



New York State Department of Taxation and Finance

Resident Income Tax Return

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

IT-200-I
Instructions

Instructions for Form IT-200 and Fast Form IT-100 (for full-year New York State residents only)

Highlights for 1996 (see page 2)

This booklet also contains:

Instructions for Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*

Instructions for Form IT-215, *Claim for Earned Income Credit*

Instructions for Form IT-216, *Claim for Child and Dependent Care Credit*



From the Commissioner

The 1996 tax year continues the second year of a three-year tax cut enacted by Governor Pataki and the State Legislature. The state maximum tax rate has been reduced from 7.59375% to 7.125%, and the standard deduction amounts have increased. Overall, the three-year personal income tax reduction program will lower taxes by more than \$6 billion. This represents a 25% cut for three-quarters of our taxpayers.

Also, New York's child and dependent care credit is now refundable for New York residents. If you qualify for the credit and it is more than the amount you owe, we will refund the difference. Previously, this credit could only be used to reduce your tax.

As always, we will work diligently to promptly get your tax refund to you. You can help by making entries carefully, as shown in these instructions, and by reviewing the check list on page 14 before mailing in your return. We have also added a space for you to enter your daytime telephone number, only if you choose. This will allow us to call you to correct any minor errors or omissions and process your return as quickly as possible.

As a reminder, **New York State's tax amnesty program is in effect through January 31, 1997.** If you qualify for tax amnesty, you can pay off taxes you may owe for periods ending December 31, 1994, or earlier, without penalty. You will be charged interest, however. Information and an application form are included in the 1996 New York State income tax packets. You can also call 1 888 552-3453 for amnesty information.

To provide greater confidentiality for taxpayers, we have redesigned our 1996 tax packets to conceal the preprinted peel-off label behind a glued flap on the inside front cover. We believe this will minimize the risk that a social security number might be used for illegitimate purposes. Please be sure to attach the label to your return when you file. This will help ensure that your return is processed efficiently, and if you're entitled to a refund, that you receive it as quickly as possible.

Also new this year is a place on the form where you can contribute to the U.S. Olympic Committee/Lake Placid Olympic Training Center Fund, and to the Breast Cancer Research and Education Fund. The instructions in this booklet contain more information on these new voluntary entries.

Our toll-free telephone assistance is now available to callers throughout the U.S. and Canada. If you need help with your 1996 New York State income tax return, call 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800. Trained service representatives are on hand to answer any tax questions you may have.

Michael H. Urbach
Commissioner of Taxation and Finance

² IT-200 Highlights for Tax Year 1996

Tax rate changes called for in the 1987 tax reform legislation, which were subsequently postponed, have been reinstated. For tax year 1996, the state maximum tax rate has been reduced from 7.59375% to 7.125%. New York City tax rate changes, which were also postponed, have been reinstated. The New York City tax tables have been changed accordingly.

Tax Amnesty

New York State's tax amnesty program is in effect through January 31, 1997. If you qualify, you can pay off your tax debt for periods ending December 31, 1994, or earlier, without penalty. An application form is included in the IT-200-P tax packet. You can also call 1 888 552-3453 for amnesty information.

New York State Earned Income Credit Percentage Increased

For 1996, the New York State earned income credit percentage is increased to 20% from 10%. If you qualify, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the allowable amount to your return. Your earned income credit will reduce the amount you owe or increase your refund. For more information about claiming the earned income credit, see the instructions for Form IT-215.

United States Olympic Committee/Lake Placid Olympic Training Center Fund

Beginning in 1996, taxpayers may now elect to make a contribution to the United States Olympic Committee/Lake Placid Olympic Training Center Fund on Form IT-200. If you and your spouse both wish to contribute and you are filing a joint return, you may give \$4.00. All others may contribute \$2.00. See the instructions for line 30 on page 12 for additional information.

Gift for Breast Cancer Research and Education

Beginning in 1996, taxpayers may now elect to make a contribution to the Breast Cancer Research and Education Fund. See the instructions for line 31 on page 12.

Child and Dependent Care Credit Now Refundable

Beginning with tax year 1996, the New York State child and dependent care credit is refundable. If you qualify, file new Form IT-216, *Claim for Child and Dependent Care Credit*. For more information, see the instructions for line 33 on page 12.

New Form IT-201-V, Payment Voucher for Electronically Filed Returns

If you electronically file a New York State income tax return and owe tax, you must submit your payment with Form IT-201-V, *Payment Voucher for Resident Income Tax Return Filed Electronically* by April 15, 1997.

Toll-Free Telephone Service Expanded

Callers can now access our toll-free numbers for information, forms and publications and refund information from anywhere in the U.S. and Canada. See **Need Help** on page 15.

Americans with Disabilities Act (ADA)

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed under Need Help? on page 15.

Your Rights under the Tax Law

The Taxpayer Bill of Rights requires, in part, that the Tax Department advise you, in writing, of your rights and obligations during an audit, when appealing a departmental decision and when your appeal rights have been exhausted and you need to understand enforcement capabilities available to the Tax Department to obtain payment. For a complete copy of the information contained in all of these statements, you may request Publication 131, *Your Rights and Obligations Under the Tax Law*.

Do you need a tax packet?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item D of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a peel-off label that you or whoever prepares your return should use on your 1997 return. Be sure to use your preprinted peel-off label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

Returns Sent to the State Processing Center

You may have noticed that both the preaddressed envelope in the tax packet and the return address in the instructions refer to the *State Processing Center*. This is a separate sorting facility whose purpose is to help us ensure that your return is processed efficiently, and that you receive any refund that you are entitled to as quickly as possible. Although your personal income tax return is no longer delivered directly to the W A Harriman Campus in Albany, the sorting operation at the Processing Center is conducted in strict conformity with the secrecy provisions of the Tax Law. No unauthorized access to any information contained on your return is permitted.

Who Must File

New York Residents

You must file a New York State resident return if you meet any of the following conditions:

- You have to file a federal return.
- You did not have to file a federal return but:

- **your federal filing status would have been:**
 - and you had federal adjusted gross income (plus New York additions)* of more than:**

single, and you can be claimed as a dependent on another taxpayer's federal return **\$2,900**

single, and you cannot be claimed as a dependent on another taxpayer's federal return **or**

married filing joint return **or**
 married filing separate return **or**

head of household **or**
 qualifying widow(er) **\$4,000**

**(New York additions are explained on page 7 of these instructions; see the federal instructions to find your filing status and figure your federal adjusted gross income.)*

- You want to claim a refund of any New York State, city of New York or city of Yonkers income taxes withheld from your pay.
- You want to claim a refund of the New York State child and dependent care credit.
- You want to claim a refund of the New York State earned income credit.
- You are subject to the minimum income tax.
- You are subject to the separate tax on lump-sum distributions.

Residents of New York City and Yonkers

If you were a resident of New York City or Yonkers for 1996 and you have to file a New York State return, report your New York City income tax or your Yonkers resident income tax surcharge on your state return.

Nonresidents of New York City and Yonkers

If you were not a New York City or Yonkers resident for 1996 but you earned wages or self-employment income in either of these cities and you have to file a New York State income tax return, you must also file Form NYC-203, *City of New York Nonresident Earnings Tax Return*, or Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*. If

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

Homeowners and Renters

If you are a New York State resident and if your household gross income was \$18,000 or less, you may be entitled to a state tax credit for part of the real property taxes or rent you paid during the year. Qualified persons 65 or older can claim a credit of up to \$375. For qualified persons under 65, the maximum credit is \$75. To claim the credit, complete Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, and attach it to your return.

TIP If you do not have to file an income tax return, you may still claim the credit by filing only Form IT-214.

For more information, see *Instructions for Form IT-214* on page 21 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

Earned Income Credit

TIP If you are a New York State resident and claimed a federal earned income credit, you may be entitled to a state earned income credit. To claim the credit, complete Form IT-215, *Claim for Earned Income Credit*, and attach it to your return.

For more information, see *Earned Income Credit* on page 15.

Child and Dependent Care Credit

TIP If you are a New York State resident, you may be entitled to a child and dependent care credit even if you did not have to file a federal income tax return. To claim the credit, complete Form IT-216, *Claim for Child and Dependent Care Credit*, and attach it to your return.

For more information, see the instructions for line 33 on page 12.

Deceased Taxpayers

If a taxpayer died before filing a return for 1996, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on Form IT-200 or Form IT-201,

depending on which federal form was filed. The filing due date is the same as if the taxpayer had lived. The person who files the return for the deceased should write the taxpayer's first name and date of death in the area indicated at the top of the return.

If a refund over \$10,000 is requested and (1) the return is not signed by the fiduciary or (2) you are a court-appointed representative and are claiming a refund for a deceased taxpayer, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and may have to attach Form AU-281.17, *Survivor's Affidavit*. Call or write us for this form. See *Need Help?* on page 15 of these instructions.

Members of the Armed Forces

If you are a member of the military and a New York State resident, the amount of your military pay that is subject to federal income tax is also subject to New York income tax. If your permanent home (domicile) was in New York State when you entered the military but you were assigned to duty outside the state, you are still a New York State resident and must file a resident return even if you are presently serving outside New York State. If your permanent home (domicile) was in New York State when you entered the military but you meet the conditions for nonresident status, your military pay is not subject to New York State income tax. If you are stationed in a foreign country when your return is due and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return.

City taxes — If you were a New York City or Yonkers resident when you entered the military and if your military pay is subject to New York State income tax, it is also subject to New York City or Yonkers taxes. However, if you meet the conditions for nonresident status, your military pay is not subject to the New York City or Yonkers nonresident earnings tax.

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

Nonresidents and Part-Year Residents

If you were not a New York State resident for 1996, or if your New York State resident status changed, and you had New York State source income, you may have to file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. For more information, see the instructions for Form IT-203.

If you were a New York State resident for all of 1996, but a New York City or Yonkers resident for only part of the year, you cannot use Form IT-200. Instead, you must complete Form IT-201 and Form IT-360.1, *Change of City Resident Status*. For more information on change of city resident status, see IT-360.1-I, *Instructions for Form IT-360.1, Change of City Resident Status*.

Which Form to File

If the federal income tax return you filed was:

And you were a full-year resident of New York State, file your New York income tax return on:

1040EZ **Form IT-100** if you want us to figure your tax, and, if applicable, claim the earned income credit, **or**
Form IT-200 if you want to figure your tax yourself or claim the real property tax credit (see *Homeowners and Renters* on page 3) or you want to disclaim a spouse's debt (see *Collection of debts from your refund and Disclaiming of spouse's debt*, page 12) or you want to claim the earned income credit (see page 15).

1040A **Form IT-100** if you want us to figure your tax and, if applicable, claim the earned income credit, the child and dependent care credit, and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income. (You must use **Form IT-200** if you are married and filing a separate federal return and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.)

Note: You must use Form IT-200 if you had 414(h) retirement contributions withheld from your pay or you have an IRC 125 amount shown on your wage and tax statement(s).

or

Form IT-200 if you want to figure your tax yourself and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income, or you want to claim the real property tax credit (see *Homeowners and Renters* on page 3) or you want to disclaim a spouse's debt (see *Collection of debts from your refund and Disclaiming of spouse's debt*, page 12), you want to claim the earned income credit (see page 15) or you want to claim the child and dependent care credit (see page 12).

1040 **Form IT-201** (but see *Can you file Form IT-200 instead of Form IT-201?* below).

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

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

- you itemized your deductions on federal Form 1040, but your New York standard deduction is larger than your New York

itemized deduction (use worksheet below; **and**

- your income was only from wages, interest, dividends, taxable refunds, credits or offsets of state and local income taxes or unemployment compensation; **and**
- your adjustments to income are only for IRA deductions, public employee 414(h) retirement contributions, IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers, interest income on U.S. government bonds or taxable refunds, credits or offsets of state and local income taxes; **and**
- your taxable income is less than \$65,000; **and**
- your only New York tax credits are the child and dependent care, household, earned income or real property tax credits; **and**
- your only other income taxes are full-year New York City or Yonkers income taxes; **and**
- you didn't make estimated tax payments, you don't need to extend the time to file your return and you're a calendar-year filer.



Worksheet

for Figuring Which Deduction is Larger

- a. Total itemized deductions from federal Schedule A, line 28 a. _____
- b. State, local and foreign income taxes from federal Schedule A, lines 5 and 8 . . . b. _____
- c. Subtract line b from line a . . . c. _____
- d. Enter the standard deduction that applies to your filing status:
 Single (can be claimed as a dependent) \$2,900
 Single (cannot be claimed as a dependent) 7,400
 Married filing joint return 12,350
 Married filing separate return 6,175
 Head of household 10,000
 Qualifying widow(er) 12,350 d. _____

If line d is larger than line c, you meet the first requirement in *Can you file Form IT-200 instead of Form IT-201?*, and you should file Form IT-200 if you meet the other requirements. If line c is larger than line d, your tax will be less if you file Form IT-201 and take the itemized deduction. If other adjustments to federal itemized deductions apply to you (for example, interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York State income tax), adjust line c appropriately.

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

- You have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.
- You have any of the following New York adjustments to income: **subtractions** for taxable social security benefits and the pension and annuity income exclusion (the subtraction for interest income on U.S. government bonds can be made on **all** New York returns); **additions** to income for interest income from state and local bonds (but not those of New York State and local governments within the state) and the accelerated cost recovery system (ACRS) deduction.
- You can claim any of these New York tax credits:
 - resident credit
 - accumulation distribution credit
 - investment credit
 - special additional mortgage recording tax credit (shareholder of electing New York S corporation only)
 - special additional mortgage recording tax credit carryover
 - solar and wind energy credit carryover
 - economic development zone credits.

The household credit, child and dependent care credit and earned income credit can be claimed on all New York returns. The real property tax credit can be claimed only on Forms IT-200 and IT-201.

- You are subject to any of these taxes:
 - minimum income tax
 - separate tax on lump-sum distributions
 - add-back of investment credit on early dispositions
 - part-year city of New York resident tax
 - part-year city of Yonkers resident income tax surcharge
 - add-back of EDZ investment tax credit
 - add-back of resident credit for taxes paid to a province of Canada.
- You are claiming a 1996 estimated tax payment or an overpayment credit from your 1995 return.
- You want to apply any part of your 1996 overpayment to your estimated tax for 1997.
- You were a New York State resident for all of 1996, but a New York City or Yonkers resident for only part of the year. For more information on change of city resident status, see IT-360.1-I, *Instructions for Form IT-360.1*.
- You are filing for a taxable period other than the calendar year January 1 through December 31, 1996.
- You need an extension of time to file your return.

Which Form to File (continued)

If you did not have to file a federal return but you must file a New York return, use your federal instructions to choose the federal form you would have filed if one had been required. Then use these instructions to choose your New York form. You will also need your federal instructions to determine your filing status, your income, adjustments to income, and the number of exemptions you may claim. If you need help, see page 15 of these instructions.

TIP

Separate returns are required for some married taxpayers who file a joint federal return.

If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The New York State resident must use Form IT-200 or Form IT-201. The nonresident or part-year resident, if required to file a New York return, must use Form IT-203. However, if both of you choose to file as New York residents, you may file a joint New York State return; use Form IT-200 or Form IT-201. Some Form IT-201 filers can use Form IT-200. See *Can you file Form IT-200 instead of Form IT-201?* on page 4. For the definition of resident, nonresident and part-year resident, see the instructions for Form IT-201.

Also, if you filed a joint federal return but are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you may be able to file a separate return. See **Line Instructions, Item A** on page 8.

ELECTRONIC TAX FILING

Taxpayers eligible to file an IT-200 may file an IT-201 return electronically instead. Electronic filing allows taxpayers to conveniently file their federal and state returns in a single transmission, through the services of an accepted tax professional. Electronic filing offers the advantages of computer filing accuracy and rapid processing.

New for 1996 - The personal income tax electronic filing program now lets you file additional return types, including balance due returns. Taxpayers receiving extensions may also file electronically through October 15, 1997. These program enhancements will enable more taxpayers to enjoy the benefits of electronic filing.

Payments for balance-due returns may be submitted anytime between the date you file and April 15, 1997, by using Form IT-201-V, *Payment Voucher for Resident Income Tax Return Filed Electronically*.

If you file electronically, you must also submit Form IT-201-E, *Declaration for Electronic Filing of Resident Income Tax Return*, for the Department to process your return. Both the IT-201-E and the IT-201-V will be provided to you by your electronic tax professional.

Other Forms You May Have to File

Form IT-201-X, Amended Resident Income Tax Return

Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date the tax was paid, whichever is later. However, if you file an amended federal return showing a change in your taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, earned income credit or credit for child and dependent care expenses, you must also file an amended New York State return within 90 days of the date you amend your federal return.

You must also file an amended return to correct any error on your original state return, and to report changes made by the Internal Revenue Service.

If the Internal Revenue Service changes the taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, or disallows your refund claim, earned income credit or credit for child and dependent care expenses that you reported on your federal return, you must report these changes to the New York State Tax Department within 90 days from the date the Internal Revenue Service makes its final determination.

To amend your 1996 return, you must use 1996 Form IT-201-X. Since we cannot process your amended return until we have completed the processing of all original returns, there may be some delay in processing your amended return.

Form CT-33-D, Tax on Premiums Paid or Payable to an Unauthorized Insurer on Risks Located Within New York State

Complete this form if you have purchased or renewed a taxable insurance contract from an insurer not authorized to transact business in New York State under a Certificate of Authority from the Superintendent of Insurance. You will be liable for a tax of 3.6% of the premium. The return must be filed within 60 days following the end of the calendar quarter in which the contract was purchased or renewed. For more information, see Form CT-33-D and TSB-M-90(9)C.

Federal/State Tax Agreement

Under authority of federal and New York State laws, the New York State Department of Taxation and Finance and the Internal Revenue Service have entered into a federal/state agreement for the mutual exchange of tax information.

When to File

File your return as soon as you can after January 1, 1997, but not later than the filing deadline, April 15, 1997. If you file late, you may have to pay penalties and interest. See *Penalties and Interest* on pages 6 and 7.

TIP

Extension of time to file — If you know that you cannot meet the filing deadline, ask for an extension of time by filing New York State Form IT-370, *Application for Automatic Extension of Time to File for Individuals*. The time to file will be automatically extended for four months if you file Form IT-370 on time and pay any tax you owe with it. If you expect to either receive a refund or have no amount of New York State, New York City or Yonkers income tax remaining unpaid as of the due date of your return, and you are filing federal Form 4868 to extend the time to file your federal return, you can also use a copy of federal Form 4868 to extend the time to file your New York return instead of filing Form IT-370. Write **New York State Copy** at the top of the form.

If you are required to pay any tax when you request your extension, mail Form IT-370 with your payment to: Extension Request, P O Box 15106, Albany NY 12212-5106.

If you are not required to pay any tax when you request your extension, mail Form IT-370 (or the copy of your federal Form 4868) to: Extension Request - NR, P O Box 15105, Albany NY 12212-5105.

When you file, you must use Form IT-201; you cannot file Forms IT-100 or IT-200.

If, after asking for an extension of time to file, you choose to file your federal return electronically, you may still file your New York State resident income tax return electronically through October 15, 1997. Electronic returns may not be filed after this date.

If you are a U.S. citizen or a U.S. resident living and working abroad and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return. For more information, see Publication 88, *General Tax Information for New York State Nonresidents and Part-Year Residents*.

Where to File

Use the preaddressed envelope that came with your tax packet. If you do not have one, address your envelope as follows:

For refund returns —

STATE PROCESSING CENTER-REFUND '96
PO BOX 61000
ALBANY NY 12261-0001

For all other returns —

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Reminders

Refunds/Real Property Tax Credit/ Earned Income Credit/Child and Dependent Care Credit

Even if you do not have to file a return for any other reason, (see *Who Must File*, page 3) you cannot get a refund of New York State, New York City, or Yonkers income taxes withheld from your pay unless you file a return. You must also file a return to receive any refund to which you are entitled because you are qualified to claim the earned income credit. If you qualify, attach Form IT-215 to your IT-200 to claim the refund for this credit. For more information see *Earned Income Credit* on page 15 of these instructions.

You may also be eligible for a refund if you are qualified to claim the real property tax credit. If you qualify, file Form IT-214 to claim the refund for the credit. You do not have to file a tax return in order to file Form IT-214. For more information on the real property tax credit, see *Homeowners and Renters* on page 3 of these instructions.

You may also be eligible for a refund if you are qualified to claim the child and dependent care credit. If you qualify, complete Form IT-216 and attach it to your return. For more information on the child and dependent care credit, see the instructions for line 33 on page 12 of these instructions.

Name and Social Security Number

You must enter your name and social security number on all forms you send to us. **If you are making a payment, write your social security number and 1996 Income Tax on your check or money order.**

Whole Dollar Amounts

You may round all money items on your return to the nearest dollar. For example, round \$10.49 to \$10.00; round \$10.50 to \$11.00. If you round to the nearest dollar, round for all amounts.

Penalties and Interest

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

If you are due a refund, you may also be entitled to receive interest on your overpayment. Interest is compounded daily and the rate is adjusted quarterly. If the refund is made within 45 days after the due date of your return, no interest will be paid. If you file your return after the due date (including extensions), no interest will be paid if the refund is made within 45 days after the date you filed. If the refund is not made within this 45-day period, interest will be paid from the due date of the return or from the date you filed, whichever is later. However, interest will not be paid to you:

— on the portion of your refund that is attributable to the real property tax credit, earned income credit, or child and dependent care credit; or

Household Credit

If you are single, with federal adjusted gross income of \$28,000 or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a household credit.

If you are married filing jointly, head of household (with qualifying person) or a qualifying widow(er) with dependent child with federal adjusted gross income of \$32,000 or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a household credit.

If you are a New York City resident you may also qualify for a New York City household credit.

For more information on the **New York State** household credit, see the instructions for line 20 on page 10 of these instructions. For more information on the **New York City** household credit, see the instructions for line 23 on page 11 of these instructions.

Wage and Tax Statements

Your employer must give you a wage and tax statement — either federal Form W-2 or New York State Form IT-2102. This statement shows your total earnings and the amount of New York State, New York City and Yonkers taxes withheld from your pay during the year.

You must staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in *Step 7, Return Assembly*, on page 14 of these instructions. If you have not received your wage and tax statement by February 15, 1997, or if the statement you received is incorrect, contact your employer.

Paid Preparers Must Sign Your Return

Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid

preparer's area on the back of your return. The preparer required to sign your return must sign it by hand; signature stamps or labels are not acceptable. If someone prepares your return and does not charge you, that person should not sign it.

Paid preparers may be subject to a penalty for failure to comply with certain requirements. For more information, see *Penalties and Interest* below.

Computer Filled-In Returns

If you use a computer to fill in your return, be sure you meet these requirements:

- If you do not use the official income tax forms that we provide, any computer-generated form you use must comply with the guidelines in Publication 75, *Specifications for Reproduction of 1996 New York State Income Tax Forms*.
- Your software must conform to current federal and state income tax laws.

Check Your Withholding for 1997

If, after completing your 1996 tax return, you want to change the amount of tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

Keep Copies of Your Tax Records

TIP Please remember to keep a copy of your completed income tax return. Also keep copies of any books, records, schedules, statements or other related documents.

You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

— if your return cannot be processed.

To be processed, your return must show your name, address, social security number, signature and the information needed to mathematically verify your tax liability.

Late filing penalty — If you file late, you will be charged a penalty of 5% of the tax due for each month, or part of a month, the return is late, up to a maximum of 25%, unless you extend the time to file or attach to your return an explanation showing reasonable cause for the delay. If your return is more than 60 days late, this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as tax due on the return reduced by any tax paid and by any credit that may be claimed. For information on filing an extension of time to file your return, see *When to File* on page 5 of these instructions.

