the return you filed with the other state or local government with Form IT-201, IT-203, or IT-205. Submitting a copy of the other return is **optional**. However, you may be required to furnish a copy of the other return at a later date. Whether or not you submit a copy of the other return, you **must** complete this section.

35	Enter the total amount of tax withheld for and/or amount of estimated tax payments made to the other state, local government, or the District of Columbia (<i>see instructions</i>).....	35		460.00
36	Enter the amount of overpayment, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>).....	36		.00
37	Enter the balance due, if any, shown on the return you filed with the other state, local government, or the District of Columbia (<i>see instructions</i>).....	37		.00



TEST YY

Forms included:

IT-201

IT-201-ATT

IT-230

IT-112-1

IT-242

1099-R (2)

Prime taxpayer: Yolanda B YONDER

Filing single with no dependents

Full-year New York City resident.

Taxpayer chooses standard deduction and does not claim any sales or use tax due.

Pension income from the “Northern Trust Company” is taxable as ordinary income. It qualifies for the pension and annuity income exclusion (IT-201 line 29.)

Pension income from “Faculty Retirement System” is not taxable as ordinary income. Instead it is subject to the Separate Tax on Lump-Sum Distributions (form IT-230), some of which is offset by the Resident Credit Against Separate Tax on Lump-Sum Distributions (IT-112.1.)

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code NORTHERN TRUST COMPANY 50 S LASALLE ST CHICAGO IL 60603		1 Gross distribution \$ 22640.00		OMB No. 1545-0119 2014 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department			
		2a Taxable amount \$ 22640.00							
PAYER'S federal identification number 363046064		RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>					
RECIPIENT'S name Yolanda B YONDER		3 Capital gain (included in box 2a) \$		4 Federal income tax \$					
RECIPIENT'S name Yolanda B YONDER		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
Street address (including apt. no.) 37 NORTH 8TH STREET		7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %			
City or town, state or province, country, and ZIP or foreign postal code BROOKLYN NY 11211		9a Your percentage of total distribution 100 %		9b Total employee contributions \$					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 State tax withheld \$ 218		13 State/Payer's state no. NY - 363046064		14 State distribution \$ 22640	
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality		17 Local distribution \$			

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code FACULTY RETIREMENT SYSTEM 4 4 WILLIAM STREET PRINCETON NJ 08540		1 Gross distribution \$ 3800.00		OMB No. 1545-0119 2014 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 3800.00					2b Taxable amount not determined ☐ Total distribution ☐
PAYER'S federal identification number 995244433	RECIPIENT'S identification number	3 Capital gain (included in box 2a) \$	4 Federal income tax \$		Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name Yolanda B YONDER		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) 37 NORTH 8TH STREET		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	9a Your percentage of total distribution 100 %	9b Total employee contributions \$
City or town, state or province, country, and ZIP or foreign postal code BROOKLYN NY 11211						
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$225	13 State/Payer's state no NJ 995244433	14 State distribution \$3800		
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$		



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Your first name YOLANDA	MI B	Your last name (for a joint return, enter spouse's name on line below) YONDER	Your date of birth (mmdyyyy) 0 | 8 | 1 | 2 | 1 | 9 | 5 | 2	Your social security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdyyyy)	Spouse's social security number
Mailing address (see instructions, page 12) (number and street or PO box) 37 NORTH 8 ST			Apartment number 4	New York State county of residence KINGS
City, village, or post office BROOKLYN		State NY	ZIP code 11211	Country (if not United States)
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district name BROOKLYN
City, village, or post office		State NY	ZIP code	School district code number 071
Decedent information			Taxpayer's date of death (mmdyyyy)	Spouse's date of death (mmdyyyy)

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

- D2 Yonkers residents and Yonkers part-year residents only:**
- (1) Did you receive a property tax freeze credit? (see page 13) Yes No
 - (2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

- E**
- (1) Did you or your spouse **maintain living quarters in NYC** during 2014? (see page 13) .. Yes No
 - (2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

- F NYC residents and NYC part-year residents only** (see page 13):
- (1) Number of months **you** lived in NYC in 2014 12
 - (2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)

If applicable, also enter your **second** 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyy)

If more than 7 dependents, mark an **X** in the box.



201001140094

For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	4300	00
3	Ordinary dividends	3	6190	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	27000	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	18530	00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify: IRA 1879	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number									

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





New York State Department of Taxation and Finance
Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201: Yolanda B YONDER
Your social security number: [] [] [] [] [] [] [] [] [] []

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? Yes [] No [X]

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 1 [] [] [] [] [] [] [] [] [] []
2 Other nonrefundable, non-carryover credits
2a [] [] [] [] [] [] [] [] [] [] 2b [] [] [] [] [] [] [] [] [] []
Total other nonrefundable, non-carryover credits (add lines 2a and 2b) 2 [] [] [] [] [] [] [] [] [] []

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 3 [] [] [] [] [] [] [] [] [] []
4 Investment credit 4 [] [] [] [] [] [] [] [] [] []
5 Solar energy system equipment credit 5 [] [] [] [] [] [] [] [] [] []
6 Other nonrefundable, carryover credits
6a [] [] [] [] [] [] [] [] [] [] 6h [] [] [] [] [] [] [] [] [] []
6b [] [] [] [] [] [] [] [] [] [] 6i [] [] [] [] [] [] [] [] [] []
6c [] [] [] [] [] [] [] [] [] [] 6j [] [] [] [] [] [] [] [] [] []
6d [] [] [] [] [] [] [] [] [] [] 6k [] [] [] [] [] [] [] [] [] []
6e [] [] [] [] [] [] [] [] [] [] 6l [] [] [] [] [] [] [] [] [] []
6f [] [] [] [] [] [] [] [] [] [] 6m [] [] [] [] [] [] [] [] [] []
6g [] [] [] [] [] [] [] [] [] [] 6n [] [] [] [] [] [] [] [] [] []
Total other nonrefundable, carryover credits (add lines 6a through 6n) 6 [] [] [] [] [] [] [] [] [] []
7 Total New York State nonrefundable credits used
(add lines 1 through 6; enter here and on Form IT-201, line 42) 7 [] [] [] [] [] [] [] [] [] []

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 8 [] [] [] [] [] [] [] [] [] []
8a New York City resident GCT credit 8a [] [] [] [] [] [] [] [] [] []
9 New York City accumulation distribution credit (submit computation) 9 [] [] [] [] [] [] [] [] [] []
9a Part-year resident nonrefundable NYC child and dependent care credit 9a [] [] [] [] [] [] [] [] [] []
10 Total other New York City nonrefundable credits used
(add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53) 10 [] [] [] [] [] [] [] [] [] []

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit 11 [] [] [] [] [] [] [] [] [] []
12 Other refundable credits
12a [] [] [] [] [] [] [] [] [] [] 12g [] [] [] [] [] [] [] [] [] []
12b [] [] [] [] [] [] [] [] [] [] 12h [] [] [] [] [] [] [] [] [] []
12c [] [] [] [] [] [] [] [] [] [] 12i [] [] [] [] [] [] [] [] [] []
12d [] [] [] [] [] [] [] [] [] [] 12j [] [] [] [] [] [] [] [] [] []
12e [] [] [] [] [] [] [] [] [] [] 12k [] [] [] [] [] [] [] [] [] []
12f [] [] [] [] [] [] [] [] [] [] 12l [] [] [] [] [] [] [] [] [] []
Total other refundable credits (add lines 12a through 12l) 12 [] [] [] [] [] [] [] [] [] []
13 Add lines 11 and 12 13 [] [] [] [] [] [] [] [] [] []

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14	Enter amount from line 13 on the front page	14		00
15	New York State claim of right credit	15		00
16	New York City claim of right credit	16		00
17	Yonkers claim of right credit	17		00
18	Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19	New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20	Other New York State taxes			

Code		Amount	Code		Amount
20a		00	20g		00
20b		00	20h		00
20c		00	20i		00
20d		00	20j		00
20e		00	20k		00
20f		00	20l		00

Total other New York State taxes <i>(add lines 20a through 20l)</i>		20		00
21	Add lines 19 and 20	21		00
22	See instructions for line 22	22		00
23	Enter amount from Form IT-201 , line 39	23		00
24	Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25	Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00
26	New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
27	Resident credit against separate tax on lump-sum distributions	27		00
28	Subtract line 27 from line 26	28		00
29	This line intentionally left blank	29		
30	Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00

Part 3 – Other New York City taxes *(submit all applicable forms)*

31	This line intentionally left blank	31		
32	New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33	New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34	Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Separate Tax on Lump-Sum Distributions

IT-230

New York State • New York City

Submit with Form IT-201, IT-203, or IT-205.

Name as shown on return YOLANDA B YONDER	Identification number
---	-----------------------

Part 1 – Did you use federal Form 4972 to figure your federal tax on lump-sum distributions?

- Yes (If Yes, submit this form, and a copy of federal Form 4972 with Form IT-201, IT-203, or IT-205.)
 - From New York State or the United States or political subdivision.
- No (If No, **do not complete** the rest of this form. Your lump-sum distribution does not qualify for the separate tax on lump-sum distributions.)

Residents: Complete all of this Form IT-230 using information from federal Form 4972 (see instructions, Form IT-230-I, for assistance).

Part-year residents: Complete Part 2 using information from federal Form 4972. Complete Part 3 using information reported on federal Form 4972 for the period of New York residence **only** (see instructions).

Nonresidents: Complete **only** Part 2, line 1, and the *Income percentage schedule* on page 3 of Form IT-230-I, *Instructions for Form IT-230*.

Part 2 – Use this part if you completed Part II on federal Form 4972.

1 Capital gain part from federal Form 4972, Part II, line 6	1		.00
2 Multiply line 1 by 5.4% (.054) and enter in New York State column (New York City and part-year New York City residents use both columns; multiply line 1 by 1.72% (.0172) and enter in New York City column)	2		.00
		New York State	New York City
	2		.00

Line 2 – New York State column

Form IT-201 filers: Enter the line 2, *New York State* column amount on Form IT-230-I, *Worksheet A*, line 1.

Form IT-203 filers: Enter the line 2, *New York State* column amount on Form IT-230-I, *Worksheet C*, line 1.

Full-year resident estates or trusts: Enter the line 2, *New York State* column amount on Form IT-205, line 7.

Nonresident estates or trusts or part-year resident trusts: Include the line 2, *New York State* column amount on Form IT-205-A, line 11.

Line 2 – New York City column

Full-year New York City residents: Enter the line 2, *New York City* column amount on Form IT-230-I, *Worksheet B*, line 1.

Part-year New York City residents: Enter the line 2, *New York City* column amount on Form IT-230-I, *Worksheet D*, line 1.

Form IT-205 filers: Enter the line 2, *New York City* column amount on Form IT-205, line 16.

New York State nonresidents, part-year residents, New York State nonresident estates or trusts, or part-year resident trusts: Complete the *Income percentage schedule* on page 3 of Form IT-230-I to compute the income percentage to enter on Form IT-203, line 45, and on Form IT-230-I, *Worksheet C*, line 6, or Form IT-205-A, Schedule 1, line 12.

Part 3 – Use this part if you were a resident or part-year resident and completed Part III on federal Form 4972.

3 Amount from federal Form 4972, Part III, line 8 (see instructions)	3		3800.00
4 Death benefit exclusion (see instructions)	4		.00
5 Subtract line 4 from line 3 (total taxable amount)	5		.00
6 Current actuarial value of annuity from federal Form 4972, Part III, line 11	6		.00
7 Add lines 5 and 6 (adjusted total taxable amount). If this amount is \$70,000 or more, skip lines 8 through 11, and enter this amount on line 12	7		.00
8 Multiply line 7 by 50% (.50) but do not enter more than 10,000	8		.00
9 Subtract \$20,000 from line 7. If line 7 is \$20,000 or less, leave blank	9		.00
10 Multiply line 9 by 20% (.20)	10		.00
11 Subtract line 10 from line 8 (minimum distribution allowance)	11		.00
12 Subtract line 11 from line 7	12		.00
13 Federal estate tax attributable to lump-sum distribution	13		.00
14 Subtract line 13 from line 12	14		.00

(continued on back)



Part 3 (continued)

Lines 15 through 24 – New York City and part-year New York City residents use both columns.
If line 6 is blank, skip lines 15 through 17 and go to line 18.

	New York State	New York City
15 Divide line 6 by line 7 and round the result to the fourth decimal place. If line 6 is zero, leave blank	15	15
16 Multiply line 11 by the decimal amount on line 15. If line 15 is zero, leave blank	16	16
17 Subtract line 16 from line 6	17	17

10-year tax option

18 Multiply line 14 by 10% (.10)	18	18
19 Tax on line 18 amount (use the New York State tax rate schedule on page 4 of the instructions; New York City and part-year New York City residents must also use the New York City tax rate schedule on page 4 of the instructions)	19	19
20 Multiply line 19 by ten. If line 6 is blank, skip lines 21 through 23 and enter this amount on line 24	20	20
21 Multiply line 17 by 10% (.10)	21	21
22 Tax on line 21 amount (use the New York State tax rate schedule on page 4 of the instructions; New York City and part-year New York City residents must also use the New York City tax rate schedule on page 4 of the instructions)	22	22
23 Multiply line 22 by ten	23	23
24 Subtract line 23 from line 20. This is your tax on lump-sum distribution using the 10-year option	24	24

Line 24 – New York State column

- **Individuals:** Enter the line 24, *New York State* column amount on Form IT-201-ATT, line 26, or Form IT-203-ATT, line 25.
- **Fiduciaries:** Include the line 24, *New York State* column amount on Form IT-205, line 12.
- **Multiple recipients:** See the front page of the instructions; if applicable, complete the worksheet below.

Line 24 – New York City column

- **Full-year New York City residents:** Enter the line 24, *New York City* column amount on Form IT-201-ATT, line 32.
- **Part-year New York City residents:** Enter the line 24, *New York City* column amount on Form IT-360.1, line 51.
- **Estates or trusts:** Enter the line 24, *New York City* column amount on Form IT-205, line 20.

Multiple recipients of lump-sum distribution worksheet

	New York State	New York City
a Enter the amount from line 24 (<i>New York City and part-year New York City residents: use both columns</i>)	a	a
b Enter your percentage of the total distribution	b	b
c Multiply line a by line b. Enter the result here and as follows: Individuals: Enter the line c, <i>New York State</i> column amount on Form IT-201-ATT, line 26, or Form IT-203-ATT, line 25. Fiduciaries: Include the line c, <i>New York State</i> column amount on Form IT-205, line 12.	c	c

Full-year New York City residents: Enter the line c, *New York City* column amount on Form IT-201-ATT, line 32, or Form IT-205, line 20.

Part-year New York City residents: Enter the line c, *New York City* column amount on Form IT-360.1, line 51, or Form IT-205, line 20.





New York State Department of Taxation and Finance

IT-112.1

New York State Resident Credit Against Separate Tax on Lump-Sum Distributions

Name(s) as shown on return

Identifying number as shown on return

Yolanda B YONDER

New York State full-year or part-year residents, New York State resident estates or trusts, and part-year resident trusts should use this form to claim a credit against the New York State separate tax on lump-sum distributions for any income tax imposed by another state, a political subdivision of that state, the District of Columbia, or a province of Canada on the ordinary income part of a lump-sum distribution derived from a business, trade, profession, or occupation carried on within that other jurisdiction.

If you elect the capital gain method of reporting the lump-sum distribution on Part 2 of Form IT-230, *Separate Tax on Lump-Sum Distributions*, use Form IT-112-R, *New York State Resident Credit*, or Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*, to compute the resident credit on the capital gain part.

Compute the credit for income tax imposed by another state, political subdivision of that state, or the District of Columbia on the front of this form. If you claim credit for income taxes paid to a province of Canada, use the back of this form.

- 1 Enter the name of the state, local government (including state in which located), or District of Columbia to which tax on the ordinary income part of lump-sum distributions was payable:
- 2 Enter the amount of tax imposed on the ordinary income part of lump-sum distributions by the above jurisdiction, including the tax on the capital gain part that you elected to treat as ordinary income 2 52.00

The amount to be entered above is the amount of separate tax on the ordinary income part of lump-sum distributions required to be paid after subtracting any credit against the separate tax (other than prepayments made through withholding or estimated tax).

If the ordinary income part of a lump-sum distribution is not subject to a separate tax by the above jurisdiction but is included as income under an income tax imposed by the above jurisdiction, determine the amount to be entered above using the following formula:

Amount from federal Form 4972, line 8 that is subject to tax by the above jurisdiction	\$	.00	x	Total tax payable to the above jurisdiction (after any credits, exclusive of prepayments)	\$	.00	=	Amount constituting a separate tax on the ordinary income part of lump-sum distributions imposed by the above jurisdiction (enter on line 2)
Total income subject to tax by the above jurisdiction	\$	.00						

- 3 The credit against New York State separate tax on lump-sum distributions may not exceed:

(a) Amount from Form IT-230, line 3 that is subject to tax by both New York State and the other taxing jurisdiction

\$	300.00	x	New York State amount from Form IT-230, line 24	\$.00	=	Credit allowable	3	.00
Amount from Form IT-230, line 3	\$		3800.00						

(b) The credit allowed may not reduce the New York State separate tax on the ordinary income part of lump-sum distributions to an amount less than would be due if the ordinary income part of a lump-sum distribution, subject to tax by both New York State (Tax Law section 603) and by the above jurisdiction, were excluded from New York State separate tax on lump-sum distributions.

- 4 Resident credit claimed against New York State separate tax on lump-sum distributions:
Enter amount from line 2 or line 3, whichever is less 4

Individuals: Enter the line 4 amount on Form IT-201-ATT, line 27, or Form IT-203-ATT, line 26.

Fiduciaries: Subtract the line 4 amount from the separate tax on lump-sum distributions computed on Form IT-230, and include the net amount on Form IT-205, line 12.

Submit this form and a copy of federal Form 4972 with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late filing penalties.

111001140094



Figuring your resident credit against separate tax on lump-sum distributions paid to a province of Canada

5 Enter the name of the province of Canada where tax was paid:

6 Enter (in U.S. dollars) the amount of separate tax on lump-sum distributions paid to the Canadian province, including the tax on the capital gain part you elected to treat as ordinary income 6 .00

The amount to be entered is the amount of separate tax on the ordinary income part of lump-sum distributions required to be paid after subtracting any credit against the separate tax (other than prepayments made through withholding or estimated tax).

If the ordinary income part of a lump-sum distribution is **not** subject to a separate tax by a Canadian province but is included as income under an income tax imposed by the province, determine the amount to be entered above using the following formula:

Amount from federal Form 4972, line 8 that is subject to tax by the above Canadian province	\$	.00	x	Total tax payable to the above Canadian province (after any credits, exclusive of prepayments)	\$	.00	=	Amount constituting a separate tax on the ordinary income part of lump-sum distributions imposed by the above province of Canada (enter on line 6)
Total income subject to tax by the above Canadian province	\$	.00			\$	.00		

7 Enter the amount from federal Form 1116, Part II, line 8, that pertains to the separate tax on lump-sum distributions paid to the above province 7 .00

8 Portion of the Canadian province's separate tax on lump-sum distributions **not** claimed as a credit for federal purposes (subtract line 7 from line 6) 8 .00

9 The credit against New York State separate tax on lump-sum distributions may not exceed:

(a) Amount from Form IT-230, line 3 that is subject to tax by both New York State and the above Canadian province	\$	.00	x	New York State amount from Form IT-230, line 24	\$	.00	=	Credit allowable
Amount from Form IT-230, line 3	\$	.00			\$	.00		9 <u> .00</u>

(b) The credit allowed may **not** reduce the New York State separate tax on the ordinary income part of lump-sum distributions to an amount less than would be due if the ordinary income part of a lump-sum distribution, subject to tax by both New York State (Tax Law section 603) and by the Canadian province, were excluded from New York State separate tax on lump-sum distributions.

10 Resident credit claimed against New York State separate tax on lump-sum distributions:
 Enter the amount from line 8 or line 9, whichever is less 10 .00

Individuals: Enter the line 10 amount on Form IT-201-ATT, line 27, or Form IT-203-ATT, line 26.

Fiduciaries: Subtract the line 10 amount from the separate tax on lump-sum distributions computed on Form IT-230, and include the net amount on Form IT-205, line 12.

If any portion of the Canadian provincial income tax that entitled you to a New York State credit is claimed as a foreign tax credit on your federal return in a succeeding tax year, the amount claimed here as a credit against New York State tax due must be added back to your New York State tax liability for that succeeding tax year.

Submit this form, a copy of federal Form 1116, and a copy of federal Form 4972 with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late filing penalties.





New York State Department of Taxation and Finance

Claim for Conservation Easement Tax Credit

IT-242

Tax Law – Article 22, Section 606(kk)

Fiscal-year filers enter tax period:

beginning

and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return Yolanda B YONDER	Identifying number as shown on return
--	---------------------------------------

Part 1 – Individual (including sole proprietor), partnership, and estate or trust (submit additional sheets if necessary; see instructions)

Conservation easement	A (Allocated) allowable real property taxes (see instructions)	B Multiply column A by 25% (.25)	C Other real property tax credits (see instructions)	D Subtract column C from A	E Enter the lesser of column B or D
1	1200.00	.00	.00	.00	.00
2	.00	.00	.00	.00	.00
3	.00	.00	.00	.00	.00
4	.00	.00	.00	.00	.00

1 Total of column E amounts from additional sheet(s), if any	1	.00
2 Total of all column E amounts (include any amount on line 1)	2	.00

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column C.

All others: Enter the line 2 amount on line 6.

Part 2 – Partnership, estate, and trust information (see instructions)

 If you received a share of the conservation easement tax credit from a partnership, estate, or trust, complete the following information for each partnership, estate, or trust. For *Type*, enter **P** for partnership or **ET** for estate or trust.

Name of entity	Type	Employer identification number
YONDER ORCHARDS LLC	P	987654321

Part 3 – Partner's or beneficiary's share of credit (see instructions)

Partner	3	Enter your share of the credit from your partnership(s)	3	150.00
Beneficiary	4	Enter your share of the credit from the estate or trust	4	.00
	5	Total (add lines 3 and 4)	5	.00

Fiduciary that is also a partner or beneficiary of another entity: Include the line 5 amount on the *Total* line of Part 4, column C.

All others: Enter the line 5 amount on line 7.


Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of conservation easement credit
Total (fiduciaries, enter the amount from line 2, plus the amount from line 5)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of conservation easement tax credit

Individual (including sole proprietor) and partnership	6	Enter the amount from line 2	6	.00
Partner and beneficiary	7	Enter the amount from line 5	7	.00
Fiduciary	8	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	8	.00
	9	Credit before limitation (see instructions)	9	.00
	10	Enter the lesser of line 9 or \$5,000 (see instructions; partnerships: enter the line 9 amount). This is your conservation easement tax credit.	10	.00

Part 6 – Conservation easement identifying information (submit additional sheets if necessary; see instructions)

Conservation easement	Conservation easement information		
1	Address 4789 OLD POST ROAD KINDERHOOK NY 12106		Name of conservation agency GREENER NEW YORK
	Recording information COLUMBIA LEDGER 3456	Date of conveyance (mm-dd-yyyy) 05-01-2005	DEC identification number CE 654321
2	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE
3	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE
4	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE



TEST AB

Forms included:

IT-203

IT-203-F

W-2

Prime taxpayer: Anna BELL

Single; no dependents

Non resident

Income includes:

- \$20,000 wages from employment in 2014 (see W-2);
- \$40,000 income received in 2014 related to employment terminated in 2013 (reported on line 1 of IT-203; see IT-203-F, schedule A for allocation)
- Stock appreciation rights exercised in 2014 (reported on IT-203 line 7; see IT-203-F schedule B for details.)

Taxpayer chooses standard deduction.

Claims no sales tax owed.

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN) 650094794			1 Wages, tips, other compensation 20000		2 Federal income tax withheld		
c Employer's name, address, and ZIP code Walmart 3722 Route 9 Clifton Park, NY 12065			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Anna		Last name Bell		Suff.		11 Nonqualified plans	
57 Holly Glen Lane South Dennis, NJ 08210			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		
			Third-party sick pay <input type="checkbox"/>		12b		
			14 Other		12c		
f Employee's address and ZIP code					12d		
15 State NY	Employer's state ID number 650945794	16 State wages, tips, etc. 20000	17 State income tax 800	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
 Copy 1 – For State, City, or Local Tax Department

2014

Department of the Treasury – Internal Revenue Service



New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

IT-203

For the year January 1, 2014, through December 31, 2014, or fiscal year beginning 14 and ending

For help completing your return, see the instructions, Form IT-203-I.

Form fields for personal information: Name (Anna Bell), Date of Birth (07-01-1990), Social Security Number, Spouse's information, Mailing address (57 Holly Glen Lane, South Dennis, NJ 08210), and Taxpayer's permanent home address.

A Filing status (mark an X in one box):

- Single (checked), Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes No (checked)

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

D1 Did you have a financial account located in a foreign country? Yes No (checked)

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? (2) If Yes, enter the amount .00

D3 Did you receive a family tax relief credit? Yes No (checked)

E New York City part-year residents only (see page 14)

(1) Number of months you lived in NY City in 2014 (2) Number of months your spouse lived in NY City in 2014

F Enter your 2-character special condition code if applicable (see page 14) If applicable, also enter your second 2-character special condition code

G New York State part-year residents (see page 15)

Enter the date you moved into or out of NYS (mm-dd-yyyy) On the last day of the tax year (mark an X in one box): 1) Lived in NYS 2) Lived outside NYS; received income from NYS sources during nonresident period 3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15)

Did you or your spouse maintain living quarters in NYS in 2014? Yes No (checked) (if Yes, complete Form IT-203-B)

I Dependent exemption information (see page 15)

Table with 5 columns: First name and middle initial, Last name, Relationship, Social security number, Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.

203001140094



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12		.00		
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ..	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column 32 .00

Standard deduction or itemized deduction (see page 26)

33	Enter your standard deduction (table on page 26) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00



Name(s) as shown on page 1
Anna Bell

Enter your social security number

Tax computation, credits, and other taxes (see page 26)

37 New York taxable income (from line 36 on page 2)	37	.00
38 New York State tax on line 37 amount (see page 27 and Tax computation on pages 60,61, and 62)	38	.00
39 New York State household credit (page 27, table 1, 2, or 3)	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40	.00
41 New York State child and dependent care credit (see page 28)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42	.00
43 New York State earned income credit (see page 28)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) 44 .00

45 Income percentage (see page 28) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = 45 Round result to 4 decimal places

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	.00

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes (add lines 52a, 53, and 54)	55	.00	

56 Sales or use tax (See the instructions on page 29. Do not leave line 56 blank.) 56 0.00

Voluntary contributions (see page 30)

57a Return a Gift to Wildlife	57a	.00
57b Missing/Exploited Children Fund	57b	.00
57c Breast Cancer Research Fund	57c	.00
57d Alzheimer's Fund	57d	.00
57e Olympic Fund (\$2 or \$4)	57e	.00
57f Prostate and Testicular Cancer Research and Education Fund	57f	.00
57g 9/11 Memorial	57g	.00
57h Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i Teen Health Education	57i	.00
57j Veterans Remembrance	57j	.00

57 Total voluntary contributions (add lines 57a through 57j) 57 .00

58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57) 58 .00



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

Submit your wage and tax statements with your return (see page 31).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66) **67**00

68 Amount of line 67 to be refunded
 Mark one refund choice: direct deposit (fill in line 73) - or - debit card - or - paper check ... **68**00

69 Amount of line 67 that you want applied to your 2015 estimated tax (see instructions) **69**00

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **70**00

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33) **71**00

72 Other penalties and interest (see page 33) **72**00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 34) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation CSM	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 666-5555
E-mail: BELL@ATS.COM	

See instructions for where to mail your return.

203004140094





Multi-Year Allocation Form

Name as shown on Form IT-203 Anna Bell	Your social security number	Tax year 2 | 0 | 1 | 4
---	-----------------------------	---------------------------

Complete all parts that apply to you; see instructions (Form IT-203-F-I). Submit this form with your Form IT-203.

Schedule A – Current year allocation of income attributable to past employment in New York State (for example, termination agreement or covenant not to compete)

Complete a separate Schedule A for each amount of income subject to allocation. An additional Schedule A section is provided below. If you are required to complete more than one Schedule A, total the amounts from lines 1d and 2d on all schedules and include this total on Form IT-203, line 1, in the *New York State amount* column.

Use this form for multi-year allocation only. To allocate the regular wage and salary income from your current job, use Form IT-203-B, *Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet*, and its instructions.

Allocation 1	Period this allocation covers (mmddyyyy)		Type of income you are allocating
	0 | 7 | 0 | 1 | 2 | 0 | 1 | 1	to 0 | 7 | 0 | 1 | 2 | 0 | 1 | 3	Covenant not to compete

Tax year	A – Total compensation	B – New York amounts
2 | 0 | 1 | 1	35000 | 00	15000 | 00
2 | 0 | 1 | 2	37000 | 00	17000 | 00
2 | 0 | 1 | 3	40000 | 00	20000 | 00
1a Totals		

1b Divide line 1a, column B, by line 1a, column A (carry to four decimals)	
1c Current year income to be allocated	40000 | 00
1d Multiply line 1c by the decimal on line 1b; include this amount on Form IT-203, line 1, in the <i>New York State amount</i> column	

Allocation 2	Period this allocation covers (mmddyyyy)		Type of income you are allocating
		to	

Tax year	A – Total compensation	B – New York amounts
2a Totals		

2b Divide line 2a, column B, by line 2a, column A (carry to four decimals)	
2c Current year income to be allocated	
2d Multiply line 2c by the decimal on line 2b; include this amount on Form IT-203, line 1, in the <i>New York State amount</i> column	



Your social security number								

Schedule B – Stock option, restricted stock, or stock appreciation rights allocation (see instructions)

New York State nonresidents and part-year residents: If you received compensation from stock options, restricted stock, or stock appreciation rights and you performed services within New York State, use this schedule to calculate your New York State compensation attributable to those items, if the calculation requires an allocation period that is different than the period used on Form IT-203-B.