Late payment penalty — If you do not pay your tax when due, you will be charged a penalty of ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. This penalty is in

addition to the interest charged for late payments.

This penalty may not be charged if you attach to your return an explanation showing reasonable cause for paying late.

If you figure your tax incorrectly — You may have to pay a penalty if the tax you report on your return is **less** than your correct tax. If you are off by more than 10% or \$2,000, whichever is more, you may have to pay this penalty. The penalty is 10% of the difference between the tax you reported and the tax you actually owe.

Negligence penalty — If your return does not show all of the tax imposed under the Tax Law, its rules or regulations, due to negligence or intentional disregard but not with intent to defraud, you will be charged a penalty of 5% of any deficient amount. In general, a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any underpayment resulting from negligence will be added to your tax.

Penalties and Interest *(continued)*

Fraudulent returns — If any part of a deficiency is due to fraud, you will be charged a penalty of 50% of the deficiency. In general a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any deficiency resulting from a fraudulent act will be added to your tax.

Frivolous returns — A penalty of up to \$500 will be imposed on any person who files a frivolous tax return. A return is considered frivolous when it does not contain information needed to judge the correctness of the tax return, or reports information that is obviously and substantially incorrect, and intended to delay or impede the administration of Article 22 of the Tax Law or the processing of the return. This includes altering or striking out the preprinted language above the space

provided for your signature. This penalty is added to any other penalty provided by law.

Failure of paid preparers to conform to certain requirements — A penalty of \$50 per return or claim for refund will be assessed a paid preparer for failure to comply with any of the following requirements:

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

taxpayer not later than the time the return is presented for the taxpayer's signature;

- failure to keep a completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return was prepared on a list and to make the copy or list available for inspection upon request.

The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (not counting extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later.

For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of \$25,000.

New York Additions

New York additions are items you must add to the adjusted gross income from your federal return, and help determine whether or not you have to file a New York income tax return. Brief descriptions of the more common additions follow:

1. Interest income on state and local bonds (but not those of New York State and local governments within the state).
2. Interest or dividend income on U.S. bonds or securities exempted from federal income tax but not from state income tax.
3. The amount of public employee 414(h) retirement contributions paid by Tier III or Tier IV members of the New York State and Local Retirement Systems, which includes the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System; or Tier III or Tier IV members of the New York State Teachers' Retirement System; or employees

of the State or City University of New York who belong to the Optional Retirement Program; or any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund.

4. The amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge if you were a career pension plan member of:
 - the New York City employees' retirement system, or
 - the New York City Board of Education retirement system.
5. Income taxes deducted in figuring federal adjusted gross income (i.e., deducted as a business expense on your federal return).

6. Interest expense on loans used to buy bonds and securities whose interest is exempt from New York State tax if you deducted that interest expense in figuring your federal adjusted gross income.
7. Amortization of bond premiums whose interest income is exempt from New York State tax and expenses relating to income exempt from New York State tax if you deducted the amortization or expenses in figuring your federal adjusted gross income.
8. The amount of New York State solar and wind energy credit you claimed for residential property later sold or disposed of at a gain if the basis of the property included the cost of your energy system.
9. The IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers.

Scannable Returns

You may have noticed that rectangular boxes and white entry areas have been printed on a number of our forms. These design changes will let us use state-of-the-art scanning equipment to process your return. The boxes will guide you in making your handwritten entries on the forms, and will allow our scanning equipment to more accurately read your return and let us process it more efficiently.

You can help by observing the following:

- Please print (using a blue or black pen) or type all "X" marks and money amounts in the boxes and spaces provided.

- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols. All necessary punctuation has been printed on the form.

- Write your numbers like this:

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

X

- Enter your money amounts so that the whole dollar amount ends immediately to the left of the **cents decimal**, and the cents amount starts immediately to the right.

- Make your money amount entries in the boxes, allowing one numeral for each box.

Example: If your entry for line 1 is \$13,525.50, your money field entry should look like this:

.....

1	3	5	2	5	.	5	0
---	---	---	---	---	---	---	---

- If you are rounding all money items on your return (see *Whole Dollar Amounts* on page 6) please enter "00" in the cents boxes.
- Leave blank any spaces and boxes that do not apply to you.

Steps for Preparing Your Return



Prepare your federal return first; much of the information on your New York State

return will be the same. In many cases when New York State and federal tax laws are similar, the New York instructions do not repeat all the requirements but instead, explain the differences.

Step 1

Get all forms and publications you need.

If you need any forms or publications, see *Need Help* on page 15.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 1996 wage and tax statements together. These can be either New York Form IT-2102 or federal Form W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 15, or if the form you received is incorrect, contact your employer.

If you plan to take the real property tax credit, get all the supporting information and records you will need.

Step 3

Fill in your return.

Fill in your return using the line instructions for Form IT-200 that begin on this page or the instructions for Fast Form IT-100 that begin on page 17. Then continue with Step 4 on page 13.

Line Instructions for Form IT-200

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1996.

Make your entries in the white areas of Form IT-200.

Name and Address Box



Do not write in this box or attach your mailing label until you have completed and

checked your return. Step 5 on page 13 of these instructions will tell you how to complete this section of your return.

After you have completed and checked your return be sure to use your preprinted mailing label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

Item A

Filing status

Show your filing status by marking an **X** in only **one** box. In nearly all cases, you must use the same filing status on your state return that you used on your federal return. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.

The only exceptions to this rule apply to married individuals who file a joint federal return and:

- (1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case you must either:
 - (a) file separate New York returns using filing status ③ **or**
 - (b) file jointly, as if you both were New York State residents, using filing status ②.
- (2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown or your spouse refuses to sign a joint New York return. In this case, you may file a separate New York return using filing status ③.

Caution – A separate return may be filed

using exception (2) only if you meet at least one of the following conditions:

- you can demonstrate that the address or whereabouts of your spouse is unknown, reasonable efforts have been made to locate your spouse and good cause exists for the failure to file a joint New York return; **or**
- reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart at all times during the preceding year, and good cause exists for the failure to file a joint return.

Item B

Did you itemize your deductions on your 1996 federal return?

If you itemized your deductions on your 1996 federal income tax return, check the **Yes** box. If you claimed the standard deduction on your federal return, check the **No** box.

Item D

Do you need a tax packet (IT-200-P) sent to you next year?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item D of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 1997 return.

Tax Computation

If you filed your federal return by telephone, report the same information on Form IT-200 that you would have reported if you had filed your federal return on paper.

Line 1

Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 1996

federal return, including any that were not reported by your employer on a wage and tax statement. If you did not have to file a federal return, report the same income you would have reported for federal income tax purposes.

Line 2

Taxable interest income

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

Line 3

Dividend Income

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

Line 4

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

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

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

Line 5

Unemployment compensation

Enter the unemployment compensation reported on your federal return.

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

Line 6

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

Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund (section 612(b)(26) of the Tax Law).

2. The amount shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted from your salary for health insurance and the welfare benefit fund surcharge if you were a career pension plan member of:
 - the New York City Employees' Retirement System, **or**
 - the New York City Board of Education Retirement System.

Do not enter on line 9 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

Line 7

Individual retirement arrangement (IRA) deduction

Enter the individual retirement arrangement (IRA) deduction reported on your federal return. If you are married and filing a joint return (filing status ②) and both of you claimed an IRA deduction on your federal return, enter the **total** of both spouses' IRA deductions. If you did not have to file a federal return, claim the same deduction you would have claimed for federal income tax purposes.

Line 8

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



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

New York State

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

Line 9

Public employee contributions

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

1. The amount of 414(h) retirement contributions shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1), or federal Form W-2 (Copy 2), if you were:
 - a Tier III or Tier IV member of the New York State and Local Retirement Systems, which include the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System, **or**
 - a Tier III or Tier IV member of the New York State Teachers' Retirement System **or**
 - an employee of the State or City University of New York who belongs to the Optional Retirement Program **or**
 - any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of

Line 10

Flexible benefits program (IRC 125)

If you were employed by only one of the following agencies, enter your IRC 125 amount in the money column.

If you were employed by more than one of the following agencies, write the name of each agency and the IRC 125 amount in the white area on line 10. Enter the total amount on line 10 in the money column.

The IRC 125 amount(s) shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted or deferred from your salary (section 612 (b)(31) of the Tax Law) under a flexible benefits program established on your behalf by the city of New York and certain other New York City public employers (City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York City Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, Manhattan and Bronx Surface Transit Operating Authority or the Staten Island Rapid Transit Authority).



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

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

Line 13

Interest income on U.S. government bonds

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

Line 14

New York standard deduction

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

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

New York	
Standard Deduction Table	
Filing Status	Standard Deduction (enter on line 14)
① Single (checked Yes at Item C)	\$ 2,900
Single (checked No at Item C)	7,400
② Married filing joint return	12,350
③ Married filing separate return	6,175
④ Head of household (<i>with qualifying person</i>)	10,000
⑤ Qualifying widow(er) with dependent child	12,350

Lines 22 through 25 and line 37 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

Line 22

City of New York resident tax

If you were a resident of New York City enter your city resident tax on line 22. A city of New York resident tax surcharge has been built into the tax table. The amount of the surcharge is determined by your filing status and level of taxable income. Find your New York City resident tax by using the City Tax Table on white pages 43 through 50 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 22. There is an example at the beginning of the tables to help you find the correct tax.

Line 23

City of New York household credit

Enter your New York City household credit. This credit can reduce your tax to zero but cannot be refunded. You qualify to claim this credit if you checked the *No* box at item C on your Form IT-200 and if you checked:

- filing status ① and the amount on Form IT-200, line 8, is not over \$12,500; or
- filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$22,500.

Filing status ① only (Single) - Use *Household Credit Table IV* below to find the amount of your New York City household credit.

Filing status ②, ④ and ⑤ - Use *Household Credit Table V* below to find the amount of your New York City household credit. (Married 1040EZ filers use column 2)

Filing status ③ only (Married filing separate return) - Use *Household Credit Table VI* below to find the amount of your New York City household credit.

City of New York
Household Credit Table IV
Filing status ① only (Single)

If Form IT-200, line 8 is:

Over	but not over	enter on Form IT-200, line 23:
.....	\$10,000* \$15
\$10,000.....	12,500 10
12,500.....		No credit is allowed; enter "0" on Form IT-200, line 23

* This may be any amount up to \$10,000, including "0" or a negative amount.

City of New York
Household Credit Table V
Filing status ②, ④ and ⑤

If Form IT-200, line 8 is:

And the number of exemptions from your federal return, line 6d, (married 1040EZ filers use column 2), is:

Over	but not over	Enter on Form IT-200, line 23:							over 7**
		1	2	3	4	5	6	7	
.....	\$15,000*	\$ 30	60	90	120	150	180	210	30
\$15,000.....	17,500	25	50	75	100	125	150	175	25
17,500.....	20,000	15	30	45	60	75	90	105	15
20,000.....	22,500	10	20	30	40	50	60	70	10
22,500.....		No credit is allowed; enter "0" on Form IT-200, line 23.							

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

** For each exemption over 7, add amount in this column to column 7 amount.

City of New York
Household Credit Table VI
Filing status ③ only (Married filing separate return)

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

And the number of exemptions from both federal returns, line 6d, is:

Over	but not over	Enter on Form IT-200, line 23:							over 7**
		1	2	3	4	5	6	7	
.....	\$15,000*	\$15	30	45	60	75	90	105	15
\$15,000.....	17,500	12.50	25	37.50	50	62.50	75	87.50	12.50
17,500.....	20,000	7.50	15	22.50	30	37.50	45	52.50	7.50
20,000.....	22,500	5	10	15	20	25	30	35	5
22,500.....		No credit is allowed; enter "0" on Form IT-200, line 23.							

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

** For each exemption over 7, add amount in this column to column 7 amount.

Line 25

City of New York nonresident earnings tax

Complete line 25 only if you are subject to the New York City nonresident earnings tax. If you were not a New York City resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the New York City nonresident earnings tax. Fill in Form NYC-203, *City of New York Nonresident Earnings Tax Return*, and attach it to your return. Transfer the amount on Form NYC-203, line 9, to Form IT-200, line 25. For more information, see the instructions for Form NYC-203.

Lines 26, 27 and line 38 apply only to city of Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 26

City of Yonkers resident income tax surcharge

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



Yonkers Worksheet

- a. Amount from line 21. a. _____
- b. Amount from Form IT-214, *Real Property Tax Credit for Homeowners and Renters*, line 17, if any. b. _____
- c. Amount from Form IT-215, *Claim for Earned Income Credit*, line 14 (New York State filing status ③ taxpayers, transfer the amount from Form IT-215, line 15), if any. c. _____
- d. Amount from Form IT-216, *Claim for Child and Dependent Care Credit*, line 13. d. _____
- e. Add lines b, c and d. e. _____
- f. Subtract line e from line a. f. _____
- g. Yonkers resident tax rate (15%) . g. .15
- h. Multiply line f by line g. Enter this amount on Form IT-200, line 26. h. _____

Line 27

City of Yonkers nonresident earnings tax

Complete line 27 only if you are subject to the city of Yonkers nonresident earnings tax. If you were not a Yonkers resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the Yonkers nonresident earnings tax. Fill in Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and attach it to your return. Transfer the amount on Form Y-203, line 6 to Form IT-200, line 27. For more information, see the instructions for Form Y-203.

Line 29**Return a Gift to Wildlife**

If you want to Return a Gift to Wildlife, enter the amount on line 29. The amount you give must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. Also, you cannot change the amount you give after you file your return.

Line 30**United States Olympic Committee/Lake Placid Olympic Training Center Fund**

If you want to contribute to the United States Olympic Committee/Lake Placid Olympic Training Center Fund, enter \$2. (\$4 if your spouse also wants to contribute and you are filing jointly.) No other amounts can be accepted. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

Line 31**Gift for Breast Cancer Research and Education**

If you want to contribute to the Breast Cancer Research and Education Fund, enter the amount on line 31. The amount you give must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. Also, you cannot change the amount you give after you file your return.

Line 33**New York State Child and Dependent Care Credit**

Beginning with tax year 1996, the New York State child care and dependent care credit is refundable. If you qualify, file new Form IT-216, *Claim for Child and Dependent Care Credit*. If the credit is more than the tax you owe, we will refund the difference.

Enter the amount of New York State child and dependent care credit from Form IT-216, line 13. You can claim this credit if you were allowed a credit on your federal income tax return.

You may be eligible to claim a New York State child and dependent care credit even if you did not claim the credit on your federal return or did not have to file a federal return. For filing status $\textcircled{2}$, if you did not have to file a federal return, you must file a joint New York State return to be eligible to claim the credit. For more information, see the instructions for Form IT-216.

Line 34**New York State Earned Income Credit**

If you qualify, enter your earned income credit. To claim this credit, fill in Form IT-215, *Claim for Earned Income Credit*, and transfer the amount to Form IT-200, line 34 and attach it to your return.

If you are having the IRS compute the credit for you, complete lines 1-7 of Form IT-215 and write **EIC** in the white area to the left of

Need Help? See the phone numbers on page 15 of these instructions.

line 34 of Form IT-200. **Do not enter** an amount on line 34. Complete lines 35-38, but do not enter any amounts on lines 39, 40 or 41. We will figure your earned income credit for you. Attach Form IT-215 to your return. If you are due a refund, we will send you the refund along with a statement that shows how the refund was computed. If you owe tax, you will receive a bill that must be paid within 10 days, or by April 15, 1997, whichever is later.

Line 35**Real property tax credit**

If you qualify, enter your real property tax credit. To claim this credit, fill in Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, and transfer the amount on Form IT-214, line 17 to Form IT-200, Line 35. Attach Form IT-214 to your return. For more information, see the Instructions for Form IT-214 on page 21.

Line 36**Total New York State tax withheld**

Enter your total **New York State** tax withheld as shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). If you are married and filing a joint return, enter your combined New York State tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 14 of these instructions. The amount on line 36 should be the same as the total **New York State** tax withheld on your statement(s).

Line 37**Total city of New York tax withheld**

Enter your total **New York City** tax withheld as shown on your wage and tax statement(s). If you are married and filing a joint return, enter your combined New York City tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 14 of these instructions. The amount on line 37 should be the same as the total **City of New York** tax withheld on your statement(s).

Line 38**Total city of Yonkers tax withheld**

Enter your total **Yonkers** tax withheld as shown on your wage and tax statement(s). If you are married and filing a joint return, enter your combined Yonkers tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return*

Assembly on page 14 of these instructions. The amount on line 38 should be the same as the total **City of Yonkers** tax withheld on your statement(s).

Line 40**Refund**

If line 39 is more than line 32, subtract line 32 from line 39 and enter your refund on line 40.

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

Collection of debts from your refund — We will keep all or part of your refund if (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or a judgment was filed against you because you have not repaid) a student loan guaranteed by the New York State Higher Education Services Corporation or a Federal Perkins/National Defense/National Direct, health professions or nursing student loan provided to students at state-operated units of the State University of New York or the City University of New York.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. This includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

Any amount over your debt will be refunded.

Disclaiming of spouse's debt — If you checked filing status $\textcircled{2}$ and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation and attach it (not a photocopy) to your original return*. We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due support,

whether you have repaid your HESC guaranteed or state or city university student loan or about the amount owed, call or write:

For a federal tax liability only —

1 800 829-1040
INTERNAL REVENUE SERVICE
290 BROADWAY
NEW YORK NY 10007

1 800 829-1040
INTERNAL REVENUE SERVICE
PO BOX 1040
NIAGARA SQUARE STATION
BUFFALO NY 14201

1 800 829-1040
INTERNAL REVENUE SERVICE
10 METRO TECH CENTER
BROOKLYN NY 11201

For a New York State, New York City or Yonkers tax liability only —

1 800 835-3554
From areas outside the U.S. and Canada, call (518) 485-6800
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227

For past-due support only —

(518) 473-8029
NYS DEPARTMENT OF SOCIAL SERVICES
OFFICE OF CHILD SUPPORT ENFORCEMENT
FISCAL OPERATIONS UNIT
PO BOX 14 - ONE COMMERCE PLAZA
ALBANY NY 12260

For NYS HESC guaranteed student loans only —

1 800 666-0991
NYSHESC
99 WASHINGTON AVENUE
ALBANY NY 12255

For State University student loans only — (FEDERAL PERKINS/NDL/HPSL/NSL ONLY)

(518) 443-5626
STUDENT LOAN SERVICE CENTER
STATE UNIVERSITY OF NEW YORK
SUNY PLAZA
ALBANY NY 12246

For City University student loans only —

(212) 397-5600
FEDERAL PERKINS/NDL/NSL DEPARTMENT
ROOM 1414
CITY UNIVERSITY OF NEW YORK
UNIVERSITY ACCOUNTING OFFICE
555 WEST 57TH STREET
NEW YORK NY 10019

Line 41

Amount you owe

If line 39 is less than line 32, subtract line 39 from line 32 and enter the amount you owe on line 41.

If you owe more than one dollar, attach your payment to the area indicated on the front of your return. Make your check or money order payable to **New York State Income Tax** and write your social security number and **1996**

Income Tax on it. Do not send cash. You do not have to pay one dollar or less.

New for 1996 — Installment Payments

If you cannot pay the full amount you owe as shown on line 41 of your income tax return, you can ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on any tax not paid by April 15, 1997, even if your request to pay in installments is granted. To limit the interest and penalty charges, file your return on time and pay as much of the tax as possible with your return.

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

To be considered for an installment agreement, you must complete New York State Form DTF-383, *Income Tax Installment Payment Agreement Request*, and include all information requested. To get Form DTF-383, use the *Income Tax Forms Order Blank* (Form IT-86) that came with your income tax packet or see page 15 for a listing of our phone numbers.

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

Penalty for not paying enough tax during the year (estimated tax penalty)

If line 41 is at least \$100 and, in addition, represents more than 10% of the tax shown on your return, you may owe a penalty. Generally, you are not subject to a penalty if your 1996 prepayments equal at least 100% of your 1995 tax (110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000) based upon a return covering 12 months.

If you owe a penalty you cannot file Form IT-200. You must file Form IT-201 and Form IT-2105.9.

Now continue with Step 4 below.

Step 4

Check the figures on your return and any attachments.

Step 5

Complete the top of your return.

Peel-off Label — Remove the peel-off label from under the flap on the inside front cover of your packet and place it in the name and address box at the top of your return. Check the peel-off label to make sure the information on it is complete and correct. The peel-off label has been redesigned to include 2 bar codes which represent the numeric information on the label. This new peel-off label has been designed to allow us to take advantage of the latest technology available to process your return.

School District Code	County
Social Security Number(s)	
Name	
Number and Street	
City	State ZIP code

On the peel-off label is a series of numbers which shows your social security information and a single letter that indicates the form you filed last year.

If your name (or spouse's name) or address is wrong, cross it out and make the corrections directly on the peel-off label. Space for names on the label is limited to 36 characters. Do not correct the label if it is correct except for some missing final characters.

If any other information is incorrect or missing or if you do not have a peel-off label enter the correct information in the white spaces. Do not enter information in the white spaces and boxes to the right of the peel-off label if all the information on the peel-off label is correct. If you file a joint return and you and your spouse have different last names, separate the names with the word *and* (e.g., Brown, Mary L. and Smith, John C.). Be sure your social security numbers are in the same order as your names. (Your social security number(s) is printed directly above your name(s); your county of residence is in the middle.) If this information is not on your peel-off label, enter it in the white spaces at the top of the form.

School district name and code number —

If your public school district code number is missing or incorrect, enter the name and code number of your public school district. This is the district where you were a resident on December 31, 1996. School districts and code numbers are on pages 31 through 34 of these instructions. If you do not know the name of your school district in which you lived on December 31, 1996, contact your nearest public school.

You must enter your school district name and code number even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. **School aid may be affected if the school district or code number is not correct.**

Permanent home address

Enter your permanent home address within New York State on December 31, 1996, if it is not the same as the address on your peel-off label.

We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.

Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it. A summer or vacation home is not your permanent home.

Your permanent home address is not always the same as the mailing address that is entered on your income tax return. For

example, you may use a post office box number for your mailing address; this is not your permanent home address.

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address as your permanent home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you moved after December 31, 1996, enter your permanent home address as of December 31, 1996, not your current home address.

If you do not have a peel-off label, enter all of the following information in the white spaces at the top of your return:

- name and address** (both names if filing a joint return);
- permanent home address** (if different from mailing address);
- social security number(s)**;
- New York State county of residence** on December 31, 1996;
- school district name and code**.

Step 6

Sign and date your return at the bottom.

You must sign and date your return. If you are married and filing a joint return, you both must sign it. **Your return cannot be processed if you do not sign it.**

Enter your daytime telephone number including the area code. This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return. **You are not required to give your telephone number.**

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

If the return is for someone who died and there is no surviving spouse to sign it, the name and address of the person signing it must be printed or typed below the signature.

A paid preparer must also sign your return.

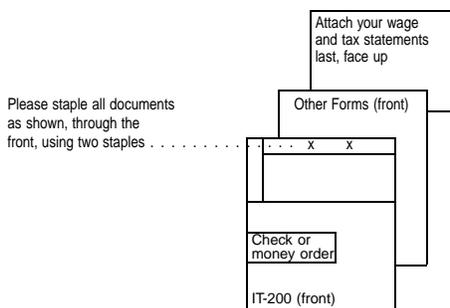
If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area on the back of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Step 7

Return Assembly

Illustrated below is the correct way to assemble your return and the various attachments for the most efficient handling. You can help ensure that your return (and your refund, if you are entitled to one) is processed as quickly as possible by taking a few moments to assemble your forms as shown.

- Clip payments, if any, to the front of your return.
- If you are filing Form IT-280, *Nonobligated Spouse Allocation*, please clip it, along with any correspondence and payments, to the front of your return, with the payments on top.
- Staple any other forms behind your return, face up, with your wage and tax statements last, stapled to the center of the top of your return.



Step 8

Checklist

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

- attach your peel-off label?** (It is located under the flap on the inside front cover.) If you do not have a label, did you enter your name, address, social security number(s), county of residence, school district name and school district code number at the top of your return?
- enter your permanent home address** (if different from your mailing address)?
- check the box for item (D) on the front of Form IT-200 if you do not need a tax packet mailed to you for next year?**
- check appropriate boxes for items (A), (B) and (C), and at item (E), enter the number of exemptions from your federal Form 1040A or 1040, or enter "0" if you filed federal Form 1040EZ?**
- enter the amount of your New York dependent exemptions?**
- claim any adjustments or credits that you may qualify for?**
- use the correct tax table(s)?**
- sign your return** (both husband and wife must sign a joint return)?
- attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?**

- make your check or money order payable to *New York State Income Tax* for the full amount you owe?**
- write your social security number and *1996 Income Tax* on your check or money order?**

Step 9

Use the preaddressed mailing envelope.

To avoid delaying your refund, use the preaddressed envelope that came with your tax packet. If you are claiming a refund, mark an "X" in the box on the front of the envelope. If you do not have a preaddressed envelope, address your envelope —

For refund returns:

STATE PROCESSING CENTER-REFUND '96
PO BOX 61000
ALBANY NY 12261-0001

For all other returns:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

Don't Delay Your Refund

We want to send your refund to you as soon as possible. You can help us by filing an error-free return. Be sure that you have checked your correct filing status, and that you have signed your return and attached your wage and tax statements so that we do not have to send your return back to you. Please check the figures on your return and carefully follow Steps 5, 6, 7, 8 and 9 on pages 13 and 14 of these instructions.

Resolving Tax Problems

The best ways to avoid tax problems are to keep accurate tax records and to stay on top of current tax requirements. These instructions contain information that can help you do both; the instructions list free publications you can order and give toll-free numbers you can call for answers to your specific questions.

Most tax problems can be resolved informally. If your refund is late, call our toll-free refund information number; if you receive a tax deficiency notice that you think is in error, promptly call the number listed on the notice. These instructions also list a toll-free number for ordering any forms you might need.

Our representatives will, depending upon the nature of your complaint, either give you the address and phone number of the Problem Resolution Officer in your area, or refer your complaint for further investigation and analysis.

Our Problem Resolution Officers are available to assist you when you have repeatedly attempted to clear up a difficulty and you have been unable to do so.

Problem Resolution Officers help remedy specific taxpayer circumstances that have not been resolved through routine departmental procedures.

Only a relative handful of tax problems fail to be resolved by these informal means. However, if you are issued a *Notice of Deficiency* or a refund denial and you feel that the Tax Department has made a mistake, you still have a number of options available to you:

- You can request a **conciliation conference** through the Bureau of Conciliation and Mediation Services. The conference is conducted informally by a conferee who issues an order that is binding on the Tax Department, but not on you (you can appeal by filing a petition for a formal hearing, as explained below). To set up a conference, get a *Request for Conciliation Conference* by calling toll free 1 800 462-8100 or by writing to the Bureau of Conciliation and Mediation Services, NYS Tax Department, W A Harriman Campus, Albany NY 12227.
- You can request a **small claims hearing** before an impartial presiding officer if the disputed amount is within certain dollar limitations set by the Rules of Practice and Procedure. The presiding officer's decision is final, but at any time before the end of the small claims hearing, you can request a transfer to a formal hearing before an administrative law judge. A copy of the

Rules of Practice and Procedure will be sent to you when you request a petition form as explained in the following paragraphs.

- You can file a petition for a **Tax Appeals hearing**. The hearing is held before an administrative law judge, and both you and the Tax Department may appeal the judge's decision to the Tax Appeals Tribunal. The Tax Department cannot seek a review of the Tribunal's decision, but you can by instituting an Article 78 proceeding in the Appellate Division of the State Supreme Court. You can get the petition forms by writing to the Division of Tax Appeals, Riverfront Professional Tower, 500 Federal Street, 4th Floor, Troy NY 12180-2894.

Regardless of which appeal option you exercise, you may appear on your own behalf or you may have an authorized representative present your case for review. An authorized representative must have Power of Attorney from you in order to appear on your behalf. Further, your representative must be in compliance with the Ethics in Government Act which restricts appearances by former Tax Department employees. A summary of these restrictions is included on the back of Form DTF-14, *Power of Attorney (Individual)*.

Earned Income Credit

New York State is providing an earned income credit (EIC) based on the federal earned income credit. Like the federal credit, New York's earned income credit is meant to assist lower-income workers, especially those with families. The program provides incentives

to work while bolstering families under economic hardship. The credit can be used to reduce a household's tax liability, and in many cases, may totally offset the income tax and even provide a refundable payment.

To claim New York's earned income credit, you must be eligible for and claim the federal credit.

Need Help?

We will answer your tax questions if you call us (see *Information* below), but we cannot fill in your return for you.

You can get help filling in your return from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call toll-free 1 800 225-5829 for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Information —

For **information** or answers to your New York State tax questions, call toll free 1 800 225-5829.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. To make sure that Tax Department employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes monitors telephone calls. No record is kept of any taxpayer's name, address or social security number.

Forms and Publications —

You can get **forms and publications** at many banks and public libraries, or by using the **Forms Order Blank** in the tax packet mailed to you. You can also get forms by calling toll free 1 800 462-8100.

When to Call About Your Refund —

Generally, early filers get their refund checks first. If you file after April 1, you may not receive your refund check for up to 8 weeks.

If you have to call to ask where your refund check is, please wait until April

16; then call our automated system toll free 1 800 443-3200. Have a copy of your tax return available when you call.

Callers from Outside the U.S. and Canada —

If you are calling from areas outside of the U.S. and Canada and you need New York State tax information or forms, call (518) 485-6800.

Trying to Resolve a Problem with the Tax Department —

New York State has a Problem Resolution Program for taxpayers who have been unable to resolve a problem with the Tax Department.

For more information, see *Resolving Tax Problems* above.

Hotline for the Hearing and Speech Impaired —

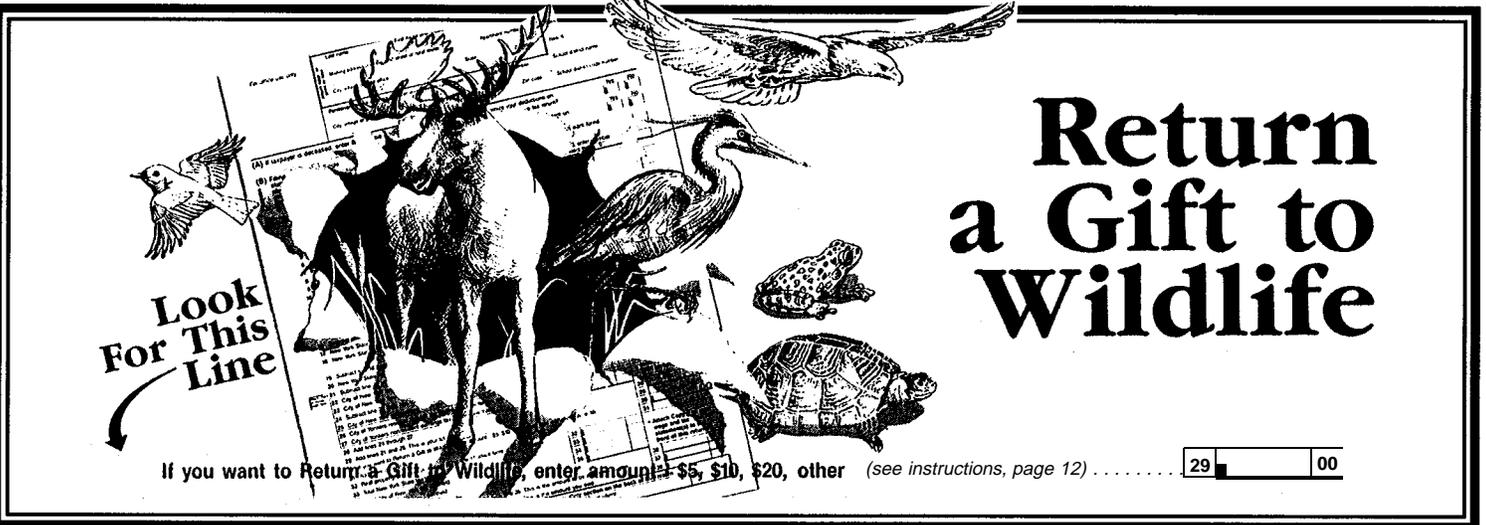
If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Do You Want to Write Instead —

If you want to write instead of calling, address your letter to **NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227**.

Persons with Disabilities —

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.



Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter amount: \$5, \$10, \$20, other (see instructions, page 12) 29 00

Breast Cancer Research and Education Fund

In New York State, about 3,700 women die each year from breast cancer. Now you can make a contribution on your New York State tax return and join the fight against this dreaded disease.

Your contribution will enhance public awareness of the need for early detection, and support medical research into the causes of breast cancer and effective medical treatments.

By entering an amount in the *Gift for Breast Cancer Research and Education* area on your tax return, you will be helping to conquer this serious health threat to women. Together, we can make a difference.



Lake Placid Olympic Training Center Fund

New York State is home to one of just three U.S. Olympic Training Centers. The \$16 million Lake Placid complex, constructed by the New York State Olympic Regional Development Authority, features 96 hotel-style rooms, a gymnasium, sports medicine, weight training and dining facilities. Your voluntary contribution on your tax return to the Olympic Training Center fund will help provide the necessary facilities for America's Olympic hopefuls. The Lake Placid training center is used principally by the Olympic winter sports of bobsled, biathlon, luge, speed skating, figure skating, ice hockey and skiing.

TIP How to Avoid Mistakes That Slow Down the Processing of Your Return and Refund

- **Public employee contributions must be entered on line 9.**

If you are a Tier III or Tier IV member of the New York State and Local Retirement Systems (including the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System), New York State Teachers' Retirement System, or an employee of the State or City University of New York who belongs to the Optional Retirement Program or any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund, you must enter the amount of public employee 414(h) retirement contributions you made in 1996 on line 9.

- **New York City IRC 125 flexible benefits program must be entered on line 10.**

IRC Section 125 amounts deducted or deferred from your salary under a flexible benefits program established by the City of New York and certain other New York City public employers must be entered on line 10 of Form IT-200.

- **Be sure to check either the Yes or No box at Item C.**

Item C asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to check either the *Yes* or *No* box, especially if you are single, since the answer determines the amount of standard deduction allowed.

- **Complete the New York Dependent Exemption Worksheet on page 10 and enter the line c number on line 15.**

Some taxpayers make the mistake of entering their federal exemptions on line 15. Federal exemptions may include both personal and dependent exemptions. Only **dependent** exemptions are allowed on your New York State return.

- **Nonobligated spouses should attach Form IT-280 to their returns.**

If you are a nonobligated spouse who is filing Form IT-280 to disclaim your spouse's debt, use the original Form IT-280. Do not use a photocopy. Nonobligated spouses filing Form IT-280 **cannot** file Form IT-100, *Resident Fast Form Income Tax Return*.

- **Check the New York standard deduction table on page 9 and make sure that you have claimed the correct standard deduction for your filing status on line 14.**

- **Use the correct New York tax table.**

Some taxpayers erroneously use the city tax table to determine their state tax, and vice versa.

- **Enter your refund or amount you owe on the correct line of your return.**

Taxpayers sometimes enter the amount they owe on the **refund** line (line 40) instead of on the **amount you owe** line (line 41). If you owe tax, enter this amount on the correct line and pay this amount when you file your return to avoid a bill for the tax owed plus interest and possible penalty.

Instructions for Preparing Fast Form IT-100

Step 1

Get your tax records together.

If you received a salary or wages, get all your 1996 wage and tax statement(s) together. These will be either New York State Form IT-2102 or federal Form W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statement(s) by February 15, or if the form you received is incorrect, contact your employer.

Much of the information you need for Fast Form IT-100 comes from your federal return. Where possible, we have provided the specific line numbers on the federal form from which you can copy this information.

If you did not have to file a federal return but you must file a New York return, use the federal instructions to determine your filing status, the number of federal exemptions you may claim and your income and adjustments to income.

Step 2

Fill in your return.

Fill in Fast Form IT-100 using the following line instructions. Print your numbers inside the boxes. Do not use dollar signs. Leave blank any line that does not apply to you. Please write like this:

1	2	3	4	5	6	7	8	9	0	<input checked="" type="checkbox"/>
---	---	---	---	---	---	---	---	---	---	-------------------------------------

After completing all items that apply to you, continue with Step 3 on the next page.

IT-100 Line Instructions

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1996.

We will figure your tax and send you a refund or a bill for any additional tax you owe. We will also send a statement showing how we figured your tax. If you do owe additional tax, you must pay it by April 15, 1997, or within ten days of the date of your bill, whichever is later.

Name and address box

Do not write in this box or attach your peel-off label until you have completed and checked your return. Step 4 on the next page will tell you how to complete this section.

Item (A)

Filing status - Show your filing status by putting an **X** in one box. If you filed a federal return, your filing status is the same. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.

Item (B)

Can you be claimed as a dependent? If you can be claimed as a dependent on another taxpayer's federal return, put an **X** in the **Yes** box. If not, put an **X** in the **No** box.

Item (C)

Were you a resident of the city of New York for all of 1996? If you were a city of New York resident for all of 1996, put an **X** in the **Yes** box. If not, put an **X** in the **No** box. If you were a resident for part of the year, you must use Form IT-201.

If you were not a resident of New York City for any part of the year but earned wages there, you must use Form IT-200.

Item (D)

Were you a resident of the city of Yonkers for all of 1996? If you were a city of Yonkers resident for all of 1996, put an **X** in the **Yes** box. If not, put an **X** in the **No** box. If you were a resident for part of the year, you must use Form IT-201.

If you were not a resident of Yonkers for any part of the year but earned wages there, you must use Form IT-200.

The information for lines 1 through 7 should be the same as on your federal return. If you did not have to file a federal return, report the same information that you would have reported if you had filed one.

If you filed your federal return by telephone, report the same information on Form IT-100 that you would have reported if you had filed your federal return on paper.

Line 1

Number of federal exemptions - Enter the number of exemptions claimed on your federal return. We will figure the number of your dependent exemptions that you can claim, since personal exemptions for you and your spouse, if you are married, are not allowed on your New York State return.

Line 2

Wages, salaries, tips, etc. - Enter the total wages, salaries and tips you reported on your 1996 federal return. Include all wages, salaries and tips even if they were not reported by your employer on a wage and tax statement.

Line 3

Taxable interest income - Enter the taxable interest income reported on your federal return.

Line 4

Interest income on U.S. government bonds - Enter any interest income on bonds or other obligations of the United States government that you included on line 3.

Interest income on U.S. government bonds is not subject to New York State income tax.

Therefore, any amount entered on line 4 will reduce your tax liability.

Line 5

Dividends - Enter the dividends reported on your federal return.

Line 6

Unemployment compensation - Enter the unemployment compensation reported on your federal return.

Line 7

Individual retirement arrangement (IRA) deduction - Enter the IRA deduction from your federal return.

Line 8

Return a Gift to Wildlife - If you want to Return a Gift to Wildlife, enter the amount. It must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

Line 9

U.S. Olympic Committee/Lake Placid Olympic Training Center Fund - If you want to contribute to the United States Olympic Committee/Lake Placid Olympic Training Center Fund, enter \$2

(\$4 if your spouse also wants to contribute and you are filing jointly). Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

Line 10

Gift for Breast Cancer Research and Education - If you want to give a gift for breast cancer research and education, enter the amount. It must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

Line 11

Amount of federal earned income credit - You must have claimed the federal earned income credit in order to claim the New York State earned income credit. Enter the amount of federal earned income credit from federal Form 1040EZ, line 8; Form 1040A, line 29c; Form 1040, line 54 and complete the *Claim for Earned Income Credit for IT-100 Filers* on the back of Form IT-100. Do not complete and file Form IT-215, *Claim for Earned Income Credit*.

If you are claiming the federal earned income credit and you are having the IRS compute the credit for you, do not enter an amount on line 11. Write **EIC** in the area to the left of line 11 and complete the *Claim for Earned Income Credit for IT-100 Filers* on the back of Form IT-100.

Line 12

Amount of federal child and dependent care credit - If you filed federal Form 2441, *Child and Dependent Care Expenses*, and claimed the credit on your federal return, enter the amount of the federal credit on line 12 and complete the *Claim for Child and Dependent Care Credit for IT-100 Filers* on the back of Form IT-100.

If you did not file federal Form 2441, you may still be entitled to a New York State child and dependent care credit. Complete the *Claim for Child and Dependent Care Credit for IT-100 Filers* on the back of Form IT-100, and if you are entitled to a New York State child and dependent care credit, we will compute it for you. For additional information, see *General Information on Child and Dependent Care Credit* starting on the next page.

Do not complete and file Form IT-216, *Claim for Child and Dependent Care Credit*.

Lines 13, 14 and 15

The information for lines 13, 14 and 15 is from your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). **The amounts you enter on these lines should be the same as the total New York State, city of New York and city of Yonkers tax withheld shown on your wage and tax statements. Be sure to attach these statements to your return as explained in Step 6, Attachments, on the next page.**

Line 13

New York State tax withheld - Enter the total New York State tax withheld as shown on your

18 Instructions for Preparing Fast Form IT-100

New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined New York State tax withheld.

Line 14

City of New York tax withheld - Enter the total city of New York tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined city of New York tax withheld.

Line 15

City of Yonkers tax withheld - Enter the total city of Yonkers tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined city of Yonkers tax withheld.

(Now continue with Step 3 below.)

Step 3

Check the figures on your return.

Step 4

Complete the top of your return.

If you have your peel-off label (it is inside the income tax packet that was mailed to you), place it in the name and address box at the top of your return.

- If any information on the peel-off label is incorrect, cross it out and make the corrections directly on the label.
- If the information on your peel-off label is correct, do **not** enter your social security number, New York State county of residence, school district name or school district code number in the spaces at the top of your Form IT-100.

If you do not have a peel-off label, enter the following in the spaces at the top of your return:

- **your social security number** (and your spouse's social security number if you are married);
- **your name and address** (and your spouse's name if you are married). If you and your spouse have different last names, separate the names with the word *and* (e.g., Brown, Mary L. and Smith, John C.).
- **your New York State county of residence** (on December 31, 1996);
- **your school district name and code number** — Enter the name and code number of your public school district. This is the district where you were a resident on December 31, 1996. School districts and code numbers are listed, by county, in the instructions for Forms IT-200 and IT-201. If you do not know the **name** of your school district, contact your nearest public school.

You must enter the name of your school district and code number even if you were absent from your school district temporarily, if your children did not attend the school in your school district, or if you had no children attending school. **School aid may be affected if the school district code number is not correct.**

- **permanent home address** — Enter your permanent home address within New York State on December 31, 1996, if it is not the same as your mailing address.

We ask for your permanent home address to verify your school district name and code

number, which are used in figuring state aid to local school districts.

Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it. A summer or vacation home is not your permanent home.

Your permanent home address is not always the same as the mailing address on your income tax return. For example, you may use a post office box number for your mailing address; this is not your permanent home address.

If you are a permanent resident of a nursing home, enter the nursing home address as your permanent home address.

If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.

If you moved after December 31, 1996, enter your permanent home address as of December 31, 1996, **not** your current home address.

Step 5

Sign and date your return at the bottom. Your return cannot be processed if you do not sign it. If you are married, you both must sign it.

Enter your daytime telephone number including the area code. This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return. **You are not required to give your telephone number.**

Step 6

Attachments

You can help us process your return faster (and your refund, if you're entitled to one) by stapling your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), upside-down and face down, to the back of your Form IT-100. Please staple it twice, through the front, along the top edge of the form. If you are enclosing any correspondence with your return, please clip it to the front of Form IT-100.

Step 7

Checklist

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

- apply the peel-off label from your income tax packet or, if you did not receive one, enter your social security number(s), name, address, county of residence and school district name and code number at the top of your return?
- enter your permanent home address (if different from your mailing address)?
- check appropriate boxes for items (A) through (D)?
- enter the number of your federal exemptions?
- claim the IRA deduction, child care credit or earned income credit (if you qualify)?
- sign your return?
- attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?

Step 8

File your return as soon as you can after January 1, 1997, but not later than April 15, 1997, to avoid penalty and interest. Mail your return to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.

Don't Delay Your Refund

We want to send your refund to you as soon as possible. You can help us by filing an error-free return. Be sure that you have checked your correct filing status and that you have signed your return and attached your wage and tax statements so that we do not have to send your return back to you. Please check the figures on your return and carefully follow steps 4, 5, 6, 7 and 8 on this page.

New York additions

New York additions are amounts not included in your federal adjusted gross income that must be included on your New York State return. They also help determine whether you have to file a New York income tax return. New York additions include items such as:

- interest income on state and local bonds (except those of New York State and its localities); and
- interest or dividend income on U.S. bonds or securities exempted from federal income tax but not from state income tax.

Other, less common additions include items such as the accelerated cost recovery system deduction, safe harbor leases and the special additional mortgage recording tax credit. For a complete description of New York additions, see the instructions for Form IT-201.

General Information on Child and Dependent Care Credit

Who Qualifies

You may claim the New York State child and dependent care credit even if you did not claim the federal child and dependent care credit on federal Form 2441. However, to claim the New York credit, you must **qualify** to claim the federal credit. To qualify and to use Form IT-100, you must meet **all** of the following **federal** requirements.

1. Your filing status is Single, Head of Household, Qualifying widow(er) with dependent child, or Married filing jointly.
2. The care was provided so you (and your spouse, if you were married) could work or look for work. However, if you did not find a job and have no earned income for the year, you cannot take the credit. If your spouse was a student or disabled, see the line 5 instructions on page 19.
3. You (and your spouse, if you were married) paid over half the cost of keeping up your home. The cost includes rent, mortgage interest, real estate taxes, utilities, home repairs, and food eaten at home.
4. You and the qualified person(s) lived in the same home.
5. The person who provided the care was not your spouse or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 1996.

In addition to the above federal requirements, to claim the New York State child and dependent care credit you must:

— file (or have filed) a New York State return for 1996; **and** complete the *Claim for Child and Dependent Care Credit for IT-100 Filers* section on the back of Form IT-100.

If you are a resident, you may qualify for a refund of any child and dependent care credit in excess of your New York State tax liability.

Important Terms

A *qualifying person* is:

- Any child **under age 13** whom you can claim as a dependent (but see *Exception for Children of Divorced or Separated Parents* below). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself who you can claim as a dependent for federal purposes (or could claim as a dependent for federal purposes, except that the person had gross income of \$2,500 or more). If this person is your child, see *Exception for Children of Divorced or Separated Parents* below. To find out who is a dependent, see the instructions for federal Form 1040 or 1040A, line 6c.

Caution: To be a qualifying person, the person **must** have shared the same home with you in 1996.

Exception for Children of Divorced or Separated Parents - If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 1996, you may be able to take the credit or the exclusion even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person only if **all five** of the following apply:

1. You had custody of the child for a longer time in 1996 than the other parent. For the definition of custody, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.
2. One or both of the parents provided over half of the child's support in 1996.
3. One or both of the parents had custody of the child for more than half of 1996.
4. The child was under age 13 or was disabled and could not care for himself or herself.
5. The other parent claims the child as a dependent because:
 - as the custodial parent, you signed **federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents**, or a similar statement agreeing not to claim the child's exemption for 1996, **or**
 - your divorce decree or written agreement went into effect before 1985 and states that the other parent can claim the child as a dependent, and the other parent gave at least \$600 for the child's support in 1996. This rule does not apply if your decree or agreement was changed after 1984 to say that the other parent cannot claim the child as a dependent.