Complete a separate Schedule B for each option, stock, or right you were granted. Use the mmddyyyy format when entering dates.

Description of stock	100 shares of Walmart
----------------------	-----------------------

Grant date	Vest date	Exercise date	Allocation period (see instructions)
0|8|0|1|2|0|1|3	1|0|0|1|2|0|1|3	0|5|0|1|2|0|1|4	0|8|0|1|2|0|1|3 to 0|5|0|1|2|0|1|4

Mark an **X** in one box for
 Statutory Non-statutory Restricted stock Appreciation right

3 Enter the applicable column A amount from <i>Schedule B Table</i> (see instructions)	3	15000	00
4 Enter the applicable column B amount from <i>Schedule B Table</i> (see instructions)	4	5000	00
5 Compensation to be allocated (subtract line 4 from line 3)	5		00

6 Total days in allocation period 6 274

7 Saturdays and Sundays (not worked)	7	30
8 Holidays (not worked)	8	5
9 Sick leave	9	5
10 Vacation	10	10
11 Other nonworking days	11	2

12 Total nonworking days (add lines 7 through 11) 12

13 Total days worked in allocation period at this job (subtract line 12 from line 6) 13

14 Total days included in line 13 worked outside New York State	14	100
15 Number of days worked at home included in line 14.....	15	40

16 Subtract line 15 from line 14 16

17 Days worked in New York State (subtract line 16 from line 13) 17

18 Enter number of days from line 13 above 18

19 Divide line 17 by line 18; round the result to the fourth decimal place 19

20 Multiply line 19 by line 5 20 00

Include the line 20 amount on the appropriate line of Form IT-203 in the *New York State amount* column.



TEST AC

Forms included:

IT-201

IT-135

W-2G

Prime taxpayer: Andrew CRANE

Single; no dependents

Sole income is \$10,000 gambling winnings

Taxpayer chooses standard deduction.

Claims sales tax greater than \$1700 so he must file form IT-135.

3232

 VOID CORRECTED

OMB No. 1545-0238

2014**Form W-2G****Certain
Gambling
Winnings**For Privacy Act and
Paperwork Reduction
Act
Notice, see the 2014
General
Instructions for
Certain Information
Returns.

File with Form 1096

**Copy A
For Internal Revenue
Service Center**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code NYS LOTTERY DIVISION 510 SMITH ST SCHENECTADY NY 12305		1 Gross winnings 10000 \$	2 Date won 2/20/2014
		3 Type of wager LOTTO	4 Federal income tax withheld \$ 1000
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S federal identification number 69-1235800	PAYER'S telephone number (518)4567896	9 Winner's taxpayer identification no.	10 Window
WINNER'S name Andrew Crane		11 First I.D.	12 Second I.D.
Street address (including apt. no.) 1507 Central Ave		13 State/Payer's state identification no. NY 631223479	14 State winnings 10000 \$
City or town, province or state, country, and ZIP or foreign postal code Albany NY 12205		15 State income tax withheld 250 \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ►		Date ►	

Form **W-2G**

Cat. No. 10138V

www.irs.gov/w2g

Department of the Treasury - Internal Revenue Service

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New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... and ending ... 14

For help completing your return, see the instructions, Form IT-201-I.

Form fields for personal information: Name (Andrew Crane), Date of Birth (05/20/1953), Social Security Number, Mailing address (1507 Central Ave, Albany, NY 12205), and Taxpayer's permanent home address.

- A Filing status: 1 [X] Single, 2 [] Married filing joint return, 3 [] Married filing separate return, 4 [] Head of household, 5 [] Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes [] No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? Yes [] No [X]

D1 Did you have a financial account located in a foreign country? Yes [] No [X]

- D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? Yes [] No [X]. (2) If Yes, enter the amount: [] [] 00.

D3 Did you receive a family tax relief credit? (see page 13) Yes [] No [X]

- E (1) Did you or your spouse maintain living quarters in NYC during 2014? Yes [] No [X]. (2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day)..... []

- F NYC residents and NYC part-year residents only (see page 13): (1) Number of months you lived in NYC in 2014 []. (2) Number of months your spouse lived in NYC in 2014 [].

G Enter your 2-character special condition code if applicable (see page 13) []. If applicable, also enter your second 2-character special condition code [].

H Dependent exemption information (see page 14)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth (mmddyyyy). Multiple empty rows for dependent information.

If more than 7 dependents, mark an X in the box. []



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify: LOTTO	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18).....	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More

IT-135

Submit this form with Form IT-201, IT-203, IT-205, ST-140, or ST-141. (See instructions on back.)

Name as shown on income tax return or sales and use tax return Andrew Crane	Social security or employer identification number
Spouse's name as shown on income tax return, if applicable	Spouse's social security number

Complete columns A through G for each item or service costing \$25,000 or more (excluding shipping and handling) on which you owe sales or use tax.

A Date item or service was delivered/brought into New York	B Description of item or service purchased	C Seller's name and address	D Delivery address and address of use (if different from delivery address)	E Purchase price	F Tax paid to another taxing jurisdiction, if any	G Tax due to NYS
03-03-2014	WINDOWS AND DOORS	INTRNL INSULATION BRANT AVE NW CONTON OH	1507 CENTRAL AVE ALBANY NY 12205	26000.00	1000.00	1080.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00

1 Enter the total sales or use tax due on purchases not listed above	1	918.00
2 Total sales or use tax (total the column G amounts; this must equal the sales or use tax reported on your return)	2	.00



TEST AD

Forms included:

IT-201

IT-201-ATT

DTF-622

IT-602

DTF-621

IT-243

DTF-686

Prime taxpayer: Aaron DEMSEY

Filing Single

Sole income is business income = \$42,785

Taxpayer chooses standard deduction.

Claims no sales and use tax owed.

Taxpayer made estimated tax payments = \$3,380



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Your first name AARON	MI	Your last name (for a joint return, enter spouse's name on line below) DEMSEY	Your date of birth (mmdyyyyy) 0 | 1 | 0 | 1 | 1 | 9 | 5 | 1	Your social security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdyyyyy)	Spouse's social security number
Mailing address (see instructions, page 12) (number and street or PO box) 121 MAPLE AVE			Apartment number	New York State county of residence GREENE
City, village, or post office GREENVILLE		State NY	ZIP code 12083	Country (if not United States)
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district name GREENVILLE
City, village, or post office		State NY	ZIP code	School district code number 240
Decedent information			Taxpayer's date of death (mmdyyyyy)	Spouse's date of death (mmdyyyyy)

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount..... **00**

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months **you** lived in NYC in 2014

(2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)

If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyyy)

If more than 7 dependents, mark an **X** in the box.



201001140094

For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	42785	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number									

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	3380 00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation INVESTOR	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code	Amount	Code	Amount
20a		20g	
20b		20h	
20c		20i	
20d		20j	
20e		20k	
20f		20l	

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Claim for QETC Capital Tax Credit

Tax Law – Articles 9-A and 22

DTF-622

All filers must enter tax period: beginning ending

Name(s) as shown on return AARON DEMSEY	Taxpayer identification number
--	--------------------------------

File this form with corporation franchise tax return Form CT-3, CT-3-A, CT-3-S, or personal income tax return Form IT-201, IT-203, IT-204, or IT-205.

Line A – Partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust: enter your share of the qualified emerging technology company (QETC) capital tax credit (see instructions, Form DTF-622-I, for assistance) ● **A**

Business name of partnership, S corporation, estate, or trust	Taxpayer identification number
---	--------------------------------

Schedule A – Computation of credit

Part 1 – Computation of credit for qualified investments to be held four years (Attach additional sheets if necessary.)

A Name of certified QETC	B EIN	C Date of investment	D Amount of investment
DEMSEY PROPERTIES	141401401	04-01-2014	500000

1 Amount of qualified investments (add column D amounts)	●	1	
2 Credit percentage (10%)	●	2	10
3 Credit for qualified investments to be held four years (multiply line 1 by line 2; see instructions)	●	3	

Part 2 – Computation of credit for qualified investments to be held nine years (Attach additional sheets if necessary.)

A Name of certified QETC	B EIN	C Date of investment	D Amount of investment

4 Amount of qualified investments (add column D amounts)	●	4	0
5 Credit percentage (20%)	●	5	20
6 Credit for qualified investments to be held nine years (multiply line 4 by line 5; see instructions)	●	6	0

Schedule B – Limitations of QETC capital tax credit

Part 1 – Fifty percent limitation

7 Tax from Form CT-3, CT-3-A, IT-201, IT-203, or IT-205 (see instructions)	●	7	
8 Multiply line 7 by 50% (.5)	●	8	

Part 2 – \$150,000/\$300,000 limitation

	A – Qualified investments to be held at least 4 years		B – Qualified investments to be held at least 9 years	
9 Limitation per section 210.12-F	9	150,000 00	9	300,000 00
10 Limitations per section 606(r) (see instructions)	● 10	150000 00	● 10	
11 QETC capital tax credit previously allowed, less any previous recapture	● 11	0	● 11	
12 QETC capital tax credit still allowable (subtract line 11 from line 9 or line 10)	● 12	00	● 12	
13 QETC capital tax credit allowable this year (see instructions)	● 13	00	● 13	
14 Total QETC capital tax credit available this year (add line 13, columns A and B)	● 14		● 14	00



Part 3 – Credit limitation

15	Tax due before credits (see instructions).....	●	15		00
16	Enter other credits used (see instructions).....	●	16		00
17	Net tax (subtract line 16 from line 15).....	●	17		00
18	Tax limitation (see instructions).....	●	18		
19	Credit limitation (Subtract line 18 from line 17. If line 18 is greater than line 17, enter 0 on line 19.).....	●	19		00

Schedule C – Recapture of credit (see instructions)

Part 1 – Recapture of credit for qualified investments to be held four years (Attach additional sheets if necessary.)

A	B	C	D		
Tax year QETC capital tax credit originally allowed	Amount of QETC capital tax credit originally allowed	Recapture percentage (see instructions)	Recapture of credit (column B × column C)		
		%			
		%			
20	Recapture of credit for qualified investments to be held four years (add column D amounts).....	●	20		

Part 2 – Recapture of credit for qualified investments to be held nine years (Attach additional sheets if necessary.)

A	B	C	D		
Tax year QETC capital tax credit originally allowed	Amount of QETC capital tax credit originally allowed	Recapture percentage (see instructions)	Recapture of credit (column B × column C)		
		%			
		%			
21	Recapture of credit for qualified investments to be held nine years (add column D amounts).....	●	21		
22	Total recapture of credit (add lines 20 and 21; enter here and on line 26 below; S corporations, partnerships, and estates and trusts, see instructions).....	●	22		

Schedule D – Computation of QETC capital tax credit and carryover

23	Total QETC capital tax credit available this year (enter line 14 amount).....	●	23		00
24	Unused QETC capital tax credit from last year's Form DTF-622, line 30.....	●	24		00
25	Total QETC capital tax credit (add lines 23 and 24).....	●	25		00
26	Total recapture of QETC capital tax credit (see instructions).....	●	26		00
27	Net QETC capital tax credit (see instructions).....	●	27		00
28	Net recapture amount (see instructions).....	●	28		
29	QETC capital tax credit used this year (see instructions).....	●	29		00
30	QETC capital tax credit available for carryforward (subtract line 29 from line 27; see instructions)....	●	30		

Line B – If you are claiming this credit as a corporate partner, mark an X in the box ●





New York State Department of Taxation and Finance

Claim for EZ Capital Tax Credit

Tax Law – Section 606(l)

IT-602

2014 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

See Form IT-602-I, *Instructions for Form IT-602*, for assistance in completing this form.

Name(s) as shown on your return AARON DEMSEY	Taxpayer identification number
Name of empire zone (EZ) GREENVILLE GREEN SCAPES	

Submit a copy of Empire State Development Corporation Form Z10, *Eligibility to Apply for a Zone Capital Tax Credit*.

Schedule A – Contributions of money to EZ community development projects

1 Amount of contributions of money to EZ community development projects (see instructions)	1	10000.00
2 Credit rate 25% (.25).....	2	.25
3 EZ capital tax credit (multiply line 1 by line 2; see instructions)	3	.00

Name of community development project	Location of zone	Contributions of money
GREENVILLE LIBRARY	GREENVILLE	10000.00
		.00
		.00

4 Total amount of contributions of money (column total, including any amounts from additional Form(s) IT-602, if any, must agree with line 1; see instructions).....	4	.00
--	----------	-----

Schedule B – Partnership, S corporation, and estate and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the EZ capital tax credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer identification number

(continued on page 2)



Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit for contributions of money to EZ community development projects (see instructions)

5 Partner	5	.00
6 S corporation shareholder	6	.00
7 Beneficiary.....	7	.00

Schedule D – Limitations of EZ capital tax credit

Part 1 – Fifty percent limitation

8 Tax from Form IT-201, IT-203, or IT-205 (see instructions)	8	.00
9 Enter 50% (.5) of line 8 (see instructions)	9	.00

Part 2 – Lifetime limitation for contributions of money to EZ community development projects

10 Limitations per section 606(l) (see instructions)	10	100000.00
11 EZ capital tax credit previously allowed, less any previous recapture	11	3570.00
12 EZ capital tax credit still allowable (subtract line 11 from line 10)	12	.00
13 EZ capital tax credit allowable this year (see instructions)	13	.00

Schedule E – Recapture of EZ capital tax credit (see instructions)

A Tax period EZ capital tax credit originally allowed	B Amount of EZ capital tax credit originally allowed	C Recapture percent (see instructions)	D Recaptured credit (column B × column C)
	.00		.00
	.00		.00

14 Total (add column D amounts).....	14	.00
15 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recaptured credit (see instructions)	15	.00
16 Total recaptured EZ capital tax credit (add lines 14 and 15)	16	.00

Partnerships: See instructions.

Fiduciaries: Include the line 16 amount on the Totals line of Schedule G, column D.

All others: Enter the line 16 amount on line 20.

(continued on page 3)



Schedule F – Computation of EZ capital tax credit and carryover

17	EZ capital tax credit allowable this year (from line 13)	17	.00
18	Unused EZ capital tax credit from previous periods beginning on or after January 1, 1994	18	.00
19	Total (add lines 17 and 18).....	19	.00
20	EZ capital tax credit recapture (see instructions)	20	.00
21	Net EZ capital tax credit available this year (Subtract line 20 from line 19. If line 20 is greater than line 19, do not enter an amount on line 21; go to line 22. See instructions.)	21	.00
22	Net EZ capital tax credit recapture amount (subtract line 19 from line 20; see instructions).....	22	.00
23	EZ capital tax credit available to be used this year (enter amount from line 9 or line 21, whichever is less).....	23	.00
24	Tax due before credits (see instructions)	24	.00
25	Credits applied against the tax before this credit (see instructions)	25	.00
26	Net tax (subtract line 25 from line 24).....	26	.00
27	EZ capital tax credit applied against this year's tax (enter the amount from line 23 or line 26, whichever is less; see instructions)	27	.00
28	EZ capital tax credit available for carryover to next year (subtract line 27 from line 21; see instructions)	28	.00

Schedule G – Beneficiary's and fiduciary's share of credit and recapture of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of EZ capital tax credit from Schedules A and C	D Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00





New York State Department of Taxation and Finance

Claim for QETC Employment Credit

DTF-621

Tax Law – Articles 9-A and 22

All filers must enter tax period: beginning ending

Name as shown on return AARON DEMSEY	Taxpayer identification number
---	--------------------------------

File this form with corporate franchise tax return Form CT-3, CT-3-A, or CT-3-S, or with income tax return Form IT-201, IT-203, IT-204, or IT-205.

Mark with an X the tax year for which you are claiming the qualified emerging technology company (QETC) employment credit on this return: 1st 2nd 3rd

A Partner in a partnership, S corporation shareholder, or a beneficiary of an estate or trust:
enter your share of the QETC employment credit (see instructions, Form DTF-621-I) ● A

Business name of the partnership, S corporation, estate, or trust DEMSEY LLC	Taxpayer identification number 741852963
---	---

Schedule A – Eligibility requirements (All the questions in Schedule A pertain to the tax year for which you are claiming the credit.)

Part 1 – Location and sales (mark X in the appropriate boxes)

- 1 Is the company located in New York State? Yes No
- 2 Are the total annual product sales of the company \$10,000,000 or less? Yes No

If you answered Yes to questions 1 and 2, continue with Part 2. If you answered No to either question 1 or 2, you do not qualify for a QETC employment credit for the current tax year.

Part 2 – QETC business activities

Research and development (R&D) activities (see instructions)

- 3 Does the company have R&D activities in New York State? Yes No
If No, skip lines 4 through 7 and continue with question 8. If Yes, continue with line 4.
- 4 Enter the amount of R&D funds ● 4
- 5 Enter the amount of net sales (if you have any amount of R&D funds but zero net sales, you are a QETC; skip line 6 and mark the Yes box on line 7) ● 5
- 6 R&D funds percentage (divide line 4 by line 5; enter the result as a percentage) ● 6 %
- 7 Does the percentage on line 6 equal or exceed 2.6%? Yes No
If Yes, you are a QETC; continue with Part 3. If No, continue with question 8.

Primary products and services

- 8 Does the company develop or create products or services that are classified as emerging technologies? Yes No
If Yes, enter in the box below a description of the company's emerging technology products or services, and continue with line 9.
● NANO PARTICLE APPLICATIONS
- If you answered No to lines 3 and 8 or lines 7 and 8, you cannot claim this credit.
- 9 Enter the gross receipts or sales from the company's emerging technology products or services described on line 8 that were included on your federal return ● 9
- 10 Enter from your federal return the gross receipts or sales from all the company's products or services ● 10
If line 10 is zero, skip lines 11 and 12 and continue with line 13.
If line 10 is greater than zero, continue with line 11.
- 11 Divide line 9 by line 10 (enter the result as a percentage) ● 11
- 12 Is the percentage on line 11 greater than 50%? Yes No
If Yes, continue with Part 3. If No, you cannot claim this credit.

B If you are claiming this credit as a corporate partner, mark an X in the box ●

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- 13 Enter the total expenditures attributable to the development or creation of emerging technology products or services included on your federal return ● 13
- 14 Enter the total expenditures included on your federal return..... ● 14
- 15 Divide line 13 by line 14 (enter the result as a percentage) ● 15 %
- 16 Is the percentage on line 15 greater than 50%? Yes No
If Yes, continue with Part 3. If No, stop. You cannot claim this credit.

Part 3 – Computation of average number of full-time employees in New York State for the current tax year and three-year base period

Current tax year	March 31	June 30	Sept. 30	Dec. 31	Total
Number of full-time employees in New York State	2	2	2	2	

- 17 Average number of full-time employees in New York State for the current tax year (see instructions) ● 17

Number of full-time employees in New York State for three-year base period	March 31	June 30	Sept. 30	Dec. 31	Total
First year	1	1	1	1	
Second year	2	2	2	2	
Third year	2	2	2	2	
Total number of full-time employees in New York State for the three-year base period					

- 18 Average number of full-time employees in New York State for the three-year base period (see instructions) ● 18

- 19 Percentage of employment for full-time employees in New York State (divide line 17 by line 18; enter the result as a percentage; see instructions) ● 19 %

If your percentage of employment for full-time employees in New York State on line 19 is less than 101%, do not complete Schedule B; see instructions.
If your percentage of employment is at least 101%, continue with Schedule B.

Schedule B – Computation of credit for the current tax year

- 20 Enter amount from line 17 (include only those employees listed on page 3) ● 20
- 21 Enter amount from line 18 ● 21
- 22 Subtract line 21 from line 20 ● 22
- 23 Credit per employee 23 00
- 24 Credit computed for the current tax year (multiply line 22 by line 23; see instructions) ● 24 00



Schedule C – Computation of QETC employment credit

- 25 Enter the amount from page 1, line A (*Fiduciaries: see instructions.*) 25
- 26 QETC employment credit computed for the current tax year (*from Schedule B, line 24; see instr.*) ... 26
- 27 QETC employment credit (*add lines 25 and 26; see instructions*) ● 27

Schedule D – Computation of QETC employment credit limitation (Article 9-A only)

- 28 Current year's tax (*see instructions*) ● 28
- 29 Enter other credits used (*see instructions*) ● 29
- 30 Net tax (*subtract line 29 from line 28*) ● 30
- 31 Enter the larger of the tax on minimum taxable income base or fixed dollar minimum
(*from Form CT-3, line 81, or Form CT-3-A, line 80*) ● 31
- 32 Credit limitation. Subtract line 31 from line 30 (*if less than zero, enter 0*). If your franchise tax on
Form CT-3, line 78; or Form CT-3-A, line 77, is the tax on minimum taxable income base
or fixed dollar minimum, enter 0. ● 32
- 33 QETC employment credit to be used for the current tax year (*see instructions*) ● 33
- 34 Unused QETC employment credit (*subtract line 33 from line 27*) ● 34
- 35 Amount of unused credit on line 34 to be refunded (*see instructions*) ● 35
- 36 Amount of unused, nonrefunded credit to be applied as an overpayment to the next year's
tax return (*subtract line 35 from line 34; see instructions*) ● 36





New York State Department of Taxation and Finance

Claim for Biofuel Production Credit

IT-243

Tax Law – Section 28, Article 22, Section 606(jj)

All filers must enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Part 1 – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

A Biofuel plant's physical address	B Tax year credit is being claimed (mark an X in one box)	C Gallons of biofuel produced for the year	D Excess eligible gallons of biofuel produced (column C - 40,000)	E Biofuel production credit before limitation (column D x .15)
600 POWER ST, TROY	1 st <input checked="" type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>	80000		.00
_____	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			.00
_____	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			.00

1 Total of column E amounts from additional Form(s) IT-243, if any	1	.00
2 Total of all column E amounts (include any amount from line 1).....	2	.00
3 Beneficiary: Enter your share of the credit from the estate or trust (see instructions)	3	.00
4 Biofuel production credit before limitation (add lines 2 and 3). Fiduciary: Include the line 4 amount on the <i>Total</i> line of Part 4, column C. All others: Enter the line 4 amount on line 5...	4	.00
5 Credit after fiduciary allocation. Fiduciary: Enter the amount from Part 4, <i>Fiduciary</i> line, column C. All others: Enter amount from line 4	5	.00
6 Credit limit	6	250000.00
7 Biofuel production credit after limitation (amount from line 5 or line 6, whichever is less; enter here and on line 11).....	7	.00

Part 2 – Partnership, New York S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the biofuel production credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number



Part 3 – Partner’s or shareholder’s share of credit (see instructions)

Partner	8	Enter your share of the credit from your partnership	8	.00
S corporation shareholder	9	Enter your share of the credit from your S corporation	9	.00
	10	Total (add lines 8 and 9; enter here and on line 12)	10	.00

Part 4 – Beneficiary’s and fiduciary’s share of biofuel production credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of biofuel production credit
Total (fiduciaries, enter the amount from line 4)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of biofuel production credit

Individual, fiduciary, beneficiary, and partnership	11	Enter the amount from line 7	11	.00
Partners and S corporation shareholders	12	Enter the amount from line 10	12	.00
	13	Total biofuel production credit (add lines 11 and 12; see instructions) ...	13	.00

Under penalties of perjury, I certify that the biofuel produced at the eligible biofuel plant meets all the existing standards for biofuel and the amount of biofuel reported as produced at the eligible biofuel plant is to the best of my knowledge and belief, true, correct, and complete.

Signature	Title	Date
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New York State Department of Taxation and Finance

Tax Shelter Reportable Transactions

Attachment to New York State Return

Tax Law - Article 1, Section 25(a)(1)

All filers must enter tax period:

beginning ending

Name(s) as shown on your return AARON DEMSEY		Taxpayer identification number shown on page 1 of your tax return	
Spouse's name (for personal income tax, if applicable)		Spouse's identification number (if applicable)	
Mailing address			
City, village, town, or post office		State NY	ZIP code
Taxpayer's e-mail address			

File this form with your business tax return, your amended business tax return, your personal income tax return, or your amended personal income tax return.

1 Identify the type of federal reportable transactions. Mark an **X** in the box(es) that apply (see instructions, Form DTF-686-I).

- A. Listed transaction
- B. Confidential transaction
- C. Transaction with contractual protection
- D. Loss transaction
- E. Transaction with brief assets holding period
- F. Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form

3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported (see instructions).

4 Identify the type of New York reportable transactions. Mark an **X** in the box(es) that apply (see instructions).

- A. New York listed transaction
- B. New York confidential transaction
- C. New York transaction with contractual protection

5 Enter the total number of New York Form(s) DTF-686-ATT that are attached to this form

Waiver of the secrecy provisions of the Tax Law for purposes of a consolidated disclosure
(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law, Article 9, section 202; Article 9-A, section 211.8; Article 32, section 1467; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer	Printed name of authorized officer	Signature of authorized officer	Official title	
	E-mail address of authorized officer		Telephone number ()	Date

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TEST AE

Forms included:

IT-201

IT-201-ATT

IT-225

IT-211

DTF-624

DTF-625-ATT cannot be e-filed and needs to be attached as a PDF

DTF-626

DTF-630

IT-237

IT-639

Prime taxpayer: Anthony EDWARDS

Filing Single

Sole source of income is rental real estate.

Taxpayer chooses standard deduction.

Claims no sales and use tax owed.

Form IT-225 records NY additions and subtractions calculated on form IT-211

DTF-626 line 11: use 6.67% interest rate.



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14
and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name ANTHONY		MI	Your last name (for a joint return, enter spouse's name on line below) EDWARDS		Your date of birth (mmddyyyy) 1 | 2 | 1 | 2 | 1 | 9 | 6 | 5	Your social security number		
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmddyyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 1212 FIRST ST					Apartment number		New York State county of residence RENSSELAER	
City, village, or post office TROY			State NY	ZIP code 12180	Country (if not United States)		School district name TROY	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number 642	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmddyyyy) Spouse's date of death (mmddyyyy)	

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

- D2 Yonkers residents and Yonkers part-year residents only:**
- (1) Did you receive a property tax freeze credit? (see page 13) Yes No
 - (2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

- E**
- (1) Did you or your spouse **maintain living quarters in NYC** during 2014? (see page 13) .. Yes No
 - (2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

- F NYC residents and NYC part-year residents only** (see page 13):
- (1) Number of months **you** lived in NYC in 2014
 - (2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your **second** 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12	42000	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
	E-mail:	()	

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

	Code	Amount		Code	Amount
20a	626	64 00	20g		00
20b		00	20h		00
20c		00	20i		00
20d		00	20j		00
20e		00	20k		00
20f		00	20l		00

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00



Special Depreciation Schedule



Submit with Form IT-201, IT-203, IT-204 or IT-205.

Name(s) as shown on return ANTHONY EDWARDS	Social security number	Employer identification number
---	------------------------	--------------------------------

This form must be used by New York taxpayers who elected to deduct special depreciation on qualifying property acquired before 1969 in lieu of their federal depreciation deduction and for reporting the sale or other disposition of section 612(g) property (section 612(g) of the Tax Law).

This form is part of the return filed for the tax year ending _____ on Form (mark an **X** in one box):
(mm-dd-yyyy)

- IT-201 - Resident
 IT-203 - Nonresident and part-year resident
 IT-204 - Partnership
 IT-205 - Estate or trust (Fiduciary)

Part 1 – Depreciation information

A Description and location of property	B Date acquired (mm-dd-yyyy)	C Federal cost or other basis (property acquired after 12-31-1963)	D New York depreciation for prior years (after 12-31-1963)	E Federal depreciation claimed this year	F Amount of New York depreciation claimed this year
1 CLASS A TROY NY	12-01-1968	150000.00	149500.00	250.00	400.00
		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
2 Totals			2	.00	.00

Part 2 – Sale or other disposition of section 612(g) property

A Description of property	B Date acquired (mm-dd-yyyy)	C Manner of disposition	D Adjusted federal basis at date of disposition	E New York basis at date of disposition	F Excess federal basis over New York basis
3			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
			.00	.00	.00
4 Total				4	.00

Part 3 – Summary

Additions			
5	Enter amount from line 2, column E	5	.00
6	Enter amount from line 4, column F	6	.00
7	Add lines 5 and 6. Individuals and partnerships: Enter total here and on Form IT-225, line 1, <i>Total amount</i> column, and enter addition modification A-210 in the <i>Number</i> column. Estates and trusts: see instructions	7	.00
8	Enter amount from line 2, column F, here and on Form IT-225, line 10, <i>Total amount</i> column and enter subtraction modification S-207 in the <i>Number</i> column. Estates and trusts: see instructions ..	8	.00





New York Department of Taxation and Finance

Claim for Historic Homeownership Rehabilitation Credit

Tax Law – Section 606(pp)

IT-237

Submit this form with Form IT-201 or Form IT-203.