Dependent care benefits - include amounts your employer paid directly to either you or your care provider for the care of your qualifying person(s) while you worked. These benefits also include the fair market value of care in a day-care facility provided or sponsored by your employer. Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown in box 10 of your 1996 federal W-2 form(s).

Qualified expenses - include amounts paid for household services and care of the qualifying person(s) while you worked or looked for work. Child support payments are **not** qualified expenses. Also, expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income.

Household services - are services needed to care for the qualifying person as well as to run the home. They include, for example, the services of a cook, maid, babysitter, housekeeper, or cleaning person if the services were partly for the care of the qualifying person(s). Do not include services of a chauffeur or gardener.

You may also include your share of the employment taxes paid on wages for qualifying child and dependent care services.

Care of the qualifying person - includes the cost of services for the qualifying person's well-being and protection. It does not include the cost of clothing or entertainment.

You may include the cost of care provided outside your home for your dependent under age 13 or any other qualifying person(s) who regularly spends at least 8 hours a day in your home. If the care was provided by a dependent care center, the center must meet all applicable state and local regulations. A **dependent care center** is a place that provides care for more than six persons (other than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

You may include amounts paid for food and schooling **only** if these items are part of the total care and cannot be separated from the total cost. But **do not** include the cost of schooling for a child in the first grade or above. Also, **do not** include any expenses for sending your child to an overnight camp.

Some disabled spouse and dependent care expenses may qualify as **medical expenses** if you itemize deductions on federal Schedule A (Form 1040). For more information on qualifying medical expenses, see federal Publication 503, *Child and Dependent Care Expenses*, and Publication 502, *Medical and Dental Expenses*.

Earned income also includes certain nontaxable earned income such as meals and lodging provided for the convenience of your employer. For more information, see federal Publication 503, *Child and Dependent Care Expenses*. However, including nontaxable earned income will only give you a larger credit if your other earned income (and your spouse's other earned income, if filing a joint return) is less than the qualified expenses entered on line 3 on the back of Form IT-100.

If you are **filing a joint federal return**, disregard community property laws. If your spouse died in 1996 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 1996, see the line 5 instructions on this page.

Line Instructions for Claim for Child and Dependent Care Credit for IT-100 Filers

Line 1

Complete columns (A) through (D) for each person or organization that provided the care. If you have more than four providers, list the information on a separate sheet. You can use **federal Form W-10, Dependent Care Provider's Identification and Certification**, or any other source listed in its instructions to get the information from the care provider. If you do not give correct or complete information, your credit (and exclusion, if applicable) may be disallowed unless you can show you used due diligence in trying to get the required information.

You can show due diligence (a serious and earnest effort) to get the information by keeping in your records a federal Form W-10 completed by the care provider. Or you may keep one of the other sources of information listed in the instructions for Form W-10. If the provider does not give you the information, complete the entries you can on line 1. For example, enter the provider's name and address. Write **see attached** in the columns for which you do not have the information. Then, on a separate sheet, explain that the provider did not give you the information you requested.

Columns (A) and (B). Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (A). Next, write **see W-2** in column (B). Then leave columns (C) and (D) blank. If your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (A) through (D).

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

Column (D). Enter the total amount you **actually paid** in 1996 to the care provider. Also, include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 2

List the name, social security number and year of birth for the qualifying child(ren) for whom you are claiming the New York State child and dependent care credit. Also, be sure to place an **X** in the box under the heading *Person with disability* if the qualifying person was permanently disabled during 1996.

Line 3

Enter the amount of **qualified expenses** you incurred and paid in 1996 only. Do not enter more than \$2,400 (*one qualifying person*) or \$4,800 (*two or more qualifying persons*). If you had qualified prior year expenses for 1995 that you didn't pay until 1996, write **PYE** and the amount of the expenses on the dotted line next to line 3.

Line 5

Spouse Who Was a Student or Disabled. Your spouse was a **student** if he or she was enrolled as a full-time student at a school during any 5 months of 1996. Your spouse was **disabled** if he or she was not capable of self-care. Figure your spouse's earned income on a monthly basis.

For each month or part of a month your spouse was a student or was disabled, he or she is considered to have worked and earned income. His or her earned income for each month is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in

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1996). If your spouse also worked during that month, use the higher of \$200 (or \$400) or his or her actual earned income for the month. If, in the same month, both you and your spouse were either students or disabled, this rule applies to only one of you for that month. For any month that your spouse was not disabled or a student, use your spouse's actual earned income if he or she worked during the month.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs. Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

Need Help?

Information, forms and assistance

For information or answers to your New York State tax questions, call toll free 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800. Telephone assistance is available from 8:30 A.M. to 4:25 P.M. Monday through Friday. To make sure that Tax Department employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes monitors telephone calls. No record is kept of any taxpayer's name, address or social security number. You can get forms and publications at many banks and public libraries. You can also get forms by calling toll free 1 800 462-8100. From areas outside the U.S. and Canada, call (518) 485-6800. If you want to write instead of calling, address your letter to: **NYS TAX DEPARTMENT, TAXPAYER ASSISTANCE BUREAU, W A HARRIMAN CAMPUS, ALBANY NY 12227.** If you have a hearing or speech impairment and have access to a Telecommunications Device for the Deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information and assistance numbers listed above.

Breast Cancer Research and Education Fund

In New York State, about 3,700 women die each year from breast cancer. Now you can make a contribution on your New York State tax return and join the fight against this dreaded disease.

Your contribution will enhance public awareness of the need for early detection, and support medical research into the causes of breast cancer and effective medical treatments.

By entering an amount in the *Gift for Breast Cancer Research and Education* area on your tax return, you will be helping to conquer this serious health threat to women. Together, we can make a difference.

Lake Placid Olympic Training Center Fund

New York State is home to one of just three U.S. Olympic Training Centers. The \$16 million Lake Placid complex, constructed by the New York State Olympic Regional Development Authority, features 96 hotel-style rooms, a gymnasium, sports medicine, weight training and dining facilities. Your voluntary contribution on your tax return to the Olympic Training Center fund will help provide the necessary facilities for America's Olympic hopefuls. The Lake Placid training center is used principally by the Olympic winter sports of bobsled, biathlon, luge, speed skating, figure skating, ice hockey and skiing.

Collection of debts from your refund —

We will keep all or part of your refund if (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or a judgment was filed against you because you have not repaid) a student loan guaranteed by the New York State Higher Education Services Corporation or a Federal Perkins/National Defense/National Direct, health professions or nursing student loan provided to students at state-operated units of the State University of New York or the City University of New York.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. This includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state.

Any amount over your debt will be refunded.

Disclaiming of spouse's debt - If you checked filing status ② and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, you cannot file Form IT-100; you must file Form IT-200 and Form IT-280, *Nonobligated Spouse Allocation*. If you are disclaiming your

spouse's debt, **complete Form IT-280 and attach it (not a photocopy) to your original return.** We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due support, whether you have repaid your HESC guaranteed or state or city university student loan, or about the amount owed call or write:

- For a federal tax liability only —**
 - 1 800 829-1040
INTERNAL REVENUE SERVICE
290 BROADWAY
NEW YORK NY 10007
 - 1 800 829-1040
INTERNAL REVENUE SERVICE
PO BOX 1040
NIAGARA SQUARE STATION
BUFFALO NY 14201
 - 1 800 829-1040
INTERNAL REVENUE SERVICE
10 METRO TECH CENTER
BROOKLYN NY 11201
- For a New York State, New York City or Yonkers tax liability only —**
 - 1 800 835-3554
From areas outside the U.S. and Canada, call (518) 485-6800
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227
- For past-due support only —**
 - (518) 473-8029
NYS DEPARTMENT OF SOCIAL SERVICES
OFFICE OF CHILD SUPPORT ENFORCEMENT
FISCAL OPERATIONS UNIT
PO BOX 14 - ONE COMMERCE PLAZA
ALBANY NY 12260
- For NYS HESC guaranteed student loans only —**
 - 1 800 666-0991
NYS HESC
99 WASHINGTON AVENUE
ALBANY NY 12255
- For State University student loans only —**
 - (FEDERAL PERKINS/NDL/HPSL/NSL ONLY)
(518) 443-5626
STUDENT LOAN SERVICE CENTER
STATE UNIVERSITY OF NEW YORK
SUNY PLAZA
ALBANY NY 12246
- For City University student loans only —**
 - (212) 397-5600
FEDERAL PERKINS/NDL/NSL DEPARTMENT
Room 1414
CITY UNIVERSITY OF NEW YORK
UNIVERSITY ACCOUNTING OFFICE
555 WEST 57TH STREET
NEW YORK NY 10019

Instructions for Preparing Form IT-214

Real Property Tax Credit

If your household gross income was \$18,000 or less, you may be entitled to a credit on your New York State income tax return for part of the real property taxes or rent you paid during 1996. If you do not have to file a return, you can file for a refund of the credit by using Form IT-214 only.

Who Qualifies

Homeowners — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1996:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid real property taxes on your residence;
- you were a New York State resident for all of 1996;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all your real property (house, garage, land, etc.) was \$85,000 or less;
- any rent you received for nonresidential use of your residence (see **Definitions** below) was 20% or less of the total rent you received.

Renters — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1996:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid rent for your residence;
- you were a New York State resident for all of 1996;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings or board.

If you meet all of these conditions as a homeowner or renter, you are a qualified taxpayer and may be entitled to the real property tax credit.

You cannot file a real property tax credit claim form for a taxpayer who has died.

Definitions

All who share your residence and its furnishings, facilities and accommodations are **members of your household**,

— If they are **related** to you in any of the following ways:

- a son, daughter or a descendant of either;
- a stepson or stepdaughter;
- a brother, sister, stepbrother or stepsister;
- a father, mother or an ancestor of either;
- a stepfather or stepmother;
- a niece or nephew;
- an aunt or uncle;
- a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law;

— Tenants, subtenants, roomers or boarders are not members of your household unless they are related to you in any of the above ways.

No one can be a member of more than one household at one time.

Household gross income is the annual total of the following income items that you and all members of your household received during 1996:

- Federal adjusted gross income (even if you don't have to file a federal return).
- New York State additions to federal adjusted gross income. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200.
- Support money, including foster care support payments.
- Income earned abroad exempted by section 911 of the Internal Revenue Code.
- Supplemental security income (SSI) payments.
- Nontaxable interest received from New York State, its agencies, instrumentalities, public corporations or political subdivisions.
- Workers' compensation.
- The gross amount of loss-of-time insurance. (For example, an accident or health insurance policy and disability benefits received under a "no-fault" automobile policy, etc.).
- Cash public assistance and relief, other than medical assistance for the needy. (For example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.) Do not include amounts received from the Home Energy Assistance Program (HEAP).

— Nontaxable strike benefits.

— Any part of the following items of income which are nontaxable:

- The gross amount of pensions and annuities, including railroad retirement benefits, all payments received under the federal Social Security Act and veteran's disability pensions.

Household gross income does not include food stamps, medicare, medicaid, scholarships, grants, surplus food or other relief in kind. It also does not include payments made to veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act because of exposure to herbicides containing dioxin (agent orange), or pursuant to certain agent orange product liability litigation.

A **residence** is a dwelling that you own or rent, and up to one acre of land around it. It must be located in New York State. If your residence is on more than one acre of land, only the amount of real property taxes or rent paid that applies to the residence and only one acre around it may be used to figure the credit. (If you do not know how much rent or real property tax you paid for the one acre surrounding your residence, contact your local assessor.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative or a rental unit within a single dwelling is also a residence.

A trailer or mobile home that is used only for residential purposes is also a residence.

Real property taxes paid are all current, prior and prepaid real property taxes, special ad valorem levies and assessments levied and paid upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) during the taxable year. You may elect to include real property taxes that are exempted from tax under section 467 (for persons 65 and older) of the Real Property Tax Law (veterans' tax exemption does **not** qualify). If you do not know this amount, contact your local assessor.

Real property taxes paid also include any real estate taxes allowed (or which would be allowable if the taxpayer had filed return on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under section 216 of the Internal Revenue Code.

If any part of your residence was owned by someone who was not a member of your household, include only the real property taxes paid that apply to the part you and other qualified members of your household own.

If your residence was part of a larger unit, include only the amount of real property taxes paid that can be reasonably applied to your residence.

If you owned and occupied more than one residence during the taxable year, add together the prorated part of real property taxes paid for the period you occupied each residence.

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Rent constituting real property taxes paid is 25% of the adjusted rent paid on a New York residence during the taxable year. Adjusted rent is the rent paid after subtracting any charges for heat, gas, electricity, furnishings or board. If these charges are not separately stated, complete lines 22 through 25 of Form IT-214 to figure 25% of adjusted rent. Do not include any subsidized part of your rental charge in adjusted rent.

If any part of your residence was rented by someone who was not a member of your household, include in line 22 of Form IT-214 only the amount of rent you and members of your household paid.

If you moved from one rented residence to another rented residence during the taxable year, add 25% of adjusted rent paid for each residence.

Which Form to File

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

If you are filing or have filed an original Form IT-214 without attaching it to another return, such as Form IT-200, **please enter your daytime telephone number including the area code**. This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your Form IT-214. **You are not required to give your telephone number.**

To file an amended Form IT-214, get a blank Form IT-214 for the tax year involved and write **Amended** at the top of the form. Complete the form by entering the corrected information.

If more than one member of your household qualifies for the credit, each must file a separate Form IT-214. However, if you are married and filing a joint tax return, you must file a joint claim on Form IT-214.

When to File

If you are filing a New York State income tax return, attach Form IT-214 to it. File your New York State income tax return as soon as you can after January 1, 1997, but not later than April 15, 1997.

If you don't have to file a New York State income tax return, file Form IT-214 as soon as you can after January 1, 1997.

If you have previously filed Form IT-200 or Form IT-201 without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit, file Form IT-214 as soon as you can, but no later than April 15, 2000.

Filing Form IT-214 for Past Years

If you did not file Form IT-214 for previous years, you may still be able to receive a real property tax credit for those years. To see if

there is still time for you to file Form IT-214, see the table below:

Year	Last Date to File
1993	April 15, 1997
1994	April 15, 1998
1995	April 15, 1999

Need Help?

For answers to your New York State tax questions, call toll free 1 800 225-5829. From areas outside the U.S. and Canada call (518) 485-6800. Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday.

We will answer your tax questions if you call us, but we cannot fill in your return for you.

You can get help filling in your return from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call the toll-free telephone number listed above for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Hotline for the Hearing and Speech Impaired

If you have a hearing or speech impairment and have access to a Telecommunications Device for the Deaf (TDD), you can get answers to your New York State tax questions by calling 1 800 634-2110 toll free from anywhere in the U.S. and Canada. Hours of operation are from 8:30 a.m. to 4:15 p.m. Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities — In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the numbers listed under *Need Help?* on this page.

Line Instructions — Form IT-214

Print or type the information requested in the name and address box at the top of the front. Enter your name, address, social security number and county of residence as of December 31, 1996. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the address of the New York residence that qualifies you for this credit if it is different from your mailing address. If not, enter the word **same** on this line.

Filling in your claim form

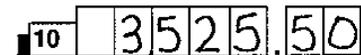
Form IT-214 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols. All necessary punctuation has been printed on the form.
- Write your numerals like this:



- Carefully enter your money amounts so that the whole **dollar amount** ends immediately to the **left** of the cents decimal and the **cents amount** starts immediately to the **right** of the cents decimal.
- Make your money amount entries in the white areas allowing one numeral for each box.

Example: If your entry for line 10 is \$3,525.50, your money field entry should look like this:



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

Line 1

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 1996, check the **Yes** box. If not, check the **No** box.

Generally, residents of nursing homes do not qualify for this credit because they share common living facilities. This situation usually disqualifies all residents of a nursing home since they are all considered to be members of one household which usually exceeds the household gross income level of \$18,000 and the average monthly rent level of \$450. If you are a resident of a nursing home and you check the **Yes** box, do **not** file Form IT-214 unless you attach a statement explaining how your household does not exceed these two limitations.

Residents of housing facilities that are completely exempt from paying real property taxes do **not** qualify for this credit. Some examples include, but are not limited to, residents of public housing projects and senior citizen homes. Find out if your residence is completely exempt from paying real property taxes by asking the management of your housing facility. If you check the **Yes** box on line 1, do **not** file Form IT-214.

Line 2

Enter the number of members of your household, including yourself, who are filing a Form IT-214 for 1996. Count a joint claim filed by husband and wife as one Form IT-214. See

the instructions for line 17 if more than one member of your household is filing Form IT-214.

Line 3

If any qualified member of your household was 65 or older on December 31, 1996, check the **Yes** box. If not, check the **No** box. Among other conditions (see *Who Qualifies*), a household member 65 or older must have paid real property taxes or rent to qualify for this credit. If you checked the **Yes** box on line 3, indicating that you or a member of your household was 65 or older on December 31, 1996, enter the social security number of that person in the box *Qualifying social security number*. Enter **same** if it is your social security number.

Line 8

Check the appropriate box. If you owned your residence for part of the year and rented your residence for part of the year, check the *Own* box.

Complete Schedule A or B and Schedule C on the back of Form IT-214 before continuing with line 9.

Schedule A (Homeowners)

Enter on lines 18 and 19 any county, city, town, village or school district taxes and assessments that you and all qualified members of your household paid during 1996 (do not include penalty and interest charges). Persons age 65 or older may enter on line 20 the amount exempted from taxation under section 467 of the Real Property Tax Law (do not include the veterans' tax exemption). However, if you choose to make an entry on line 20, your credit, before limitation, will be only 25% (instead of 50%) of your eligible real property taxes. You may want to figure your credit both ways to see which results in the greater credit. Add lines 18 through 20 and enter the total on line 21. Transfer this amount to line 10 on the front of Form IT-214.

Schedule B (Renters)

Enter on line 22 the total rent you and all members of your household paid during 1996; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 23, 24 and 25. Transfer the amount on line 25 to line 10, on the front of Form IT-214.

If the monthly average of your adjusted rent (line 24) was more than \$450, stop; you do not qualify for this credit.

Schedule C (Homeowners and Renters)

List the name, social security number and year of birth of everyone, including yourself, who lived in your household in 1996. If you need more space, list additional names on a separate sheet and attach it to Form IT-214. Enter in the boxes on line 26 the total number of household members.

Figure your household gross income by completing lines 27 through 34.

Enter on line 27 the total federal adjusted gross income of you and all members of your household. If you or any members of your household do not have to file a federal return, include the amount that would be included in federal adjusted gross income if a federal return had been required.

Enter on line 28 the total additions to federal adjusted gross income required by section 612(b) of the Tax Law. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200. Include the total of these additions that apply to you and all members of your household, even if a New York State income tax return is not required.

Enter on lines 29 through 33 the total of each type of income you and all members of your household received during 1996 that was not included on lines 27 and 28.

If someone was a member of your household for only part of the taxable year, include on lines 27 through 33 the income he or she received while a member of your household.

Add lines 27 through 33 and enter the total on line 34. Round this amount to the nearest whole dollar and transfer it to line 11 on the front of Form IT-214. If this amount is more than \$18,000, **stop**; you do not qualify for this credit.

Line 9

If you qualify for an exemption from taxation under section 467 of the Real Property Tax Law and elect to enter this exemption on line 20, check the **Yes** box. If not, check the **No** box.

Line 10

Real Property Taxes Paid or 25% of Adjusted Rent Paid

If you owned your residence for all of 1996, enter your real property taxes paid (from line 21) on line 10.

If you rented your residence for all of 1996, enter 25% of your adjusted rent paid (from line 25) on line 10.

If you owned your residence for part of the taxable year and rented your residence for part of the taxable year, add 25% of your adjusted rent paid (from Schedule B) to the prorated part of any charges you list on Schedule A. Enter the total on line 10.

Line 15

If you entered on line 20 any amount of taxes not paid due to the exemption for persons 65 or older (section 467 of the Real Property Tax Law), figure 25% of line 14 and enter the result on line 15. If you did **not** make an entry on line 20, figure 50% of line 14 and enter the result on line 15.

Line 16

Credit Limitation

Using the following table, find your credit limitation according to the amount of your household gross income (line 11) and the age of qualified household members (line 3). Be careful to select your limitation from the proper column.

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

* This may include a negative amount.

Line 17

Real Property Tax Credit

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

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

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

If you are filing a 1996 New York State income tax return, transfer your line 17 amount to Form IT-200, line 35 or Form IT-201, line 56.

Your credit will be subtracted from the amount of tax you owe. Any amount over the tax you owe will be refunded to you.

Sign Form IT-214 and attach it to the return you are filing.

If you pay someone to prepare Form IT-214, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form IT-214 for you and does not charge you, that person should not sign it.

Failure of paid preparers to conform to certain requirements - A penalty of \$50 per return or claim for refund will be assessed a paid preparer for failure to comply with any of the following requirements:

24 Instructions for Preparing Form IT-214

- failure to sign the tax return or claim for refund;
- failure to include the identifying number of the paid preparer (if an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);
- failure to furnish a completed copy of the tax return or claim for a refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep a completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return or claim for refund was prepared on a list and to make the copy or list available for inspection upon request.

The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (without regard to extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later. The period for keeping a completed copy of a claim for refund is three years from the time the claim for refund was presented to the taxpayer for signature.

For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of \$25,000.

If you are not filing a 1996 New York State income tax return, sign and date Form IT-214 and mail it to:

**STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001**

Your real property tax credit payment will be mailed to you.

Collection of debts from your refund — We will keep all or part of your refund if (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or a judgment was filed against you because you have not repaid) a student loan guaranteed by the New York State Higher Education Services Corporation or a Federal Perkins/National Defense/National Direct, health professions or nursing student loan provided to students at state-operated units of the State University of New York or the City University of New York.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. This includes any state department, board, bureau, division,

commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state.

Any amount over your debt will be refunded.

Disclaiming of spouse's debt - If you are married and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, fill in Form IT-280, *Nonobligated Spouse Allocation*, and **attach it (not a photocopy) to your signed return**. If you do not have to file a return, attach it to Form IT-214. We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due support, whether you have repaid your HESC guaranteed or state or city university student loan, or about the amount owed call or write:

For a federal tax liability only —

1 800 829-1040
INTERNAL REVENUE SERVICE
290 BROADWAY
NEW YORK NY 10007

1 800 829-1040
INTERNAL REVENUE SERVICE
PO BOX 1040
NIAGARA SQUARE STATION
BUFFALO NY 14201

1 800 829-1040
INTERNAL REVENUE SERVICE
10 METRO TECH CENTER
BROOKLYN NY 11201

For a New York State, New York City or Yonkers tax liability only —

1 800 835-3554
From areas outside the U.S. and Canada call (518) 485-6800
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227

For past-due support only —

(518) 473-8029
NYS DEPARTMENT OF SOCIAL SERVICES
OFFICE OF CHILD SUPPORT ENFORCEMENT
FISCAL OPERATIONS UNIT
P O BOX 14 - ONE COMMERCE PLAZA
ALBANY NY 12260

For NYS HESC guaranteed student loans only —

1 800 666-0991
NYSHESC
99 WASHINGTON AVENUE
ALBANY NY 12255

For State University student loans only —

(FEDERAL PERKINS/NDSL/HPSL/NSL ONLY)
(518) 443-5626
STUDENT LOAN SERVICE CENTER
STATE UNIVERSITY OF NEW YORK
SUNY PLAZA
ALBANY NY 12246

For City University student loans only —

(212) 397-5600
FEDERAL PERKINS/NDSL/NSL DEPARTMENT
ROOM 1414
CITY UNIVERSITY OF NEW YORK
UNIVERSITY ACCOUNTING OFFICE
555 WEST 57TH STREET
NEW YORK NY 10019

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

Instructions for Preparing Form IT-215

General Information Who Qualifies

To qualify for the New York State earned income credit you must:

- have claimed the federal earned income credit for tax year 1996; **and**
- file (or have filed) a New York State return for 1996.