Your name as shown on return ANTHONY EDWARDS	Your social security number
Spouse's name	Spouse's social security number

Part 1 – Property information and computation of credit**Schedule A – Property information** (enter information from Certificate of Completion (COC) for each property)

Property	A – Address of property (street, city, state, ZIP)	B – Project number	C – Date of final certification or date of purchase
1	1212 FIRST ST, TROY, NY 12180	25250	01-02-2014
2			

Schedule B – Computation of credit

Property	A – Qualified rehabilitation expenditures (see instructions)	B – Multiply column A by 20% (.2)	C – Enter the lesser of column B or 50,000 for each property (married filers, see instructions)	D – Married filing jointly only: spouse's share of column B (see instructions)
1	1000.00	.00	.00	.00
2	.00	.00	.00	.00

1 Total column C amounts and total column D amounts	1	.00	1	0.00
2 Credit limitation per taxpayer (enter \$50,000 in both columns)	2	.00	2	.00
3 Enter the lesser of line 1 or line 2	3	.00	3	0.00
4 Current year historic homeownership rehabilitation credit (add line 3, column C and line 3, column D)	4	.00	4	.00
5 Enter the carryover credit from last year's Form IT-237, line 14	5	.00	5	.00
6 Add lines 4 and 5	6	.00	6	.00
7 Enter recapture amount from line 15	7	.00	7	.00
8 Total credit (If line 7 is less than line 6, subtract line 7 from line 6; leave line 9 blank and see instructions. If line 7 is more than line 6, do not enter an amount on line 8; go to line 9.)	8	.00	8	.00
9 Net recapture amount (subtract line 6 from line 7; see instructions)	9	.00	9	.00

Part 2 – Application of credit and computation of carryover

10 Tax due before credits (see instructions)	10	.00
11 Other credits that you applied before this credit (see instructions)	11	.00
12 Subtract line 11 from line 10	12	.00
13 Enter the amount from line 8 or line 12, whichever is less (see instructions)	13	.00
14 Amount of credit available for carryover to next year (subtract line 13 from line 8)	14	.00

Part 3 – NYS recapture of credit (see the instructions to determine if you are required to complete this part)

A – Project number	B – Number of months home qualified for the credit	C – (24 - B)	D – (C ÷ 24) (see instructions)	E – Enter amount of credit allowed (see instructions)	F – Recapture amount (D × E)
				.00	.00

15 Amount to be recaptured (from column F; enter here and on line 7)	15	.00
--	----	-----

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New York State Department of Taxation and Finance
New York State Modifications
 Attachment to Form IT-201, IT-203, IT-204, or IT-205

IT-225

Name(s) as shown on return	Identifying number as shown on return
ANTHONY EDWARDS	

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an X in the box identifying the return you are filing: IT-201 IT-203 IT-204 IT-205

Schedule A – New York State additions (enter whole dollars only)

Part 1 – Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	A - Total amount	B - NYS allocated amount
1a	A - | | |	00	00
1b	A - | | |	00	00
1c	A - | | |	00	00
1d	A - | | |	00	00
1e	A - | | |	00	00
1f	A - | | |	00	00
1g	A - | | |	00	00

2 Total (add column A, lines 1a through 1g)	2		00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any	3		00
4 Add lines 2 and 3	4		00

Part 2 – Partners, shareholders, and beneficiaries

Form IT-201 filers: do not enter EA-103 or EA-113
 Form IT-203 filers: do not enter EA-113
 Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA - | | |	00	00
5b	EA - | | |	00	00
5c	EA - | | |	00	00
5d	EA - | | |	00	00
5e	EA - | | |	00	00
5f	EA - | | |	00	00
5g	EA - | | |	00	00

6 Total (add column A, lines 5a through 5g)	6		00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any	7		00
8 Add lines 6 and 7	8		00
9 Total additions (add lines 4 and 8; see instructions)	9		00

(continued)



Schedule B – New York State subtractions *(enter whole dollars only)*

Part 1 – Individuals, partnerships, and estates or trusts

10 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
10a	S - | | |	00	00
10b	S - | | |	00	00
10c	S - | | |	00	00
10d	S - | | |	00	00
10e	S - | | |	00	00
10f	S - | | |	00	00
10g	S - | | |	00	00

11	Total (add column A, lines 10a through 10g)	11	00
12	Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any	12	00
13	Add lines 11 and 12	13	00

Part 2 – Partners, shareholders, and beneficiaries

 Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-108, or ES-125
 Form IT-203 filers: do not enter ES-106, ES-107, ES-108, or ES-125
 Form IT-205 filers: do not enter ES-125

14 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
14a	ES - | | |	00	00
14b	ES - | | |	00	00
14c	ES - | | |	00	00
14d	ES - | | |	00	00
14e	ES - | | |	00	00
14f	ES - | | |	00	00
14g	ES - | | |	00	00

15	Total (add column A, lines 14a through 14g)	15	00
16	Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any	16	00
17	Add lines 15 and 16	17	00
18	Total subtractions (add lines 13 and 17; see instructions)	18	00





Claim for Low-Income Housing Credit

DTF-624

Name(s) as shown on return ANTHONY EDWARDS	Identifying number as shown on return
---	---------------------------------------

File this form with your New York State franchise tax return or income tax return.

Part 1 – Current-year credit (see instructions)

1 Number of Forms DTF-625-ATT included (see instructions)	1	1
2 Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? (see instructions) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If Yes, enter the building identification number (BIN) of the building(s) that had a decreased basis. If you need more space, use a separate schedule. (1) _____ (2) _____ (3) _____ (4) _____		
3 Current-year credit (total from all Form(s) DTF-625-ATT; see instructions)	3	00
4 Carryover of credit (see instructions)	4	
5 Low-income housing credit from partnerships, New York S corporations, estates, and trusts (from Part 5; see instr.)	5	
6 Add lines 3, 4, and 5	6	00
7 Fiduciary: Enter credit allocated to beneficiaries (from Part 3; see instructions)	7	
8 Total current-year credit (subtract line 7 from line 6)	8	00

Individuals: Complete Part 6.

Partnerships: Enter the line 8 amount and code **624** on Form IT-204, line 147.

Fiduciaries: Complete Part 6.

New York S corporations: Enter the line 8 amount on the appropriate line of Form CT-34-SH.

C corporations, including all corporate partners: Complete Part 2 below to compute the amount of credit to be transferred to your franchise tax return.

Part 2 – Computation of credit (Completed by Article 9-A, 32, and 33 corporations, including corporate partners, but not by New York S corporations) (see instructions)

9 Total credit available for the current tax year (enter amount from line 8)	9	
10 Total recapture (enter amount from all Forms DTF-626, line 14)	10	
11 Total credit available for the current tax year after recapture (see instructions)	11	
12 Tax before credits (see instructions)	12	
13 Enter other credits used (see instructions)	13	
14 Net tax (subtract line 13 from line 12)	14	
15 Tax limitation (enter appropriate tax): Article 9-A: enter the larger of the tax on minimum taxable income base or fixed dollar minimum tax Article 32: enter 250 Article 33: enter minimum of 250 (combined filers see instructions)	15	
16 Tax credit limitation (subtract line 15 from line 14; if line 15 is greater than line 14, enter 0)	16	
17 Tax credit used for the current tax year (enter amount from line 11 or line 16, whichever is less; see instr.) ..	17	
18 Tax credit carried forward (subtract line 17 from line 11)	18	

Part 3 – Beneficiary's and fiduciary's share of credit (use additional sheets if necessary; see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C BIN of building	D Share of credit (see instructions)
Total (see instructions)			
Fiduciary			

A If you are claiming this credit as a corporate partner, mark an **X** in the box





New York State Department of Taxation and Finance

Low-Income Housing Credit Annual Statement

DTF-625-ATT

File this form with the building owner's New York State income tax or franchise tax return.
(See the instructions, Form DTF-625-ATT-I, for assistance completing this form.)

Building owner's name as shown on return ANTHONY EDWARDS	Identification number
--	-----------------------

Part 1 – Compliance information

- A** New York State building identification number (BIN) from Form DTF-625 **A**
- B** Mark an **X** in one box if this Form DTF-625-ATT is for (see instructions):
 newly constructed or existing building IRC section 42(e) rehabilitation expenditures
- C** Do you have in your records the original Form DTF-625 (or a copy of the original) signed and issued by the housing credit agency for the building in **A**? (see instructions) **C** Yes No
 If No, **stop**; do not complete Part 2 (see instructions).
- D** Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of New York State Public Housing Law Article 2-A and IRC section 42 as of the end of the tax year for which this form is being filed? **D** Yes No
 If No, **stop**; do not complete Part 2 (see instructions).
- E** Was there a decrease in the qualified basis of the building in **A** for the tax year for which you are filing this form? **E** Yes No
 If Yes, see the instructions. If No, **and** the entire credit has been claimed in prior tax years, **stop**; do not complete Part 2.

Part 2 – Computation of credit

1	Eligible basis of building	1	10000.00
2	Low-income portion (smaller of unit fraction or floor-space fraction).....	2	0.5000
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	5000.00
4	Part-year adjustment for disposition or acquisition during the tax year (see instructions)	4	.00
5	Credit percentage (round decimal to the fourth place; see instructions)	5	0.0912
6	Multiply line 3 or line 4 by the percentage (decimal) on line 5 (see instructions)	6	.00
7	Additions to qualified basis, if any (see instructions).....	7	.00
8	Part-year adjustment for disposition or acquisition during the tax year (see instr.)	8	.00
9	Credit percentage. Enter one-third of the percentage on line 5 (round decimal to the fourth place; see instructions)	9	
10	Multiply line 7 or line 8 by the percentage on line 9 (see instructions)	10	.00
11	Internal Revenue Code (IRC) section 42(f)(3)(B) modification (see instr.)...	11	.00
12	Add lines 10 and 11.....	12	.00
13	Credit for building before line 15 reduction. Subtract line 12 from line 6.....	13	.00

(continued on back)



14	Enter the amount from line 13 on the front page	14	.00
15	Disallowed credit due to federal grants (<i>see instructions</i>)	15	.00
16	Credit allowed for building for tax year. Subtract line 15 from line 14, but do not enter more than the amount shown on Form DTF-625, Part 1, line 1b	16	.00
17	Taxpayer's proportionate share of credit for the year (<i>see instructions</i>)	17	.00
18	Adjustments for deferred first-year credit (<i>see instructions</i>)	18	.00
19	Taxpayer's credit. Add lines 17 and 18. Enter here and on Form DTF-624, Part 1, line 3 (<i>see instructions for Form DTF-624</i>)	19	.00





New York State Department of Taxation and Finance

Recapture of Low-Income Housing Credit

DTF-626

Tax Law – Article 1, Section 18(b)

Name(s) as shown on return ANTHONY EDWARDS	Identifying number
Address of building (as shown on Form DTF-625) 1212 FIRST ST TROY, NY 12180	Building identification number (BIN) 2225550
Submit with your New York State franchise tax return or personal income tax return. Complete a separate Form DTF-626 for each building to which recapture applies. (See instructions, Form DTF-626-1, for assistance in completing this form.)	Date placed in service (from Form DTF-625) 10-20-2009

Part 1 (see instructions)

If building is financed in whole or in part with tax-exempt bonds, see instructions and enter:

Issuer's name	Date of issue
Name of issue	CUSIP number

Part 2

Note: If recapture is passed through from a flow-through entity (partnership, New York S corporation, estate, or trust), skip lines 1 through 7 and go to line 8.

1 Enter total credits reported on Form DTF-624 in prior years for this building (see instructions)	1	900.00
2 Credits included on line 1 attributable to additions to qualified basis (see Line 2 Worksheet on back) ..	2	.00
3 Credits subject to recapture (subtract line 2 from line 1)	3	900.00
4 Credit recapture percentage (see instructions)	4	
5 Accelerated portion of credit (multiply line 3 by line 4)	5	.00
6 Percentage decrease in qualified basis (see instructions)	6	0.200
7 Amount of accelerated portion recaptured (multiply line 5 by line 6; see instructions if prior recapture on building). IRC section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and on the appropriate line of Form IT-204 or Form CT-34-SH, as applicable. Generally, flow-through entities other than electing large partnerships will stop here. (Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form DTF-624.)	7	.00
8 Enter recapture amount from flow-through entity	8	.00
9 Enter unused portion of the accelerated amount from line 7 (see instructions)	9	.00
10 Net recapture (subtract line 9 from line 7 or line 8; if less than zero, leave blank)	10	.00
11 Enter interest on the line 10 recapture amount (see instructions)	11	.00
12 Total amount subject to recapture (add lines 10 and 11)	12	.00
13 Unused credits attributable to this building, reduced by the accelerated portion included on line 9 (see instructions)	13	.00
14 Recapture tax (subtract line 13 from line 12; if zero or less, leave blank). Enter result here and on the appropriate line of the applicable form (see instructions). If more than one Form DTF-626 is filed, add the line 14 amounts and enter the total on the appropriate line of the applicable form. Electing large partnerships, see instructions	14	.00
15 Carryover of the low-income housing credit attributable to this building (subtract line 12 from line 13; if zero or less, leave blank; see instructions)	15	.00

Part 3 – Only IRC section 42(j)(5) partnerships need to complete lines 16 and 17

16 Enter interest on the line 7 recapture amount (see instructions)	16	.00
17 Total recapture (add lines 7 and 16; see instructions)	17	.00

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Line 2 Worksheet

(See line 2 instructions before completing.)

a	Enter the amount from Form DTF-625-ATT, line 10	a	.00
b	Multiply line a by two	b	.00
c	Enter the amount from Form DTF-625-ATT, line 11	c	.00
d	Subtract line c from line b	d	.00
e	Enter decimal amount figured in Form DTF-625-ATT-I, line 15, step 1 (if line 15 does not apply to you, enter 0)	e	
f	Multiply line d by line e	f	.00
g	Subtract line f from line d	g	.00
h	Divide Form DTF-625-ATT, line 17, by Form DTF-625-ATT, line 16; enter result here	h	.00
i	Multiply line g by line h; enter this amount on Part 2, line 2 (if more than one Line 2 Worksheet is completed, add the amounts on line i from all worksheets and enter the total on line 2)	i	.00

Line 9 Worksheet

j	Total of unused carryover from previous tax year(s) included in this Form DTF-626, line 3	j	.00
k	Credit recapture percentage from Form DTF-626, line 4	k	
l	Accelerated portion of unused carryover attributable to this building (multiply line j by line k)	l	.00
m	Percentage decrease in qualified basis from Form DTF-626, line 6	m	
n	Multiply line l by line m; also enter this amount on line 9	n	.00





Claim for Green Building Credit

Tax Law – Section 19

All filers must enter tax period: beginning [] ending []

(See instructions, Form DTF-630-I, for assistance.)

Name(s) as shown on return: ANTHONY EDWARDS; Taxpayer identification number: []

File this form with your corporation franchise tax return, Form CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, CT-33-NL, CT-183, CT-184, CT-185, or CT-186, or with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Part 1 – Partners in a partnership, shareholders of a New York S corporation, beneficiaries of an estate or trust: enter your share of the green building credit here (see instr.)

Business name of partnership, corporation, estate, or trust; Identification number

Part 2 – Computing the credit (see instructions before completing)

Table with 11 rows for credit components: Green whole building credit component (100.00), Green base building credit component (100.00), Green tenant space credit component, Fuel cell credit component, Photovoltaic module credit component, Green refrigerant credit component, Total (00), Fiduciary: Enter the credit allocated to beneficiaries from Part 4, Subtract line 8 from line 7 (00), Available carryover of unused green building credit from preceding period (00), Green building credit (add lines 9 and 10; see instructions) (00)

Part 3 – Computation of credit used and carried forward

Table with 12 rows for tax computation: Total green building credit (00), Tax due before credits (00), Enter other tax credits claimed before the green building credit (00), Net tax (subtract line 14 from line 13) (00), Tax limitation (enter appropriate tax), Section 183: enter minimum tax of \$75, Section 185: enter minimum tax of \$10, Section 186: enter minimum tax of \$125, Article 9-A: enter the larger of the tax on minimum taxable income base or the fixed dollar minimum tax, Article 22: enter 0, Article 32: enter minimum tax of \$250, Article 33: see instructions (00), Limitation on green building credit (subtract line 16 from line 15; if line 16 is more than line 15, enter 0) (00), Green building credit used for this period (enter the line 12 or line 17 amount, whichever is less; see instructions) (00), Green building credit to be carried forward (subtract line 18 from line 12) (00)

A If you are claiming this credit as a corporate partner, mark an X in the box []

You must file copies of the initial credit component certificate and eligibility certificate with Form DTF-630.

(continued)



Part 4 – Beneficiary's and fiduciary's share of green building credit

A Beneficiary's name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of credit
Total <i>(enter the amount from Part 2, line 7)</i>		
Fiduciary		





New York State Department of Taxation and Finance

Minimum Wage Reimbursement Credit

IT-639

Tax Law – Article 1, Section 38 and Article 22, Section 606(aaa)

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning

ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return

Schedule A – Individual (including sole proprietor), partnership, and fiduciary

A Enter the total number of employees claimed for this credit A

Part 1 – Credit for hours worked when the federal minimum wage equals \$7.25 per hour

(Submit additional sheets if necessary; see instructions)

A Name of eligible employee		B Social security number of eligible employee	C Hours worked at the NYS minimum wage rate (see instructions)	
First name	Last name			
HARD	WORKER	4 | 0 | 0 | 0 | 0 | 4 | 8 | 8 | 3	200	00
Total of column C amounts from all additional sheets				
1 Total number of hours worked (add column C amounts; include column C totals from all additional sheets).....			1	
2 Tax credit rate (75 cents)			2	75
3 Tax credit (multiply line 1 by line 2)			3	00



Schedule B – Partnership, S corporation, and estate and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the minimum wage reimbursement credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer identification number

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	6	Enter your share of the credit from your partnership(s)	6	00
S corporation shareholder	7	Enter your share of the credit from your S corporation(s)	7	00
Beneficiary	8	Enter your share of the credit from the estate or trust(s)	8	00
	9	Total (add lines 6, 7, and 8)	9	00

Fiduciaries: Include the line 9 amount in the *Total* line of Schedule D, column C.

All others: Transfer the line 9 amount to line 11.

Schedule D – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
Total (fiduciaries, enter the amount from line 5, plus the amount from line 9)		00
		00
		00
Fiduciary		00

Schedule E – Computation of credit (see instructions)

Individuals and partnerships	10	Enter the amount from line 5.....	10	00
Partners, S corporation shareholders, beneficiaries	11	Enter the amount from line 9.....	11	00
Fiduciaries	12	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C.....	12	00
	13	Total credit (add lines 10, 11, and 12; round to nearest whole dollar)	13	00



TEST AF

Forms included:

IT-201

IT-221

IT-225

W-2G

Prime taxpayer: Alice FRANKEL

Filing single

Taxpayer received \$18,000 disability pay (no withholdings.)

Taxpayer chooses standard deduction.

Does not claim any sales or use tax owed.



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Form fields for personal information, mailing address, and taxpayer details.

- A Filing status: 1 Single (checked), 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes No (checked)

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

D1 Did you have a financial account located in a foreign country? Yes No (checked)

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? Yes No

(2) If Yes, enter the amount: 00

D3 Did you receive a family tax relief credit? Yes No (checked)

E (1) Did you or your spouse maintain living quarters in NYC during 2014? Yes No (checked)

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13): (1) Number of months you lived in NYC in 2014

(2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13) If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth (mmdyyyyy).

If more than 7 dependents, mark an X in the box. []



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For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1	18000	00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify: lottery	16	500	00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18).....	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1
Alice B Frankel

Your social security number

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Tax computation, credits, and other taxes (see page 19)

38 Taxable income (from line 37 on page 2)	38		00
39 NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39		00
40 NYS household credit (page 19, table 1, 2, or 3)	40		00
41 Resident credit (see page 20)	41		00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43 Add lines 40, 41, and 42	43		00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44		00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46 Total New York State taxes (add lines 44 and 45)	46		00

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount (see page 20)	47		00
48 NYC household credit (page 20, table 4, 5, or 6)	48		00
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50 Part-year NYC resident tax (Form IT-360.1)	50		00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52 Add lines 49, 50, and 51	52		00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
55 Yonkers resident income tax surcharge (see page 22)	55		00
56 Yonkers nonresident earnings tax (Form Y-203)	56		00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58		00
59 Sales or use tax (see page 23; do not leave line 59 blank)	59		0 00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a Return a Gift to Wildlife	60a		00
60b Missing/Exploited Children Fund	60b		00
60c Breast Cancer Research Fund	60c		00
60d Alzheimer's Fund	60d		00
60e Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f Prostate and Testicular Cancer Research and Education Fund ..	60f		00
60g 9/11 Memorial	60g		00
60h Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i Teen Health Education	60i		00
60j Veterans Remembrance	60j		00
60 Total voluntary contributions (add lines 60a through 60j)	60		00
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61		00



Your social security number								

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

Disability Income Exclusion

New York State • New York City • Yonkers

IT-221

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on your return	Social security number
---------------------------------	------------------------

For limits on exclusion, see instructions, Form IT-221-I.

Date you retired (if after December 31, 1976). Also enter this date in the space provided on the <i>Physician's statement</i> on back.	Employer's name (also give payer's name, if other than employer)
Yourself Date of retirement 12-25-1990	Penske Truck Leasing
Your Spouse Date of retirement	

Mark an **X** in the box if you did not live with your spouse during any part of the tax year. Which column(s) to fill in – Use Column A to enter your disability income amounts. If you are married and your spouse also received disability income, enter your spouse's amounts in Column B. If you checked filing status ③, *Married filing separate return*, see instructions.

	Column A (yourself)	Column B (your spouse)
1 Enter total disability pay you received during this tax year	1 18000.00	1 .00
Excludable disability pay (see instructions)		
2 Multiply \$100 by the number of weeks for which your disability payments were at least \$100. Enter total.....	2 5200.00	2 .00
3 If you received disability payments of less than \$100 for any week, enter the total amount you received for all such weeks...	3 .00	3 .00
4 If you received disability payments for less than a week, enter the smaller amount of either the amount you received or the highest exclusion allowable for the period (see instructions)	4 .00	4 .00
5 Add lines 2, 3, and 4. Enter the total	5 .00	5 .00
6 Add amounts on line 5, columns A and B. Enter the total.....		6 .00

Limit on exclusion (see instructions)

7 Enter amount from Form IT-201, line 19, or Form IT-203, line 19, <i>Federal amount</i> column	7	.00
8 Amount used to figure any exclusion decrease	8	15000.00
9 Subtract line 8 from line 7. If line 8 is larger than line 7, enter 0	9	.00
10 Subtract line 9 from line 6. If line 9 is larger than line 6, stop ; you cannot claim any disability income exclusion	10	.00
11 Enter line 10 amount in Column A. This is your disability income exclusion. However, if both spouses received disability pay, see instructions for proration.	11	.00

Transfer the total of columns A and B to Form IT-225, line 10, *Total amount* column and enter subtraction modification S-124 in the *Number* column.**Statement of permanent and total disability**

If you filed a *Physician's statement* for this disability for tax year 1984, or you filed a *Physician's statement* for tax years after 1984 and your physician marked an **X** in box B on the *Physician's statement*, and due to your continued disabled condition you were unable to engage in any substantial gainful activity in this tax year, mark an **X** in this box

If you marked the box above, you do not have to file another *Physician's statement* for this tax year. If you did not mark the box above, have your physician complete the *Physician's statement* on the back of this form, and submit **both** front and back pages with your return.

221001140094



Physician's statement

I certify that:

Name of patient

was permanently and totally disabled on January 1, 1976; **or** January 1, 1977; **or** was permanently and totally disabled on the date he or she retired

Date retired if after December 31, 1976 (*mm-dd-yyyy*)

Mark an **X** in box A or B below and sign. Mark **only one** box.

<p>A <input type="checkbox"/> The disability has lasted or can be expected to last continuously for at least a year.....</p>	Physician's signature	Date
---	-----------------------	------

<p>B <input type="checkbox"/> There is no reasonable probability that the disabled condition will ever improve.....</p>	Physician's signature	Date
--	-----------------------	------

Physician's name (<i>please print or type</i>)	Physician's address
--	---------------------

Instructions for Physician's statement

Taxpayer

Enter in the space provided the date you retired if after December 31, 1976.

If required, your physician must complete the above statement. Be sure to file both front and back pages of this form with your tax return.

If both spouses take the exclusion, a *Physician's statement* must be completed for each spouse.

If you retired on disability before January 1, 1977, the *Physician's statement* must show that you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

If you retired on disability after 1976, the *Physician's statement* must show that you were permanently and totally disabled when you retired.

Physician

A person is permanently and totally disabled when he or she cannot engage in any substantial gainful activity because of a physical or mental condition, and a physician determines that the disability:

- has lasted or can be expected to last continuously for at least a year; **or**
- can be expected to lead to death.

Complete the statement area above, sign the form, and return it to the taxpayer to submit with his or her return.





New York State Department of Taxation and Finance

New York State Modifications

Attachment to Form IT-201, IT-203, IT-204, or IT-205

IT-225

Name(s) as shown on return	Identifying number as shown on return

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an X in the box identifying the return you are filing: IT-201 IT-203 IT-204 IT-205

Schedule A – New York State additions (enter whole dollars only)

Part 1 – Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	A - Total amount	B - NYS allocated amount
1a	A - | | |	00	00
1b	A - | | |	00	00
1c	A - | | |	00	00
1d	A - | | |	00	00
1e	A - | | |	00	00
1f	A - | | |	00	00
1g	A - | | |	00	00

2 Total (add column A, lines 1a through 1g)	2		00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any	3		00
4 Add lines 2 and 3	4		00

Part 2 – Partners, shareholders, and beneficiaries



Form IT-201 filers: do not enter EA-103 or EA-113
 Form IT-203 filers: do not enter EA-113
 Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA - | | |	00	00
5b	EA - | | |	00	00
5c	EA - | | |	00	00
5d	EA - | | |	00	00
5e	EA - | | |	00	00
5f	EA - | | |	00	00
5g	EA - | | |	00	00

6 Total (add column A, lines 5a through 5g)	6		00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any	7		00
8 Add lines 6 and 7	8		00
9 Total additions (add lines 4 and 8; see instructions)	9		00

(continued)



Schedule B – New York State subtractions *(enter whole dollars only)*

Part 1 – Individuals, partnerships, and estates or trusts

10 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
10a	S - | | |	00	00
10b	S - | | |	00	00
10c	S - | | |	00	00
10d	S - | | |	00	00
10e	S - | | |	00	00
10f	S - | | |	00	00
10g	S - | | |	00	00

11	Total (add column A, lines 10a through 10g)	11	00
12	Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any	12	00
13	Add lines 11 and 12	13	00

Part 2 – Partners, shareholders, and beneficiaries

 Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-108, or ES-125
 Form IT-203 filers: do not enter ES-106, ES-107, ES-108, or ES-125
 Form IT-205 filers: do not enter ES-125

14 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
14a	ES - | | |	00	00
14b	ES - | | |	00	00
14c	ES - | | |	00	00
14d	ES - | | |	00	00
14e	ES - | | |	00	00
14f	ES - | | |	00	00
14g	ES - | | |	00	00

15	Total (add column A, lines 14a through 14g)	15	00
16	Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any	16	00
17	Add lines 15 and 16	17	00
18	Total subtractions (add lines 13 and 17; see instructions)	18	00



3232

 VOID CORRECTED

OMB No. 1545-0238

2014**Form W-2G****Certain
Gambling
Winnings**For Privacy Act and
Paperwork Reduction
Act
Notice, see the 2014
General
Instructions for
Certain Information
Returns.

File with Form 1096

**Copy A
For Internal Revenue
Service Center**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code NYS Lottery One Broadway Center, POB Box 7500 Schenectady, NY 12301-7500		1 Gross winnings 500 \$	2 Date won 03/15/2014
		3 Type of wager LOTTO	4 Federal income tax withheld \$
		5 Transaction	6 Race
		7 Winnings from identical wagers \$	8 Cashier
PAYER'S federal identification number 632259858	PAYER'S telephone number 518-270-2883	9 Winner's taxpayer identification no.	10 Window
WINNER'S name Alice Frankel		11 First I.D.	12 Second I.D.
Street address (including apt. no.) 2067 Main Street		13 State/Payer's state identification no. NY 63-2259858	14 State winnings 500 \$
City or town, province or state, country, and ZIP or foreign postal code Troy, NY 12180		15 State income tax withheld 39 \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ►		Date ►	

Form **W-2G**

Cat. No. 10138V

www.irs.gov/w2g

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page

TEST AG

Forms included:

IT-201

IT-201-ATT

IT-250

IT-251

Prime taxpayer: ANNA GRAMER

Filing single

Taxpayer chooses standard deduction

Does not claim any sales and use tax owed



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Form fields for personal information: Name (Anna Gramer), Date of Birth (07/01/1991), Social Security Number, Spouse's information, Mailing address (192 Locust Avenue, Amsterdam, NY 12010), and Taxpayer's permanent home address.

- A Filing status: 1 [X] Single, 2 [] Married filing joint return, 3 [] Married filing separate return, 4 [] Head of household, 5 [] Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes [] No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? Yes [] No [X]

D1 Did you have a financial account located in a foreign country? Yes [] No [X]

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? Yes [] No [X]

(2) If Yes, enter the amount: [] [] 00

D3 Did you receive a family tax relief credit? Yes [] No [X]

E (1) Did you or your spouse maintain living quarters in NYC during 2014? Yes [] No [X]

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day)..... []

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months you lived in NYC in 2014 []

(2) Number of months your spouse lived in NYC in 2014 []

G Enter your 2-character special condition code if applicable (see page 13) []

If applicable, also enter your second 2-character special condition code []

H Dependent exemption information (see page 14)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth (mmdyyyyy). Multiple empty rows for dependent information.

If more than 7 dependents, mark an X in the box. []



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	50000	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount		Code		Amount	
20a			00	20g			00
20b			00	20h			00
20c			00	20i			00
20d			00	20j			00
20e			00	20k			00
20f			00	20l			00

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Claim for Credit for Purchase of an Automated External Defibrillator

Personal Income Tax

IT-250

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return Anna Gramer	Type of business (if applicable) Sporting goods store	Identification number on return
---	--	---------------------------------

Complete this form if you are claiming a credit for the purchase of an automated external defibrillator.

Schedule A – Individuals, including sole proprietors, partnerships, and estates or trusts

Use a separate line for each defibrillator purchased. If you need more lines, submit additional Form(s) IT-250 and enter the total from all additional forms on line 1 (see instructions).

A Defibrillator name/model number	B Date purchased (mm-dd-yyyy)	C Cost	D Maximum credit	E Credit (enter the lesser of column C or column D)
ZOLL WED PLUS	04-01-2014	550.00	\$500	.00
ZOLL WED PLUS	06-01-2014	580.00	\$500	.00
		.00	\$500	.00
		.00	\$500	.00
		.00	\$500	.00

1 Total column E amounts from additional Form(s) IT-250, if any **1** .002 Total credit (add column E amounts, including any amount on line 1) **2** .00**Fiduciaries:** Include the line 2 amount on the *Total* line of Schedule D, column C.**All others:** Enter the line 2 amount on Schedule E, line 7.

Schedule B – Partnership, S corporation, and estate or trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for the purchase of an automated external defibrillator from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type* enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer identification number





Credit for Employment of Persons with Disabilities

Name(s) as shown on return Identifying number as shown on return

Complete this form if you are claiming a credit for employment of persons with disabilities, and submit it with Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals (sole proprietors), partnerships, and estates or trusts (see instructions)

Part 1 – Computation of credit on qualified first-year wages

(Do not include employees shown in Part 2. Use additional sheets if necessary.)

Table with 4 columns: A Qualified employee, B Social security number, C One-year period for qualified first-year wages, D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit). Includes entry for Randall Brandy.

Summary table for Part 1 with 3 rows: 1 Wages paid during tax year for services rendered during one-year period, 2 Tax credit percentage (35%), 3 Tax credit on qualified first-year wages.

Part 2 – Computation of credit on qualified second-year wages

(Do not include employees shown in Part 1. Use additional sheets if necessary.)

Table with 4 columns: A Qualified employee, B Social security number, C One-year period for qualified second-year wages, D Wages paid during tax year for services rendered during one-year period shown in column C (\$6,000 limit). Includes entry for Amber Rose.

Summary table for Part 2 with 7 rows: 4 Wages paid during tax year for services rendered during one-year period, 5 Tax credit percentage (35%), 6 Tax credit on qualified second-year wages, 7 Total tax credit.

Individuals and partnerships: Enter the line 7 amount on Schedule E, line 12.

Fiduciaries: Include the line 7 amount in the Total line of Schedule D, column C.



Schedule B – Partnership, S corporation, and estate or trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for employment of persons with disabilities from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of partnership, S corporation, or estate or trust	Type	Employer ID number

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	8	Enter your share of the credit from your partnership.....	8	.00
S corporation shareholder	9	Enter your share of the credit from your NY S corporation	9	.00
Beneficiary	10	Enter your share of the credit from the estate or trust.....	10	.00
	11	Total (add lines 8, 9, and 10)	11	.00

Fiduciaries: Include the line 11 amount in the *Total* line of Schedule D, column C.

All others: Enter the line 11 amount on Schedule E, line 13.

Schedule D – Beneficiary’s and fiduciary’s share of credit

A Beneficiary’s name - same as on Form IT-205, Schedule C	B Identifying number	C Share of credit for employment of persons with disabilities
Total (fiduciaries, enter the amount from Schedule A, line 7, plus the amount from Schedule C, line 11)		.00
		.00
		.00
Fiduciary		.00

Schedule E – Computation of credit (fiduciaries, do not make entries on lines 12 and 13)

Individuals and partnerships	12	Enter the amount from Schedule A, line 7.....	12	.00
Partners, S corporation shareholders, beneficiaries	13	Enter the amount from Schedule C, line 11.....	13	.00
Fiduciaries	14	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C.....	14	.00
	15	Enter the carryover credit from last year’s Form IT-251	15	.00
	16	Total credit (add lines 12 through 15).....	16	.00

Partnerships: Enter the line 16 amount and code **251** on Form IT-204, line 147.

All others: Complete Schedule F.

Schedule F – Application of credit and computation of carryover

17	Tax due before credits (see instructions).....	17	.00
18	Credits applied against the tax before this credit (see instructions)	18	.00
19	Net tax (subtract line 18 from line 17).....	19	.00
20	Amount of credit used this year (enter the lesser of line 16 or line 19; see instructions).....	20	.00
21	Amount of credit available for carryover to next year (subtract line 20 from line 16)	21	.00



TEST AH

Forms included:

IT-201

IT-201-ATT

IT-252

IT-252-ATT

Prime taxpayer: Andrew Hast

Filing single

Sole source of income is from business

Taxpayer chooses standard deduction.

Does not claim any sales or use tax owed.



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Form fields for personal information: Name, MI, Last name, Date of birth, Social security number, Spouse's information, Mailing address, City, State, ZIP code, Country, School district name, Taxpayer's permanent home address, Decedent information, Taxpayer's date of death, Spouse's date of death.

- A Filing status: 1 [X] Single, 2 [] Married filing joint return, 3 [] Married filing separate return, 4 [] Head of household, 5 [] Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes [] No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? Yes [] No [X]

D1 Did you have a financial account located in a foreign country? Yes [] No [X]

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 13) Yes [] No [X]

(2) If Yes, enter the amount: [] [] 00

D3 Did you receive a family tax relief credit? (see page 13) Yes [] No [X]

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) Yes [] No [X]

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day) []

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months you lived in NYC in 2014 []

(2) Number of months your spouse lived in NYC in 2014 []

G Enter your 2-character special condition code if applicable (see page 13) []

If applicable, also enter your second 2-character special condition code []

H Dependent exemption information (see page 14)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth (mmdyyyyy). Multiple rows for dependent information.

If more than 7 dependents, mark an X in the box. []

201001140094



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	40000	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

Other Tax Credits and Taxes Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201 Your social security number

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions) Yes No

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 2 Other nonrefundable, non-carryover credits 2a 2b Total other nonrefundable, non-carryover credits (add lines 2a and 2b)

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 4 Investment credit 5 Solar energy system equipment credit 6 Other nonrefundable, carryover credits 6a-6g Total other nonrefundable, carryover credits (add lines 6a through 6n) 7 Total New York State nonrefundable credits used (add lines 1 through 6; enter here and on Form IT-201, line 42)

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 8a New York City resident GCT credit 9 New York City accumulation distribution credit (submit computation) 9a Part-year resident nonrefundable NYC child and dependent care credit 10 Total other New York City nonrefundable credits used (add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53)

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit 12 Other refundable credits 12a-12f Total other refundable credits (add lines 12a through 12l) 13 Add lines 11 and 12

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount	Code		Amount
20a		00	20g		00
20b		00	20h		00
20c		00	20i		00
20d		00	20j		00
20e		00	20k		00
20f		00	20l		00

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





Investment Tax Credit for the Financial Services Industry

IT-252

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return Andrew HAST	Type of business CONSULTING	Identifying number as shown on return
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Use this form to claim an investment tax credit for qualified property used in the ordinary course of a taxpayer's business as a broker or dealer in connection with the purchase or sale of stocks, bonds, or other securities, or in providing investment advisory services for a regulated investment company. The property must be placed in service on or after October 1, 1998, and before October 1, 2015. To claim the employment incentive credit, submit Form IT-252-ATT with Form IT-252 (see instructions, Form IT-252-I, for assistance).

Date you started your business in New York State 02-12-2009	Location of the qualified property (if more than one, submit schedule) 192 Locust Ave Amsterdam NY 12206	NAICS code (see instructions) 523900
--	---	---

Important: If this is your first tax year, do not complete Parts 1, 2 or 3. Begin with Part 4.

Part 1 – 80% current-year test (see instructions) Computation of percentage of administrative and support employees in New York State for the current tax year:

Current tax year	March 31	June 30	September 30	December 31	Total	
Number of administrative and support employees in New York State	20	20	23	24		
1a Average number of administrative and support employees in New York State (divide Total column above by four)						1a
Number of administrative and support employees everywhere	25	25	25	25		
1b Average number of administrative and support employees everywhere (divide Total column above by four)						1b
2 Percentage of administrative and support employees in New York State (divide line 1a by line 1b)						2 %

Does the percentage on line 2 equal or exceed 80%? Yes No

If Yes, skip Parts 2 and 3, and continue with Part 4. If No, you do not qualify using the 80% current-year test.

Part 2 – 95% three-year back-office test (see instructions) Computation of average number of administrative and support employees in New York State for the current tax year and 36-month test period:

Current tax year	March 31	June 30	September 30	December 31	Total	
Number of administrative and support employees in New York State						
3a Average number of administrative and support employees in New York State for current tax year (divide Total column above by four)						3a
Number of administrative and support employees in New York State during 36-month test period	March 31	June 30	September 30	December 31	Total	
A. First year						
B. Second year						
C. Third year						
D. Total number of administrative and support employees in New York State for 36-month test period (add Total column, lines A, B, and C)						
3b Average number of administrative and support employees in New York State for 36-month test period (divide line D above by twelve)						3b
4 Percentage of employment for administrative and support employees in New York State (divide line 3a by line 3b)						4 %

Does the percentage on line 4 equal or exceed 95%? Yes No

If Yes, skip Part 3 and continue with Part 4. If No, you do not qualify using the 95% three-year back-office test.



Part 3 – 90% end-of-year test (see instructions) Computation of percentage of employees in New York State for the current tax year:

Current tax year	March 31	June 30	September 30	December 31	Total		
Number of employees in New York State							
5a	Average number of employees in New York State during the current tax year (divide Total column above by four) ...					5a	
5b	Number of employees in New York State on the last day of your first tax year in which you were subject to tax in New York State (taxpayers subject to tax in 1998 see instructions)					5b	
6	Percentage of employees in New York State for the current tax year (divide line 5a by line 5b)					6	%

Does the percentage on line 6 equal or exceed 90%? Yes No
 If Yes, continue with Part 4. If No, you do not qualify using the 90% end-of-year test.

Part 4 – Computation of credit

Individual, partnership, and fiduciary	7	Credit from line 25 (see instructions)	7	.00
Beneficiary	8	Share of investment tax credit from the estate or trust (see instructions) ...	8	.00
Partner		Partnership name: <input type="text"/>		
		Employer identification number <input type="text"/>		
	9	Partner's share of investment tax credit from the partnership (see instr.) ...	9	.00
S corporation shareholder		S corporation name: <input type="text"/>		
		Employer identification number <input type="text"/>		
	10	Shareholder's share of investment tax credit from the S corporation (see instr.)	10	.00
	11	Total (add lines 7 through 10; fiduciaries: see instructions)	11	.00
	12	Fiduciary: Enter credit allocated to beneficiaries in Part 8, column C	12	.00
	13	Subtract line 12 from line 11 (partnerships: see instructions)	13	.00
	14	Available carryover credit from last year's Form IT-252	14	.00
	15	Investment tax credit (add lines 13 and 14)	15	.00
	16	Total addback of credit (from line 23; fiduciaries: see instructions)	16	.00
	17a	Total investment tax credit (ITC) (see instructions)	17a	.00
	17b	Net ITC recapture (see instructions)	17b	.00

Part 5 – Summary of addback of credit on early dispositions

18	Individual's and partnership's addback of credit on early dispositions (from line 29; see instructions)	18	.00
19	Beneficiary's share of addback of credit on early dispositions (see instructions)	19	.00
20	Partner's share of addback of credit on early dispositions (see instructions)	20	.00
21	S corporation shareholder's share of addback of credit on early dispositions (see instructions)	21	.00
22	Estate's or trust's addback of credit on early dispositions (from line 29)	22	.00
23	Total (add lines 18 through 22; see instructions)	23	.00



Part 6 – Investments in qualified property (see instructions)

A Description of property <i>(list each asset and use a schedule if needed)</i>	B Principal use of property	C Date acquired	D Useful life in years	E Investment credit base	F Investment tax credit <i>(column E × 4% (.04))</i>
IT INFRASTRUCTURE	IT	07-01-2014	5	10000.00	.00
Warehouse	Shipping	07-01-2014	5	30000.00	.00
				.00	.00
24 Enter employment incentive credit (EIC) from Form IT-252-ATT, Part 2, line 7				24	.00
25 Total investment tax credit and EIC <i>(add amounts in column F, including the line 24 amount)</i>				25	.00

Fiduciaries: Include the line 25 amount on line 7 and on the *Total* line of Part 8, column C.
All others: Enter the line 25 amount on line 7.

Part 7 – Early dispositions of qualified property and addback of credit on early dispositions (see instructions)

A Description of property <i>(list each asset and use a schedule if needed)</i>	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage <i>(E ÷ D)</i>	G Total investment tax credit allowed	H Addback of credit on early dispositions <i>(F × G)</i>
						.00	.00
						.00	.00
						.00	.00
26 Total <i>(add amounts in column H and enter here; include total from additional sheets, if any)</i>						26	.00
27 Interest rate <i>(see instructions)</i>						27	
28 Multiply line 26 by line 27						28	.00
29 Total addback of credit on early dispositions <i>(add lines 26 and 28)</i>						29	.00

Fiduciaries: Enter the line 29 amount on line 22.
All others: Enter the line 29 amount on line 18.

Part 8 – Beneficiary's and fiduciary's share of investment tax credit and addback of credit on early dispositions (see instructions)

A Beneficiary's name <i>(same as in Form IT-205, Schedule C)</i>	B Identifying number	C Share of investment tax credit	D Share of addback of credit on early dispositions
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Part 9 – Application of credit and computation of refund and carryover

30a Total credit <i>(from line 17a)</i>	30a	.00
30b Tax due before credits <i>(see instructions)</i>	30b	.00
31 Credits that you applied before this credit <i>(see instructions)</i>	31	.00
32 Net tax <i>(subtract line 31 from line 30b)</i>	32	.00
33 Amount of credit used for the current tax year <i>(see instructions)</i>	33	.00
34 Amount of credit available for refund or carryover to next year <i>(subtract line 33 from line 30a)</i>	34	.00
35 Amount of credit to be refunded <i>(see instructions)</i>	35	.00
36 Amount of credit available for carryover to next year <i>(subtract line 35 from line 34)</i>	36	.00
37 Unused expired tax credits <i>(see instructions)</i> Enter the earliest year (yyyy) of unused credit carryover included in the carryforward.... <input type="text"/>	37	.00
38 Amount of credit to be carried over to next year <i>(subtract line 37 from line 36)</i>	38	.00





New York State Department of Taxation and Finance

Employment Incentive Credit for the Financial Services Industry

IT-252-ATT

Submit this form with Form IT-252, *Investment Tax Credit for the Financial Services Industry*.

Name(s) as shown on return Andrew HAST	Type of business CONSULTING	Identifying number as shown on return
---	--------------------------------	---------------------------------------

Use this form to claim an employment incentive credit for property that qualifies for the investment tax credit that is used in the ordinary course of a taxpayer's business as a broker or dealer in connection with the purchase or sale of stocks, bonds, or other securities, or in providing investment advisory services for a regulated investment company. The property must be placed in service on or after October 1, 1998, and before October 1, 2015.

Employment incentive credit

Part 1 – Eligibility for employment incentive credit (see Instructions on back)

A Year	B Mar. 31	C June 30	D Sept. 30	E Dec. 31	F Total (B + C + D + E)	G Average (see instructions)	H* Percent %
A. First succeeding year: Use with Part 2, line 5							
1 Year <u>2012</u> Number of NY State employees in employment base year	55	60	70	80			
2 Year <u>2014</u> Number of NY State employees in the credit year	60	65	80	85			
B. Second succeeding year: Use with Part 2, line 6							
3 Year <u>2011</u> Number of NY State employees in employment base year	55	60	70	80			
4 Year <u>2014</u> Number of NY State employees in the credit year	60	65	80	85			

* Divide the average number of employees in the credit year by the average number of employees in the base year (column G). Round the result to the second decimal place. If the percentage in column H is less than 101% (1.01), stop; you do not qualify for the employment incentive credit.

Part 2 – Computation of employment incentive credit

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed	C Employment incentive credit (multiply column B by the appropriate rate from Tax rate schedule below)
5 Information for first succeeding year: Use percentage on line 2, column H, to determine rate	2013	10000.00	.00
6 Information for second succeeding year: Use percentage on line 4, column H, to determine rate	2012	20000.00	.00
7 Add column C amounts from lines 5 and 6 (enter here and on Form IT-252, line 24)			7 .00

Tax rate schedule – Employment incentive credit rates to be used in Part 2 above

If the percentage in Part 1, column H is at least:

101% but less than 102% 1½% (.015) of investment credit base
 102% but less than 103% 2% (.02) of investment credit base
 103% 2½% (.025) of investment credit base



TEST AI

Forms included:

IT-201

IT-201-ATT

IT-212

IT-212-ATT

IT-607

IT-634

IT-635

IT-636

Prime taxpayer: Alan Indigo

Filing: Single

Taxpayer chooses standard deduction

No sales and use tax

Taxpayer brews beer. For IT-212 Part 3, refer to column B “principal use of property” to determine if the investment is in manufacturing and production (credit calculated in column F) or in research and development (credit calculated in column G.)

IT-635: employee Alice Ice was employed full time for the entire year.



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14
and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name		MI	Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mmddyyyy)		Your social security number	
ALAN			INDIGO		1 | 2 | 0 | 7 | 1 | 9 | 7 | 4			
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmddyyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box)					Apartment number		New York State county of residence	
100 FRANKLIN STREET							RENSSELAER	
City, village, or post office			State	ZIP code	Country (if not United States)		School district name	
TROY			NY	12181			TROY	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number	
							642	
City, village, or post office			State	ZIP code	Decedent information		Taxpayer's date of death (mmddyyyy) Spouse's date of death (mmddyyyy)	
			NY					

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

- D2 Yonkers residents and Yonkers part-year residents only:**
- (1) Did you receive a property tax freeze credit? (see page 13) Yes No
 - (2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

- E**
- (1) Did you or your spouse **maintain living quarters in NYC** during 2014? (see page 13) .. Yes No
 - (2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

- F NYC residents and NYC part-year residents only** (see page 13):
- (1) Number of months **you** lived in NYC in 2014
 - (2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your **second** 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	2600	00
3	Ordinary dividends	3	11000	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	40500	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	3300	00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	6800	00
12	Rental real estate included in line 11	12	6800	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation BREWER	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail: INDIGO@ATS.COM	

See instructions for where to mail your return.

201004140094



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code	Amount	Code	Amount
20a		20g	
20b		20h	
20c		20i	
20d		20j	
20e		20k	
20f		20l	

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	----	--	----

22 See instructions for line 22	22	3308	00
23 Enter amount from Form IT-201 , line 39	23	3308	00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	----	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	----	--	----

28 Subtract line 27 from line 26	28		00
--	----	--	----

29 This line intentionally left blank	29		
---	----	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	----	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





Investment Credit

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ALAN INDIGO	Type of business BREWERY	Identifying number as shown on return
---	-----------------------------	---------------------------------------

Date you started your business in New York State 01-01-2007	Location of the qualified property (if more than one, submit a schedule) 170 MAIN STREET, TROY, NY	NAICS code (see instructions) 312120
--	---	---

Part 1 – Computation of credit (see Form IT-212-I, Instructions for Form IT-212)

Individual or fiduciary	1 Credit from line 25, column F	1	.00
	2 Credit from line 25, column G	2	.00
Beneficiary	3 Share of investment tax credit from the estate or trust.....	3	.00
	4 Share of research and development credit from the estate or trust	4	.00
Partner	Partnership name: <input type="text"/>		
	Employer identification number	<input type="text"/>	
	5 Partner's share of credit shown on Form IT-204-IP, line 49	5	.00
	6 Partner's share of credit shown on Form IT-204-IP, line 50	6	.00
S corporation shareholder	S corporation name: <input type="text"/>		
	Employer identification number	<input type="text"/>	
	7 Shareholder's share of investment credit from the S corporation (see instructions) ..	7	.00
	8 Shareholder's share of research and development credit from the S corporation (see instr.)	8	.00
	9 Total (add lines 1 through 8).....	9	.00
	10 Fiduciaries: Enter credit allocated to beneficiaries	10	.00
	11 Subtract line 10 from line 9	11	.00
	12 Available carryover credit from last year's Form IT-212	12	.00
	13 Investment credit (add lines 11 and 12)	13	.00
	14 Total addback of credit from line 21 (fiduciaries: see instructions)	14	.00
	15a Total investment credit (see instructions)	15a	.00
	15b Net investment credit recapture (see instructions)	15b	.00

Part 2 – Summary of addback of credit on early dispositions (see instructions)

16 Individual's and partnership's addback of credit on early dispositions (from line 31).....	16	.00
17 Beneficiary's share of addback of credit on early dispositions	17	.00
18 Partner's share of addback of credit on early dispositions	18	.00
19 S corporation shareholder's share of addback of credit on early dispositions.....	19	.00
20 Estate's or trust's addback of credits on early dispositions (from line 31)	20	.00
21 Total (add lines 16 through 20)	21	.00



Part 3 – Investments in qualified property (see instructions)

A – Description of property (list each asset and submit a schedule if needed)	B – Principal use of property	C – Date acquired	D – Useful life in years	E – Investment credit base	F – Investment credit for manufacturing and production, retail enterprise, waste treatment, and pollution control property (column E × 4% (.04))	G – Investment credit for research and development property (column E × 7% (.07))
22 GRAIN MILL	BREWING	01-01-14	10	40000.00	.00	.00
CONICAL FERMENTER	BREWING	01-01-14	10	30000.00	.00	.00
LAB EQUIPMENT	RESEARCH	01-01-14	5	60000.00	.00	.00
				.00	.00	.00
23 Enter amount from Form IT-212-ATT, line 11					23	.00
24 Enter amount from Form IT-212-ATT, line 19, column C					24	.00
25 Total investment credit (add amounts in columns F and G)					25	.00

Individuals: Enter the line 25, column F amount on line 1. Enter the line 25, column G amount on line 2.

Fiduciaries: Enter the line 25, column F amount on line 1 and on the *Total* line of Part 5, column C.

Enter the line 25, column G amount on line 2 and on the *Total* line of Part 5, column D.

Partnerships: See instructions.

Part 4 – Early dispositions of qualified property and addback of credit on early dispositions (see instructions)

A – Description of property (list each asset and submit a schedule if needed)	B – Date acquired	C – Date property ceased to qualify	D – Life (months)	E – Unused life (months)	F – Percentage (E ÷ D)	G – Total investment credit allowed (see instructions)	H – Addback of credit on early dispositions (F × G)
26 TEMP CONTROL	01-01-13	06-30-14	36	18		400.00	.00
						.00	.00
						.00	.00
						.00	.00
27 Enter amount from Form IT-212-ATT, line 12						27	.00
28 Total (add lines 26 and 27, column H, and enter total here)						28	.00
29 Interest rate						29	0.0750
30 Multiply line 28 by line 29						30	.00
31 Total addback of credit on early dispositions (add amounts on lines 28 and 30)						31	.00

Fiduciaries: Enter the line 31 amount on line 20.

All others: Enter the line 31 amount on line 16.

Part 5 – Beneficiary's and fiduciary's share of investment credit and addback of credit on early dispositions

A – Beneficiary's name (same as in Form IT-205, Schedule C)	B – Identifying number	C – Share of investment credit for manufacturing and production, retail enterprise, waste treatment, and pollution control property	D – Share of investment credit for research and development property	E – Share of addback of credit on early dispositions
Total		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
Fiduciary		.00	.00	.00

Part 6 – Application of credit and computation of refund and carryover (see instructions)

32a Total credit (from line 15a)	32a	.00
32b Tax due before credits	32b	.00
33 Credits that you applied before this credit	33	.00
34 Net tax (subtract line 33 from line 32b)	34	.00
35 Amount of credit used for the current tax year	35	.00
36 Amount of credit available for refund or carryover to next year (subtract line 35 from line 32a)	36	.00
37 Amount of credit to be refunded	37	.00
38 Amount of credit available for carryover to next year (subtract line 37 from line 36)	38	.00
39 Unused expired tax credits (see instructions)	39	.00
Enter the earliest year (yyyy) of unused credit carryover included in the carryforward ... <input type="text"/>		
40 Amount of credit to be carried over to next year (subtract line 39 from line 38)	40	.00





New York State Department of Taxation and Finance

Claim for Historic Barn Rehabilitation Credit And Employment Incentive Credit

IT-212-ATT

Name(s) as shown on return ALAN INDIGO	Identifying number as shown on return
---	---------------------------------------

Use this form to claim an investment credit for qualified expenditures in the rehabilitation of a historic barn, or to claim the employment incentive credit. **Submit this form with Form IT-212.**

Schedule A – Historic barn rehabilitation credit

Part 1 – Eligibility criteria for claiming this credit (see instructions, Form IT-212-ATT-I, for assistance)

Complete questions 1 through 10 to determine if you are eligible to claim this credit. If you mark an **X** in the Yes box on line 1 or 6, or the No box on line 5, 9, or 10, **stop**; you cannot claim this credit.

- 1 Has the barn been converted to residential use? (If you mark Yes, stop; you cannot claim this credit.) Yes No
- 2 Is the barn listed in the National Register of Historic Places? (see instructions) Yes No
If Yes, the barn's rehabilitation must be certified by the federal Secretary of Interior or the New York State Office of Parks, Recreation and Historic Preservation. Submit a copy of the certification (see TSB-M-97(1)I).
- 3 If you answered No to question 2, is the barn located in a registered historic district? Yes No
- 4 If you answered Yes to question 3, is the barn of historic significance to the district? Yes No
If Yes, the barn must be a certified historic structure, and the barn's rehabilitation must be certified by the federal Secretary of Interior or the New York State Office of Parks, Recreation and Historic Preservation. Submit a copy of the certification. If No, submit documentation from the Office of Parks, Recreation and Historic Preservation stating the barn is of no historic significance to the district (see TSB-M-97(1)I).
- 5 If you answered No to questions 2 and 3, was the barn originally designed and used for storing farm equipment or agricultural products or for housing livestock, and was the barn first placed into service before 1936? Yes No
(If you mark No, stop; you cannot claim this credit.)
- 6 Has the historic appearance of the barn been materially altered? (If you mark Yes, stop; you cannot claim this credit.) Yes No
If No, submit a copy of the letter from the New York State Office of Parks, Recreation and Historic Preservation stating that the historic appearance of the barn has not been materially altered (see TSB-M-97(1)I).
- 7 Describe the measurement period used to determine whether the barn has been substantially rehabilitated (See instructions.) 07-01-2012 THROUGH 06-30-2014
- 8 What is the adjusted basis of the barn as of the first day of the measurement period?..... **8** 4500.00
- 9 Do the expenditures incurred during the measurement period to rehabilitate the barn exceed the higher of the amount shown in question 8 or \$5,000? (If you mark No, stop; you cannot claim this credit.) Yes No
- 10 Did you use the straight-line method of depreciation over a recovery period specified in either section 168(c) or section 168(g) of the Internal Revenue Code (IRC), whichever is applicable to you? Yes No
(If you mark No, stop; you cannot claim this credit.)

Part 2 – Investments in qualified rehabilitation expenditures

Date rehabilitation work was begun (mm-dd-yyyy)			Date rehabilitation work was completed (mm-dd-yyyy)	
A Description of rehabilitation expenditures <i>(submit additional sheets if necessary)</i>	B Date of expenditure(s)	C Property's useful life (years)	D Amount of expenditures	E Rehabilitation credit <i>(column D × 25%)</i>
LUMBER	05-15-2014	5	4700.00	.00
HARDWARE	05-25-2014	5	250.00	.00
CEMENT FLOOR	05-01-2014	5	600.00	.00
11 Add column E amounts (enter here and on Form IT-212, line 23).....			11	.00

(continued on back)



Part 3 – Early dispositions of qualified property and addback of credit on early dispositions

A Description of rehabilitation expenditures <i>(submit additional sheets if necessary)</i>	B Date acquired	C Date property ceased to qualify	D Property's useful life <i>(months)</i>	E Unused life <i>(months)</i>	F Percentage <i>(E + D)</i>	G Total investment credit allowed for rehabilitation of a historic barn	H Addback of credit on early dispositions <i>(F × G)</i>	
						.00	.00	
						.00	.00	
						.00	.00	
12 Add column H amounts <i>(enter here and on Form IT-212, line 27)</i>							12	.00

Schedule B – Employment incentive credit

Part 1 – Eligibility for employment incentive credit

A Year	B Mar. 31	C June 30	D Sept. 30	E Dec. 31	F Total <i>(B + C + D + E)</i>	G Average <i>(see instr.)</i>	H* Percent %
A. Use with Part 2, line 17; first succeeding tax year							
13 Number of New York State employees in employment base year _____							
14 Number of New York State employees in credit year _____							
B. Use with Part 2, line 18; second succeeding tax year							
15 Number of New York State employees in employment base year _____							
16 Number of New York State employees in credit year _____							

* Divide the average number of employees in the credit year by the average number of employees in base year (column G). Round the result to two decimal places. If the percentage in column H is less than 101% (1.01), **stop**; you do not qualify for the employment incentive credit.