If you are a resident or part-year resident, you may qualify for a refund of any earned income credit in excess of your New York State tax liability. Nonresidents **do not** qualify for a refund of the New York State earned income credit.

How to Claim the Credit

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

- complete Form IT-215 using the information from your federal return, worksheets, and, if applicable, federal Schedule EIC; **or**
- if you file the IT-100 return, complete the *Claim for Earned Income Credit for IT-100 Filers* on the back of the return.

Changes for 1996

- The amount of the New York earned income credit has been increased to 20% of your federal credit.
- The earned income credit must now be reduced by the amount of any household credit you are allowed.

Filing in Your Claim Form

Form IT-215 for 1996 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols.
- Write your numerals like this:

9	8	7	6	5	4	3	2	1	0	X
---	---	---	---	---	---	---	---	---	---	---

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

- Make your money amount entries in the boxes allowing one numeral for each area.

Example: If your entry for line 4 is \$13,525.50, your money field entry should look like:

4	1	3	5	2	5	.	5	0
---	---	---	---	---	---	---	---	---

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

Line Instructions for Residents and Nonresidents (part-year residents see back page)

All resident and nonresident filers complete lines 1 through 15 as applicable. (**Form IT-100 filers** - Do not file Form IT-215 unless you have already filed your Form IT-100 for 1996.)

Line 1 — File Form IT-215 with your original 1996 New York State income tax return. If you have already filed your original return, you may file Form IT-215 by itself. If you haven't previously filed your income tax return for this year, you **must** file one with this claim.

Line 2 — If you filed federal schedule EIC, be sure to list the name, relationship, number of months the child lived with you, social security number and year of birth for the **same** children you claimed on the federal schedule. Also, be sure to place an **X** in the box under the heading *Person with disability* if your child was born before 1978 and was permanently disabled during any part of 1996. Place an **X** in this box **only** if you put a checkmark in the **Yes** box on your 1996 federal schedule EIC, line 3b.

Line 3 — If you answered Yes, complete lines 4 through 7; the Tax Department will compute the credit for you. If you answered No, complete lines 4 through 15.

Line 4 — This amount can be found on the appropriate line of the **federal** return you filed.

Lines 5, 6 and 7 — If you received a taxable scholarship or fellowship that was not reported on a federal Form W-2, or had nontaxable earned income or business income or loss, you must enter the amount from your **Earned Income Credit Worksheet** found in the **instructions** for your **federal** return. Nontaxable earned income also includes 414(h) retirement contributions shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Line 7, *Business income or loss*, applies only to federal Form 1040 filers.

Line 7 — Be sure to check the appropriate box indicating if the line 7 amount is a profit or a loss. Do not use a minus sign or brackets to show a loss. If you have income or loss from more than one business, enter the Employer Identification Number (EIN) representing your **primary** business activity. If your primary business activity doesn't have an EIN, use your social security number.

Line 8 — This amount can be found on the appropriate line of your **federal** return. If you owe the federal alternative minimum tax, disregard the preceding instruction and enter the amount of the federal earned income credit, **before** any reduction for the alternative minimum tax, from the *EIC Worksheet* in your federal instructions.

Line 9 — For 1996, the New York State earned income credit is 20% (.20) of the federal earned income credit reduced by any household credit allowed. The rate has already been filled in for you.

Line 10 — This amount represents your earned income credit **before** it has been reduced by the amount of household credit allowed. **IT-100 filers stop**; the department will compute your earned income credit for you.

Lines 11-14 — If you are filing, or previously filed, a 1996 IT-200 return, proceed with line 11.

If you are filing, or previously filed, a 1996 IT-201 or IT-203 return, complete Worksheet A on the back of the form. Then continue with line 11.

Line 14 — If you are attaching this claim to your original 1996 New York State income tax return and you answered *No* at line 1:

For filing status ①, ②, ④ or ⑤

- **Residents** - Transfer the line 14 amount to Form IT-200, line 34, or Form IT-201, line 55.
- **Nonresidents** - Transfer the line 14 amount to Form IT-203, line 41.

For filing status ③, Married filing separate return

- The line 14 amount represents both spouses' combined (total) earned income credit. You must complete line 15 and indicate the amount of line 14 that you are claiming.

If you have previously filed your 1996 New York State income tax return and you answered *Yes* at line 1:

For filing status ①, ②, ④ or ⑤

- **Residents and nonresidents** - mail your completed form to:
STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

For filing status ③ Married filing separate return

- The line 14 amount represents both spouses' combined (total) earned income credit. You must complete line 15 and indicate the amount of line 14 that you are claiming.

Line 15 — You need to complete this line **only** if your filing status is ③ Married filing separate return.

If you are attaching this claim to your original return and answered *No* at line 1, show the portion of line 14 that you are claiming as your share of the earned income credit and follow the appropriate instructions below. Remember, while the credit can be split in any manner you and your spouse agree to, the combined amount of both spouses' credits cannot be more than the amount on line 14.

- **Residents** - Transfer the line 15 amount to Form IT-200, line 34, or Form IT-201, line 55.
- **Nonresidents** - Transfer the line 15 amount to Form IT-203, line 41.

If you have already filed your 1996 New York State income tax return and answered *Yes* at line 1:

- **Residents and nonresidents** - Mail your completed form to:
STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Line Instructions for Part-Year Residents (residents and nonresidents see front page)

All part-year resident filers complete lines 1 through 24 as applicable.

Line 1 — File Form IT-215 with your original 1996 IT-203, *Nonresident and Part-Year Resident Income Tax Return*. If you have already filed your original return, you may file Form IT-215 by itself. If you haven't previously filed your income tax return for this year, you **must** file one with this claim.

Line 2 — If you filed federal schedule EIC, be sure to list the name, relationship, number of months the child lived with you, social security number and year of birth for the **same** children you claimed on the federal schedule. Also be sure to place an **X** in the box under the heading *Person with disability* if your child was born before 1978 and was permanently disabled during any part of 1996. Place an **X** in this box **only** if you put a checkmark in the **Yes** box on your 1996 federal schedule EIC, line 3b.

Line 3 — If you answered *Yes*, complete lines 4 through 7, and lines 19, 21 and 22. The Tax Department will compute the credit for you. If you answered *No*, complete lines 4 through 24.

Line 4 — This amount can be found on the appropriate line of the **federal** return you filed.

Lines 5, 6 and 7 — If you received a taxable scholarship or fellowship that was not reported on a federal Form W-2, or had nontaxable earned income or business income or loss, you must enter the amount from your **Earned Income Credit Worksheet** found in the **instructions** for your **federal** return. Nontaxable earned income also includes 414(h) retirement contributions shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Line 7, *Business income or loss*, applies only to **federal** Form 1040 filers.

Line 7 — Be sure to check the appropriate box indicating if the line 7 amount is a profit or a loss. Do not use a minus sign or brackets to show a loss. If you have income or loss from more than one business, enter the Employer Identification Number (EIN) representing your **primary** business activity. If your primary business activity doesn't have an EIN, use your social security number.

Line 8 — This amount can be found on the appropriate line of your **federal** return. If you owe the federal alternative minimum tax, disregard the preceding instruction and enter the amount of the federal earned income credit, **before** any reduction for the alternative minimum tax, from the *EIC Worksheet* in your federal instructions.

Line 9 — For 1996, the New York State earned income credit is 20% (.20) of the federal earned

income credit reduced by any household credit allowed. The rate has already been filled in for you.

Lines 11-14 — Complete Worksheet A on the back of the form. Then continue with line 11.

Line 14 — If you are attaching this claim to your original 1996 New York State income tax return and you answered *No* at line 1:

For filing status ①, ②, ④ or ⑤

– Transfer the line 14 amount to Form IT-203, line 41 **and complete** lines 16 through 24.

For filing status ③, Married filing separate return

– The line 14 amount represents both spouses' combined (total) earned income credit. You must complete line 15 and indicate the amount of line 14 that you are claiming.

Line 15 — You need to complete this line **only** if your filing status is ③ Married filing separate return.

If you and your spouse both agree, **one** of you may claim the entire amount or you may split the credit in any manner you both agree to.

If you are attaching this claim to your original return and answered *No* at line 1, show the portion of line 14 that you are claiming as your share of the earned income credit. Transfer the amount to Form IT-203, line 41 and complete lines 16 through 24. The combined amount of both spouses' credits cannot be more than the amount on line 14.

Lines 16 through 24 need to be completed **only** by part-year residents claiming the earned income credit who are filing, or have previously filed, an IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for this year. The amounts for these lines can be found on the appropriate lines of the IT-203 or IT-203-ATT, *Itemized Deduction and Other Credits and Taxes*, or their instructions.

The earned income credit must first reduce your tax liability to zero before the remaining excess earned income credit is eligible to be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Line 23 — Divide line 21 by line 22 and carry the result to four decimal places. (Do not enter more than 100% (1.0000) even if your actual

result is more than 100%.) If the result is zero percent (0%), you have no remaining excess earned income credit available to be refunded. Do not complete line 24.

Line 24 — If line 23 is greater than 0%, multiply line 20 by line 23. If you answered *No* at line 1, transfer the line 24 amount to Form IT-203, line 57 and attach Form IT-215 to your Form IT-203. This amount represents the refundable portion of your part-year resident earned income credit.

If you have previously filed your 1996 New York State income tax return and you answered *Yes* at line 1, mail your completed form to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information will be maintained by the Director of the Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829; from areas outside the U.S. and Canada, call (518) 485-6800.

Instructions for Preparing Form IT-216

General Information

Changes to the New York State child and dependent care credit for tax year 1996

- The percentage of the federal credit can be as high as 30%, depending on your income. See the instructions for line 12 on page 30.
- **Your credit may be refundable** — Beginning this year, if you are a resident or part-year resident, you may qualify for a refund of any child and dependent care credit in excess of your New York State tax liability. Nonresidents **do not** qualify for a refund of the New York State child and dependent care credit.

Who Qualifies

Beginning in 1996, if you **qualify** to claim the federal child and dependent care credit, you can **claim** the New York State credit (whether you actually claim the federal credit or not). If you did not file federal Form 2441, you can still claim the New York State child and dependent care credit on Form IT-216 if **all five** of the following apply.

1. Your filing status is *Single, Head of household, Qualifying widow(er) with dependent child, or Married filing jointly*. However, see *Special Rule for Married Persons Filing Separate Returns* below.
2. The care was provided so you (and your spouse, if you were married) could work or look for work. However, if you did not find a job and have no earned income for the year, you cannot take the credit. If your spouse was a student or disabled, see the line 6 instructions for Form IT-216 on page 29.
3. You (and your spouse, if you were married) paid over half the cost of keeping up your home. The cost includes rent, mortgage interest, real estate taxes, utilities, home repairs, and food eaten at home.
4. You and your child (or other qualifying person(s) for whom the care was provided) lived in the same home.
5. The person who provided the care was not your spouse or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 1996.

Special Rule for Married Persons Filing Separate Returns

If your filing status is married filing separately and **all** of the following

apply, you are considered unmarried for purposes of figuring the child and dependent care credit.

- You lived apart from your spouse during the last 6 months of 1996, **and**
- the qualifying person lived in your home more than half of 1996, **and**
- you provided over half the cost of keeping up your home.

If you meet **all** the requirements to be treated as unmarried and meet items 2 through 5 above, you may claim the credit. If you do not meet all the requirements to be treated as unmarried, you **cannot** claim the credit.

Special Rule for Married Persons Not Required to File a Federal Return

If you and your spouse are not required to file a federal income tax return, the New York State child and dependent care credit is allowed only if you file a joint New York State tax return (Form IT-100, IT-200, IT-201 or IT-203).

How to Claim the Credit

In addition to the above federal requirements, to claim the New York State child and dependent care credit you must:

- file (or have filed) a New York State return for 1996,
- report the required information about the care provider on line 2 of Form IT-216, **and**
- complete Form IT-216.

Important Terms

Qualifying Person(s)

A qualifying person is:

- Any child **under age 13** whom you can claim as a dependent (but see *Exception for Children of Divorced or Separated Parents* on this page). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself whom you can claim as a dependent for federal purposes (or could claim as

a dependent for federal purposes, except that the person had gross income of \$2,500 or more). If this person is your child, see *Exception for Children of Divorced or Separated Parents* below. To find out who is a dependent, see the instructions to federal Form 1040 or 1040A, line 6c.

Caution: To be a qualifying person, the person **must** have shared the same home with you in 1996.

Exception for Children of Divorced or Separated Parents

If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 1996, you may be able to take the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person only if **all five** of the following **federal** requirements apply to you:

1. You had custody of the child for a longer time in 1996 than the other parent. For the definition of custody, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.
2. One or both of the parents provided over half of the child's support in 1996.
3. One or both of the parents had custody of the child for more than half of 1996.
4. The child was under age 13 or was disabled and could not care for himself or herself.
5. The other parent claims the child as a dependent because
 - as the custodial parent, you signed federal Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*, or a similar statement agreeing not to claim the child's exemption for 1996, **or**
 - your divorce decree or written agreement went into effect before 1985 and it states that the other parent can claim the child as a dependent, and the other parent gave at least \$600 for the child's support in 1996. This rule does not apply if your decree or agreement was changed after 1984 to say that

the other parent cannot claim the child as a dependent.

Qualified Expenses

These include amounts paid for household services and care of the qualifying person(s) while you worked or looked for work. Child support payments are **not** qualified expenses. Also, expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income.

Household Services

These are services needed to care for the qualifying person as well as to run the home. They include, for example, the services of a cook, maid, babysitter, housekeeper, or cleaning person if the services were partly for the care of the qualifying person(s). Do not include services of a chauffeur or gardener.

You may also include your share of the employment taxes paid on wages for qualifying child and dependent care services.

Care of the Qualifying Person

Care includes the cost of services for the qualifying person's well-being and protection. It does not include the cost of clothing or entertainment.

You may include the cost of care provided outside your home for your dependent under age 13 or any other qualifying person(s) who regularly spends at least 8 hours a day in your home. If the care was provided by a dependent care center, the center must meet all applicable state and local regulations. A **dependent care center** is a place that provides care for more than six persons (other than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

You may include amounts paid for food and schooling **only** if these items are part of the total care and cannot be separated from the total cost. But **do not** include the cost of schooling for a child in the first grade or above. Also, **do not** include any expenses for sending your child to an overnight camp.

Prior Year's Expenses

If you had qualified expenses for 1995 that you didn't pay until 1996, you may be able to claim these qualified expenses and increase the amount of

credit you can take in 1996. For more information, see *Amount of Credit* in **federal** Publication 503, *Child and Dependent Care Expenses*. Also, see the instructions for line 10 on page 30.

Earned Income

Generally, this is your wages, salaries, tips, and other employee compensation. This is usually the amount shown on federal Form 1040, line 7. But earned income does not include a scholarship or fellowship grant if you did not get a wage and tax statement (federal Form W-2) for it.

Earned income does include certain nontaxable earned income, such as meals and lodging provided for the convenience of your employer. Earned income also includes 414(h) retirement contributions shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). For more information, see federal Publication 503, *Child and Dependent Care Expenses*. However, including nontaxable earned income will only give you a larger credit if your other earned income (and your spouse's other earned income if filing a joint return) is less than the qualified expenses entered on line 4 of Form IT-216.

If you were a statutory employee and are filing Schedule C or C-EZ with your federal return, to report income and expenses as a statutory employee, earned income also includes the amount from line 1 of that Schedule C or C-EZ.

If you were self-employed, earned income also includes the amount shown on federal Schedule SE, line 3, minus any deduction you claim on federal Form 1040, line 25. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 25, from the total of the amounts on federal Schedule SE, Section B, lines 3 and 4b to figure your earned income.

Note: You must reduce your earned income by any loss from self-employment.

If you are **filing a joint federal return**, disregard community property laws. If your spouse died in 1996 and had no earned income, see federal

Publication 503. If your spouse was a student or disabled in 1996, see the line 6 instructions for Form IT-216.

Filling in Your Claim Form

Form IT-216 for 1996 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols.
- Write your numerals like this:

9 8 7 6 5 4 3 2 1 0 X

- Carefully enter your money amounts so that the whole dollar amount ends in the box immediately to the left of the cents decimal and the cents amount starts in the box immediately to the right of the cents decimal.
- Make your money amount entries in the boxes, allowing one numeral for each area.

Example: If your entry for line 4 is \$3,525.50, your money field entry should look like:

4 3 5 2 5 . 5 0

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

Line Instructions (for all filers)

All filers complete lines 1 through 13 as applicable. (**Form IT-100 filers** - Do not file Form IT-216 unless you have already filed your Form IT-100 for 1996 and did not claim the child and dependent care credit on it.)

Line 1

File Form IT-216 with your original 1996 New York State income tax return. If you have already filed your original return, you may file Form IT-216 by itself. If you haven't previously filed your income tax return

for this year, you **must** file one with this claim.

Line 2

Complete columns (A) through (D) for each person or organization that provided the care. If you have more than four providers, list the information on a separate sheet. You can use federal Form W-10, *Dependent Care Provider's Identification and Certification*, or any other source listed in its instructions to get the information from the care provider. If you do not give correct or complete information, your credit may be disallowed unless you can show you used due diligence in trying to get the required information.

Due Diligence

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

Columns (A) and (B)

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

Column (C)

If the care provider is an individual, enter his or her social security number (SSN). Otherwise, enter the provider's employer identification

number (EIN). If the provider is a tax-exempt organization, write **Tax-Exempt** in column (C).

Column (D)

Enter the total amount you **actually paid** in 1996 to the care provider. Also, include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 3

List the name, social security number and year of birth for the qualifying person(s) for which you are claiming the New York State child and dependent care credit. Also, be sure to place an **X** in the box under the heading *Person with disability* if the qualifying person was permanently disabled during 1996.

Line 4

Using the filing description below that fits you, enter the amount of your qualified expenses as instructed.

- If you filed federal Form 2441 to claim the federal child and dependent care credit, enter on Form IT-216, line 4, the amount from federal Form 2441, line 4.
- If you filed Form 2441 **only** to complete Part III because you have dependent care benefits reported in box 10 of your federal Form W-2, enter on Form IT-216, line 4, the amount from line *e* of the *Worksheet* below.

— If you did not file federal Form 2441 but are completing Form IT-216 to claim the New York State child and dependent care credit, enter the amount of qualifying expenses you incurred and paid in 1996. **Do not include** the following expenses on line 4.

1. Qualified expenses you incurred in 1996 but did not pay until 1997. However, next year you may be able to use these expenses to increase your 1997 credit.
2. Qualified expenses you incurred in 1995 but did not pay until 1996. If you had prior year expenses you did not pay until 1996, see the instructions for line 10 on the next page.

For more information, see *Qualified Expenses* on page 28.

Line 5

Enter **only your** earned income on line 5 (do not include your spouse's). For more information, see *Earned Income* on page 28.

Line 6

If you are filing your return using filing status **2**, *Married filing joint return*, enter **only your spouse's** earned income on line 6. If you are using any other filing status, enter the amount from line 5 on line 6.

Spouse Who Was a Student or Disabled

Your spouse was a **student** if he or she was enrolled as a full-time student at a school during any 5 months of 1996. Your spouse was **disabled** if he or she was not capable of self-care. Figure your spouse's earned income on a monthly basis.

For each month or part of a month your spouse was a student or was disabled, he or she is considered to have worked and earned income. His other earned income for each month is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in 1996). If your spouse also worked during that month, use the higher of \$200 (or \$400) or his or her actual earned income for that month. If, in the same month, both you and your spouse were either students or disabled, this rule applies to only one of you for that month.

Worksheet	
a. Enter the amount of qualified expenses you incurred and paid in 1996. Do not include on this line any excluded benefits shown on federal Form 2441, line 19	a. _____
b. Enter \$2,400 (\$4,800 if two or more qualifying persons)	b. _____
c. Enter the amount from federal Form IT-2441, line 19	c. _____
d. Subtract line c from line b. If zero or less, STOP! You cannot take the credit. Exception: If you paid prior year (1995) expenses in 1996, see the line 10 instructions on page 30.	d. _____
e. Enter the smaller of line a or line d here and on Form IT-216, line 4	e. _____

30 Instructions for Preparing Form IT-216

For any month that your spouse was not disabled or a student, use your spouse's actual earned income if he or she worked during the month.

Line 7

Enter the smallest of line 4, 5 or 6. Federal limitations require you to use the lesser of qualified expenses, your earned income, or your spouse's earned income (if applicable), in the computation of the federal credit.

Line 8

Enter your federal adjusted gross income from Form IT-200, line 8, IT-201, line 18, or Form IT-203, line 18, *Federal Amount* column.

Line 9

Enter on line 9 the appropriate decimal amount for your federal adjusted gross income shown on line 8.

Line 10

This is your eligible federal child and dependent care credit. If you claimed the child and dependent care credit on your federal return, the amount shown on Form IT-216, line 10, should be the same as the amount shown on federal Form 2441, line 10, before any federal limitation.

If you had qualified expenses for 1995 that you didn't pay until 1996, you may be able to claim these qualified expenses and increase the amount of credit you can take in 1996. If you can take a credit for 1995 expenses paid in 1996, write **PYE** and the amount of the credit you are claiming for prior year expenses on the dotted line next to line 10. Also include this amount in the line 10 amount box. Attach a statement showing how you figured the credit for 1995 expenses.

Line 11

Transfer the amount from line 10 to line 11 and complete the remainder of Form IT-216.

Line 12

For 1996, the New York State child and dependent care credit is a minimum of 20% and as much as 30% of the federal credit, depending on the amount of your New York adjusted gross income. Enter in the space provided, your New York adjusted gross income using the following:

- **Form IT-200 filers** — amount from line e of the worksheet in the next column.

- **Form IT-201 filers** — amount from line 31 of Form IT-201
- **Form IT-203 filers** — amount from line 31 of Form IT-203

Worksheet for IT-200 Filers

a. Enter the amount from Form IT-200, line 11	a. _____
b. Enter the amount from Form IT-200, line 12	b. _____
c. Enter the amount from Form IT-200, line 13	c. _____
d. Add lines b and c	d. _____
e. Subtract line d from line a. Enter this amount here and on Form IT-216, in the New York adjusted gross income space	e. _____

Use the table on Form IT-216 to determine the decimal to be entered on line 12.

Line 13

If you are attaching this claim to your original 1996 New York State income tax return and you answered No at line 1:

- **Residents** — Transfer the line 13 amount to Form IT-200, line 33, or Form IT-201, line 54.
- **Nonresidents** — Transfer the line 13 amount to Form IT-203, line 39.
- **Part-year residents** — Continue on line 14 of Form IT-216.

If you have previously filed your 1996 New York State income tax return and you answered Yes at line 1:

- **Residents and nonresidents** — mail your completed form to:
STATE PROCESSING CENTER
PO BOX 61000
ALBANY, NY 12261-0001

Line Instructions for Part-Year Residents Only (Lines 14-21)

Lines 14 through 21 need to be completed **only** by part-year residents claiming the New York State child and dependent care credit who are filing, or have previously filed, an IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for 1996. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-ATT, *Itemized Deductions and Other Credits and Taxes*, or the instructions for Form IT-203.