Part 2 – Computation of employment incentive credit

	A Tax year in which investment tax credit was allowed	B Amount of investment credit base upon which original investment tax credit was allowed <i>(exclude research and development (R&D) property at optional rate)</i>	C Employment incentive credit <i>(multiply column B by the appropriate rate from Tax rate schedule below)</i>
17 Information for first succeeding tax year; use line 14, column H, to determine rate			.00
18 Information for second succeeding tax year; use line 16, column H, to determine rate			.00
19 Add column C amounts from lines 17 and 18 <i>(enter here and on Form IT-212, line 24)</i>			19 .00

Tax rate schedule – Employment incentive credit rates to be used in Part 2 above

If the percentage in Part 1, column H is at least:	The employment incentive credit rate is:
101% but less than 102%	1½% (.015) of investment credit base
102% but less than 103%	2% (.02) of investment credit base
103%	2½% (.025) of investment credit base





Claim for Excelsior Jobs Program Tax Credit

Tax Law - Sections 31 and 606(qq)

Case Cond# AI

Test Form

IT-607

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return ALAN INDIGO	Identifying number as shown on return
---	---------------------------------------

A Year of eligibility (enter a number from 1 to 10; see instructions) A

Schedule A – Credit components (see instructions)

Part 1 – Excelsior jobs tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	1	Enter your excelsior jobs tax credit component	<input type="text" value="1"/>	<input type="text" value="1000.00"/>
Partner	2	Enter your share of the excelsior jobs tax credit component from your partnership(s)	<input type="text" value="2"/>	<input type="text" value=".00"/>
S corporation shareholder	3	Enter your share of the excelsior jobs tax credit component from your S corporation(s)	<input type="text" value="3"/>	<input type="text" value=".00"/>
Beneficiary	4	Enter your share of the excelsior jobs tax credit component from the estate(s) or trust(s)	<input type="text" value="4"/>	<input type="text" value=".00"/>
	5	Total excelsior jobs tax credit component (add lines 1 through 4; see instructions)	<input type="text" value="5"/>	<input type="text" value=".00"/>

Part 2 – Excelsior investment tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	6	Enter your excelsior investment tax credit component	<input type="text" value="6"/>	<input type="text" value="600.00"/>
Partner	7	Enter your share of the excelsior investment tax credit component from your partnership(s)	<input type="text" value="7"/>	<input type="text" value=".00"/>
S corporation shareholder	8	Enter your share of the excelsior investment tax credit component from your S corporation(s)	<input type="text" value="8"/>	<input type="text" value=".00"/>
Beneficiary	9	Enter your share of the excelsior investment tax credit component from the estate(s) or trust(s)	<input type="text" value="9"/>	<input type="text" value=".00"/>
	10	Total excelsior investment tax credit component (add lines 6 through 9; see instructions)	<input type="text" value="10"/>	<input type="text" value=".00"/>

Part 3 – Excelsior research and development tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	11	Enter your excelsior research and development tax credit component	<input type="text" value="11"/>	<input type="text" value="400.00"/>
Partner	12	Enter your share of the excelsior research and development tax credit component from your partnership(s)	<input type="text" value="12"/>	<input type="text" value=".00"/>
S corporation shareholder	13	Enter your share of the excelsior research and development tax credit component from your S corporation(s)	<input type="text" value="13"/>	<input type="text" value=".00"/>
Beneficiary	14	Enter your share of the excelsior research and development tax credit component from the estate(s) or trust(s)	<input type="text" value="14"/>	<input type="text" value=".00"/>
	15	Total excelsior research and development tax credit component (add lines 11 through 14; see instructions)	<input type="text" value="15"/>	<input type="text" value=".00"/>



Part 4 – Excelsior real property tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	16	Enter your excelsior real property tax credit component ...	16	250.00
Partner	17	Enter your share of the excelsior real property tax credit component from your partnership(s)	17	.00
S corporation shareholder	18	Enter your share of the excelsior real property tax credit component from your S corporation(s)	18	.00
Beneficiary	19	Enter your share of the excelsior real property tax credit component from the estate(s) or trust(s)	19	.00
	20	Total excelsior real property tax credit component (add lines 16 through 19; see instructions)	20	.00
21 Excelsior jobs program tax credit (add lines 5, 10, 15, and 20)			21	.00

Fiduciaries: Complete Schedule C.

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 21 amount on line 22.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the excelsior jobs program tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

Schedule C – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of excelsior jobs tax credit component	D Share of excelsior investment tax credit component	E Share of excelsior research and development tax credit component	F Share of excelsior real property tax credit component	G Share of recapture of credit
Total		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00	.00

Schedule D – Computation of credit (see instructions)

Individuals (including sole proprietors), partners, S corporation shareholders, beneficiaries	22	Enter the amount from line 21	22	.00
Fiduciaries	23	Enter the amount from Schedule C, <i>Fiduciary</i> line, column C	23	.00
	24	Enter the amount from Schedule C, <i>Fiduciary</i> line, column D	24	.00
	25	Enter the amount from Schedule C, <i>Fiduciary</i> line, column E	25	.00
	26	Enter the amount from Schedule C, <i>Fiduciary</i> line, column F	26	.00
	27	Total excelsior jobs program tax credit (add lines 22 through 26; see instructions)	27	.00



Schedule E – Summary of recapture of credit *(see instructions)*

28	Individual's and partnership's recapture of credit	28	.00
29	Beneficiary's share of recapture of credit <i>(see instructions)</i>	29	.00
30	Partner's share of recapture of credit <i>(see instructions)</i>	30	.00
31	S corporation shareholder's share of recapture of credit <i>(see instructions)</i>	31	.00
32	Fiduciaries: enter your share of amount from Schedule C, <i>Fiduciary</i> line, column G	32	.00
33	Total <i>(add lines 28 through 32)</i>	33	.00

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 33 amount and code **607** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 33 amount on Form IT-205, line 12.

Partnerships: Enter the line 33 amount and code **607** on Form IT-204, line 148.





Case Cond# AI

Test Form

New York State Department of Taxation and Finance

Empire State Jobs Retention Program Credit

Tax Law - Sections 36 and 606(tt)

IT-634

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return ALAN INDIGO	Identifying number as shown on return
---	---------------------------------------

A Year of eligibility (enter a number from 1 to 10; see instructions) A

Schedule A – Credit computation (see instructions)

Individual (including sole proprietor), partnership, fiduciary	1	Enter your Empire State jobs retention program credit	1	1500.00
Partner	2	Enter your share of the Empire State jobs retention program credit from your partnership(s)	2	.00
S corporation shareholder	3	Enter your share of the Empire State jobs retention program credit from your S corporation(s)	3	.00
Beneficiary	4	Enter your share of the Empire State jobs retention program credit from the estate(s) or trust(s)	4	.00
	5	Total Empire State jobs retention program credit (add lines 1 through 4; see instructions)	5	.00

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the Empire State jobs retention program credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

Schedule C – Beneficiary's and fiduciary's share of credit and recapture of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit	D Share of recapture of credit
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

634001140094



Schedule D – Summary of recapture of credit *(see instructions)*

6	Individual's and partnership's recapture of credit	6	.00
7	Beneficiary's share of recapture of credit <i>(see instructions)</i>	7	.00
8	Partner's share of recapture of credit <i>(see instructions)</i>	8	.00
9	S corporation shareholder's share of recapture of credit <i>(see instructions)</i>	9	.00
10	Fiduciaries: enter your share of amount from Schedule C, <i>Fiduciary</i> line, column D	10	.00
11	Total <i>(see instructions)</i>	11	.00

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 11 amount and code **634** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 11 amount on Form IT-205, line 12.

Partnerships: Enter the line 11 amount and code **634** on Form IT-204, line 148.





New York State Department of Taxation and Finance

New York Youth Works Tax Credit

IT-635

Tax Law – Article 22, Section 606(tt)

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the certificate of tax credit issued by the New York State (NYS) Department of Labor.

Name(s) as shown on return ALAN INDIGO	Taxpayer identification number
---	--------------------------------

A Name of the business certified by the NYS Department of Labor to participate in the New York Youth Works Tax Credit Program A

B Certified business's EIN B

C Number of certified youth employed full-time and included in this claim for credit C

D Number of certified youth employed part-time and included in this claim for credit D

Schedule A – Credit for certified youths

1 New York youth works tax credit (see instructions)	1	4000.00
--	---	---------

Schedule B – Partner's, shareholder's, or beneficiary's share of credit (see instructions)

Partner	2	Enter your share of the credit from your partnership(s)	2	.00
S corporation shareholder	3	Enter your share of the credit from your S corporation(s).....	3	.00
Beneficiary	4	Enter your share of the credit from the estate(s) or trust(s)....	4	.00
	5	Total credit allowed (add lines 1 through 4; see instructions)	5	.00

Schedule C – Beneficiary's and fiduciary's share of credit

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of tax credit
Total (from line 5)		.00
		.00
		.00
Fiduciary		.00



Schedule D – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

Schedule E – Employee information and computation of credit (complete a separate Schedule E for each certified youth; see instr.)

Employee name ALICE ICE		Social security number 400884855
Hire date (mm-dd-yyyy) 01-01-2014	Last date of employment during the current tax year 12-31-2014	

Part 1 – 2014 hours worked and monthly factors for full-time or part-time work (see instructions)

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked	155.00	140.00	140.00	140.00	150.00	140.00						
Full-time or part-time factor	1.0	1.0	1.0	1.0	1.0	1.0						

Part 2 – 2015 hours worked and monthly factors for full-time or part-time work (for fiscal year filers only; see instructions)

Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Number of hours worked												
Full-time or part-time factor												

Part 3 – Computation of credit

6 Total monthly factors for first six months (see instructions)	6	
7 Six-month employment credit (multiply line 6 by 500)	7	.00
8 Additional six-month credit (see instructions)	8	.00
9 Total tax credit for employee (add lines 7 and 8)	9	.00





Beer Production Credit

Tax Law – Article 1, Section 37, Article 22, Section 606(uu)

All filers must enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ALAN INDIGO	Identifying number as shown on return
---	---------------------------------------

Schedule A – Eligibility – Individual (including sole proprietor), partnership, and fiduciary

A Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? Yes No

B For the tax year, did you produce 60 million gallons of beer or less in New York State? Yes No

If you answered No to question A or B, **stop**. You do not qualify for this credit for this tax year.

Schedule B – Individual (including sole proprietor), partnership, and fiduciary (see instructions)

Enter the employer identification number (EIN) of the registered distributor.....

EIN	40-0884826
-----	------------

Part 1 – Credit for the first 500,000 gallons produced in New York State (submit additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year								
170 MAIN STREET, TROY, NY	700000								
<table border="1" style="width:100%"> <tr> <td style="width:90%">1 Total of column B amounts from additional Form(s) IT-636, if any</td> <td style="width:10%">1</td> </tr> <tr> <td>2 Add column B amounts (include any amount from line 1)</td> <td>2</td> </tr> <tr> <td>3 Enter the lesser of line 2 or 500,000</td> <td>3</td> </tr> <tr> <td>4 Total credit for first 500,000 gallons produced in New York State (multiply line 3 by .14; see instr.) ...</td> <td>4</td> </tr> </table>		1 Total of column B amounts from additional Form(s) IT-636, if any	1	2 Add column B amounts (include any amount from line 1)	2	3 Enter the lesser of line 2 or 500,000	3	4 Total credit for first 500,000 gallons produced in New York State (multiply line 3 by .14; see instr.) ...	4
1 Total of column B amounts from additional Form(s) IT-636, if any	1								
2 Add column B amounts (include any amount from line 1)	2								
3 Enter the lesser of line 2 or 500,000	3								
4 Total credit for first 500,000 gallons produced in New York State (multiply line 3 by .14; see instr.) ...	4								
.00									

Part 2 – Credit for gallons produced in New York State in excess of 500,000 (submit additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year												
170 MAIN STREET, TROY, NY	700000												
<table border="1" style="width:100%"> <tr> <td style="width:90%">5 Total of column B amounts from additional Form(s) IT-636, if any</td> <td style="width:10%">5</td> </tr> <tr> <td>6 Add column B amounts (include any amount from line 5)</td> <td>6</td> </tr> <tr> <td>7 Subtract 500,000 from line 6</td> <td>7</td> </tr> <tr> <td>8 Enter the lesser of line 7 or 15,000,000 (see instructions)</td> <td>8</td> </tr> <tr> <td>9 Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045)</td> <td>9</td> </tr> <tr> <td>10 Add lines 4 and 9</td> <td>10</td> </tr> </table>		5 Total of column B amounts from additional Form(s) IT-636, if any	5	6 Add column B amounts (include any amount from line 5)	6	7 Subtract 500,000 from line 6	7	8 Enter the lesser of line 7 or 15,000,000 (see instructions)	8	9 Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045)	9	10 Add lines 4 and 9	10
5 Total of column B amounts from additional Form(s) IT-636, if any	5												
6 Add column B amounts (include any amount from line 5)	6												
7 Subtract 500,000 from line 6	7												
8 Enter the lesser of line 7 or 15,000,000 (see instructions)	8												
9 Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045)	9												
10 Add lines 4 and 9	10												
.00													
.00													

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the *Total* line of Schedule E, column C.



Schedule C – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the beer production credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number

Schedule D – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	11	Enter your share of credit from your partnership	11	.00
S corporation shareholder	12	Enter your share of credit from your S corporation	12	.00
Beneficiary	13	Enter your share of credit from the estate or trust	13	.00
	14	Total (add lines 11, 12, and 13)	14	.00

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule E, column C.

All others: Enter the line 14 amount on line 16.

Schedule E – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
Total (fiduciaries, enter the amount from line 10 plus the amount from line 14)		.00
		.00
		.00
Fiduciary		.00

Schedule F – Computation of credit (see instructions)

Individuals and partnerships	15	Enter the amount from line 10	15	.00
Partners, S corporation shareholders, beneficiaries	16	Enter the amount from line 14	16	.00
Fiduciaries	17	Enter the amount from Schedule E, column C, <i>Fiduciary</i> line ..	17	.00
	18	Total credit (add lines 15, 16, and 17)	18	.00



TEST AJ

Forms included:

IT-201

IT-201-ATT

IT-257

IT-601.1

Prime taxpayer: Avril Jones

Filing: Single

Taxpayer chooses standard deduction

No sales and use tax

For IT-601.1, line 3, assume the taxpayer is claiming the ZEA Wage Tax Credit in only 1 ZEA.



New York State Department of Taxation and Finance

Resident Income Tax Return

IT-201

New York State • New York City • Yonkers

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name AVRIL		MI	Your last name (for a joint return, enter spouse's name on line below) JONES		Your date of birth (mmdyyy) 0 | 2 | 2 | 7 | 1 | 9 | 8 | 8		Your social security number	
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmdyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 2379 OCEAN AVE					Apartment number 4E		New York State county of residence KINGS	
City, village, or post office BROOKLYN			State NY	ZIP code 11229	Country (if not United States)		School district name BROOKLYN	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number 071	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmdyyy) Spouse's date of death (mmdyyy)	

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return (enter spouse's social security number above)
 - ③ Married filing separate return (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
(1) Did you receive a property tax freeze credit? (see page 13) Yes No
(2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No
(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):
(1) Number of months you lived in NYC in 2014 12
(2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyy)

If more than 7 dependents, mark an **X** in the box.



201001140094

For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	750	00
3	Ordinary dividends	3	10300	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	49800	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	1500	00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	2600	00
12	Rental real estate included in line 11	12	2600	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input checked="" type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1
 AVRIL JONES

Your social security number

--	--	--	--	--	--	--	--	--	--

Tax computation, credits, and other taxes (see page 19)

38 Taxable income (from line 37 on page 2)	38		00
39 NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39		00
40 NYS household credit (page 19, table 1, 2, or 3)	40		00
41 Resident credit (see page 20)	41		00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43 Add lines 40, 41, and 42	43		00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44		00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46 Total New York State taxes (add lines 44 and 45)	46		00

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount (see page 20)	47		00
48 NYC household credit (page 20, table 4, 5, or 6)	48		00
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50 Part-year NYC resident tax (Form IT-360.1)	50		00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52 Add lines 49, 50, and 51	52		00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
55 Yonkers resident income tax surcharge (see page 22)	55		00
56 Yonkers nonresident earnings tax (Form Y-203)	56		00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58		00
59 Sales or use tax (see page 23; do not leave line 59 blank)	59		0 00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a Return a Gift to Wildlife	60a		00
60b Missing/Exploited Children Fund	60b		00
60c Breast Cancer Research Fund	60c		00
60d Alzheimer's Fund	60d		00
60e Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f Prostate and Testicular Cancer Research and Education Fund ..	60f		00
60g 9/11 Memorial	60g		00
60h Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i Teen Health Education	60i		00
60j Veterans Remembrance	60j		00
60 Total voluntary contributions (add lines 60a through 60j)	60		00
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61		00



Your social security number

62 Enter amount from line 61 62 00

Payments and refundable credits (see page 25)

Table with 3 columns: Line number, Description, Amount. Rows 63-75 including Empire State child credit, NYS/ NYC child and dependent care credit, etc.

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) 76 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) 77 00

78 Amount of line 77 to be refunded. Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... 78 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) 79 00

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box [] and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. 80 00

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) 81 00

See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) 82 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29) []

83a Account type: [] Personal checking - or - [] Personal savings - or - [] Business checking - or - [] Business savings

83b Routing number [] 83c Account number []

84 Electronic funds withdrawal (see page 30) Date [] Amount [] 00

Third-party designee? (see instr.) Yes [] No [] Print designee's name, Designee's phone number, Personal identification number (PIN), E-mail:

Paid preparer must complete (see instr.) Preparer's signature, Date, Preparer's NYTPRIN, Firm's name, Preparer's PTIN or SSN, Address, Employer identification number, NYTPRIN excl. code, E-mail:

Taxpayer(s) must sign here Your signature, Your occupation MANAGER, Spouse's signature and occupation (if joint return), Date, Daytime phone number (917) 555-5678, E-mail: JONES@ATS.COM

See instructions for where to mail your return.

201004140094





New York State Department of Taxation and Finance

Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. **Submit this form with your Form IT-201.**

Name(s) as shown on your Form IT-201	Your social security number
AVRIL JONES	

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions)..... Yes No

Part 1 – Other New York State, New York City, and Yonkers tax credits

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation)	1		00
2 Other nonrefundable, non-carryover credits			
2a			
2b			
Total other nonrefundable, non-carryover credits (add lines 2a and 2b)			2 00

Section B – New York State nonrefundable, carryover credits used

3 Long-term care insurance credit	3		00
4 Investment credit	4		00
5 Solar energy system equipment credit	5		00
6 Other nonrefundable, carryover credits			
6a			
6b			
6c			
6d			
6e			
6f			
6g			
6h			
6i			
6j			
6k			
6l			
6m			
6n			
Total other nonrefundable, carryover credits (add lines 6a through 6n)			6 00
7 Total New York State nonrefundable credits used (add lines 1 through 6; enter here and on Form IT-201, line 42)			7 00

Section C – New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit	8		00
8a New York City resident GCT credit	8a		00
9 New York City accumulation distribution credit (submit computation)	9		00
9a Part-year resident nonrefundable NYC child and dependent care credit	9a		00
10 Total other New York City nonrefundable credits used (add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53)			10 00

Section D – New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit	11		00
12 Other refundable credits			
12a			
12b			
12c			
12d			
12e			
12f			
12g			
12h			
12i			
12j			
12k			
12l			
Total other refundable credits (add lines 12a through 12l)			12 00
13 Add lines 11 and 12			13 00

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code	Amount	Code	Amount
20a		20g	
20b		20h	
20c		20i	
20d		20j	
20e		20k	
20f		20l	

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





Claim of Right Credit

New York State • New York City • Yonkers

Submit this claim form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return AVRIL JONES	Identifying number as shown on return
---	---------------------------------------

Complete lines 1, 2, and 3, and all sections that apply (see instructions on the back of this form).

1 Enter the tax year for which you originally reported the income under a claim of right.... **1** 2013

2 Enter the amount of income repaid **2** 10000.00

3 Identify the type of income involved and the reason for the repayment:
Commission earned on sale of mainframe computer at year end of 2013 subsequently returned due to defects.

Section 1 – New York State tax

4 Previously computed New York State tax.....	4	3588.00
5 Recomputed New York State tax.....	5	2943.00
6 New York State claim of right credit (subtract line 5 from line 4)	6	.00

Individuals – Enter the line 6 amount on Form IT-201-ATT, line 15, or Form IT-203-ATT, line 14.
Fiduciaries – Include the line 6 amount on Form IT-205, line 33.

Section 2 – New York City resident tax

7 Previously computed New York City resident tax	7	2095.00
8 Recomputed New York City resident tax.....	8	1731.00
9 New York City resident claim of right credit (subtract line 8 from line 7)	9	.00

Individuals – Enter the line 9 amount on Form IT-201-ATT, line 16, or Form IT-203-ATT, line 15.
Fiduciaries – Include the line 9 amount on Form IT-205, line 33.

Section 3 – New York City nonresident earnings tax

10 Previously computed New York City nonresident earnings tax	10	.00
11 Recomputed New York City nonresident earnings tax	11	.00
12 New York City nonresident earnings tax claim of right credit (subtract line 11 from line 10).....	12	.00

Individuals – Enter the line 12 amount on Form IT-201-ATT, line 16, or Form IT-203-ATT, line 15.
Fiduciaries – Include the line 12 amount on Form IT-205, line 33.

Section 4 – Yonkers resident income tax surcharge

13 Previously computed Yonkers resident income tax surcharge	13	.00
14 Recomputed Yonkers resident income tax surcharge.....	14	.00
15 Yonkers resident claim of right credit (subtract line 14 from line 13)	15	.00

Individuals – Enter the line 15 amount on Form IT-201-ATT, line 17, or Form IT-203-ATT, line 16.
Fiduciaries – Include the line 15 amount on Form IT-205, line 33.

Section 5 – Yonkers nonresident earnings tax

16 Previously computed Yonkers nonresident earnings tax.....	16	.00
17 Recomputed Yonkers nonresident earnings tax.....	17	.00
18 Yonkers nonresident earnings tax claim of right credit (subtract line 17 from line 16)	18	.00

Individuals – Enter the line 18 amount on Form IT-201-ATT, line 17, or Form IT-203-ATT, line 16.
Fiduciaries – Include the line 18 amount on Form IT-205, line 33.





New York State Department of Taxation and Finance

Claim for ZEA Wage Tax Credit

Tax Law – Section 606(k)

IT-601.1

2014 calendar-year filers, mark an X in the box: []

Other filers enter tax period:

beginning [] and ending []

File this claim with your Form IT-201, IT-203, or IT-205.

Table with 2 columns: Name(s) as shown on return, Taxpayer identification number shown on return; Name of zone equivalent area (ZEA), Date of ZEA designation.

The ZEA wage tax credit for all zone equivalent areas expired on June 13, 2004. For tax years beginning after June 13, 2004, you may only claim a ZEA wage tax carryover from previous years.

Part 1 – Computation of the ZEA wage tax credit carryover available for the current tax year

- 1 Enter the amount of the ZEA wage tax credit carryover from last year's Form IT-601.1 1 1600.00
2 Enter your tax from Form IT-201, IT-203, or IT-205 (see below for instructions) 2 .00
3 Fifty percent limitation (see instructions) 3 .00
4 ZEA wage tax credit available for current tax year (enter the lesser of line 1 or line 3) 4 .00

Part 2 – Computation of ZEA wage tax credit used and carried over

- 5 Tax due before credits (see instructions) 5 .00
6 Credits applied against the tax before this credit (see instructions) 6 .00
7 Subtract line 6 from line 5 7 .00
8 Amount of credit used this year (enter the amount from line 4 or line 7, whichever is less; see instr.) ... 8 .00
9 Amount of credit available for carryover (subtract line 8 from line 1) 9 .00



TEST AK

Forms included:

IT-201

IT-201-ATT

IT-223

IT-225

IT-637

IT-501

IT-612

IT-611

IT-611.1

IT-502

Prime taxpayer: Andrew KAUFMAN

Filing Single

Sole income is business income.

Taxpayer chooses standard deduction.

Claims no sales and use tax owed.

Taxpayer elects to have \$10,000 refunded by paper check and the balance of overpayment applied to 2015 estimated tax.



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name ANDREW		MI	Your last name (for a joint return, enter spouse's name on line below) KAUFMAN		Your date of birth (mmdyyyy) 0 | 6 | 3 | 0 | 1 | 9 | 5 | 5	Your social security number		
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmdyyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 425 MANNING BLVD					Apartment number		New York State county of residence ALBANY	
City, village, or post office ALBANY			State NY	ZIP code 12206	Country (if not United States)		School district name ALBANY	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number 005	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmdyyyy) Spouse's date of death (mmdyyyy)	

- A Filing status**
(mark an **X** in one box):
- ① Single
 - ② Married filing joint return
(enter spouse's social security number above)
 - ③ Married filing separate return
(enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months **you** lived in NYC in 2014

(2) Number of months **your spouse** lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)

If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdyyyy)

If more than 7 dependents, mark an **X** in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	2525	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	72975	00
12	Rental real estate included in line 11	12	72975	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





New York State Department of Taxation and Finance
Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201: ANDREW KAUFMAN
Your social security number: [] [] [] [] [] [] [] [] [] [] [] []

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? Yes [] No []

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 1 [] [] [] [] [] [] [] [] [] [] [] []

2 Other nonrefundable, non-carryover credits

Table with columns for Code, Amount, and Total other nonrefundable, non-carryover credits (add lines 2a and 2b) 2 [] [] [] [] [] [] [] [] [] [] [] []

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 3 [] [] [] [] [] [] [] [] [] [] [] []

4 Investment credit 4 [] [] [] [] [] [] [] [] [] [] [] []

5 Solar energy system equipment credit 5 [] [] [] [] [] [] [] [] [] [] [] []

6 Other nonrefundable, carryover credits

Table with columns for Code, Amount, and Total other nonrefundable, carryover credits (add lines 6a through 6n) 6 [] [] [] [] [] [] [] [] [] [] [] []

7 Total New York State nonrefundable credits used (add lines 1 through 6; enter here and on Form IT-201, line 42) 7 [] [] [] [] [] [] [] [] [] [] [] []

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 8 [] [] [] [] [] [] [] [] [] [] [] []

8a New York City resident GCT credit 8a [] [] [] [] [] [] [] [] [] [] [] []

9 New York City accumulation distribution credit (submit computation) 9 [] [] [] [] [] [] [] [] [] [] [] []

9a Part-year resident nonrefundable NYC child and dependent care credit 9a [] [] [] [] [] [] [] [] [] [] [] []

10 Total other New York City nonrefundable credits used (add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53) 10 [] [] [] [] [] [] [] [] [] [] [] []

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit 11 [] [] [] [] [] [] [] [] [] [] [] []

12 Other refundable credits

Table with columns for Code, Amount, and Total other refundable credits (add lines 12a through 12l) 12 [] [] [] [] [] [] [] [] [] [] [] []

13 Add lines 11 and 12 13 [] [] [] [] [] [] [] [] [] [] [] []

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code	Amount	Code	Amount
20a		20g	
20b		20h	
20c		20i	
20d		20j	
20e		20k	
20f		20l	

Total other New York State taxes <i>(add lines 20a through 20l)</i>	20		00
21 Add lines 19 and 20	21		00
22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00
26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
27 Resident credit against separate tax on lump-sum distributions	27		00
28 Subtract line 27 from line 26	28		00
29 This line intentionally left blank	29		
30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Innovation Hot Spot Deduction

IT-223

Tax Law – Article 1, Section 38, and Article 22, Section 612(c)(39)

Name(s) as shown on return ANDREW KAUFMAN	Identifying number as shown on return
--	---------------------------------------

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Complete the information below if you are a qualified entity located in a hot spot, are a member, partner, or shareholder of a qualified entity, or both. See the instructions on back before completing.

A Innovation hot spot name	B Code	C Business participation number	D EIN of qualified entity located in the hot spot	E Tax year being claimed (enter 1, 2, 3, 4, or 5)	F Income or gain attributable to the hot spot
ALBANY HOT SPOT	789	2345	123456789	1	2525.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00

- Total the amounts in column F that you received as the **qualified entity** located in a hot spot. Transfer this total to Form IT-225, line 10, *Total amount* column and enter subtraction modification **S-216** in the *Number* column.
- Total the amounts in column F that you received as a **partner or shareholder** of a qualified entity. Transfer this total to Form IT-225, line 14, *Total amount* column and enter subtraction modification **ES-216** in the *Number* column.





New York State Department of Taxation and Finance
New York State Modifications
 Attachment to Form IT-201, IT-203, IT-204, or IT-205

IT-225

Name(s) as shown on return	Identifying number as shown on return
ANDREW KAUFMAN	

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an X in the box identifying the return you are filing: IT-201 IT-203 IT-204 IT-205

Schedule A – New York State additions (enter whole dollars only)

Part 1 – Individuals, partnerships, and estates or trusts

1 New York State additions

	Number	A - Total amount	B - NYS allocated amount
1a	A - | | |	00	00
1b	A - | | |	00	00
1c	A - | | |	00	00
1d	A - | | |	00	00
1e	A - | | |	00	00
1f	A - | | |	00	00
1g	A - | | |	00	00

2 Total (add column A, lines 1a through 1g)	2	00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any	3	00
4 Add lines 2 and 3	4	00

Part 2 – Partners, shareholders, and beneficiaries



Form IT-201 filers: do not enter EA-103 or EA-113
 Form IT-203 filers: do not enter EA-113
 Form IT-205 filers: do not enter EA-113 or EA-201

5 New York State additions

	Number	A - Total amount	B - NYS allocated amount
5a	EA - | | |	00	00
5b	EA - | | |	00	00
5c	EA - | | |	00	00
5d	EA - | | |	00	00
5e	EA - | | |	00	00
5f	EA - | | |	00	00
5g	EA - | | |	00	00

6 Total (add column A, lines 5a through 5g)	6	00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any	7	00
8 Add lines 6 and 7	8	00
9 Total additions (add lines 4 and 8; see instructions)	9	00

(continued)



Schedule B – New York State subtractions *(enter whole dollars only)*

Part 1 – Individuals, partnerships, and estates or trusts

10 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
10a	S - | 2 | 1 | 6	00	00
10b	S - | | | |	00	00
10c	S - | | | |	00	00
10d	S - | | | |	00	00
10e	S - | | | |	00	00
10f	S - | | | |	00	00
10g	S - | | | |	00	00

11	Total (add column A, lines 10a through 10g)	11	00
12	Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any	12	00
13	Add lines 11 and 12	13	00

Part 2 – Partners, shareholders, and beneficiaries

 Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-108, or ES-125
 Form IT-203 filers: do not enter ES-106, ES-107, ES-108, or ES-125
 Form IT-205 filers: do not enter ES-125

14 New York State subtractions

	Number	A - Total amount	B - NYS allocated amount
14a	ES - | | | |	00	00
14b	ES - | | | |	00	00
14c	ES - | | | |	00	00
14d	ES - | | | |	00	00
14e	ES - | | | |	00	00
14f	ES - | | | |	00	00
14g	ES - | | | |	00	00

15	Total (add column A, lines 14a through 14g)	15	00
16	Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any	16	00
17	Add lines 15 and 16	17	00
18	Total subtractions (add lines 13 and 17; see instructions)	18	00



Schedule C – Partner's, shareholder's, or beneficiary's share of credit (see instructions)

Partner	3	Enter your share of the credit from your partnership (see instructions)	3	.00
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4	.00
Beneficiary	5	Enter your share of the credit from the estate or trust (see instructions)	5	.00
	6	Total (add lines 3, 4, and 5)	6	.00

Fiduciaries: Include the line 6 amount in the *Total* line of Schedule D, column C.

All others: Transfer the line 6 amount to line 8.

Schedule D – Beneficiary's and fiduciary's share of credit and recapture of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit	D Share of recapture of credit
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule E – Computation of credit

Individuals and partnerships	7	Enter the amount from line 2	7	.00
Partners, S corporation shareholders, beneficiaries	8	Enter the total from line 6	8	.00
Fiduciaries	9	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	9	.00
	10	Enter the carryover credit from last year's Form IT-637	10	.00
	11	Total credit (add lines 7 through 10)	11	.00

Partnerships: Enter the line 11 amount and code **637** on Form IT-204, line 147.

All others: Complete Schedule G.

Schedule F – Recapture of credit (see instructions)

A Tax year credit allowed	B Total recovery period	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture percentage (column D ÷ column B)	F Original credit allowed	G Credit recapture (column F × column E)	
					.00	.00	
					.00	.00	
					.00	.00	
12	Total of column G amounts from additional Form(s) IT-637, if any					12	.00
13	Recaptured credit (add column G amounts, including any amount from line 12)					13	.00
14	Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit (see instructions)					14	.00
15	Total recaptured credit (add lines 13 and 14; see below for instructions)					15	.00

Individuals: Enter the line 15 amount and code **637** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Partnerships: Enter the line 15 amount and code **637** on Form IT-204, line 148.

Fiduciaries: Include the line 15 amount on the *Total* line of Schedule D, column D. Transfer the amount from the *Fiduciary* line, column D to Form IT-205, line 12.

Schedule G – Application of credit and computation of carryover

16	Tax due before credits (see instructions)	16	.00
17	Tax credits claimed before this credit (see instructions)	17	.00
18	Subtract line 17 from line 16	18	.00
19	Credit used for the current tax year (enter the amount from line 11 or line 18, whichever is less; see instr.)	19	.00
20	Amount of credit available for carryover to next year (subtract line 19 from line 11)	20	.00





New York State Department of Taxation and Finance

Temporary Deferral Nonrefundable Payout Credit**IT-501**

Tax Law – Sections 34 and 606(qq)

Submit this form with Form IT-201, IT-203, or IT-205

Name(s) as shown on return ANDREW KAUFMAN	Identifying number (SSN or EIN)
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Schedule A – Computation of credit used and carried over

1 Temporary deferral nonrefundable payout credit carryover (from 2013 Form IT-501, line 8)	1	4000.00
2 Tax due before credits (see instructions)	2	.00
3 Tax credits claimed before this credit (see instructions)	3	.00
4 Subtract line 3 from line 2	4	.00
5 Amount of credit used for the current tax year (enter the amount from line 1 or line 4, whichever is less; see instructions)	5	.00
6 Amount of credit available for carryover to next year (subtract line 5 from line 1; see instructions)	6	.00

Instructions**General information****Temporary deferral of certain tax credits**

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than \$2 million, the excess over \$2 million was deferred to tax years beginning on or after January 1, 2013.

Purpose of Form IT-501

For tax years beginning on or after January 1, 2013, use Form IT-501 to claim the temporary deferral nonrefundable payout credit.

Using your accumulated deferred credits

The accumulated amounts of **nonrefundable** tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your *temporary deferral nonrefundable payout credit*. Any amount of this credit that is not deductible for the tax year beginning on or after January 1, 2013, and before January 1, 2014, may be carried over to the following year(s) to be deducted from your tax until the accumulated credit amount is exhausted.

Line instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Schedule A – Computation of credit used and carried over

Line 2 – Form IT-201 filers: Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

Form IT-203 filers: Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

Form IT-205 filers: Enter the tax from Form IT-205, line 8 (for residents), or line 9 (for nonresidents), plus any credits shown on line 1 of the *Addbacks worksheet* in the instructions for Form IT-205, line 12.

Line 3 – If you are applying any credits against the tax before this credit, enter those amounts here.

When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.
- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

Line 5 – Enter this amount and code **501** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7, or include it on Form IT-205, line 10.

Line 6 – You will need this amount to complete your 2015 Form IT-501.

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New York State Department of Taxation and Finance

Claim for Remediated Brownfield Credit for Real Property Taxes

IT-612

Tax Law - Sections 22 and 606(ee)

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File a separate Form IT-612 for each *Certificate of Completion* (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ANDREW KAUFMAN	Identifying number as shown on return
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Schedule A – Brownfield site identifying information (see instructions, Form IT-612-I, for assistance)

- A Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) A
- B Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. **Submit a copy of the COC.**

Site name ALBANY BROWN	Site location	
DEC region CAPITOL REGION	Municipality ALBANY	County ALBANY
	Division of Environmental Remediation (DER) site number ABCD12345	Date COC was issued 01-02-2011

- C If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Submit a copy** of the sale or transfer documentation with this form C
- D Is the qualified site for which the COC was issued by the DEC located **entirely** within an environmental zone (EN-Zone)? D Yes No
- E Mark an X in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area E

Schedule B – Computation of average number of full-time employees employed by a developer and any lessees at the qualified site

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees	50	50	50	50	

1 Average number of full-time employees (if less than 25, no credit is allowed; see instructions)

Employment number factor table

Average number of full-time employees shown on line 1	Factor
At least 25, but less than 50.....	.25
At least 50, but less than 75.....	.50
At least 75, but less than 100.....	.75
At least 100.....	1.00

Schedule C – Individuals (including sole proprietors), partnerships, and fiduciaries

2 Employment number factor (see instructions)	<input type="text" value="2"/>
3 Eligible real property taxes (see instructions).....	<input type="text" value="5000.00"/>
4 Enter .25 (if the qualified site is located entirely within an EN-Zone, enter 1.00).....	<input type="text" value="4"/>
5 Remediated brownfield credit for real property taxes (multiply line 2 x line 3 x line 4)	<input type="text" value=".00"/>
6 Recapture of remediated brownfield credit for real property taxes (see instructions)	<input type="text" value=".00"/>
7 Net recapture of remediated brownfield credit for real property taxes (see instructions)	<input type="text" value=".00"/>
8 Remediated brownfield credit for real property taxes after recapture (subtract line 6 from line 5; continue with line 9)	<input type="text" value=".00"/>
9 Credit limitation. Multiply line 1 by \$10,000 and enter the result	<input type="text" value=".00"/>
10 Remediated brownfield credit for real property taxes claimed (enter the lesser of line 8 or line 9) ...	<input type="text" value=".00"/>

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the *Total* line of Schedule F, column C.



Schedule D – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the remediated brownfield credit for real property taxes from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name	Type	Employer ID number

Schedule E – Partner’s, shareholder’s, or beneficiary’s share of credit *(see instructions)*

Partner	11	Enter your share of the credit from your partnership	11	.00
S corporation shareholder	12	Enter your share of the credit from your S corporation	12	.00
Beneficiary	13	Enter your share of the credit from the estate or trust	13	.00
	14	Total <i>(add lines 11, 12, and 13)</i>	14	.00

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule F, column C.

All others: Enter the line 14 amount on line 16.

Schedule F – Beneficiary’s and fiduciary’s share of credit and recapture of credit *(see instructions)*

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of remediated brownfield credit for real property taxes	D Share of recapture of credit
Total <i>(for column C, enter the line 10 amount plus the line 14 amount)</i>		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule G – Computation of credit *(see instructions)*

Individuals and partnerships	15	Enter the amount from line 10	15	.00
Partners, S corporation shareholders, beneficiaries	16	Enter the amount from line 14	16	.00
Fiduciaries	17	Enter the amount from Schedule F, column C, <i>Fiduciary</i> line ..	17	.00
	18	Total credit <i>(see instructions)</i>	18	.00

Schedule H – Summary of recapture credit *(see instructions)*

19	Individual’s and partnership’s recapture of credit <i>(see instructions)</i>	19	.00
20	Beneficiary’s share of recapture of credit <i>(see instructions)</i>	20	.00
21	Partner’s share of recapture of credit <i>(see instructions)</i>	21	.00
22	S corporation shareholder’s share of recapture of credit <i>(see instructions)</i>	22	.00
23	Fiduciaries: enter your share of amount from Schedule F, column D, <i>Fiduciary</i> line	23	.00
24	Total <i>(see instructions)</i>	24	.00

Individuals: Enter the line 24 amount and code **172** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 24 amount on Form IT-205, line 12.

Partnerships: Enter the line 24 amount and code **172** on Form IT-204, line 148.





New York State Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008
Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File a separate Form IT-611 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ANDREW KAUFMAN	Identifying number as shown on return
--	---------------------------------------

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to** June 23, 2008? A Yes No

If Yes, complete Form IT-611 to claim the brownfield redevelopment tax credit. If No, and the site was accepted **on or after** June 23, 2008, do not complete this form; instead use Form IT-611.1, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008*, to claim the brownfield redevelopment tax credit.

Schedule A – Brownfield site identifying information (see instructions, Form IT-611-I, for assistance)

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) B

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC.**

Site name	Site location	
	Municipality	County
ALBANY BROWN	ALBANY	ALBANY
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
CAPITOL REGION	ABCD1234	01-02-2011

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mm-dd-yyyy). **Submit a copy** of the sale or transfer documentation with this form. D

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? E Yes No

F If Yes, enter the percent of the qualified site located within an EN-Zone F



Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A Description of site preparation costs (see instructions)	B Date costs paid or incurred (mm-dd-yyyy; see instr.)	C Costs
CLEAR TREES BUSHES	01-15-2014	4000.00
		.00
		.00

1 Total of column C amounts from additional list(s), if any	1	.00
2 Add column C amounts (include any amount from line 1)	2	.00
3 Applicable percentage rate (from Applicable percentage table in the instructions)	3	20 %
4 Site preparation credit component (multiply line 2 by line 3)	4	.00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	.00
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component (add lines 4 through 7; see instructions)	8	.00

Part 2 – Tangible property credit component (see instructions)

A Description of qualified tangible property (list each item separately; see instr.)	B Principal use (see instructions)	C Date placed in service (mm-dd-yyyy)	D Life (years; see instr.)	E Cost or other basis (see instructions)
STORAGE BUILDING	CONVERT TO GARAGE	01-05-2014	10	5000.00
				.00
				.00

9 Total of column E amounts from additional list(s), if any	9	.00
10 Add column E amounts (include any amount from line 9)	10	.00
11 Applicable percentage rate (from Applicable percentage table in the instructions)	11	20 %
12 Tangible property credit component (multiply line 10 by line 11)	12	.00

Partner	13	Enter your share of the tangible property credit component from your partnership(s)	13	.00
S corporation shareholder	14	Enter your share of the tangible property credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the tangible property credit component from the estate(s) or trust(s)	15	.00
	16	Total tangible property credit component (add lines 12 through 15; see instructions)	16	.00



Part 3 – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs (see instructions)	B Date costs paid or incurred (mm-dd-yyyy; see instr.)	C Costs
		.00
		.00
		.00

17 Total of column C amounts from additional list(s), if any **17** .00
 18 Add column C amounts (include any amount from line 17) **18** .00

19 Applicable percentage rate (from Applicable percentage table in the instructions) **19** %

20 On-site groundwater remediation credit component (multiply line 18 by line 19) **20** .00

Partner	21	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	21	.00
S corporation shareholder	22	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	22	.00
Beneficiary	23	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	23	.00
	24	Total on-site groundwater remediation credit component (add lines 20 through 23; see instructions)	24	.00

25 Brownfield redevelopment tax credit (add lines 8, 16, and 24) **25** .00

Fiduciaries: Complete Schedule D.

Individuals: Enter the line 25 amount on line 26.

Schedule C – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the brownfield redevelopment tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

Schedule D – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

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Schedule E – Computation of credit

Individuals	26	Enter the amount from line 25	26	.00
Fiduciaries	27a	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ..	27a	.00
	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ..	27b	.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ..	27c	.00
	28	Total brownfield redevelopment tax credit <i>(add lines 26 through 27c; see instructions)</i>	28	.00

Schedule F – Recapture of credit *(see instructions)*

Tangible property that ceases to be in qualified use *(see instructions)*

A Description of property	B Date property was placed in service <i>(mm-dd-yyyy)</i>	C Date property ceased to qualify <i>(mm-dd-yyyy)</i>	D Life <i>(months)</i>	E Unused life <i>(months)</i>	F Percentage <i>(E + D)</i>	G Tangible property credit component previously allowed	H Recaptured tangible property credit component <i>(F × G)</i>
						.00	.00
						.00	.00
						.00	.00

29 Total of column H amounts from additional list(s), if any	29	.00
30 Total recapture of credit for tangible property credit component <i>(add column H amounts; include any amount on line 29)</i>	30	.00

Recapture if COC is revoked

31 Net tangible property credit component previously allowed <i>(see instructions)</i>	31	.00
32 Site preparation credit component previously allowed <i>(see instructions)</i>	32	.00
33 On-site groundwater remediation credit component previously allowed <i>(see instructions)</i>	33	.00
34 Total recapture of brownfield redevelopment tax credit <i>(add lines 30 through 33)</i>	34	.00

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit *(see instructions)*

35 Individual's and partnership's recapture of credit <i>(from line 34)</i>	35	.00
36 Beneficiary's share of recapture of credit <i>(see instructions)</i>	36	.00
37 Partner's share of recapture of credit <i>(see instructions)</i>	37	.00
38 S corporation shareholder's share of recapture of credit <i>(see instructions)</i>	38	.00
39 Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F	39	.00
40 Total <i>(add lines 35 through 39)</i>	40	.00

Individuals: Enter the line 40 amount and code **171** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code **171** on Form IT-204, line 148.





New York State Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File a separate Form IT-611.1 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ANDREW KAUFMAN	Identifying number as shown on return
--	---------------------------------------

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program on or after June 23, 2008? A Yes No

If Yes, complete Form IT-611.1 to claim the brownfield redevelopment tax credit. If No, and the site was accepted prior to June 23, 2008, do not complete this form; instead use Form IT-611, Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008, to claim the brownfield redevelopment tax credit.

Schedule A – Brownfield site identifying information (see instructions, Form IT-611.1-I, for assistance)

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) B

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC.**

Site name	Site location	
	Municipality	County
ALBANY BROWN TWO	ALBANY	ALBANY
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
CAPITOL REGION	ABCD1235	07-05-2014

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mm-dd-yyyy). **Submit a copy** of the sale or transfer documentation with this form. D

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? E Yes No

F If Yes, enter the percent of the qualified site located within an EN-Zone F

G Mark an X in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. **Submit** supporting documentation. G

H Will the qualified site be used primarily for manufacturing activities? H Yes No

I Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? I Yes No



Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A Description of site preparation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
CLEARING LAND	06-06-2013	5000.00
REMOVE OLD BUILDINGS	06-16-2014	15000.00
		.00

1 Total of column C amounts from additional list(s), if any	1	.00
2 Add column C amounts (include any amount from line 1)	2	.00
3 Applicable percentage (see instructions)	3	20 %
4 Site preparation credit component (multiply line 2 by line 3)	4	.00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	.00
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component (add lines 4 through 7; see instructions)	8	4000.00

Part 2 – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
		.00
		.00
		.00

9 Total of column C amounts from additional list(s), if any	9	.00
10 Add column C amounts (include any amount from line 9)	10	.00
11 Applicable percentage (see instructions)	11	%
12 On-site groundwater remediation credit component (multiply line 10 by line 11)	12	.00

Partner	13	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	13	.00
S corporation shareholder	14	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	15	.00
	16	Total on-site groundwater remediation credit component (add lines 12 through 15; see instructions)	16	.00



Part 3 – Tangible property credit component

A Description of qualified tangible property <i>(list each item separately; see instructions)</i>	B Principal use <i>(see instructions)</i>	C Date placed in service <i>(mm-dd-yyyy)</i>	D Life <i>(years; see instr.)</i>	E Cost or other basis <i>(see instructions)</i>
BUILDING	MAKING WOOD PELLETS	08-30-2014	25	20000.00
MACHINERY	MAKING WOOD PELLETS	09-30-2014	20	10000.00
				.00

17 Total of column E amounts from additional list(s), if any	17	.00
18 Add column E amounts <i>(include any amount from line 17)</i>	18	.00

19 Applicable percentage <i>(see instructions)</i>	19	20 %
--	-----------	------

20a Tentative tangible property credit component <i>(see instructions)</i>	20a	.00
20b Tangible property component limitation for the qualified site <i>(see instructions)</i>	20b	300000.00
20c Tangible property component for use in the current tax year for the qualified site <i>(see instructions)</i> ..	20c	300000.00
20d Tangible property credit component <i>(see instructions)</i>	20d	.00

Partner	21	Enter your share of the tangible property credit component from your partnership(s)	21	.00
S corporation shareholder	22	Enter your share of the tangible property credit component from your S corporation(s)	22	.00
Beneficiary	23	Enter your share of the tangible property credit component from the estate(s) or trust(s)	23	.00
	24	Total tangible property credit component <i>(add lines 20d through 23; see instructions)</i> ..	24	.00

25 Brownfield redevelopment tax credit <i>(add lines 8, 16, and 24)</i>	25	.00
---	-----------	-----

Fiduciaries: Complete Schedule D.

Individuals: Enter the line 25 amount on line 26.

Schedule C – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the brownfield redevelopment tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name	Type	Employer ID number

Schedule D – Beneficiary’s and fiduciary’s share of credit components and recapture of credit *(see instr.)*

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

170003140094



Schedule E – Computation of credit

Individuals	26	Enter the amount from line 25	26	.00
Fiduciaries	27a	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ...	27a	.00
	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ...	27b	.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ...	27c	.00
	28	Total brownfield redevelopment tax credit (add lines 26 through 27c; see instructions)	28	.00

Schedule F – Recapture of credit (see instructions)

Tangible property that ceases to be in qualified use

A Description of property	B Date property was placed in service (mm-dd-yyyy)	C Date property ceased to qualify (mm-dd-yyyy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (F × G)
						.00	.00
						.00	.00
						.00	.00

29 Total of column H amounts from additional list(s), if any	29	.00
30 Total recapture of credit for tangible property credit component (add column H amounts; include any amount on line 29)	30	.00

Recapture if COC is revoked

31 Net tangible property credit component previously allowed (see instructions)	31	.00
32 Site preparation credit component previously allowed (see instructions)	32	.00
33 On-site groundwater remediation credit component previously allowed (see instructions)	33	.00
34 Total recapture of brownfield redevelopment tax credit (add lines 30 through 33)	34	.00

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit (see instructions)

35 Individual's and partnership's recapture of credit (from line 34)	35	.00
36 Beneficiary's share of recapture of credit (see instructions)	36	.00
37 Partner's share of recapture of credit (see instructions)	37	.00
38 S corporation shareholder's share of recapture of credit (see instructions)	38	.00
39 Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F	39	.00
40 Total (add lines 35 through 39)	40	.00

Individuals: Enter the line 40 amount and code **170** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code **170** on Form IT-204, line 148.





Temporary Deferral Refundable Payout Credit
Tax Law Sections 34 and 606(rr)

Submit this form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return: ANDREW KAUFMAN
Identifying number (SSN or EIN)

Schedule A - Computation of credit

Table with 3 rows: 1 Temporary deferral refundable payout credit to be claimed in 2014 and 2015 (2500.00), 2 Credit available for the current tax year (.00), 3 Credit to be claimed in 2015 (.00)

Instructions

General information

Temporary deferral of certain tax credits

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you could use to reduce your tax or have refunded to you was greater than \$2 million, the excess over \$2 million was deferred to tax years beginning on or after January 1, 2013.

Purpose of Form IT-502

For tax years beginning on or after January 1, 2013, use Form IT-502 to claim the temporary deferral refundable payout credit.

The accumulated amounts of refundable tax credits that were deferred for tax years beginning on or after January 1, 2010, and before January 1, 2013, are combined to become your temporary deferral refundable payout credit. Taxpayers are allowed to claim this credit over a period of three tax years as follows:

Table with 2 columns: Tax year, Claim amount allowed. Rows describe claim percentages for different time periods (50%, 75%, and remaining balance).

If the amount of the temporary deferral refundable payout credit allowed for each year exceeds your tax for the year, the excess will be treated as a refund or overpayment of tax to be credited to next year's tax. Interest will not be paid on the refund or overpayment.

Line instructions

See the instructions for your tax return for the Privacy notification or if you need help in contacting the Tax Department.

Schedule A - Computation of credit

Line 2 - Enter the amount from line 2 and code 502 on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12, or include it on Form IT-205, line 33.

Line 3 - You will need this amount to complete your 2015 Form IT-502.



TEST AL

Forms included:

IT-201

IT-201-ATT

IT-222

IT-253

IT-640

IT-638

Prime taxpayer: Albert LITT

Filing: Single

Taxpayer chooses standard deduction

No sales and use tax

Form IT-638 and IT-640: Taxpayer claims the credits as a shareholder in an S corporation only, not as a sole proprietor. IT-640 credit must be calculated before IT-638 credit.



New York State Department of Taxation and Finance
Resident Income Tax Return
 New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... **14**
 and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name ALBERT		MI	Your last name (for a joint return, enter spouse's name on line below) LITT		Your date of birth (mmddyyyy) 1 | 1 | 0 | 6 | 1 | 9 | 6 | 7	Your social security number		
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmddyyyy)		Spouse's social security number	
Mailing address (see instructions, page 12) (number and street or PO box) 170 E 77 ST					Apartment number 10 D		New York State county of residence NEW YORK	
City, village, or post office NEW YORK			State NY	ZIP code 10021	Country (if not United States)		School district name MANHATTAN	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number		School district code number 369	
City, village, or post office			State NY	ZIP code	Decedent information		Taxpayer's date of death (mmddyyyy) Spouse's date of death (mmddyyyy)	

- A Filing status**
 (mark an X in one box):
- ① Single
 - ② Married filing joint return
 (enter spouse's social security number above)
 - ③ Married filing separate return
 (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2014 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see page 13) Yes No

D2 Yonkers residents and Yonkers part-year residents only:
 (1) Did you receive a property tax freeze credit? (see page 13) Yes No

(2) If Yes, enter the amount..... 00

D3 Did you receive a family tax relief credit? (see page 13) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) .. Yes No

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only (see page 13):
 (1) Number of months you lived in NYC in 2014 12

(2) Number of months your spouse lived in NYC in 2014

G Enter your 2-character special condition code if applicable (see page 13)
 If applicable, also enter your second 2-character special condition code

H Dependent exemption information (see page 14)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)

If more than 7 dependents, mark an X in the box.



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	2570	00
3	Ordinary dividends	3	22200	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	35000	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	3000	00
12	Rental real estate included in line 11	12	3000	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** **00**
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation BUSINESSMAN	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (212) 555-5555
E-mail: LITT@ATS.COM	

See instructions for where to mail your return.

201004140094



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code	Amount	Code	Amount
20a		20g	
20b		20h	
20c		20i	
20d		20j	
20e		20k	
20f		20l	

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

General Corporation Tax Credit For Full-Year New York City Resident Individuals, Estates, and Trusts

IT-222

Submit with Form IT-201 or IT-205.

Name(s) as shown on return ALBERT LITT	Identification number on return
---	---------------------------------

If you are a New York City resident individual, estate, or trust and you received a pro rata share of New York City general corporation tax paid plus the Unincorporated Business Tax (UBT) credit from a New York S corporation, exempt qualified subchapter S subsidiary (QSSS), or as a beneficiary of an estate or trust from either of the above, complete the following. For *Type* enter **S** for S corporation, **ET** for estate or trust, or **Q** for QSSS. (See instructions.)

A Name of entity	B Type	C Employer identification number	D Amount
LITT, LTD	S	400884831	2000 00
			00
			00
			00
			00
			00

- 1 Total column D amounts from additional Form(s) IT-222, if any

1		00
---	--	----
- 2 Total (add column D amounts, including any amount on line 1)

2		00
---	--	----
- 3 Enter your taxable income from Form IT-201, line 37, or
Form IT-205, line 5

3		00
---	--	----
- 4 If line 3 amount is:
 - \$35,000 or less, enter **1.000** (100%)
 - more than \$35,000, but less than \$100,000, complete worksheet (on back) and enter line 6 amount
 - \$100,000 or more, **stop**; you are not eligible

4	
---	--
- 5 Multiply line 2 by line 4.
Estates and trusts: stop; enter line 5 amount on Form IT-205, line 22.
All others: continue with line 6

5		00
---	--	----
- 6 Enter amount from Form IT-201, line 49

6		00
---	--	----
- 7 Enter total amount(s), if any, from Form IT-201-ATT, lines 8 and 9

7		00
---	--	----
- 8 Subtract line 7 from line 6

8		00
---	--	----
- 9 Enter amount from Form IT-201-ATT, line 34

9		00
---	--	----
- 10 Add lines 8 and 9

10		00
----	--	----
- 11 Enter the amount from line 5 or line 10, whichever is less; transfer the amount to
Form IT-201-ATT, line 8a

11		00
----	--	----



General information

For tax years beginning on or after January 1, 2014, and before July 1, 2015, a New York City resident individual, estate or trust (including New York City resident beneficiaries), whose city adjusted gross income includes a pro rata share of income, loss, and deductions from one or more New York S corporations or exempt qualified subchapter S subsidiaries (QSSS), may be eligible for a credit on their income tax return for their pro rata share of New York City general corporation tax (GCT) paid, plus Unincorporated Business Tax (UBT) credit.

The credit is not refundable, and you may not carry any unused credit forward to future years. In addition, the credit is only allowed against the following New York City taxes:

- the tax computed on taxable income;
- the separate tax on lump-sum distributions; and
- the tax on capital gain portion of a lump-sum distribution.

The amount of credit allowed if your city taxable income is \$35,000 or less is 100% of your pro rata share of GCT paid plus UBT credit. The credit decreases gradually from 100% to 0% for taxpayers with city taxable incomes more than \$35,000 but less than \$100,000. For taxpayers with city taxable incomes of \$100,000 or more, no credit is allowed.

Who qualifies

To claim this credit:

- you must be a full-year New York City resident individual, estate or trust, who received a pro rata share of GCT paid, plus UBT credit, as a shareholder of an S corporation or exempt QSSS, and
- your city taxable income must have been less than \$100,000.

How to claim the credit

To claim the credit for New York City GCT paid, you must complete Form IT-222 using the information obtained from your New York S corporation, QSSS, or estate or trust (for beneficiaries), and submit Form IT-222 with your return.

Line instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

S corporation, QSSS, or estate or trust information

Enter the appropriate information for each S corporation, QSSS, or estate or trust, of which you were a shareholder or beneficiary, and received a pro rata share of GCT paid plus UBT credit. Enter in column D your pro rata share of GCT paid plus UBT credit as provided to you by the entity. If you are claiming credit from more than six S corporations, QSSSs, or estates or trusts, complete as many additional Forms IT-222 as necessary. On the first Form IT-222, enter the total of all additional column D amounts on line 1. Place the additional forms behind the first Form IT-222 and submit all forms with your return.

Estates and trusts: Include **only** the fiduciary's pro rata share retained by the estate or trust. **Do not** complete this form if you made a total distribution to the beneficiaries.

Line 4 – If your taxable income from line 3 is \$35,000 or less, enter **1.000** on line 4. If your taxable income is more than \$35,000 but less than \$100,000, complete the Worksheet below. If your taxable income is \$100,000 or more, **stop**; you do not qualify for this credit; do not submit this form.

Worksheet

1	Base percentage 100%	1	<u>1.000</u>
2	Enter your taxable income from line 3 on the front page	2	<u>.00</u>
3	Base amount	3	<u>\$35,000.00</u>
4	Subtract line 3 from line 2	4	<u>.00</u>
5	Divide line 4 by \$65,000 and round to the third decimal place	5	<u> </u>
6	Subtract line 5 from line 1. Transfer this decimal amount to the front page, line 4	6	<u> </u>





Claim for Alternative Fuels Credit

IT-253

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 (see instructions for assistance).

Name(s) as shown on return ALBERT LITT	Type of business (if applicable)	Identifying number as shown on return
---	----------------------------------	---------------------------------------

Schedule A – Computation of alternative fuels tax credit used and carried over

1 Enter the carryover credit from last year's Form IT-253.....	1	500.00
2 Tax due before credits (see instructions)	2	.00
3 Tax credits claimed before this credit (see instructions)	3	.00
4 Subtract line 3 from line 2	4	.00
5 Amount of credit used for the current tax year (from line 1 or line 4, whichever is less; see instructions)	5	.00
6 Amount of credit available for carryover to next year (subtract line 5 from line 1).....	6	.00

Schedule B – Recapture of alternative-fuel vehicle refueling property credit (see instructions)

A Tax year credit allowed	B Total recovery period	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture percentage (column D ÷ column B)	F Original credit allowed	G Credit recapture (column F × column E)
2010	10	3	7		1500.00	.00
					.00	.00
					.00	.00

7 Recaptured alternative-fuel vehicle refueling property credit (add column G amounts).....	7	.00
8 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit (see instructions)	8	262.00
9 Total recaptured alternative fuels credit (add lines 7 and 8; see below)	9	.00

Individuals: Enter the line 9 amount and code **253** on Form IT-201-ATT, line 20 or Form IT-203-ATT, line 19.**Partnerships:** Enter the line 9 amount and code **253** on Form IT-204, line 148.**Fiduciaries:** Continue with lines 10 and 11.