The New York State child and dependent care credit must first reduce your tax liability to zero before the remaining excess is eligible to be

refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Line 20

Divide line 18 by line 19 and carry the result to four decimal places. **Do not enter more than 100% (1.0000)** even if your actual result is more than 100%. If the result is zero percent (0%), you have no remaining excess child care credit available to be refunded. Do not complete line 21.

Line 21

If line 20 is greater than 0%, multiply line 17 by line 20. If you answered No at line 1, transfer the line 21 amount to Form IT-203, line 56 and attach Form IT-216 to your Form IT-203. This amount represents the refundable portion of your part-year resident child and dependent care credit.

If you have previously filed your 1996 New York State income tax return and you answered Yes at line 1, mail your completed form to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY, NY 12261-0001

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School Districts and Code Numbers

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 1996. (If you are a New York City resident, look for your listing after Nassau County.) Enter the school district name and code number at the top of the front of your return in the white spaces and boxes provided. If you do not know the name of your school district, contact your nearest public school.

Caution: You must enter your school district and code number even if you were absent temporarily, if the school your children attended was not in your school district, or if you had no children attending school. School aid may be affected if the school district or code number is not correct.

School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number	School District Name School District Code Number
Albany	Cattaraugus (Cont'd)	Chenango	Delaware (Cont'd)
Albany 005	Cuba-Rushford 138	Afton 003	Gilboa Conesville 223
Berne-Knox (Westerlo) 050	Ellicottville 181	Bainbridge Guilford 031	Hancock 256
Bethlehem 051	Forestville 198	Brookfield 070	Jefferson 310
Cairo (Durham) 076	Franklinville 205	Chenango Forks 107	Livingston Manor 349
Cohoes 122	Frewsburg 208	Cincinnatus 113	Margaretville 375
Duanesburg 153	Gowanda 230	De Ruyter 141	Oneonta 464
Green Island 236	Griffith Institute (Springville) 244	Gilbertsville-Mt. Upton 222	Roscoe 545
Greenville 240	Hinsdale 277	Greene 238	Roxbury 547
Guilderland 246	Little Valley 347	Harpursville 259	Sidney 586
Maplewood (Colonie) 371	Olean 462	Norwich 455	South Kortright 601
Menands 388	Pine Valley (South Dayton) 497	Otselic Valley (Georgetown- South Otselic) 606	Stamford 620
Middleburgh 393	Pioneer (Yorkshire) 498	Oxford 475	Unatego (Otego-Unadilla) 649
Mohonasen-Draper (Rotterdam) 402	Portville 512	Sherburne-Earlville 582	Walton 663
Niskayuna 439	Randolph 522	Sidney 586	Worcester 711
North Colonie 443	Randolph Children's Home 723	Unadilla Valley (New Berlin- South New Berlin) 422	
Ravena-Coeymans (Selkirk) 524	Salamanca 556	Whitney Point 703	Dutchess
Schalmont (Rotterdam) 568	West Valley 690		Arlington 022
Schoharie 572		Clinton	Beacon 040
South Colonie 595	Cayuga	Ausable Valley (Keeseville) 026	Carmel 089
Voorheesville 660	Auburn 025	Beekmantown 043	Dover Union Free 149
Watervliet 674	Cato Meridian 092	Chateaugay 102	Haldane (Philipstown) 249
	Groton 245	Chazy 105	Hyde Park 293
Allegany	Hannibal 257	N. Eastern Clinton 418	Millbrook 396
Alfred Almond 010	Homer 281	Northern Adirondack 453	Pawling 483
Andover 017	Jordan Elbridge 315	Peru 492	Pine Plains 496
Angelica-Belmont 018	Moravia 407	Plattsburgh 503	Poughkeepsie 514
Arkport 021	Oswego 472	Saranac (Dannemora) 560	Red Hook 526
Belfast 044	Port Byron 507	Saranac Lake 561	Rhinebeck 531
Bolivar-Richburg 054	Red Creek 525		Spackenkill 612
Canaseraga 083	Skaneateles 588	Columbia	Taconic Hills (Copake) 632
Cuba-Rushford 138	Southern Cayuga 609	Chatham 103	Wappingers Falls 665
Fillmore 192	Union Springs 650	East Greenbush 158	Webutuck (Northeast) 680
Friendship 209	Weedsport 681	Germantown 221	
Greenwood 242	Chautauqua	Hudson 289	Erie
Hinsdale 277	Bemus Point 048	Ichabod Crane (Kinderhook) 294	Akron 004
Keshequa (Dalton-Nunda) 320	Brocton 067	New Lebanon 426	Alden 007
Letchworth (Gainsville) 339	Cassadaga Valley 091	Pine Plains 496	Amherst 719
Pioneer (Yorkshire) 498	Chautauqua Lake (Mayville) 104	Red Hook 526	Attica 024
Portville 512	Clymer 119	Schodack 571	Buffalo 073
Scio 575	Dunkirk 155	Taconic Hills (Copake) 632	Cheektowaga 106
Wellsville 683	Falconer 189	Webutuck (Northeast) 680	Cheektowaga-Maryvale 378
Whitesville 702	Forestville 198		Cheektowaga-Sloan 589
Broome	Fredonia 206	Cortland	Clarence 114
Afton 003	Frewsburg 208	Cincinnatus 113	Cleveland Hill 115
Bainbridge Guilford 031	Gowanda 230	Cortland 134	Depew 145
Binghamton 053	Jamestown 306	De Ruyter 141	East Aurora 156
Chenango Forks 107	Jamestown (Southwestern) 611	Dryden 152	Eden 171
Chenango Valley 108	Panama 479	Fabius (Pompey) 187	Frontier 210
Cincinnatus 113	Pine Valley (South Dayton) 497	Greene 238	Gowanda 230
Deposit 146	Randolph 522	Groton 245	Grand Island 232
Greene 238	Ripley 536	Homer 281	Griffith Institute (Springville) 244
Harpursville 259	Sherman 583	Marathon 372	Hamburg 251
Johnson City 313	Silver Creek 587	McGraw 385	Holland 278
Maine Endwell 364	Westfield 692	Newark Valley 432	Iroquois 300
Marathon 372	Chemung	Tully 646	Kenmore-Town of Tonawanda 319
Newark Valley 432	Corning 132	Whitney Point 703	Lackawanna 326
South Mountain-Hickory 720	Elmira 182		Lake-Shore (Evans-Brant) 330
Susquehanna Valley 627	Elmira Heights 183	Delaware	Lancaster 332
Union-Endicott 651	Horseheads 287	Andes 016	Maryvale (Cheektowaga) 378
Vestal 658	Newfield 436	Bainbridge Guilford 031	North Collins 442
Whitney Point 703	Odessa Montour 460	Charlotte Valley 101	Orchard Park 468
Windsor 710	Spencer Van Etten 613	Delaware Valley 143	Pioneer (Yorkshire) 498
Cattaraugus	Watkins Glen 675	Delhi 144	Silver Creek 587
Allegany-Limestone 011	Waverly 676	Deposit 146	Sloan (Cheektowaga) 589
Cattaraugus 094		Downsville 150	Sweet Home 628
		Franklin 203	Tonawanda (City of) 638
			West Seneca 689
			Williamsville 706



School Districts and Code Numbers

New York City - Schuyler

| School District Name
School District Code Number |
|---|---|---|---|
| New York City | | | |
| Bronx 068 | | | |
| Brooklyn (Kings County) 071 | | | |
| Manhattan (NY County) 369 | | | |
| Queens 519 | | | |
| Staten Island (Richmond County) 622 | | | |
| Niagara | | | |
| Akron 004 | | | |
| Barker 035 | | | |
| Lewiston Porter 341 | | | |
| Lockport 351 | | | |
| Medina 387 | | | |
| Newfane 435 | | | |
| Niagara Falls 437 | | | |
| Niagara Wheatfield 438 | | | |
| North Tonawanda 450 | | | |
| Royalton Hartland 548 | | | |
| Star Point 621 | | | |
| Wilson 708 | | | |
| Oneida | | | |
| Adirondack (Boonville) 002 | | | |
| Brookfield 070 | | | |
| Camden 079 | | | |
| Central Square 098 | | | |
| Clinton 117 | | | |
| Holland Patent 279 | | | |
| Madison 361 | | | |
| Mount Markham (Bridgewater-W. Winfield) 412 | | | |
| New Hartford 424 | | | |
| New York Mills 430 | | | |
| Oneida (Sylvan) 463 | | | |
| Oriskany 469 | | | |
| Poland 506 | | | |
| Remsen 528 | | | |
| Rome 541 | | | |
| Sauquoit Valley 564 | | | |
| Sherrill 584 | | | |
| Stockbridge Valley 624 | | | |
| Town of Webb 639 | | | |
| Utica 653 | | | |
| Waterville 673 | | | |
| West Canada Valley 685 | | | |
| Westmoreland 695 | | | |
| Whitesboro 701 | | | |
| Onondaga | | | |
| Baldwinsville 033 | | | |
| Cato Meridian 092 | | | |
| Cazenovia 095 | | | |
| Central Square 098 | | | |
| Chittenango 111 | | | |
| De Ruyter 141 | | | |
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| Jordan Elbridge 315 | | | |
| La Fayette 325 | | | |
| Liverpool 348 | | | |
| Lyncourt (Salina) 358 | | | |
| Manlius (Fayetteville) 370 | | | |
| Marcellus 373 | | | |
| Moravia 407 | | | |
| North Syracuse 449 | | | |
| Onondaga 465 | | | |
| Phoenix 494 | | | |
| Skaneateles 588 | | | |
| Solvay 593 | | | |
| Syracuse 631 | | | |
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| North Syracuse 449 | | | |
| Tully 646 | | | |
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| Westhill 694 | | | |
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| Canandaigua 082 | | | |
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| Geneva 219 | | | |
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| Pittsford 500 | | | |
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| Victor 659 | | | |
| Wayland-Cohocton 677 | | | |
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| Greenwood Lake 243 | | | |
| Highland Falls 275 | | | |
| Kiryas Joel Village 725 | | | |
| Marlboro 377 | | | |
| Middletown 394 | | | |
| Minisink Valley 400 | | | |
| Monroe Woodbury 403 | | | |
| Montgomery (Valley Central) 405 | | | |
| Newburgh 433 | | | |
| North Rockland (Haverstraw-Stony Point) 445 | | | |
| Pine Bush 495 | | | |
| Port Jervis 510 | | | |
| Suffern (Ramapo) 626 | | | |
| Tuxedo 648 | | | |
| Walkkill 662 | | | |
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| Washingtonville 669 | | | |
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| Albion 006 | | | |
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| Brockport 066 | | | |
| Byron Bergen 075 | | | |
| Holley 280 | | | |
| Kendall 318 | | | |
| Lyndonville 359 | | | |
| Medina 387 | | | |
| Oakfield Alabama 458 | | | |
| Royalton Hartland 548 | | | |
| Oswego | | | |
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| Camden 079 | | | |
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| South Jefferson 600 | | | |
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| Gouverneur 229 | | | |
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| Harrisville 261 | | | |
| Hermon Dekalb 269 | | | |
| Heuvelton 271 | | | |
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| Madrid Waddington 362 | | | |
| Massena 380 | | | |
| Morristown 410 | | | |
| Norwood Norfolk 456 | | | |
| Ogdensburg 461 | | | |
| Parishville-Hopkinton 480 | | | |
| Potsdam 513 | | | |
| Salmon River 558 | | | |
| St. Regis Falls 619 | | | |
| Tupper Lake 647 | | | |
| Saratoga | | | |
| Amsterdam 015 | | | |
| Ballston Spa 034 | | | |
| Broadalbin-Perth 065 | | | |
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| Edinburg 173 | | | |
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| Schuylerville 574 | | | |
| Scotia Glenville 576 | | | |
| Shenendehowa 581 | | | |
| South Glens Falls 597 | | | |
| Stillwater 623 | | | |
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| Schenectady | | | |
| Amsterdam 015 | | | |
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| Duanesburg 153 | | | |
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| Gilboa Conesville 223 | | | |
| Greenville 240 | | | |
| Jefferson 310 | | | |
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| Schoharie 572 | | | |
| Sharon Springs 579 | | | |
| Stamford 620 | | | |
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| Bradford 057 | | | |
| Corning 132 | | | |
| Dundee 154 | | | |
| Hammondsport 254 | | | |



School Districts and Code Numbers

| School District Name
School District Code Number |
|---|---|---|---|
| Schuyler (Cont'd) | Suffolk (Cont'd) | Tompkins | Wayne (Cont'd) |
| Horseheads 287 | Islip 304 | Candor 085 | Penfield 488 |
| Odessa Montour 460 | Central Islip 097 | Cortland 134 | Phelps-Clifton Springs 493 |
| South Seneca 607 | East Islip 161 | Dryden 152 | Port Byron 507 |
| Spencer Van Etten 613 | West Islip 688 | Groton 245 | Red Creek 525 |
| Trumansburg 643 | Kings Park 321 | Homer 281 | Sodus 592 |
| Watkins Glen 675 | Laurel 335 | Ithaca 305 | Victor 659 |
| Seneca | Lindenhurst 344 | Lansing 333 | Wayne 678 |
| Clyde-Savannah 118 | Longwood (Middle Island) 392 | Moravia 407 | Webster 679 |
| Geneva 219 | Mastic Beach (William Floyd) 381 | Newark Valley 432 | Williamson 705 |
| Lyons 360 | Mattituck (Cutchogue) 382 | Newfield 436 | Westchester |
| Phelps-Clifton Springs 493 | Middle Country 391 | Odessa Montour 460 | Ardsley 019 |
| Romulus 542 | Miller Place 397 | Southern Cayuga 609 | Armonk (Byram Hills) 023 |
| Seneca Falls 578 | Montauk 404 | Spencer Van Etten 613 | Bedford (Mt. Kisco) 042 |
| South Seneca 607 | Mount Sinai 414 | Trumansburg 643 | Blind Brook-Rye 535 |
| Trumansburg 643 | New Suffolk 429 | Ulster | Briarcliff Manor 061 |
| Waterloo (Border City) 671 | North Babylon 440 | Ellenville 180 | Bronxville 069 |
| Steuben | Northport (East Northport) 452 | Fallsburgh 190 | Chappaqua 100 |
| Addison 001 | Oyster Ponds 477 | Highland 274 | Croton Harmon 136 |
| Alfred Almond 010 | Patchogue (Medford) 481 | Kingston 322 | Dobbs Ferry 147 |
| Andover 017 | Port Jefferson 509 | Livingston Manor 349 | Eastchester 169 |
| Arkport 021 | Quogue 521 | Margaretville 375 | Edgemont (Greenburgh) 172 |
| Avoca 028 | East Quogue 164 | Marlboro 377 | Elmsford 185 |
| Bath (Haverling) 037 | Remsenburg (Speonk) 529 | Montgomery (Valley Central) 405 | Greenburgh 237 |
| Bradford 057 | Riverhead 537 | New Paltz 427 | Harrison 260 |
| Bradford 057 | Rocky Point 540 | Onteora 466 | Hastings-on-Hudson 263 |
| Campbell-Savona 080 | Sachem (Holbrook) 553 | Pine Bush 495 | Hendrick Hudson 267 |
| Canaseraga 083 | Sag Harbor 554 | Rondout Valley 543 | Irvington 301 |
| Canisteo 086 | Sagaponack 555 | Saugerties 563 | Katonah Lewisboro 316 |
| Corning 132 | Sayville 566 | Tri Valley 640 | Lakeland (Shrub Oak) 331 |
| Dansville 140 | Shelter Island 580 | Walkkill 662 | Mamaroneck 367 |
| Elmira 182 | Shoreham-Wading River 585 | Warren | Mt. Pleasant Central 417 |
| Greenwood 242 | Smithtown 590 | Bolton 055 | Mount Vernon 416 |
| Hammondsport 254 | South Country (South Haven) 596 | Corinth 131 | New Rochelle 428 |
| Hornell 286 | South Huntington 599 | Glens Falls 225 | North Salem 447 |
| Jasper-Troupsburg 308 | South Manor (West Manor) 603 | Glens Falls Common (Abraham Wing) 226 | Ossining 471 |
| Naples 420 | Southampton 608 | Hadley Luzerne 247 | Peekskill 485 |
| Penn Yan 489 | Southold 610 | Hudson Falls 290 | Pelham 486 |
| Prattsburg 515 | Springs 617 | Johnsburg 312 | Pleasantville 504 |
| Wayland-Cohocton 677 | Three Village 635 | Lake George 327 | Pocantico Hills 505 |
| Whitesville 702 | Tuckahoe Common (Southampton) 645 | Minerva 399 | Port Chester (Rye) 508 |
| Suffolk | Wainscott 661 | North Warren 451 | Putnam Valley 518 |
| Amagansett 013 | West Babylon 684 | Queensbury 520 | Rye 551 |
| Amityville 014 | West Islip 688 | Schroon Lake 573 | Rye Neck 552 |
| Babylon 030 | Westhampton Beach 693 | Ticonderoga 636 | Scarsdale 567 |
| North Babylon 440 | Wyandanch 712 | Warrensburg 666 | Somers 594 |
| West Babylon 684 | Sullivan | Washington | Tarrytown 633 |
| Bay Shore 038 | Delaware Valley 143 | Argyle 020 | Tuckahoe 644 |
| Bayport Blue Point 039 | Eldred 178 | Cambridge 078 | Valhalla 654 |
| Brentwood 059 | Ellenville 180 | Fort Ann 199 | White Plains 699 |
| Bridgehampton 062 | Fallsburgh 190 | Fort Edward 200 | Yonkers 715 |
| Center Moriches 096 | Jeff Youngsville 309 | Granville 233 | Yorktown Heights (Yorktown) 717 |
| Central Islip 097 | Liberty 342 | Greenwich 241 | Wyoming |
| Cold Spring Harbor 123 | Livingston Manor 349 | Hartford 262 | Alden 007 |
| Commack 125 | Minisink Valley 400 | Hoosic Valley 284 | Alexander 008 |
| Comsewogue (Brookhaven) 126 | Monticello 406 | Hoosick Falls 285 | Attica 024 |
| Connetquot (Islip) 127 | Narrowsburg 421 | Hudson Falls 290 | Fillmore 192 |
| Copiague 130 | Pine Bush 495 | Lake George 327 | Holland 278 |
| Deer Park 142 | Port Jervis 510 | Putnam 517 | Iroquois 300 |
| East Hampton 159 | Roscoe 545 | Salem 557 | Keshequa (Dalton-Nunda) 320 |
| East Islip 161 | Tri Valley 640 | Schuylerville 574 | Letchworth (Gainsville) 339 |
| East Moriches 163 | Tioga | Stillwater 623 | Pavilion 482 |
| East Quogue 164 | Candor 085 | Whitehall 700 | Perry 490 |
| Eastport 170 | Dryden 152 | Wayne | Pioneer (Yorkshire) 498 |
| Elwood 186 | Ithaca 305 | Cato Meridian 092 | Warsaw 667 |
| Farmingdale 191 | Maine Endwell 364 | Clyde-Savannah 118 | Wyoming 714 |
| Fire Island (Ocean Beach) 193 | Marathon 372 | Gananda 213 | York 716 |
| Fishers Island 194 | Newark Valley 432 | Lyons 360 | Yates |
| Greenport 239 | Owego-Apalachin 473 | Marion 376 | Dundee 154 |
| Half Hollow Hills 250 | Spencer Van Etten 613 | North Rose-Wolcott 446 | Geneva 219 |
| Hampton Bays 255 | Tioga 637 | Newark 431 | Marcus Whitman (Gorham-Middlesex) 374 |
| Harborfields 258 | Union-Endicott 651 | Palmyra-Macedon 478 | Naples 420 |
| Hauppauge 264 | Vestal 658 | | Penn Yan 489 |
| Huntington 292 | Waverly 676 | | Prattsburg 515 |
| South Huntington 599 | Whitney Point 703 | | |



1996 New York State Tax Table

\$0 - \$5,999 35

Based on Taxable Income

For persons with taxable income of less than \$65,000.

Example: Mr. and Mrs. Allen are filing a joint return. Their taxable income on line 18 of Form IT-200 is \$36,275. First, they find the 36,250 - 36,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,726. This is the tax amount they must write on line 19 of Form IT-200.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your New York State tax is:				
36,200	36,250	2,084	1,723	1,918
36,250	36,300	2,088	1,726	1,922
36,300	36,350	2,091	1,729	1,925
36,350	36,400	2,095	1,732	1,929

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your New York State tax is:					Your New York State tax is:					Your New York State tax is:				
\$0	\$13	\$0	\$0	\$0	\$2,000	Your New York State tax is:				\$4,000	Your New York State tax is:			
13	25	1	1	1	2,000	2,050	81	81	81	4,000	4,050	161	161	161
25	50	2	2	2	2,050	2,100	83	83	83	4,050	4,100	163	163	163
50	100	3	3	3	2,100	2,150	85	85	85	4,100	4,150	165	165	165
100	150	5	5	5	2,150	2,200	87	87	87	4,150	4,200	167	167	167
150	200	7	7	7	2,200	2,250	89	89	89	4,200	4,250	169	169	169
200	250	9	9	9	2,250	2,300	91	91	91	4,250	4,300	171	171	171
250	300	11	11	11	2,300	2,350	93	93	93	4,300	4,350	173	173	173
300	350	13	13	13	2,350	2,400	95	95	95	4,350	4,400	175	175	175
350	400	15	15	15	2,400	2,450	97	97	97	4,400	4,450	177	177	177
400	450	17	17	17	2,450	2,500	99	99	99	4,450	4,500	179	179	179
450	500	19	19	19	2,500	2,550	101	101	101	4,500	4,550	181	181	181
500	550	21	21	21	2,550	2,600	103	103	103	4,550	4,600	183	183	183
550	600	23	23	23	2,600	2,650	105	105	105	4,600	4,650	185	185	185
600	650	25	25	25	2,650	2,700	107	107	107	4,650	4,700	187	187	187
650	700	27	27	27	2,700	2,750	109	109	109	4,700	4,750	189	189	189
700	750	29	29	29	2,750	2,800	111	111	111	4,750	4,800	191	191	191
750	800	31	31	31	2,800	2,850	113	113	113	4,800	4,850	193	193	193
800	850	33	33	33	2,850	2,900	115	115	115	4,850	4,900	195	195	195
850	900	35	35	35	2,900	2,950	117	117	117	4,900	4,950	197	197	197
900	950	37	37	37	2,950	3,000	119	119	119	4,950	5,000	199	199	199
950	1,000	39	39	39										
1,000 Your New York State tax is:					3,000 Your New York State tax is:					5,000 Your New York State tax is:				
1,000	1,050	41	41	41	3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,050	1,100	43	43	43	3,050	3,100	123	123	123	5,050	5,100	203	203	203
1,100	1,150	45	45	45	3,100	3,150	125	125	125	5,100	5,150	205	205	205
1,150	1,200	47	47	47	3,150	3,200	127	127	127	5,150	5,200	207	207	207
1,200	1,250	49	49	49	3,200	3,250	129	129	129	5,200	5,250	209	209	209
1,250	1,300	51	51	51	3,250	3,300	131	131	131	5,250	5,300	211	211	211
1,300	1,350	53	53	53	3,300	3,350	133	133	133	5,300	5,350	213	213	213
1,350	1,400	55	55	55	3,350	3,400	135	135	135	5,350	5,400	215	215	215
1,400	1,450	57	57	57	3,400	3,450	137	137	137	5,400	5,450	217	217	217
1,450	1,500	59	59	59	3,450	3,500	139	139	139	5,450	5,500	219	219	219
1,500	1,550	61	61	61	3,500	3,550	141	141	141	5,500	5,550	221	221	221
1,550	1,600	63	63	63	3,550	3,600	143	143	143	5,550	5,600	223	223	223
1,600	1,650	65	65	65	3,600	3,650	145	145	145	5,600	5,650	225	225	225
1,650	1,700	67	67	67	3,650	3,700	147	147	147	5,650	5,700	227	227	227
1,700	1,750	69	69	69	3,700	3,750	149	149	149	5,700	5,750	229	229	229
1,750	1,800	71	71	71	3,750	3,800	151	151	151	5,750	5,800	231	231	231
1,800	1,850	73	73	73	3,800	3,850	153	153	153	5,800	5,850	233	233	233
1,850	1,900	75	75	75	3,850	3,900	155	155	155	5,850	5,900	235	235	235
1,900	1,950	77	77	77	3,900	3,950	157	157	157	5,900	5,950	237	237	237
1,950	2,000	79	79	79	3,950	4,000	159	159	159	5,950	6,000	239	239	239