10 Fiduciaries: Enter the amount of recapture allocated to beneficiaries (see instructions)	10	.00
11 Fiduciary share of recapture (subtract line 10 from line 9; see instructions).....	11	.00

Instructions

Important information

The alternative fuels tax credit expired on December 31, 2010. For tax years beginning after December 31, 2010, you may only claim an alternative fuels tax credit carryover or recapture from previous years.

Use Form IT-253 to claim any carryover credit or to calculate any recapture of credit.

Partnerships or estates or trusts: Fill out this form only if you are reporting a recapture of the alternative fuels credit.

For tax years beginning on or after January 1, 2013, and before January 1, 2018, Chapter 59 of the Laws of 2013 enacted a new alternative fuels and electric vehicle recharging property credit. For any tax year beginning on or after January 1, 2013, taxpayers must use Form IT-637, *Alternative Fuels and Electric Vehicle Recharging Property Credit*, to claim this new credit, for property placed in service on or after that date.

Line instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Schedule A – Computation of alternative fuels tax credit used and carried over

Line 2

Form IT-201 filers: Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

Form IT-203 filers: Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

Form IT-205 filers: Enter the tax from Form IT-205, line 8 (for residents), or line 9 (for nonresidents), plus any credits shown on line 1 of the *Addbacks worksheet*, in the instructions for Form IT-205, line 12.





New York State Department of Taxation and Finance

START-UP NY Telecommunication Services Excise Tax Credit

Tax Law – Sections 39 and 606(yy)

Calendar-year filers, mark an X in the box: []

All other filers enter tax period:

beginning [] ending []

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Table with 2 columns: Name(s) as shown on return, Identifying number as shown on return. Row 1: ALBERT LITT, []

A Certificate number from Form DTF-74, Certificate of Eligibility, issued to the approved START-UP NY business (see instructions) A [ABC123]

B Year of START-UP NY business tax benefit period (enter a number from 1 to 10; see instructions) B [1]

Schedule A – Employment test

Computation of the employment number of the approved business and its related persons within New York State for the current tax year and the year immediately preceding the year in which the business submitted its application to locate in a tax-free NY area.

Table for current tax year employment number. Columns: Current tax year employment number, March 31, June 30, September 30, December 31, Total. Row 1: Number of employees. Row 2: 1 Current tax year employment number within New York State (see instructions) 1

Table for tax year immediately preceding START-UP NY business application. Columns: Tax year immediately preceding START-UP NY business application, March 31, June 30, September 30, December 31, Total. Row 1: Tax year ending (mm/yyyy), Number of employees. Row 2: 2 Employment number within New York State for the tax year immediately preceding START-UP NY business application (see instructions) 2

Computation of the average number of net new jobs in the tax-free NY area for the current tax year.

Table for current tax year net new jobs. Columns: Current tax year net new jobs, March 31, June 30, September 30, December 31, Total. Row 1: Number of net new jobs. Row 2: 3 Net new jobs of the business in the tax-free NY area during the tax year (see instructions) 3. Row 3: 4 Add lines 2 and 3 4

5 Does the amount on line 1 equal or exceed line 4? (see instructions) 5 Yes [] No []
If No, stop; you do not qualify for the credit. Do not complete the rest of this form.

Schedule B – Individual (including sole proprietor), partnership, and estate or trust

6 Telecommunication services excise tax paid (see instructions) 6 [] 00

Fiduciary: Include the line 6 amount on line 9.

All others: Enter the line 6 amount on line 12.

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Schedule C – Partnership, New York S corporation, and estate and trust information (see instructions)

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust (use additional Form(s) IT-640 if necessary).

A Name of entity	B Type	C Employer identification number	D Certificate number	E Year of business tax benefit period	F Share of credit	
LITT, LTD	S	400884831	ABC123	1	600	00
						00
						00
						00
7 Total column F amounts from additional Form(s) IT-640, if any (see instructions)					7	00
8 Total (add column F amounts, including any amount from line 7)					8	00

Fiduciary: Include the line 8 amount on line 9.
All others: Enter the line 8 amount on line 13.

Schedule D – Beneficiary's and fiduciary's share of credit (see instructions)

9 Total (fiduciaries, enter the amount from line 6 plus the amount from line 8)	9	00
--	----------	----

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit	
			00
			00
			00
			00
10 Share of credit allocated to beneficiaries (add column C amounts)		10	00
11 Fiduciary's share of credit (subtract line 10 from line 9; enter the result here and on line 14)		11	00

Schedule E – Computation of credit (see instructions)

Individual and partnership	12	Enter the amount from line 6	12	00
Partner, S corporation shareholder, beneficiary	13	Enter the amount from line 8	13	00
Fiduciary	14	Enter the amount from line 11	14	00
	15	Total credit (add lines 12, 13, and 14; see instructions)	15	00

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START-UP NY Tax Elimination Credit

Tax Law – Article 1, Section 40 and Article 22, Section 606(ww)

Calendar-year filers, mark an X in the box:

All other filers enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
ALBERT LITT	

A Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business A

B Year of START-UP NY business tax benefit period (*enter a number from 1 to 10; see instructions*) B

C If you are claiming this credit as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust, mark an X in the box C

Schedule A – Employment test

Computation of the employment number of the approved business and its related persons **within New York State** for the current tax year and the year immediately preceding the year in which the business submitted its application to locate in a tax-free NY area.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of employees					
1 Current tax year employment number within New York State (<i>see instructions</i>)					<input type="text" value="1"/>

Tax year immediately preceding START-UP NY business application	March 31	June 30	September 30	December 31	Total
Tax year ending (mmyyyy) Number of employees					
2 Employment number within New York State for the tax year immediately preceding START-UP NY business application (<i>see instructions</i>)					<input type="text" value="2"/>

Computation of the average number of net new jobs in the tax-free NY area for the current tax year.

Current tax year net new jobs	March 31	June 30	September 30	December 31	Total
Number of net new jobs					
3 Net new jobs of the business in the tax-free NY area during the tax year (<i>see instructions</i>)					<input type="text" value="3"/>
4 Add lines 2 and 3					<input type="text" value="4"/>

5 Does the amount on line 1 equal or exceed line 4? (*see instructions*) Yes No

If No, you do **not** qualify for the credit. **Do not** complete the rest of this form.



Schedule B – Partnership, New York S corporation, and estate or trust information (see instructions)

For *Type*; enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust. Use additional Form(s) IT-638 if necessary.

A Name of entity	B Type	C Employer identification number (EIN)	D Certificate number	E Year of business tax benefit period
LITT, LTD	S	400884831	ABC123	1

Schedule C – Beneficiary’s and fiduciary’s share of income from a START-UP NY business (see instructions)

6 Total income of the estate or trust from a START-UP NY business (see instructions)	6	00
--	----------	----

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of income from a START-UP NY business
		00
		00
		00

7 Share of income allocated to beneficiaries (add column C amounts)	7	00
8 Fiduciary’s share of income (subtract line 7 from line 6; enter here and on line 18)	8	00

Schedule D – Allocation factor (see instructions)

	A Tax-free NY area		B New York State	
9 Average value of property (see instructions)	9	00		00
10 Property factor (divide line 9, column A, by line 9, column B; round the result to the fourth decimal place)	10			
11 Wages, salaries, and other compensation of employees (see instructions)	11	00		00
12 Wage factor (divide line 11, column A, by line 11, column B; round the result to the fourth decimal place)	12			
13 Total factors (add lines 10 and 12)	13			
14 Allocation factor (divide line 13 by two; round the result to the fourth decimal place)	14			

Partnerships: Enter the line 14 amount on Form IT-204, line 151.

All others: Enter the line 14 amount on line 22.



Schedule E – Tax factor (see instructions)

15	Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	15		00
16	All other credits applied against the tax (see instructions)	16		00
17	Net tax due (subtract line 16 from line 15)	17		00
18	Enter the amount of income from the START-UP NY business allocated within New York State (see instructions)	18	20000	00
19	New York adjusted gross income (see instructions)	19		00
20	Divide line 18 by line 19 (the result cannot exceed 1.0)	20		
21	Tax factor (multiply line 17 by line 20; enter here and on line 23)	21		00

Schedule F – Computation of credit (see instructions)

22	Allocation factor (from line 14; see instructions)	22	0.7376	
23	Tax factor (from line 21)	23		00
24	Credit subtotal (multiply line 22 by line 23; see instructions)	24		00
25	Total amounts from additional Form(s) IT-638, Schedule(s) F, line 24; if any	25		00
26	Total credit (add lines 24 and 25; see instructions)	26		00

Schedule G – Related entities

List the names and EINs of any business entities related to the approved START-UP NY business. Submit additional sheets if necessary. See *Related persons* in the instructions to determine if an entity is related.

Name	EIN



TEST AM

Forms included:

IT-201

IT-201-ATT

IT-236

IT-238

IT-239

IT-246

IT-248

IT-261

Prime taxpayer: Anne Martin

Filing: Single

Taxpayer chooses standard deduction.

No sales and use tax



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Form fields for personal information: Name (ANNE MARTIN), Date of Birth (09/12/1972), Social Security Number, Spouse's information, Mailing address (25 OAK ST, NEW HYDE PARK, NY), and Taxpayer's permanent home address.

- A Filing status: 1 [X] Single, 2 [] Married filing joint return, 3 [] Married filing separate return, 4 [] Head of household, 5 [] Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes [] No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? Yes [] No [X]

D1 Did you have a financial account located in a foreign country? Yes [] No [X]

D2 Yonkers residents and Yonkers part-year residents only:

- (1) Did you receive a property tax freeze credit? (see page 13) Yes [] No []
(2) If Yes, enter the amount: [] [] 00

D3 Did you receive a family tax relief credit? (see page 13) Yes [] No [X]

- E (1) Did you or your spouse maintain living quarters in NYC during 2014? (see page 13) Yes [] No [X]
(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day)..... []

- F NYC residents and NYC part-year residents only (see page 13):
(1) Number of months you lived in NYC in 2014 []
(2) Number of months your spouse lived in NYC in 2014 []

G Enter your 2-character special condition code if applicable (see page 13) []
If applicable, also enter your second 2-character special condition code []

H Dependent exemption information (see page 14)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth (mmddyyyy). Multiple rows for dependent information.

If more than 7 dependents, mark an X in the box. []



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	175	00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	55000	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	3000	00
12	Rental real estate included in line 11	12	3000	00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1
ANNE MARTIN

Your social security number

Tax computation, credits, and other taxes (see page 19)

38 Taxable income (from line 37 on page 2)	38		00
39 NYS tax on line 38 amount (see page 19 and Tax computation on pages 51, 52, and 53)	39		00
40 NYS household credit (page 19, table 1, 2, or 3)	40		00
41 Resident credit (see page 20)	41		00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43 Add lines 40, 41, and 42	43		00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44		00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46 Total New York State taxes (add lines 44 and 45)	46		00

New York City and Yonkers taxes, credits, and tax surcharges

47 NYC resident tax on line 38 amount (see page 20)	47		00
48 NYC household credit (page 20, table 4, 5, or 6)	48		00
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50 Part-year NYC resident tax (Form IT-360.1)	50		00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52 Add lines 49, 50, and 51	52		00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
55 Yonkers resident income tax surcharge (see page 22)	55		00
56 Yonkers nonresident earnings tax (Form Y-203)	56		00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58		00
59 Sales or use tax (see page 23; do not leave line 59 blank)	59		0 00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

60a Return a Gift to Wildlife	60a		00
60b Missing/Exploited Children Fund	60b		00
60c Breast Cancer Research Fund	60c		00
60d Alzheimer's Fund	60d		00
60e Olympic Fund (\$2 or \$4; see page 24)	60e		00
60f Prostate and Testicular Cancer Research and Education Fund ..	60f		00
60g 9/11 Memorial	60g		00
60h Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i Teen Health Education	60i		00
60j Veterans Remembrance	60j		00
60 Total voluntary contributions (add lines 60a through 60j)	60		00
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61		00



Your social security number								

62 Enter amount from line 61	62		00
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Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75)	76		00
---	----	--	----

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76)	77		00
---	----	--	----

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ...

78		00
----	--	----

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions)

79		00
----	--	----

See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.

80		00
----	--	----

See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28)

81		00
----	--	----

82 Other penalties and interest (see page 29)

82		00
----	--	----

See page 31 for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30)

Date	<input type="text"/>	Amount	<input type="text"/>	00
------	----------------------	--------	----------------------	----

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation PRODUCER	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-6666
E-mail: MARTIN@ATS.COM	

See instructions for where to mail your return.





New York State Department of Taxation and Finance

Other Tax Credits and Taxes
Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201: ANNE MARTIN
Your social security number: [] [] [] [] [] [] [] [] [] []

A Have you (or an entity of which you are an owner) been convicted of Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government (NYS Penal Law Article 200, 496, or section 195.20)? Yes [] No [X]

Part 1 - Other New York State, New York City, and Yonkers tax credits

Section A - New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 1 [] [] [] [] [] [] [] [] [] []

2 Other nonrefundable, non-carryover credits

Table with columns for Code, Amount, Code, Amount. Includes line 2a and 2b for total other nonrefundable, non-carryover credits.

Section B - New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 3 [] [] [] [] [] [] [] [] [] []

4 Investment credit 4 [] [] [] [] [] [] [] [] [] []

5 Solar energy system equipment credit 5 [] [] [] [] [] [] [] [] [] []

6 Other nonrefundable, carryover credits

Table with columns for Code, Amount, Code, Amount. Includes lines 6a through 6g for other nonrefundable, carryover credits.

Total other nonrefundable, carryover credits (add lines 6a through 6n) 6 [] [] [] [] [] [] [] [] [] []

7 Total New York State nonrefundable credits used

(add lines 1 through 6; enter here and on Form IT-201, line 42) 7 [] [] [] [] [] [] [] [] [] []

Section C - New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 8 [] [] [] [] [] [] [] [] [] []

8a New York City resident GCT credit 8a [] [] [] [] [] [] [] [] [] []

9 New York City accumulation distribution credit (submit computation) 9 [] [] [] [] [] [] [] [] [] []

9a Part-year resident nonrefundable NYC child and dependent care credit 9a [] [] [] [] [] [] [] [] [] []

10 Total other New York City nonrefundable credits used

(add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53) 10 [] [] [] [] [] [] [] [] [] []

Section D - New York State, New York City, and Yonkers refundable credits

11 Farmers' school tax credit 11 [] [] [] [] [] [] [] [] [] []

12 Other refundable credits

Table with columns for Code, Amount, Code, Amount. Includes lines 12a through 12f for other refundable credits.

Total other refundable credits (add lines 12a through 12l) 12 [] [] [] [] [] [] [] [] [] []

13 Add lines 11 and 12 13 [] [] [] [] [] [] [] [] [] []

(continued on back)



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount		Code		Amount	
20a			00	20g			00
20b			00	20h			00
20c			00	20i			00
20d			00	20j			00
20e			00	20k			00
20f			00	20l			00

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
--	-----------	--	----

28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
---	-----------	--	--

30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities
 For costs incurred on or after January 1, 2011

Tax Law – Article 22, Section 606(tt)

Fiscal-year filers enter tax period:

beginning ending

Name(s) as shown on your return ANNE MARTIN	Identifying number as shown on return
--	---------------------------------------

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 (see instructions, Form IT-236-I, for assistance)

Part 1 – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

Schedule A – Purchase of new vehicle manufactured to be accessible to persons with disabilities for which there is no comparable make or model that does not include the equipment necessary to provide accessibility to persons with disabilities (use a separate line for each vehicle; submit additional sheets if necessary)

A Vehicle identification number (VIN) of new vehicle	B Total purchase price of new vehicle	C Enter 10,000
FGMA20145UTM67	45000.00	.00
	.00	.00
	.00	.00

1 Total of column C amounts from additional sheet(s), if any.....	1	.00
2 Total of all column C amounts (include any amount on line 1)	2	.00

Schedule B – Upgrade of motor vehicle (use a separate line for each vehicle; submit additional sheets if necessary)

A VIN of upgraded vehicle	B Date incremental costs incurred (mm-dd-yyyy)	C Incremental cost (see instructions)	D Enter the lesser of column C or 10,000
FGMA20145UTM68	08-15-2014	5000.00	.00
		.00	.00
		.00	.00

3 Total of Schedule B, column D amounts from additional sheet(s), if any.....	3	.00
4 Total of all Schedule B, column D amounts (include any amount on line 3)	4	.00
5 Add lines 2 and 4	5	.00

Fiduciary: Include the line 5 amount on the *Total* line of Part 4, column C
All others: Enter the line 5 amount on line 10

Part 2 – Partnership, New York S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for taxicabs and livery service vehicles accessible to persons with disabilities from that entity, complete the following information for each partnership, S corporation, estate, or trust. For *Type* enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust. You must also complete Parts 3 and 5, and, if applicable, Part 6.

Name	Type	Employer identification number



Part 3 – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	6	Enter your share of the credit from your partnership	6	.00
S corporation shareholder	7	Enter your share of the credit from your S corporation	7	.00
Beneficiary	8	Enter your share of the credit from the estate(s) or trust(s)	8	.00
	9	Total (add lines 6, 7, and 8)	9	.00

Fiduciary: Include the line 9 amount on the *Total* line of Part 4, column C.
All others: Enter the line 9 amount on line 11.

Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of credit
Total (fiduciaries, enter the amount from line 5 plus the amount from line 9)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of credit

Individual (including sole proprietor) and partnership	10	Enter the amount from line 5.....	10	.00
Partner, S corporation shareholder, and beneficiary	11	Enter the amount from line 9.....	11	.00
Fiduciary	12	Enter the amount from Part 4, <i>Fiduciary</i> line, column C.....	12	.00
	13	Enter the carryover credit from last year’s Form IT-236.....	13	.00
	14	Total credit (add lines 10 through 13)	14	.00

Partnership: Enter the line 14 amount and code **236** on Form IT-204, line 147.
All others: Complete Part 6.

Part 6 – Application of credit and computation of carryover

15	Total credit (enter the amount from line 14)	15	.00
16	Enter tax due before credits (see instructions).....	16	.00
17	Credits applied against the tax before this credit (see instructions)	17	.00
18	Net tax (subtract line 17 from line 16)	18	.00
19	Amount that you applied against this year’s tax (see instructions)	19	.00
20	Amount of credit available for carryover to next year (subtract line 19 from line 15)	20	.00





New York State Department of Taxation and Finance

Claim for Rehabilitation of Historic Properties Credit

Tax Law – Section 606(oo)

IT-238

File this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ANNE MARTIN	Identifying number as shown on return
---	---------------------------------------

Part 1 – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

Schedule A – Historic property information

Property	A – Address of certified historic structure	B – Project number	C – Date of completion
1	100 MAIN ST, TROY, NY	NPS234	09-12-2014
2			
3			

Schedule B – Credit computation

Property	A – Qualified rehabilitation expenditures	B – Multiply column A by 20% (.20)	C – Enter the lesser of column B or 5,000,000
1	100000.00	.00	.00
2	.00	.00	.00
3	.00	.00	.00

1 Total of column C amounts from additional sheet(s), if any	1	.00
2 Total of all column C amounts (include any amount on line 1)	2	.00

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column C.

All others: Enter the line 2 amount or your share of the line 2 amount on line 7 (see instructions).

Part 2 – Partnership, New York S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the rehabilitation of historic properties credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number

Part 3 – Partner's, shareholder's, or beneficiary's share of credit

Partner	3	Enter your share of the credit from your partnership (see instructions)	3	.00
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4	.00
Beneficiary	5	Enter your share of the credit from the estate or trust (see instructions)	5	.00
	6	Total (add lines 3, 4, and 5)	6	.00

Fiduciary: Include the line 6 amount on the *Total* line of Part 4, column C.

All others: Enter the line 6 amount on line 8.

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Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

A – Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B – Identifying number	C – Share of rehabilitation of historic properties credit
Total (fiduciaries, enter the amount from line 2, plus the amount from line 6)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of credit

Individual (including sole proprietor) and partnership	7	Enter the amount or your share of the amount from line 2	7	.00
Partner, S corporation shareholder, beneficiary	8	Enter the amount from line 6	8	.00
Fiduciary	9	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	9	.00
	10	Current year credit (add lines 7, 8, and 9)	10	.00
	11	Enter the carryover credit from last year’s Form IT-238	11	.00
	12	Total credit (add lines 10 and 11; see instructions)	12	.00

Part 6 – Application of credit and computation of carryover

13	Total credit (from line 12)	13	.00
14	New York recapture amount (from line 26)	14	.00
15	Total rehabilitation of historic properties credit (see instructions)	15	.00
16	Net recapture of rehabilitation of historic properties credit (see instructions)	16	.00
17	Tax due before credits (see instructions)	17	.00
18	Credits applied against the tax before this credit (see instructions)	18	.00
19	Net tax (subtract line 18 from line 17)	19	.00
20	Amount applied against this year’s tax (enter the amount from line 15 or line 19, whichever is less; see instr.)	20	.00
21	Amount of credit available for carryover to next year (subtract line 20 from line 13)	21	.00

Part 7 – Computation of credit recapture (see instructions)

22	Federal recapture amount on New York property	22	.00
23	Amount of federal credit on New York property originally allowed	23	.00
24	Divide line 22 by line 23 (see instructions)	24	
25	Amount of New York credit originally allowed	25	.00
26	New York recapture amount (multiply line 24 by line 25; enter here and on line 14)	26	.00





New York State Department of Taxation and Finance

Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities

For purchases or costs incurred before January 1, 2011

IT-239

Tax Law – Article 22, Section 606(oo)

Fiscal-year filers enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, or IT-205

Name(s) as shown on your return ANNE MARTIN	Identifying number as shown on return
--	---------------------------------------

The credit for taxicabs and livery service vehicles accessible to persons with disabilities has expired. For tax years beginning on and after January 1, 2011, you may only claim a credit carryover from previous years.

Application of credit and computation of carryover

1 Enter the carryover credit from last year's Form IT-239	1	2500.00
2 Enter tax due before credits (<i>see instructions</i>)	2	.00
3 Credits applied against the tax before this credit (<i>see instructions</i>)	3	.00
4 Net tax (<i>subtract line 3 from line 2</i>)	4	.00
5 Amount of credit that you applied against this year's tax (<i>see instructions</i>)	5	.00
6 Amount of credit available for carryover to next year (<i>subtract line 5 from line 1</i>)	6	.00

Instructions

General information

Tax year 2010 was the last year for which you could claim the credit for taxicab and livery service vehicles accessible to persons with disabilities under Tax Law section 606(oo). However, any unused credit from a prior year for which the credit was allowed can be carried forward indefinitely.

For purchases or incremental costs incurred on or after January 1, 2011, and before January 1, 2017, use Form IT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities for costs incurred on or after January 1, 2011*.

Line instructions

Line 2

Form IT-201 filers: Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

Form IT-203 filers: Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

Form IT-205 filers: Enter the tax from Form IT-205, line 8 (for residents), or line 9 (for nonresidents), **plus** any credits shown on line 1 of the *Addbacks worksheet* in the instructions for Form IT-205, line 12.

Line 3 – If you are applying any credits against the tax before this credit, enter those amounts here.

When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.

- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

Line 5 – Enter the amount from line 1 or line 4, whichever is less.

Enter the amount from line 5 and code **299** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7, or include it on Form IT-205, line 10.





New York State Department of Taxation and Finance

Claim for Empire State Commercial Production Credit

IT-246

Tax Law – Section 28, Section 606(jj)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ANNE MARTIN	Taxpayer identification number
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Part 1 – Computation of credit

1 Empire State commercial production credit (submit a copy of the certificate(s) of tax credit from the Governor's Office for Motion Picture and Television Development)	1	1500.00
2 Partner, shareholder, beneficiary share of credit from Part 2, line 17	2	.00
3 Add lines 1 and 2 (fiduciaries: see instructions)	3	.00
4 Fiduciaries: Enter the credit allocated to beneficiaries from Part 3, column C	4	.00
5 Total Empire State commercial production credit (subtract line 4 from line 3)	5	.00
Partnerships: Enter the line 5 amount and code 355 on Form IT-204, line 147. All others: Continue with line 6.		
6 Enter amount from Form IT-201, line 39; Form IT-203, line 46; or Form IT-205, line 8 if a resident, or line 9 if a nonresident or part-year resident	6	.00
7 Form IT-201 and IT-203 filers: Enter amount from Form IT-201-ATT, line 21; Form IT-203-ATT, line 20. Form IT-205 filers: Enter any credits shown on line 1 of the <i>Addbacks worksheet</i> in the instructions for Form IT-205, line 12.	7	.00
8 Add lines 6 and 7	8	.00
9 Other credits (see instructions)	9	.00
10 Subtract line 9 from line 8	10	.00
11 Nonrefundable portion of credit (see instructions)	11	.00
12 Subtract line 11 from line 5 (see instructions)	12	.00
13 Multiply line 12 by 50% (.5)	13	.00
14 Prior-year carryover (from last year's Form IT-246)	14	.00
15 Refundable portion of credit (see instructions)	15	.00
16 Subtract line 13 from line 12. This is the amount of credit to be carried forward to next year	16	.00

Part 2 – Partnership, New York S corporation, and estate and trust information

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust (see instructions).

A – Name of entity	B – Type	C – Employer identification number	D – Share of credit
			.00
			.00
			.00
17 Total (Add amounts in column D; include amounts from additional sheets. Enter here and on line 2 above.) ...	17		.00

Part 3 – Beneficiary's and fiduciary's share of Empire State commercial production credit

A – Beneficiary's name (same as on Form IT-205, Schedule C)	B – Identifying number	C – Share of credit
Total		.00
		.00
		.00
Fiduciary		.00





New York State Department of Taxation and Finance

Claim for Empire State Film Production Credit

IT-248

Tax Law – Section 24, Section 606 (gg)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of your certificate of tax credit.

Name(s) as shown on return ANNE MARTIN	Taxpayer identification number
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A Empire State film production credit allocation year, if applicable (from your certificate of tax credit; see instructions)	A	2014
B Empire State film production credit allocation year, if applicable (from the partnership's certificate of tax credit; see instr.)	B	

Part 1 – Computation of credit

1 Empire State film production credit (submit a copy of the certificate of tax credit from the Governor's Office for Motion Picture and Television Development; see instructions)	1	1000.00
2 Amount of credit from line 1 available for the 2014 tax year (see instructions)	2	.00
3 Partner, shareholder, beneficiary share of credit from line 8	3	.00
4 Credits allowed from prior years (see instructions)	4	.00
5 Add lines 2, 3, and 4	5	.00
6 Fiduciary: Enter the credit allocated to beneficiaries from Part 3, column C	6	.00
7 Total Empire State film production credit (subtract line 6 from line 5)	7	.00

Individuals: Enter the line 7 amount and code **248** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Partnerships: Enter the line 7 amount and code **248** on Form IT-204, line 147.

Fiduciaries: Include the line 7 amount on Form IT-205, line 33.

Part 2 – Partnership, New York S corporation, and estate and trust information (see instructions)

For Type, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A – Name of entity	B – Type	C – Employer identification number	D – Share of current year's credit
			.00
			.00
			.00
8 Total (Add amounts in column D; include amounts from additional sheets. Enter here and on line 3 above.) ...	8		.00

Part 3 – Beneficiary's and fiduciary's share of Empire State film production credit (see instructions)

A – Beneficiary's name (same as on Form IT-205, Schedule C)	B – Identifying number	C – Share of current year's credit
Total		.00
		.00
		.00
Fiduciary		.00

Part 4 – Amount of credit to be claimed in succeeding tax years (see instructions)

9 Amount of credit to be claimed for 2015 (see instructions)	9	.00
10 Amount of credit to be claimed for 2016 (see instructions)	10	.00

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Claim for Empire State Film Post-Production Credit

Tax Law – Section 31, Section 606(qq)

Case Cond# AM

Test Form

IT-261

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ANNE MARTIN	Taxpayer identification number
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Part 1 – Computation of credit (see instructions)

1 Empire State film post-production credit (submit a copy of the certificate of tax credit from the Governor's Office for Motion Picture and Television Development; see instructions)	1	2000.00
2 Amount of credit from line 1 available for the 2014 tax year (see instructions)	2	.00
3 Partner, shareholder, beneficiary share of credit from Part 2, line 19	3	.00
4 Credits available from prior years (see instructions)	4	.00
5 Add lines 2, 3, and 4	5	.00
6 Fiduciary: Enter the amount of credit allocated to beneficiaries from Part 3, column C	6	.00
7 Total Empire State film post-production credit (subtract line 6 from line 5)	7	200.00
Partnerships: Enter the line 7 amount and code 356 on Form IT-204, line 147. All others: Continue with line 8.		
8 Enter amount from Form IT-201, line 39; Form IT-203, line 46; or Form IT-205, line 8 if a resident, or line 9 if a nonresident or part-year resident	8	.00
9 Form IT-201 and IT-203 filers: Enter amount from Form IT-201-ATT, line 21; Form IT-203-ATT, line 20. Form IT-205 filers: Enter any credits shown on line 1 of the <i>Addbacks worksheet</i> in the instructions for Form IT-205, line 12.	9	.00
10 Add lines 8 and 9.....	10	.00
11 Other credits (see instructions)	11	.00
12 Subtract line 11 from line 10.....	12	.00
13 Nonrefundable portion of credit (see instructions)	13	.00
14 Subtract line 13 from line 7 (see instructions)	14	.00
15 Multiply line 14 by 50% (.5)	15	.00
16 Unused credit from 2013 carryover (if applicable; see instructions)	16	.00
17 Refundable portion of credit (see instructions)	17	.00
18 Subtract line 15 from line 14. This is the amount of credit to be carried forward to next year.....	18	.00

Part 2 – Partnership, New York S corporation, and estate and trust information (see instructions)

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A – Name of entity	B – Type	C – Employer identification number	D – Share of current year's credit
			.00
			.00
			.00

19 Total credit amount for current year (Add amounts in column D; include amounts from additional sheets. Enter here and on line 3 above.)	19	.00
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Part 3 – Beneficiary's and fiduciary's share of Empire State film post-production credit (see instructions)

A – Beneficiary's name (same as on Form IT-205, Schedule C)	B – Identifying number	C – Share of current year's credit
Total		.00
		.00
		.00
Fiduciary		.00



Part 4 – Amount of credit to be claimed in succeeding tax years *(see instructions)*

20	Amount of credit to be claimed for 2015 <i>(see instructions)</i> .....		.00
21	Amount of credit to be claimed for 2016 <i>(see instructions)</i> .....		.00



TEST AN

Forms included:

IT-201

IT-201-ATT

IT-605

IT-613

IT-633

IT-641

IT-631

Prime taxpayer: Andrew NATHAN

Filing: Single

Taxpayer chooses standard deduction

No sales and use tax

For IT-605, the business in the EZ qualifies as a new business (has been in operation for no more than 5 years.)