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



If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
6,000		Your New York State tax is:			9,000		Your New York State tax is:			12,000		Your New York State tax is:		
6,000	6,050	246	241	241	9,000	9,050	407	361	376	12,000	12,050	597	491	537
6,050	6,100	249	243	243	9,050	9,100	410	363	379	12,050	12,100	600	494	540
6,100	6,150	251	245	245	9,100	9,150	413	365	381	12,100	12,150	604	496	543
6,150	6,200	254	247	247	9,150	9,200	416	367	384	12,150	12,200	607	499	546
6,200	6,250	256	249	249	9,200	9,250	419	369	386	12,200	12,250	611	501	549
6,250	6,300	259	251	251	9,250	9,300	422	371	389	12,250	12,300	614	504	552
6,300	6,350	261	253	253	9,300	9,350	425	373	391	12,300	12,350	618	506	555
6,350	6,400	264	255	255	9,350	9,400	428	375	394	12,350	12,400	621	509	558
6,400	6,450	266	257	257	9,400	9,450	431	377	396	12,400	12,450	625	511	561
6,450	6,500	269	259	259	9,450	9,500	434	379	399	12,450	12,500	628	514	564
6,500	6,550	271	261	261	9,500	9,550	437	381	401	12,500	12,550	632	516	567
6,550	6,600	274	263	263	9,550	9,600	440	383	404	12,550	12,600	635	519	570
6,600	6,650	276	265	265	9,600	9,650	443	385	406	12,600	12,650	639	521	573
6,650	6,700	279	267	267	9,650	9,700	446	387	409	12,650	12,700	642	524	576
6,700	6,750	281	269	269	9,700	9,750	449	389	411	12,700	12,750	646	526	579
6,750	6,800	284	271	271	9,750	9,800	452	391	414	12,750	12,800	649	529	582
6,800	6,850	286	273	273	9,800	9,850	455	393	416	12,800	12,850	653	531	585
6,850	6,900	289	275	275	9,850	9,900	458	395	419	12,850	12,900	656	534	588
6,900	6,950	291	277	277	9,900	9,950	461	397	421	12,900	12,950	660	536	591
6,950	7,000	294	279	279	9,950	10,000	464	399	424	12,950	13,000	663	539	594
7,000		Your New York State tax is:			10,000		Your New York State tax is:			13,000		Your New York State tax is:		
7,000	7,050	296	281	281	10,000	10,050	467	401	426	13,000	13,050	667	541	597
7,050	7,100	299	283	283	10,050	10,100	470	403	429	13,050	13,100	670	544	600
7,100	7,150	301	285	285	10,100	10,150	473	405	431	13,100	13,150	674	546	603
7,150	7,200	304	287	287	10,150	10,200	476	407	434	13,150	13,200	677	549	606
7,200	7,250	306	289	289	10,200	10,250	479	409	436	13,200	13,250	681	551	609
7,250	7,300	309	291	291	10,250	10,300	482	411	439	13,250	13,300	685	554	612
7,300	7,350	311	293	293	10,300	10,350	485	413	441	13,300	13,350	688	556	615
7,350	7,400	314	295	295	10,350	10,400	488	415	444	13,350	13,400	692	559	618
7,400	7,450	316	297	297	10,400	10,450	491	417	446	13,400	13,450	695	561	621
7,450	7,500	319	299	299	10,450	10,500	494	419	449	13,450	13,500	699	564	624
7,500	7,550	321	301	301	10,500	10,550	497	421	451	13,500	13,550	702	566	627
7,550	7,600	324	303	304	10,550	10,600	500	423	454	13,550	13,600	706	569	630
7,600	7,650	326	305	306	10,600	10,650	503	425	456	13,600	13,650	710	571	633
7,650	7,700	329	307	309	10,650	10,700	506	427	459	13,650	13,700	713	574	636
7,700	7,750	331	309	311	10,700	10,750	509	429	461	13,700	13,750	717	576	639
7,750	7,800	334	311	314	10,750	10,800	512	431	464	13,750	13,800	720	579	642
7,800	7,850	336	313	316	10,800	10,850	515	433	466	13,800	13,850	724	581	645
7,850	7,900	339	315	319	10,850	10,900	518	435	469	13,850	13,900	727	584	648
7,900	7,950	341	317	321	10,900	10,950	521	437	471	13,900	13,950	731	586	651
7,950	8,000	344	319	324	10,950	11,000	524	439	474	13,950	14,000	734	589	654
8,000		Your New York State tax is:			11,000		Your New York State tax is:			14,000		Your New York State tax is:		
8,000	8,050	347	321	326	11,000	11,050	527	441	477	14,000	14,050	738	591	657
8,050	8,100	350	323	329	11,050	11,100	530	444	480	14,050	14,100	742	594	660
8,100	8,150	353	325	331	11,100	11,150	534	446	483	14,100	14,150	745	596	663
8,150	8,200	356	327	334	11,150	11,200	537	449	486	14,150	14,200	749	599	666
8,200	8,250	359	329	336	11,200	11,250	541	451	489	14,200	14,250	752	601	669
8,250	8,300	362	331	339	11,250	11,300	544	454	492	14,250	14,300	756	604	672
8,300	8,350	365	333	341	11,300	11,350	548	456	495	14,300	14,350	759	606	675
8,350	8,400	368	335	344	11,350	11,400	551	459	498	14,350	14,400	763	609	678
8,400	8,450	371	337	346	11,400	11,450	555	461	501	14,400	14,450	767	611	681
8,450	8,500	374	339	349	11,450	11,500	558	464	504	14,450	14,500	770	614	684
8,500	8,550	377	341	351	11,500	11,550	562	466	507	14,500	14,550	774	616	687
8,550	8,600	380	343	354	11,550	11,600	565	469	510	14,550	14,600	777	619	690
8,600	8,650	383	345	356	11,600	11,650	569	471	513	14,600	14,650	781	621	693
8,650	8,700	386	347	359	11,650	11,700	572	474	516	14,650	14,700	784	624	696
8,700	8,750	389	349	361	11,700	11,750	576	476	519	14,700	14,750	788	626	699
8,750	8,800	392	351	364	11,750	11,800	579	479	522	14,750	14,800	791	629	702
8,800	8,850	395	353	366	11,800	11,850	583	481	525	14,800	14,850	795	631	705
8,850	8,900	398	355	369	11,850	11,900	586	484	528	14,850	14,900	799	634	708
8,900	8,950	401	357	371	11,900	11,950	590	486	531	14,900	14,950	802	636	711
8,950	9,000	404	359	374	11,950	12,000	593	489	534	14,950	15,000	806	639	714

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



1996 New York State Tax Table

\$15,000 - \$23,999

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
15,000		Your New York State tax is:			18,000		Your New York State tax is:			21,000		Your New York State tax is:		
15,000	15,050	809	641	717	18,000	18,050	1,023	812	928	21,000	21,050	1,237	992	1,142
15,050	15,100	813	644	720	18,050	18,100	1,027	815	932	21,050	21,100	1,240	995	1,145
15,100	15,150	816	646	724	18,100	18,150	1,030	818	935	21,100	21,150	1,244	998	1,149
15,150	15,200	820	649	727	18,150	18,200	1,034	821	939	21,150	21,200	1,247	1,001	1,152
15,200	15,250	824	651	731	18,200	18,250	1,037	824	942	21,200	21,250	1,251	1,004	1,156
15,250	15,300	827	654	734	18,250	18,300	1,041	827	946	21,250	21,300	1,255	1,007	1,160
15,300	15,350	831	656	738	18,300	18,350	1,044	830	949	21,300	21,350	1,258	1,010	1,163
15,350	15,400	834	659	741	18,350	18,400	1,048	833	953	21,350	21,400	1,262	1,013	1,167
15,400	15,450	838	661	745	18,400	18,450	1,052	836	957	21,400	21,450	1,265	1,016	1,170
15,450	15,500	841	664	748	18,450	18,500	1,055	839	960	21,450	21,500	1,269	1,019	1,174
15,500	15,550	845	666	752	18,500	18,550	1,059	842	964	21,500	21,550	1,272	1,022	1,177
15,550	15,600	848	669	755	18,550	18,600	1,062	845	967	21,550	21,600	1,276	1,025	1,181
15,600	15,650	852	671	759	18,600	18,650	1,066	848	971	21,600	21,650	1,280	1,028	1,185
15,650	15,700	856	674	762	18,650	18,700	1,069	851	974	21,650	21,700	1,283	1,031	1,188
15,700	15,750	859	676	766	18,700	18,750	1,073	854	978	21,700	21,750	1,287	1,034	1,192
15,750	15,800	863	679	769	18,750	18,800	1,076	857	981	21,750	21,800	1,290	1,037	1,195
15,800	15,850	866	681	773	18,800	18,850	1,080	860	985	21,800	21,850	1,294	1,040	1,199
15,850	15,900	870	684	776	18,850	18,900	1,084	863	989	21,850	21,900	1,297	1,043	1,202
15,900	15,950	873	686	780	18,900	18,950	1,087	866	992	21,900	21,950	1,301	1,046	1,206
15,950	16,000	877	689	783	18,950	19,000	1,091	869	996	21,950	22,000	1,304	1,049	1,209
16,000		Your New York State tax is:			19,000		Your New York State tax is:			22,000		Your New York State tax is:		
16,000	16,050	881	692	787	19,000	19,050	1,094	872	999	22,000	22,050	1,308	1,052	1,213
16,050	16,100	884	695	790	19,050	19,100	1,098	875	1,003	22,050	22,100	1,312	1,055	1,217
16,100	16,150	888	698	794	19,100	19,150	1,101	878	1,006	22,100	22,150	1,315	1,059	1,220
16,150	16,200	891	701	797	19,150	19,200	1,105	881	1,010	22,150	22,200	1,319	1,062	1,224
16,200	16,250	895	704	801	19,200	19,250	1,109	884	1,014	22,200	22,250	1,322	1,066	1,227
16,250	16,300	898	707	804	19,250	19,300	1,112	887	1,017	22,250	22,300	1,326	1,069	1,231
16,300	16,350	902	710	808	19,300	19,350	1,116	890	1,021	22,300	22,350	1,329	1,073	1,234
16,350	16,400	905	713	811	19,350	19,400	1,119	893	1,024	22,350	22,400	1,333	1,076	1,238
16,400	16,450	909	716	815	19,400	19,450	1,123	896	1,028	22,400	22,450	1,337	1,080	1,242
16,450	16,500	913	719	818	19,450	19,500	1,126	899	1,031	22,450	22,500	1,340	1,083	1,245
16,500	16,550	916	722	822	19,500	19,550	1,130	902	1,035	22,500	22,550	1,344	1,087	1,249
16,550	16,600	920	725	825	19,550	19,600	1,133	905	1,038	22,550	22,600	1,347	1,090	1,252
16,600	16,650	923	728	829	19,600	19,650	1,137	908	1,042	22,600	22,650	1,351	1,094	1,256
16,650	16,700	927	731	832	19,650	19,700	1,141	911	1,046	22,650	22,700	1,354	1,097	1,259
16,700	16,750	930	734	836	19,700	19,750	1,144	914	1,049	22,700	22,750	1,358	1,101	1,263
16,750	16,800	934	737	839	19,750	19,800	1,148	917	1,053	22,750	22,800	1,361	1,104	1,266
16,800	16,850	938	740	843	19,800	19,850	1,151	920	1,056	22,800	22,850	1,365	1,108	1,270
16,850	16,900	941	743	846	19,850	19,900	1,155	923	1,060	22,850	22,900	1,369	1,111	1,274
16,900	16,950	945	746	850	19,900	19,950	1,158	926	1,063	22,900	22,950	1,372	1,115	1,277
16,950	17,000	948	749	853	19,950	20,000	1,162	929	1,067	22,950	23,000	1,376	1,118	1,281
17,000		Your New York State tax is:			20,000		Your New York State tax is:			23,000		Your New York State tax is:		
17,000	17,050	952	752	857	20,000	20,050	1,166	932	1,071	23,000	23,050	1,379	1,122	1,284
17,050	17,100	955	755	860	20,050	20,100	1,169	935	1,074	23,050	23,100	1,383	1,125	1,288
17,100	17,150	959	758	864	20,100	20,150	1,173	938	1,078	23,100	23,150	1,386	1,129	1,291
17,150	17,200	962	761	867	20,150	20,200	1,176	941	1,081	23,150	23,200	1,390	1,132	1,295
17,200	17,250	966	764	871	20,200	20,250	1,180	944	1,085	23,200	23,250	1,394	1,136	1,299
17,250	17,300	970	767	875	20,250	20,300	1,183	947	1,088	23,250	23,300	1,397	1,139	1,302
17,300	17,350	973	770	878	20,300	20,350	1,187	950	1,092	23,300	23,350	1,401	1,143	1,306
17,350	17,400	977	773	882	20,350	20,400	1,190	953	1,095	23,350	23,400	1,404	1,146	1,309
17,400	17,450	980	776	885	20,400	20,450	1,194	956	1,099	23,400	23,450	1,408	1,150	1,313
17,450	17,500	984	779	889	20,450	20,500	1,198	959	1,103	23,450	23,500	1,411	1,153	1,316
17,500	17,550	987	782	892	20,500	20,550	1,201	962	1,106	23,500	23,550	1,415	1,157	1,320
17,550	17,600	991	785	896	20,550	20,600	1,205	965	1,110	23,550	23,600	1,418	1,160	1,323
17,600	17,650	995	788	900	20,600	20,650	1,208	968	1,113	23,600	23,650	1,422	1,164	1,327
17,650	17,700	998	791	903	20,650	20,700	1,212	971	1,117	23,650	23,700	1,426	1,167	1,331
17,700	17,750	1,002	794	907	20,700	20,750	1,215	974	1,120	23,700	23,750	1,429	1,171	1,334
17,750	17,800	1,005	797	910	20,750	20,800	1,219	977	1,124	23,750	23,800	1,433	1,174	1,338
17,800	17,850	1,009	800	914	20,800	20,850	1,223	980	1,128	23,800	23,850	1,436	1,178	1,341
17,850	17,900	1,012	803	917	20,850	20,900	1,226	983	1,131	23,850	23,900	1,440	1,181	1,345
17,900	17,950	1,016	806	921	20,900	20,950	1,230	986	1,135	23,900	23,950	1,443	1,185	1,348
17,950	18,000	1,019	809	924	20,950	21,000	1,233	989	1,138	23,950	24,000	1,447	1,188	1,352

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



If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
24,000		Your New York State tax is:			27,000		Your New York State tax is:			30,000		Your New York State tax is:		
24,000	24,050	1,451	1,192	1,356	27,000	27,050	1,664	1,403	1,569	30,000	30,050	1,878	1,617	1,783
24,050	24,100	1,454	1,195	1,359	27,050	27,100	1,668	1,407	1,573	30,050	30,100	1,882	1,620	1,787
24,100	24,150	1,458	1,199	1,363	27,100	27,150	1,671	1,410	1,576	30,100	30,150	1,885	1,624	1,790
24,150	24,200	1,461	1,202	1,366	27,150	27,200	1,675	1,414	1,580	30,150	30,200	1,889	1,627	1,794
24,200	24,250	1,465	1,206	1,370	27,200	27,250	1,679	1,417	1,584	30,200	30,250	1,892	1,631	1,797
24,250	24,300	1,468	1,209	1,373	27,250	27,300	1,682	1,421	1,587	30,250	30,300	1,896	1,635	1,801
24,300	24,350	1,472	1,213	1,377	27,300	27,350	1,686	1,424	1,591	30,300	30,350	1,899	1,638	1,804
24,350	24,400	1,475	1,216	1,380	27,350	27,400	1,689	1,428	1,594	30,350	30,400	1,903	1,642	1,808
24,400	24,450	1,479	1,220	1,384	27,400	27,450	1,693	1,432	1,598	30,400	30,450	1,907	1,645	1,812
24,450	24,500	1,483	1,223	1,388	27,450	27,500	1,696	1,435	1,601	30,450	30,500	1,910	1,649	1,815
24,500	24,550	1,486	1,227	1,391	27,500	27,550	1,700	1,439	1,605	30,500	30,550	1,914	1,652	1,819
24,550	24,600	1,490	1,230	1,395	27,550	27,600	1,703	1,442	1,608	30,550	30,600	1,917	1,656	1,822
24,600	24,650	1,493	1,234	1,398	27,600	27,650	1,707	1,446	1,612	30,600	30,650	1,921	1,660	1,826
24,650	24,700	1,497	1,237	1,402	27,650	27,700	1,711	1,449	1,616	30,650	30,700	1,924	1,663	1,829
24,700	24,750	1,500	1,241	1,405	27,700	27,750	1,714	1,453	1,619	30,700	30,750	1,928	1,667	1,833
24,750	24,800	1,504	1,244	1,409	27,750	27,800	1,718	1,456	1,623	30,750	30,800	1,931	1,670	1,836
24,800	24,850	1,508	1,248	1,413	27,800	27,850	1,721	1,460	1,626	30,800	30,850	1,935	1,674	1,840
24,850	24,900	1,511	1,251	1,416	27,850	27,900	1,725	1,464	1,630	30,850	30,900	1,939	1,677	1,844
24,900	24,950	1,515	1,255	1,420	27,900	27,950	1,728	1,467	1,633	30,900	30,950	1,942	1,681	1,847
24,950	25,000	1,518	1,258	1,423	27,950	28,000	1,732	1,471	1,637	30,950	31,000	1,946	1,684	1,851
25,000		Your New York State tax is:			28,000		Your New York State tax is:			31,000		Your New York State tax is:		
25,000	25,050	1,522	1,262	1,427	28,000	28,050	1,736	1,474	1,641	31,000	31,050	1,949	1,688	1,854
25,050	25,100	1,525	1,265	1,430	28,050	28,100	1,739	1,478	1,644	31,050	31,100	1,953	1,692	1,858
25,100	25,150	1,529	1,269	1,434	28,100	28,150	1,743	1,481	1,648	31,100	31,150	1,956	1,695	1,861
25,150	25,200	1,532	1,272	1,437	28,150	28,200	1,746	1,485	1,651	31,150	31,200	1,960	1,699	1,865
25,200	25,250	1,536	1,276	1,441	28,200	28,250	1,750	1,489	1,655	31,200	31,250	1,964	1,702	1,869
25,250	25,300	1,540	1,279	1,445	28,250	28,300	1,753	1,492	1,658	31,250	31,300	1,967	1,706	1,872
25,300	25,350	1,543	1,283	1,448	28,300	28,350	1,757	1,496	1,662	31,300	31,350	1,971	1,709	1,876
25,350	25,400	1,547	1,286	1,452	28,350	28,400	1,760	1,499	1,665	31,350	31,400	1,974	1,713	1,879
25,400	25,450	1,550	1,290	1,455	28,400	28,450	1,764	1,503	1,669	31,400	31,450	1,978	1,717	1,883
25,450	25,500	1,554	1,293	1,459	28,450	28,500	1,768	1,506	1,673	31,450	31,500	1,981	1,720	1,886
25,500	25,550	1,557	1,297	1,462	28,500	28,550	1,771	1,510	1,676	31,500	31,550	1,985	1,724	1,890
25,550	25,600	1,561	1,300	1,466	28,550	28,600	1,775	1,513	1,680	31,550	31,600	1,988	1,727	1,893
25,600	25,650	1,565	1,304	1,470	28,600	28,650	1,778	1,517	1,683	31,600	31,650	1,992	1,731	1,897
25,650	25,700	1,568	1,307	1,473	28,650	28,700	1,782	1,521	1,687	31,650	31,700	1,996	1,734	1,901
25,700	25,750	1,572	1,311	1,477	28,700	28,750	1,785	1,524	1,690	31,700	31,750	1,999	1,738	1,904
25,750	25,800	1,575	1,314	1,480	28,750	28,800	1,789	1,528	1,694	31,750	31,800	2,003	1,741	1,908
25,800	25,850	1,579	1,318	1,484	28,800	28,850	1,793	1,531	1,698	31,800	31,850	2,006	1,745	1,911
25,850	25,900	1,582	1,321	1,487	28,850	28,900	1,796	1,535	1,701	31,850	31,900	2,010	1,749	1,915
25,900	25,950	1,586	1,325	1,491	28,900	28,950	1,800	1,538	1,705	31,900	31,950	2,013	1,752	1,918
25,950	26,000	1,589	1,328	1,494	28,950	29,000	1,803	1,542	1,708	31,950	32,000	2,017	1,756	1,922
26,000		Your New York State tax is:			29,000		Your New York State tax is:			32,000		Your New York State tax is:		
26,000	26,050	1,593	1,332	1,498	29,000	29,050	1,807	1,546	1,712	32,000	32,050	2,021	1,759	1,926
26,050	26,100	1,597	1,335	1,502	29,050	29,100	1,810	1,549	1,715	32,050	32,100	2,024	1,763	1,929
26,100	26,150	1,600	1,339	1,505	29,100	29,150	1,814	1,553	1,719	32,100	32,150	2,028	1,766	1,933
26,150	26,200	1,604	1,342	1,509	29,150	29,200	1,817	1,556	1,722	32,150	32,200	2,031	1,770	1,936
26,200	26,250	1,607	1,346	1,512	29,200	29,250	1,821	1,560	1,726	32,200	32,250	2,035	1,774	1,940
26,250	26,300	1,611	1,350	1,516	29,250	29,300	1,825	1,563	1,730	32,250	32,300	2,038	1,777	1,943
26,300	26,350	1,614	1,353	1,519	29,300	29,350	1,828	1,567	1,733	32,300	32,350	2,042	1,781	1,947
26,350	26,400	1,618	1,357	1,523	29,350	29,400	1,832	1,570	1,737	32,350	32,400	2,045	1,784	1,950
26,400	26,450	1,622	1,360	1,527	29,400	29,450	1,835	1,574	1,740	32,400	32,450	2,049	1,788	1,954
26,450	26,500	1,625	1,364	1,530	29,450	29,500	1,839	1,578	1,744	32,450	32,500	2,053	1,791	1,958
26,500	26,550	1,629	1,367	1,534	29,500	29,550	1,842	1,581	1,747	32,500	32,550	2,056	1,795	1,961
26,550	26,600	1,632	1,371	1,537	29,550	29,600	1,846	1,585	1,751	32,550	32,600	2,060	1,798	1,965
26,600	26,650	1,636	1,375	1,541	29,600	29,650	1,850	1,588	1,755	32,600	32,650	2,063	1,802	1,968
26,650	26,700	1,639	1,378	1,544	29,650	29,700	1,853	1,592	1,758	32,650	32,700	2,067	1,806	1,972
26,700	26,750	1,643	1,382	1,548	29,700	29,750	1,857	1,595	1,762	32,700	32,750	2,070	1,809	1,975
26,750	26,800	1,646	1,385	1,551	29,750	29,800	1,860	1,599	1,765	32,750	32,800	2,074	1,813	1,979
26,800	26,850	1,650	1,389	1,555	29,800	29,850	1,864	1,603	1,769	32,800	32,850	2,078	1,816	1,983
26,850	26,900	1,654	1,392	1,559	29,850	29,900	1,867	1,606	1,772	32,850	32,900	2,081	1,820	1,986
26,900	26,950	1,657	1,396	1,562	29,900	29,950	1,871	1,610	1,776	32,900	32,950	2,085	1,823	1,990
26,950	27,000	1,661	1,399	1,566	29,950	30,000	1,874	1,613	1,779	32,950	33,000	2,088	1,827	1,993