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning ... 14

For help completing your return, see the instructions, Form IT-201-I.

and ending ...

Form fields for personal information: Name (ANDREW NATHAN), Date of Birth (04/18/1959), Social Security Number, Mailing address (123 MAIN ST, PLEASANTVILLE, NY 10572), and Taxpayer's permanent home address.

- A Filing status: 1 [X] Single, 2 [] Married filing joint return, 3 [] Married filing separate return, 4 [] Head of household, 5 [] Qualifying widow(er) with dependent child.

B Did you itemize your deductions on your 2014 federal income tax return? Yes [] No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? Yes [] No [X]

D1 Did you have a financial account located in a foreign country? Yes [] No [X]

D2 Yonkers residents and Yonkers part-year residents only: (1) Did you receive a property tax freeze credit? Yes [] No [X]

(2) If Yes, enter the amount: [] [] 00

D3 Did you receive a family tax relief credit? Yes [] No [X]

E (1) Did you or your spouse maintain living quarters in NYC during 2014? Yes [] No [X]

(2) Enter the number of days spent in NYC in 2014 (any part of a day spent in NYC is considered a day)..... []

F NYC residents and NYC part-year residents only (see page 13):

(1) Number of months you lived in NYC in 2014 []

(2) Number of months your spouse lived in NYC in 2014 []

G Enter your 2-character special condition code if applicable (see page 13) []

If applicable, also enter your second 2-character special condition code []

H Dependent exemption information (see page 14)

Table with 6 columns: First name, MI, Last name, Relationship, Social security number, Date of birth (mmdyyyyy). Multiple empty rows for dependent information.

If more than 7 dependents, mark an X in the box. []



For office use only

Your social security number								

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2	200	00
3	Ordinary dividends	3	8600	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	57400	00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-3000	00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 14)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36	000	00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes (see page 19)

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and tax surcharges

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers taxes / surcharges (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, Total voluntary contributions (60), and Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (61).



Your social security number								

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63 Empire State child credit	63	00
64 NYS/ NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 25)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00

Submit your wage and tax statements with your return (see page 27).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
 Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2015 estimated tax (see instructions) **79** 00
 See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00
 See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00
 See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
 If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
E-mail:	NYTPRIN excl. code	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation MANAGER	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number (518) 555-8888
E-mail: NATHAN@ATS.COM	

See instructions for where to mail your return.



Your social security number									

Part 1, Section D – New York State, New York City, and Yonkers refundable credits *(continued)*

14 Enter amount from line 13 on the front page	14		00
15 New York State claim of right credit	15		00
16 New York City claim of right credit	16		00
17 Yonkers claim of right credit	17		00
18 Total New York State, New York City, and Yonkers other refundable credits <i>(add lines 14 through 17; enter here and on Form IT-201, line 71)</i>	18		00

Part 2 – Other New York State taxes *(submit all applicable forms)*

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	19		00
20 Other New York State taxes			

Code		Amount	Code		Amount
20a		00	20g		00
20b		00	20h		00
20c		00	20i		00
20d		00	20j		00
20e		00	20k		00
20f		00	20l		00

Total other New York State taxes *(add lines 20a through 20l)* **20** 00

21 Add lines 19 and 20	21		00
------------------------------	-----------	--	----

22 See instructions for line 22	22		00
23 Enter amount from Form IT-201 , line 39	23		00
24 Subtract line 23 from line 22 <i>(if line 23 is more than line 22, leave blank)</i>	24		00
25 Subtract line 24 from line 21 <i>(if line 24 is more than line 21, leave blank)</i>	25		00

26 New York State separate tax on lump-sum distributions <i>(Form IT-230)</i>	26		00
--	-----------	--	----

27 Resident credit against separate tax on lump-sum distributions	27		00
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28 Subtract line 27 from line 26	28		00
--	-----------	--	----

29 This line intentionally left blank	29		
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30 Net other New York State taxes <i>(add lines 25 and 28; enter here and on Form IT-201, line 45)</i>	30		00
--	-----------	--	----

Part 3 – Other New York City taxes *(submit all applicable forms)*

31 This line intentionally left blank	31		
32 New York City resident separate tax on lump-sum distributions <i>(Form IT-230)</i>	32		00
33 New York City tax on capital gain portion of lump-sum distributions <i>(Form IT-230)</i>	33		00
34 Total other New York City taxes <i>(add lines 32 and 33; enter here and on Form IT-201, line 51)</i>	34		00





New York State Department of Taxation and Finance

IT-605

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry

Tax Law – Sections 606(j) and 606(j-1)

2014 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Submit a copy of the *Certificate of Eligibility* and *Empire Zone Retention Certificate*.

Name(s) as shown on the front page of your return ANDREW NATHAN	Taxpayer identification number
Name of empire zone (EZ) DUTCHESS COUNTY	

Schedule A – Eligibility and investment tax credit (see instructions, Form IT-605-I)

Important: If this is your first tax year, do not complete Schedule A, Parts 1, 2, and 3. Begin with Part 4 on page 2.

Part 1 – 80% current-year test (see instructions) Computation of percentage of administrative and support employees in New York State for the current tax year:

Current tax year	March 31	June 30	September 30	December 31	Total			
Number of administrative and support employees in New York State								
1a Average number of administrative and support employees in New York State (divide Total column above by four)							1a	
Number of administrative and support employees everywhere								
1b Average number of administrative and support employees everywhere (divide Total column above by four)							1b	
2 Percentage of administrative and support employees in New York State (divide line 1a by line 1b)							2	%

Part 2 – 95% three-year back-office test (see instructions) Computation of average number of administrative and support employees in New York State for the current tax year and 36-month test period:

Current tax year	March 31	June 30	September 30	December 31	Total			
Number of administrative and support employees in New York State	100	100	125	175				
3a Average number of administrative and support employees in New York State for current tax year (divide Total column above by four)							3a	
Number of administrative and support employees in New York State during 36-month test period	March 31	June 30	September 30	December 31	Total			
A. First year	100	100	100	100				
B. Second year	50	75	75	100				
C. Third year	0	0	40	50				
D. Total number of administrative and support employees in New York State for 36-month test period (add Total column, lines A, B, and C)								
3b Average number of administrative and support employees in New York State for 36-month test period (divide line D above by twelve)							3b	
4 Percentage of employment for administrative and support employees in New York State (divide line 3a by line 3b)							4	%

Part 3 – 90% end-of-year test (see instructions) Computation of percentage of employees in New York State for the current tax year:

Current tax year	March 31	June 30	September 30	December 31	Total			
Number of employees in New York State								
5a Average number of employees in New York State during the current tax year (divide Total column above by four)							5a	
5b Number of employees in New York State on the last day of your first tax year in which you were subject to tax in New York State (taxpayers subject to tax in 1998 see instructions)							5b	
6 Percentage of employees in New York State for the current tax year (divide line 5a by line 5b)							6	%

If your percentage of employment qualifies on either line 2 (80% current-year test), line 4 (95% three-year back-office test), or line 6 (90% end-of-year test), continue with Schedule A, Part 4, on page 2.

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Part 4 – EZ investment tax credit (EZ-ITC) (see instructions)

Property located in EZ on which EZ-ITC is claimed (submit additional Form(s) IT-605 if necessary; see instructions)

A Itemized description of property	B Principal use	C Date acquired	D Life (years)	E Cost or other basis
2 STORY BUILDING	OFFICE SPACE	02-15-2014	20	500000.00
SERVERS	STORE INFORMATION	02-15-2014	5	10000.00
MAINFRAME COMPUTER	PROCESSES INFORMATION	02-15-2014	10	180000.00
				.00
Total column E (include amounts from additional Form(s) IT-605, if any) .....				.00
7 EZ-ITC for personal income tax (multiply the total of column E by 8% (0.08))			7	.00

Fiduciaries: Include the line 7 amount in the *Total* line of Schedule E, column C.

All others: Enter the line 7 amount on line 18.

Schedule B – EZ employment incentive credit (EZ-EIC) (submit additional sheets if necessary; see instructions)

Part 1 – Employment information required to determine eligibility for EZ-EIC

	A Year	B March 31	C June 30	D September 30	E December 31	F Total columns (B + C + D + E)	G Average (see instructions)	H Percent *
A Information in conjunction with Schedule B, Part 2, line a								
Number of employees in EZ for period covered by this claim	2014	200	200	200	240			
Number of employees in EZ for employment base year	2012	170	170	180	180			
B Information in conjunction with Schedule B, Part 2, line b								
Number of employees in EZ for period covered by this claim	2014	200	200	200	240			
Number of employees in EZ for employment base year	2011	155	155	160	166			
C Information in conjunction with Schedule B, Part 2, line c								
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								

* Divide the average number of employees covered by this claim by the average number of employees in base year (column G).

Part 2 – Computation of EZ-EIC

	A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC (multiply column B by 30% (.30))
a	2013	20700.00	.00
b	2012	55200.00	.00
c		.00	.00
8	Total of column C (include amounts from additional sheets, if any)		8 .00

Fiduciaries: Include the line 8 amount in the *Total* line of Schedule E, column C.

All others: Enter the line 8 amount on line 19.



Schedule C – Partnership, S corporation, and estate and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the EZ-ITC or EZ-EIC from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer identification number (EIN)

Schedule D – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	9	Enter your share of the credit from your partnership (see instructions)	9	.00
S corporation shareholder	10	Enter your share of the credit from your S corporation (see instructions)	10	.00
Beneficiary	11	Enter your share of the credit from estate(s) or trust(s) (see instructions)	11	.00
	12	Totals (add lines 9, 10, and 11)	12	.00

Fiduciaries: Include the line 12 amount in the *Total* line of Schedule E, column C.

All others: Enter the line 12 amount on line 20.

Schedule E – Beneficiary’s and fiduciary’s share of credit and recapture of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of EZ-ITC and EZ-EIC	D Share of recapture credit
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

(continued)



Schedule F – Computation of recapture of EZ-ITC and EZ-EIC (see instructions)

A Description of property	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage (E + D)	G EZ-ITC allowed (see instructions)	H Recaptured EZ-ITC (F x G)	I Recaptured EZ-EIC (see instructions)	
						.00	.00	.00	
						.00	.00	.00	
13 Recaptured EZ-ITC (add column H amounts)						13	.00		
14 Recaptured EZ-EIC (add column I amounts)						14		.00	
15 Augmented recapture amount (see instructions)						15	.00		
16 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust: enter your share of addback of the EZ-ITC and EZ-EIC (see instructions)							16		.00
17 Add lines 13 through 16. Enter total here							17		.00

Fiduciaries: Include the line 17 amount in the *Total* line of Schedule E, column D.
All others: Enter the line 17 amount on line 25.

Schedule G – Computation of EZ-ITC and EZ-EIC allowed for the current tax year or recapture amount (see instructions)

Individuals and partnerships	18	Enter the amount from line 7	18	.00	
	19	Enter the amount from line 8	19	.00	
Partners, S corporation shareholders, beneficiaries	20	Enter the amount from line 12	20	.00	
Fiduciaries	21	Enter the amount from Schedule E, <i>Fiduciary</i> line, column C	21	.00	
	22	EZ-ITC and EZ-EIC computed for the current tax year (add lines 18 through 21)	22	.00	
	23	Enter the available carryover of unused EZ-ITC or EZ-EIC from preceding period(s)	23	.00	
	24	Total EZ-ITC and EZ-EIC (add lines 22 and 23)	24	.00	
25	Total recapture of all investment tax credits taken in previous period (fiduciaries: enter the amount from the fiduciary line of Schedule E, column D; all others: enter the amount from line 17)			25	.00
26	Net EZ-ITC (subtract line 25 from line 24 and enter here; if line 25 is more than line 24, do not enter an amount on line 26 — go to line 27; see instructions)			26	.00
27	Net EZ-ITC recapture amount (subtract line 24 from line 25 and enter here; see instructions)			27	.00

Schedule H – Computation of EZ-ITC and EZ-EIC used, refunded, and carried over

28	EZ-ITC and EZ-EIC available for use for the current tax year (from line 26)	28	.00
29	Tax due before credits (see instructions)	29	.00
30	Enter all credits applied against your tax before the EZ-ITC and EZ-EIC (see instructions)	30	.00
31	Subtract line 30 from line 29	31	.00
32	EZ-ITC and EZ-EIC used this year (enter the amount from line 31 or line 28, whichever is less; see instructions)	32	.00
33	Unused EZ-ITC and EZ-EIC available to be refunded or carried forward (subtract line 32 from line 28)	33	.00
34	Refundable EZ-ITC and EZ-EIC (see instructions)	34	.00
35	Unused EZ-ITC and EZ-EIC available for carryforward for next year (subtract line 34 from line 33)	35	.00





Case Cond# AN

Test Form

New York State Department of Taxation and Finance

Claim for Environmental Remediation Insurance Credit

IT-613

Tax Law - Sections 23 and 606(ff)

Calendar-year filers, mark an X in the box: []

Other filers enter tax period:

beginning [] and ending []

File a separate Form IT-613 with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205 for each Certificate of Completion (CoC).

Name(s) as shown on return: ANDREW NATHAN. Identifying number as shown on return: []

Schedule A - Brownfield site identifying information

A Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy)..... A [01-01-2014]

B Enter the following information as listed on the CoC issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). Submit a copy of the CoC. Also submit a copy of the certification form for the environmental remediation insurance tax credit completed by the insurer.

Table with site information: Site name (200 MAIN STREET), Site location (Municipality WHITE PLAINS, County WESTCHESTER), DEC region (3), Division of Environmental Remediation (DER) site number (C360999), Date CoC was issued (06-01-2014)

C Mark an X in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area C [X]

Schedule B - Individuals (including sole proprietors), partnerships, and fiduciaries

Table with 3 rows: 1 Qualified environmental remediation insurance premiums paid (8000.00), 2 Multiply line 1 by 50% (.50) (.00), 3 Enter the lesser of line 2 or \$30,000 (.00)

Individuals and partnerships: Enter the line 3 amount on line 8. Fiduciaries: Include the line 3 amount in the Total line of Schedule E, column C.

Schedule C - Partnership, S corporation, estate, and trust information

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the environmental remediation insurance credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For Type, enter P for partnership, S for S corporation, or ET for estate or trust.

Table with 3 columns: Name, Type, Employer ID number

Schedule D - Partner's, shareholder's, or beneficiary's share of credit

Table with 4 rows: Partner (4), S corporation shareholder (5), Beneficiary (6), Total (7)

Fiduciaries: Include the line 7 amount in the Total line of Schedule E, column C. All others: Enter the line 7 amount on line 9.



Schedule E – Beneficiary's and fiduciary's share of credit and recapture of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of environmental remediation insurance credit	D Share of recapture of credit
Total (see instructions)		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule F – Computation of credit (see instructions)

Individuals and partnerships	8	Enter the amount from line 3	8	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from line 7	9	.00
Fiduciaries	10	Enter the amount from Schedule E, column C, <i>Fiduciary</i> line	10	.00
	11	Total environmental remediation insurance credit (see instructions)	11	.00

Schedule G – Summary of recapture of environmental remediation insurance credit

12 Recaptured environmental remediation insurance credit (see instructions)	12	.00
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Fiduciaries: Include the line 12 amount on the *Total* line of Schedule E, column D and continue with line 14.

All others: Continue with line 13.

13 Partners in a partnership, shareholders of an S corporation, and beneficiaries of an estate or trust Enter your share of recapture of the environmental remediation insurance credit (see instructions)	13	.00
14 Fiduciaries: Enter amount from Schedule E, column D, <i>Fiduciary</i> line	14	.00
15 Recapture amount (add lines 12, 13, and 14; fiduciaries, see instructions)	15	.00

Individuals: Enter the line 15 amount and code **173** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Partnerships: Enter the line 15 amount and code **173** on Form IT-204, line 148.

Fiduciaries: Include the line 15 amount on Form IT-205, line 12.





New York State Department of Taxation and Finance

Economic Transformation and Facility Redevelopment Program Tax Credit

Tax Law - Article 1, Section 35; Article 22, Section 606(ss)

Calendar-year filers, mark an X in the box: []

Other filers enter tax period:

beginning [] and ending []

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the Certificate of Eligibility and the Preliminary Schedule of Benefits issued by Empire State Development (ESD).

Name(s) as shown on return: ANDREW NATHAN. Taxpayer identification number: []

Mark an X in the appropriate box to indicate the tax year of the benefit period for which you are claiming the credit on this form: 1st [], 2nd [X], 3rd [], 4th [], 5th []

Mark an X in the box if you are claiming this credit as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust: []

Schedule A - Eligibility (see Eligibility on page 1 in instructions)

Part 1 - Qualified new business

1 Is the business a qualified new business? (see Definitions in instructions) Yes [X] No []

If Yes, continue with Part 2. If No, stop. You do not qualify for this credit.

Part 2 - Computation of average number of net new jobs (see instructions)

Table with 6 columns: Current tax year, March 31, June 30, September 30, December 31, Total. All values are 5.

2 Average number of net new jobs for the current tax year (see instructions) [2]

3 Is the average number of net new jobs five or greater? Yes [] No []

If Yes, complete Schedule B. If No, stop. You do not qualify for this credit for the current tax year.

Schedule B - Computation of credit component amounts (see instructions)

Part 1 - Jobs tax credit component - Complete the information below for each net new job created and maintained in the economic transformation area (submit additional sheets if necessary; see instructions)

Table with 6 columns: Employee's name, Social security number, Date first employed, Last date of employment, Gross wages, Credit amount. Rows for JAY SMITH, JIM SMITH, JESSE SMITH, JOHN SMITH, JOAN SMITH.

Total of column F amounts from additional sheet(s), if any []

4 Jobs tax credit component (add column F amounts) [4] .00

Table for credit component breakdown: Partner, S corporation shareholder, Beneficiary, Total jobs tax credit component.

Partnerships: Enter the line 8 amount and code 633 on Form IT-204, line 144, and continue with Part 2.

Fiduciaries: Enter the line 8 amount on the Total line of Schedule C, column C, and continue with Part 2.

All others: Continue with Part 2.



Part 2 – Investment tax credit component (submit additional sheets if necessary; see instructions)

Qualified investment at a closed facility (see instructions)

A Description of property	B Date placed in service (mm-dd-yyyy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 10% (.10))
2 STORY BRICK BLDG RENOVATIONS	01-01-2014	400000.00	.00
		.00	.00
		.00	.00
		.00	.00
Total of column D amounts from additional sheet(s), if any .....			.00
9 Total (add column D amounts)			9 .00
10 Closed facility investment tax credit (enter the line 9 amount or the maximum credit amount provided to you by ESD, whichever is less; see instructions)			10 .00

All other qualified investments (see instructions)

A Description of property	B Date placed in service (mm-dd-yyyy)	C Cost or other basis for federal income tax purposes	D Credit (column C x 6% (.06))
ENCLOSED GARAGE	01-01-2014	600000.00	.00
		.00	.00
		.00	.00
		.00	.00
Total of column D amounts from additional sheet(s), if any .....			.00
11 Total (add column D amounts)			11 .00
12 Other qualified investments credit component limitation (see instructions)			12 400000.00
13 Other qualified investments credit component after limitation (enter the amount from line 11 or line 12, whichever is less)			13 .00
14 Add lines 10 and 13			14 .00

Partner	15	Enter your share of the investment tax credit component from your partnership(s)	15	.00
S corporation shareholder	16	Enter your share of the investment tax credit component from your S corporation(s)	16	.00
Beneficiary	17	Enter your share of the investment tax credit component from the estate(s) or trust(s)	17	.00
	18	Total investment tax credit component (add lines 14 through 17)	18	.00

Partnerships: Enter the line 18 amount and code **B33** on Form IT-204, line 144, and continue with Part 3.

Fiduciaries: Enter the line 18 amount on the *Total* line of Schedule C, column D, and continue with Part 3.

All others: Continue with Part 3.

Part 3 – Training tax credit component (submit additional sheets if necessary; see instructions)

A Employee's name	B Social security number	C Description of training expense	D Date paid (mm-dd-yyyy)	E Amount of expense	F Column E x 50% (.5)	G Credit (enter the lesser of column F or \$4000)
JIM SMITH	400884811	IMPROVE PRODUCTIVIT	12-01-2014	7800.00	.00	.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
Total of column G amounts from additional sheet(s), if any .....						.00

19 Total (add column G amounts)

Partner	20	Enter your share of the training tax credit component from your partnership(s)	20	.00
S corporation shareholder	21	Enter your share of the training tax credit component from your S corporation(s)	21	.00
Beneficiary	22	Enter your share of the training tax credit component from the estate(s) or trust(s)	22	.00
	23	Total training tax credit component (add lines 19 through 22)	23	.00

Partnerships: Enter the line 23 amount and code **C33** on Form IT-204, line 144, and continue with Part 4.

Fiduciaries: Enter the line 23 amount on the *Total* line of Schedule C, column E, and continue with Part 4.

All others: Continue with Part 4.



Part 4 – Real property tax credit component (see instructions)

Property located entirely within a closed facility (see instructions)

A Eligible real property taxes	B Benefit period year rate*	C Credit amount (column A x column B)
22500.00		.00
.00		.00
.00		.00
Total of column C amounts from additional sheet(s), if any .....		.00

* 1st year 50% (.50); 2nd year 40% (.40); 3rd year 30% (.30); 4th year 20% (.20); 5th year 10% (.10)

24 Real property tax credit component for property located entirely within a closed facility (add column C amounts) .. **24** .00

Property located outside a closed facility (see instructions)

A Eligible real property taxes	B Benefit period year rate**	C Credit amount (column A x column B)
7500.00		.00
.00		.00
.00		.00
Total of column C amounts from additional sheet(s), if any .....		.00

** 1st year 25% (.25); 2nd year 20% (.20); 3rd year 15% (.15); 4th year 10% (.10); 5th year 5% (.05)

25 Real property tax credit component for property located outside a closed facility (add column C amounts) ... **25** .00

26 Add lines 24 and 25 **26** .00

Partner	27	Enter your share of the real property tax credit components from your partnership(s)	27	.00
S corporation shareholder	28	Enter your share of the real property tax credit component from your S corporation(s)	28	.00
Beneficiary	29	Enter your share of the real property tax credit component from the estate(s) or trust(s)	29	.00
	30	Total real property tax credit component (add lines 26 through 29)	30	.00

Partnerships: Enter the line 30 amount and code **D33** on Form IT-204, line 144. Complete Schedule F, if applicable.

Fiduciaries: Enter the line 30 amount on the *Total* line of Schedule C, column F, and continue with line 31.

All others: Continue with line 31.

31 Total credit components (add lines 8, 18, 23, and 30) **31** .00

Fiduciaries: Complete Schedules C and E and, if applicable, Schedule F.

All others: Continue with line 32.

Schedule C – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of jobs tax credit component	D Share of investment tax credit component	E Share of training tax credit component	F Share of real property tax credit component	G Share of recapture of credit
Total		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00	.00



Schedule D – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of an S corporation, or a beneficiary of an estate or trust and received a share of the economic transformation and facility redevelopment program tax credit from that entity, complete the following information for each partnership, S corporation, estate, or trust. Enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

Schedule E – Computation of credit (Fiduciaries: see instructions)

Individual (including sole proprietor), partner, S corporation shareholder, beneficiary	32	Enter the amount from line 31	32	.00
Fiduciaries	33	Enter the amount from Schedule C, <i>Fiduciary</i> line, column C	33	.00
	34	Enter the amount from Schedule C, <i>Fiduciary</i> line, column D	34	.00
	35	Enter the amount from Schedule C, <i>Fiduciary</i> line, column E	35	.00
	36	Enter the amount from Schedule C, <i>Fiduciary</i> line, column F	36	.00
	37	Total credit (see instructions)	37	.00

Schedule F – Summary of recapture of credit (final year of benefit period; see instructions)

38 Individual's and partnership's recapture of credit	38	.00
39 Beneficiary's share of recapture of credit	39	.00
40 Partner's share of recapture of credit	40	.00
41 S corporation shareholder's share of recapture of credit	41	.00
42 Fiduciaries: enter your share of amount from Schedule C, <i>Fiduciary</i> line, column G	42	.00
43 Total (see instructions)	43	.00

Individuals (including sole proprietors): Enter the line 43 amount and code **633** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 43 amount on Form IT-205, line 12.

Partnerships: Enter the line 43 amount and code **633** on Form IT-204, line 148.





Manufacturer's Real Property Tax Credit

Tax Law – Article 22, Section 606(xx)

IT-641

OPTS only

2nd DRAFT

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return

Schedule A – Individual (including sole proprietor), partnership, and fiduciary

1 Eligible real property taxes paid	1	18500	00
2 Tax credit rate	2	.20	
3 Tax credit (multiply line 1 by line 2)	3		00

Individuals and partnerships: Enter the line 3 amount on line 9.

Fiduciaries: Include the line 3 amount on line 6, column A.

Schedule B – Partner's, shareholder's, or beneficiary's share of credit and credit recapture (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the manufacturer's real property tax credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A Name of entity	B Type	C Employer identification number	D Share of credit	E Share of credit recapture
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
4 Total from additional Form(s) IT-641, if any	4		00	00
5 Total (including any amount from line 4)	5		00	00

Fiduciaries: Include the line 5, column D amount on line 6, column A and the line 5, column E amount on line 6, column B.

All others: Enter the line 5, column D amount on line 10 and the line 5, column E amount on line 15.



Schedule C – Beneficiary’s and fiduciary’s share of credit and credit recapture (see instructions)

		A Credit		B Credit recapture	
6	Fiduciary’s total (see instructions)	6	00		00

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit	D Share of credit recapture	
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
7	Total of allocated share to beneficiaries	7	00	00
8	Fiduciary’s share (subtract line 7 from line 6; see instructions)	8	00	00

Schedule D – Computation of credit

Individuals and partnerships	9	Enter the amount from line 3.....	9	00
Partners, S corporation shareholders, beneficiaries	10	Enter the amount from line 5, column D.....	10	00
Fiduciaries	11	Enter the amount from line 8, column C.....	11	00
	12	Total credit (see instructions below).....	12	00

Individuals: (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Add lines 9 and 10. Enter the line 12 amount and code **641** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Partnerships: Add lines 9 and 10. Enter the line 12 amount and code **641** on Form IT-204, line 147.

Fiduciaries: Enter the amount from line 11 on line 12. Include the amount from line 12 on Form IT-205, line 33.



Schedule E – Computation of credit recapture *(not applicable for this tax year)*

A Tax year credit allowed	B Credit originally allowed		C Reduced eligible real property taxes		D Tax credit rate	E Column C x column D		F Credit recapture <i>(column B - column E)</i>	
		00		00	.20		00		00
		00		00	.20		00		00
		00		00	.20		00		00
		00		00	.20		00		00
13 Total of column F amounts from additional <u>Form(s) IT-641</u> , if any								13	00
14 Recaptured credit <i>(total of column F amounts; Fiduciary: enter here and on line 6, column B)</i>								14	00
15 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust: enter your share of the credit recapture from line 5, column E <i>(see instructions)</i>								15	00
16 Fiduciaries: Enter the amount from line 8, column D								16	00
17 Total recaptured credit <i>(see instructions below)</i>								17	

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Add lines 14 and 15. Enter the line 17 amount and code **641** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Partnerships: Add lines 14 and 15. Enter the line 17 amount and code **641** on Form IT-204, line 148.

Fiduciaries: Enter the line 16 amount on line 17. Include the line 17 amount on Form IT-205, line 12.





New York State Department of Taxation and Finance

Claim for Security Officer Training Tax Credit

IT-631

Tax Law – Sections 26 and 606(ii)

File this form with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ANDREW NATHAN	Taxpayer identification number
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Part 1 – Computation of credit

A Enter the calendar year shown on the certificate of tax credit from the New York State Division of Homeland Security and Emergency Services (DHSES)..... A. 2014

1 Security officer training tax credit (submit a copy of the certificate of tax credit from the New York State DHSES; see instructions)	1	3000.00
2 Partner, shareholder, beneficiary share of credit (from Part 2, line 7)	2	.00
3 Add lines 1 and 2 (fiduciaries: see instructions)	3	.00
4 Fiduciary: Enter the share of credit allocated to beneficiaries from Part 3, column C	4	.00
5 Total security officer training tax credit (subtract line 4 from line 3; see instructions)	5	.00

Part 2 – Partnership, New York S corporation, and estate and trust information (see instructions)

For Type, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust (use additional Form(s) IT-631 if necessary).

A Name of entity	B Type	C Employer identification number	D Share of credit	
			.00	
			.00	
			.00	
6 Total column D amounts from additional Form(s) IT-631, if any (see instructions).....			6	.00
7 Total credit (add column D amounts, including any amount from line 6; enter here and on line 2 above)			7	.00

Part 3 – Beneficiary's and fiduciary's share of security officer training tax credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
Total		.00
		.00
		.00
Fiduciary		.00

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