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



1996 New York State Tax Table

\$33,000 - \$41,999

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
33,000		Your New York State tax is:			36,000		Your New York State tax is:			39,000		Your New York State tax is:		
33,000	33,050	2,092	1,831	1,997	36,000	36,050	2,306	2,044	2,211	39,000	39,050	2,519	2,258	2,424
33,050	33,100	2,095	1,834	2,000	36,050	36,100	2,309	2,048	2,214	39,050	39,100	2,523	2,262	2,428
33,100	33,150	2,099	1,838	2,004	36,100	36,150	2,313	2,051	2,218	39,100	39,150	2,526	2,265	2,431
33,150	33,200	2,102	1,841	2,007	36,150	36,200	2,316	2,055	2,221	39,150	39,200	2,530	2,269	2,435
33,200	33,250	2,106	1,845	2,011	36,200	36,250	2,320	2,059	2,225	39,200	39,250	2,534	2,272	2,439
33,250	33,300	2,110	1,848	2,015	36,250	36,300	2,323	2,062	2,228	39,250	39,300	2,537	2,276	2,442
33,300	33,350	2,113	1,852	2,018	36,300	36,350	2,327	2,066	2,232	39,300	39,350	2,541	2,279	2,446
33,350	33,400	2,117	1,855	2,022	36,350	36,400	2,330	2,069	2,235	39,350	39,400	2,544	2,283	2,449
33,400	33,450	2,120	1,859	2,025	36,400	36,450	2,334	2,073	2,239	39,400	39,450	2,548	2,287	2,453
33,450	33,500	2,124	1,863	2,029	36,450	36,500	2,338	2,076	2,243	39,450	39,500	2,551	2,290	2,456
33,500	33,550	2,127	1,866	2,032	36,500	36,550	2,341	2,080	2,246	39,500	39,550	2,555	2,294	2,460
33,550	33,600	2,131	1,870	2,036	36,550	36,600	2,345	2,083	2,250	39,550	39,600	2,558	2,297	2,463
33,600	33,650	2,135	1,873	2,040	36,600	36,650	2,348	2,087	2,253	39,600	39,650	2,562	2,301	2,467
33,650	33,700	2,138	1,877	2,043	36,650	36,700	2,352	2,091	2,257	39,650	39,700	2,566	2,304	2,471
33,700	33,750	2,142	1,880	2,047	36,700	36,750	2,355	2,094	2,260	39,700	39,750	2,569	2,308	2,474
33,750	33,800	2,145	1,884	2,050	36,750	36,800	2,359	2,098	2,264	39,750	39,800	2,573	2,311	2,478
33,800	33,850	2,149	1,888	2,054	36,800	36,850	2,363	2,101	2,268	39,800	39,850	2,576	2,315	2,481
33,850	33,900	2,152	1,891	2,057	36,850	36,900	2,366	2,105	2,271	39,850	39,900	2,580	2,319	2,485
33,900	33,950	2,156	1,895	2,061	36,900	36,950	2,370	2,108	2,275	39,900	39,950	2,583	2,322	2,488
33,950	34,000	2,159	1,898	2,064	36,950	37,000	2,373	2,112	2,278	39,950	40,000	2,587	2,326	2,492
34,000		Your New York State tax is:			37,000		Your New York State tax is:			40,000		Your New York State tax is:		
34,000	34,050	2,163	1,902	2,068	37,000	37,050	2,377	2,116	2,282	40,000	40,050	2,591	2,329	2,496
34,050	34,100	2,167	1,905	2,072	37,050	37,100	2,380	2,119	2,285	40,050	40,100	2,594	2,333	2,499
34,100	34,150	2,170	1,909	2,075	37,100	37,150	2,384	2,123	2,289	40,100	40,150	2,598	2,336	2,503
34,150	34,200	2,174	1,912	2,079	37,150	37,200	2,387	2,126	2,292	40,150	40,200	2,601	2,340	2,506
34,200	34,250	2,177	1,916	2,082	37,200	37,250	2,391	2,130	2,296	40,200	40,250	2,605	2,344	2,510
34,250	34,300	2,181	1,920	2,086	37,250	37,300	2,395	2,133	2,300	40,250	40,300	2,608	2,347	2,513
34,300	34,350	2,184	1,923	2,089	37,300	37,350	2,398	2,137	2,303	40,300	40,350	2,612	2,351	2,517
34,350	34,400	2,188	1,927	2,093	37,350	37,400	2,402	2,140	2,307	40,350	40,400	2,615	2,354	2,520
34,400	34,450	2,192	1,930	2,097	37,400	37,450	2,405	2,144	2,310	40,400	40,450	2,619	2,358	2,524
34,450	34,500	2,195	1,934	2,100	37,450	37,500	2,409	2,148	2,314	40,450	40,500	2,623	2,361	2,528
34,500	34,550	2,199	1,937	2,104	37,500	37,550	2,412	2,151	2,317	40,500	40,550	2,626	2,365	2,531
34,550	34,600	2,202	1,941	2,107	37,550	37,600	2,416	2,155	2,321	40,550	40,600	2,630	2,368	2,535
34,600	34,650	2,206	1,945	2,111	37,600	37,650	2,420	2,158	2,325	40,600	40,650	2,633	2,372	2,538
34,650	34,700	2,209	1,948	2,114	37,650	37,700	2,423	2,162	2,328	40,650	40,700	2,637	2,376	2,542
34,700	34,750	2,213	1,952	2,118	37,700	37,750	2,427	2,165	2,332	40,700	40,750	2,640	2,379	2,545
34,750	34,800	2,216	1,955	2,121	37,750	37,800	2,430	2,169	2,335	40,750	40,800	2,644	2,383	2,549
34,800	34,850	2,220	1,959	2,125	37,800	37,850	2,434	2,173	2,339	40,800	40,850	2,648	2,386	2,553
34,850	34,900	2,224	1,962	2,129	37,850	37,900	2,437	2,176	2,342	40,850	40,900	2,651	2,390	2,556
34,900	34,950	2,227	1,966	2,132	37,900	37,950	2,441	2,180	2,346	40,900	40,950	2,655	2,393	2,560
34,950	35,000	2,231	1,969	2,136	37,950	38,000	2,444	2,183	2,349	40,950	41,000	2,658	2,397	2,563
35,000		Your New York State tax is:			38,000		Your New York State tax is:			41,000		Your New York State tax is:		
35,000	35,050	2,234	1,973	2,139	38,000	38,050	2,448	2,187	2,353	41,000	41,050	2,662	2,401	2,567
35,050	35,100	2,238	1,977	2,143	38,050	38,100	2,452	2,190	2,357	41,050	41,100	2,665	2,404	2,570
35,100	35,150	2,241	1,980	2,146	38,100	38,150	2,455	2,194	2,360	41,100	41,150	2,669	2,408	2,574
35,150	35,200	2,245	1,984	2,150	38,150	38,200	2,459	2,197	2,364	41,150	41,200	2,672	2,411	2,577
35,200	35,250	2,249	1,987	2,154	38,200	38,250	2,462	2,201	2,367	41,200	41,250	2,676	2,415	2,581
35,250	35,300	2,252	1,991	2,157	38,250	38,300	2,466	2,205	2,371	41,250	41,300	2,680	2,418	2,585
35,300	35,350	2,256	1,994	2,161	38,300	38,350	2,469	2,208	2,374	41,300	41,350	2,683	2,422	2,588
35,350	35,400	2,259	1,998	2,164	38,350	38,400	2,473	2,212	2,378	41,350	41,400	2,687	2,425	2,592
35,400	35,450	2,263	2,002	2,168	38,400	38,450	2,477	2,215	2,382	41,400	41,450	2,690	2,429	2,595
35,450	35,500	2,266	2,005	2,171	38,450	38,500	2,480	2,219	2,385	41,450	41,500	2,694	2,433	2,599
35,500	35,550	2,270	2,009	2,175	38,500	38,550	2,484	2,222	2,389	41,500	41,550	2,697	2,436	2,602
35,550	35,600	2,273	2,012	2,178	38,550	38,600	2,487	2,226	2,392	41,550	41,600	2,701	2,440	2,606
35,600	35,650	2,277	2,016	2,182	38,600	38,650	2,491	2,230	2,396	41,600	41,650	2,705	2,443	2,610
35,650	35,700	2,281	2,019	2,186	38,650	38,700	2,494	2,233	2,399	41,650	41,700	2,708	2,447	2,613
35,700	35,750	2,284	2,023	2,189	38,700	38,750	2,498	2,237	2,403	41,700	41,750	2,712	2,450	2,617
35,750	35,800	2,288	2,026	2,193	38,750	38,800	2,501	2,240	2,406	41,750	41,800	2,715	2,454	2,620
35,800	35,850	2,291	2,030	2,196	38,800	38,850	2,505	2,244	2,410	41,800	41,850	2,719	2,458	2,624
35,850	35,900	2,295	2,034	2,200	38,850	38,900	2,509	2,247	2,414	41,850	41,900	2,722	2,461	2,627
35,900	35,950	2,298	2,037	2,203	38,900	38,950	2,512	2,251	2,417	41,900	41,950	2,726	2,465	2,631
35,950	36,000	2,302	2,041	2,207	38,950	39,000	2,516	2,254	2,421	41,950	42,000	2,729	2,468	2,634

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



If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
42,000		Your New York State tax is:			45,000		Your New York State tax is:			48,000		Your New York State tax is:		
42,000	42,050	2,733	2,472	2,638	45,000	45,050	2,947	2,686	2,852	48,000	48,050	3,161	2,899	3,066
42,050	42,100	2,737	2,475	2,642	45,050	45,100	2,950	2,689	2,855	48,050	48,100	3,164	2,903	3,069
42,100	42,150	2,740	2,479	2,645	45,100	45,150	2,954	2,693	2,859	48,100	48,150	3,168	2,906	3,073
42,150	42,200	2,744	2,482	2,649	45,150	45,200	2,957	2,696	2,862	48,150	48,200	3,171	2,910	3,076
42,200	42,250	2,747	2,486	2,652	45,200	45,250	2,961	2,700	2,866	48,200	48,250	3,175	2,914	3,080
42,250	42,300	2,751	2,490	2,656	45,250	45,300	2,965	2,703	2,870	48,250	48,300	3,178	2,917	3,083
42,300	42,350	2,754	2,493	2,659	45,300	45,350	2,968	2,707	2,873	48,300	48,350	3,182	2,921	3,087
42,350	42,400	2,758	2,497	2,663	45,350	45,400	2,972	2,710	2,877	48,350	48,400	3,185	2,924	3,090
42,400	42,450	2,762	2,500	2,667	45,400	45,450	2,975	2,714	2,880	48,400	48,450	3,189	2,928	3,094
42,450	42,500	2,765	2,504	2,670	45,450	45,500	2,979	2,718	2,884	48,450	48,500	3,193	2,931	3,098
42,500	42,550	2,769	2,507	2,674	45,500	45,550	2,982	2,721	2,887	48,500	48,550	3,196	2,935	3,101
42,550	42,600	2,772	2,511	2,677	45,550	45,600	2,986	2,725	2,891	48,550	48,600	3,200	2,938	3,105
42,600	42,650	2,776	2,515	2,681	45,600	45,650	2,990	2,728	2,895	48,600	48,650	3,203	2,942	3,108
42,650	42,700	2,779	2,518	2,684	45,650	45,700	2,993	2,732	2,898	48,650	48,700	3,207	2,946	3,112
42,700	42,750	2,783	2,522	2,688	45,700	45,750	2,997	2,735	2,902	48,700	48,750	3,210	2,949	3,115
42,750	42,800	2,786	2,525	2,691	45,750	45,800	3,000	2,739	2,905	48,750	48,800	3,214	2,953	3,119
42,800	42,850	2,790	2,529	2,695	45,800	45,850	3,004	2,743	2,909	48,800	48,850	3,218	2,956	3,123
42,850	42,900	2,794	2,532	2,699	45,850	45,900	3,007	2,746	2,912	48,850	48,900	3,221	2,960	3,126
42,900	42,950	2,797	2,536	2,702	45,900	45,950	3,011	2,750	2,916	48,900	48,950	3,225	2,963	3,130
42,950	43,000	2,801	2,539	2,706	45,950	46,000	3,014	2,753	2,919	48,950	49,000	3,228	2,967	3,133
43,000		Your New York State tax is:			46,000		Your New York State tax is:			49,000		Your New York State tax is:		
43,000	43,050	2,804	2,543	2,709	46,000	46,050	3,018	2,757	2,923	49,000	49,050	3,232	2,971	3,137
43,050	43,100	2,808	2,547	2,713	46,050	46,100	3,022	2,760	2,927	49,050	49,100	3,235	2,974	3,140
43,100	43,150	2,811	2,550	2,716	46,100	46,150	3,025	2,764	2,930	49,100	49,150	3,239	2,978	3,144
43,150	43,200	2,815	2,554	2,720	46,150	46,200	3,029	2,767	2,934	49,150	49,200	3,242	2,981	3,147
43,200	43,250	2,819	2,557	2,724	46,200	46,250	3,032	2,771	2,937	49,200	49,250	3,246	2,985	3,151
43,250	43,300	2,822	2,561	2,727	46,250	46,300	3,036	2,775	2,941	49,250	49,300	3,250	2,988	3,155
43,300	43,350	2,826	2,564	2,731	46,300	46,350	3,039	2,778	2,944	49,300	49,350	3,253	2,992	3,158
43,350	43,400	2,829	2,568	2,734	46,350	46,400	3,043	2,782	2,948	49,350	49,400	3,257	2,995	3,162
43,400	43,450	2,833	2,572	2,738	46,400	46,450	3,047	2,785	2,952	49,400	49,450	3,260	2,999	3,165
43,450	43,500	2,836	2,575	2,741	46,450	46,500	3,050	2,789	2,955	49,450	49,500	3,264	3,003	3,169
43,500	43,550	2,840	2,579	2,745	46,500	46,550	3,054	2,792	2,959	49,500	49,550	3,267	3,006	3,172
43,550	43,600	2,843	2,582	2,748	46,550	46,600	3,057	2,796	2,962	49,550	49,600	3,271	3,010	3,176
43,600	43,650	2,847	2,586	2,752	46,600	46,650	3,061	2,800	2,966	49,600	49,650	3,275	3,013	3,180
43,650	43,700	2,851	2,589	2,756	46,650	46,700	3,064	2,803	2,969	49,650	49,700	3,278	3,017	3,183
43,700	43,750	2,854	2,593	2,759	46,700	46,750	3,068	2,807	2,973	49,700	49,750	3,282	3,020	3,187
43,750	43,800	2,858	2,596	2,763	46,750	46,800	3,071	2,810	2,976	49,750	49,800	3,285	3,024	3,190
43,800	43,850	2,861	2,600	2,766	46,800	46,850	3,075	2,814	2,980	49,800	49,850	3,289	3,028	3,194
43,850	43,900	2,865	2,604	2,770	46,850	46,900	3,079	2,817	2,984	49,850	49,900	3,292	3,031	3,197
43,900	43,950	2,868	2,607	2,773	46,900	46,950	3,082	2,821	2,987	49,900	49,950	3,296	3,035	3,201
43,950	44,000	2,872	2,611	2,777	46,950	47,000	3,086	2,824	2,991	49,950	50,000	3,299	3,038	3,204
44,000		Your New York State tax is:			47,000		Your New York State tax is:			50,000		Your New York State tax is:		
44,000	44,050	2,876	2,614	2,781	47,000	47,050	3,089	2,828	2,994	50,000	50,050	3,303	3,042	3,208
44,050	44,100	2,879	2,618	2,784	47,050	47,100	3,093	2,832	2,998	50,050	50,100	3,307	3,045	3,212
44,100	44,150	2,883	2,621	2,788	47,100	47,150	3,096	2,835	3,001	50,100	50,150	3,310	3,049	3,215
44,150	44,200	2,886	2,625	2,791	47,150	47,200	3,100	2,839	3,005	50,150	50,200	3,314	3,052	3,219
44,200	44,250	2,890	2,629	2,795	47,200	47,250	3,104	2,842	3,009	50,200	50,250	3,317	3,056	3,222
44,250	44,300	2,893	2,632	2,798	47,250	47,300	3,107	2,846	3,012	50,250	50,300	3,321	3,060	3,226
44,300	44,350	2,897	2,636	2,802	47,300	47,350	3,111	2,849	3,016	50,300	50,350	3,324	3,063	3,229
44,350	44,400	2,900	2,639	2,805	47,350	47,400	3,114	2,853	3,019	50,350	50,400	3,328	3,067	3,233
44,400	44,450	2,904	2,643	2,809	47,400	47,450	3,118	2,857	3,023	50,400	50,450	3,332	3,070	3,237
44,450	44,500	2,908	2,646	2,813	47,450	47,500	3,121	2,860	3,026	50,450	50,500	3,335	3,074	3,240
44,500	44,550	2,911	2,650	2,816	47,500	47,550	3,125	2,864	3,030	50,500	50,550	3,339	3,077	3,244
44,550	44,600	2,915	2,653	2,820	47,550	47,600	3,128	2,867	3,033	50,550	50,600	3,342	3,081	3,247
44,600	44,650	2,918	2,657	2,823	47,600	47,650	3,132	2,871	3,037	50,600	50,650	3,346	3,085	3,251
44,650	44,700	2,922	2,661	2,827	47,650	47,700	3,136	2,874	3,041	50,650	50,700	3,349	3,088	3,254
44,700	44,750	2,925	2,664	2,830	47,700	47,750	3,139	2,878	3,044	50,700	50,750	3,353	3,092	3,258
44,750	44,800	2,929	2,668	2,834	47,750	47,800	3,143	2,881	3,048	50,750	50,800	3,356	3,095	3,261
44,800	44,850	2,933	2,671	2,838	47,800	47,850	3,146	2,885	3,051	50,800	50,850	3,360	3,099	3,265
44,850	44,900	2,936	2,675	2,841	47,850	47,900	3,150	2,889	3,055	50,850	50,900	3,364	3,102	3,269
44,900	44,950	2,940	2,678	2,845	47,900	47,950	3,153	2,892	3,058	50,900	50,950	3,367	3,106	3,272
44,950	45,000	2,943	2,682	2,848	47,950	48,000	3,157	2,896	3,062	50,950	51,000	3,371	3,109	3,276

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



1996 New York State Tax Table

\$51,000 - \$59,999

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
51,000		Your New York State tax is:			54,000		Your New York State tax is:			57,000		Your New York State tax is:		
51,000	51,050	3,374	3,113	3,279	54,000	54,050	3,588	3,327	3,493	57,000	57,050	3,802	3,541	3,707
51,050	51,100	3,378	3,117	3,283	54,050	54,100	3,592	3,330	3,497	57,050	57,100	3,805	3,544	3,710
51,100	51,150	3,381	3,120	3,286	54,100	54,150	3,595	3,334	3,500	57,100	57,150	3,809	3,548	3,714
51,150	51,200	3,385	3,124	3,290	54,150	54,200	3,599	3,337	3,504	57,150	57,200	3,812	3,551	3,717
51,200	51,250	3,389	3,127	3,294	54,200	54,250	3,602	3,341	3,507	57,200	57,250	3,816	3,555	3,721
51,250	51,300	3,392	3,131	3,297	54,250	54,300	3,606	3,345	3,511	57,250	57,300	3,820	3,558	3,725
51,300	51,350	3,396	3,134	3,301	54,300	54,350	3,609	3,348	3,514	57,300	57,350	3,823	3,562	3,728
51,350	51,400	3,399	3,138	3,304	54,350	54,400	3,613	3,352	3,518	57,350	57,400	3,827	3,565	3,732
51,400	51,450	3,403	3,142	3,308	54,400	54,450	3,617	3,355	3,522	57,400	57,450	3,830	3,569	3,735
51,450	51,500	3,406	3,145	3,311	54,450	54,500	3,620	3,359	3,525	57,450	57,500	3,834	3,573	3,739
51,500	51,550	3,410	3,149	3,315	54,500	54,550	3,624	3,362	3,529	57,500	57,550	3,837	3,576	3,742
51,550	51,600	3,413	3,152	3,318	54,550	54,600	3,627	3,366	3,532	57,550	57,600	3,841	3,580	3,746
51,600	51,650	3,417	3,156	3,322	54,600	54,650	3,631	3,370	3,536	57,600	57,650	3,845	3,583	3,750
51,650	51,700	3,421	3,159	3,326	54,650	54,700	3,634	3,373	3,539	57,650	57,700	3,848	3,587	3,753
51,700	51,750	3,424	3,163	3,329	54,700	54,750	3,638	3,377	3,543	57,700	57,750	3,852	3,590	3,757
51,750	51,800	3,428	3,166	3,333	54,750	54,800	3,641	3,380	3,546	57,750	57,800	3,855	3,594	3,760
51,800	51,850	3,431	3,170	3,336	54,800	54,850	3,645	3,384	3,550	57,800	57,850	3,859	3,598	3,764
51,850	51,900	3,435	3,174	3,340	54,850	54,900	3,649	3,387	3,554	57,850	57,900	3,862	3,601	3,767
51,900	51,950	3,438	3,177	3,343	54,900	54,950	3,652	3,391	3,557	57,900	57,950	3,866	3,605	3,771
51,950	52,000	3,442	3,181	3,347	54,950	55,000	3,656	3,394	3,561	57,950	58,000	3,869	3,608	3,774
52,000		Your New York State tax is:			55,000		Your New York State tax is:			58,000		Your New York State tax is:		
52,000	52,050	3,446	3,184	3,351	55,000	55,050	3,659	3,398	3,564	58,000	58,050	3,873	3,612	3,778
52,050	52,100	3,449	3,188	3,354	55,050	55,100	3,663	3,402	3,568	58,050	58,100	3,877	3,615	3,782
52,100	52,150	3,453	3,191	3,358	55,100	55,150	3,666	3,405	3,571	58,100	58,150	3,880	3,619	3,785
52,150	52,200	3,456	3,195	3,361	55,150	55,200	3,670	3,409	3,575	58,150	58,200	3,884	3,622	3,789
52,200	52,250	3,460	3,199	3,365	55,200	55,250	3,674	3,412	3,579	58,200	58,250	3,887	3,626	3,792
52,250	52,300	3,463	3,202	3,368	55,250	55,300	3,677	3,416	3,582	58,250	58,300	3,891	3,630	3,796
52,300	52,350	3,467	3,206	3,372	55,300	55,350	3,681	3,419	3,586	58,300	58,350	3,894	3,633	3,799
52,350	52,400	3,470	3,209	3,375	55,350	55,400	3,684	3,423	3,589	58,350	58,400	3,898	3,637	3,803
52,400	52,450	3,474	3,213	3,379	55,400	55,450	3,688	3,427	3,593	58,400	58,450	3,902	3,640	3,807
52,450	52,500	3,478	3,216	3,383	55,450	55,500	3,691	3,430	3,596	58,450	58,500	3,905	3,644	3,810
52,500	52,550	3,481	3,220	3,386	55,500	55,550	3,695	3,434	3,600	58,500	58,550	3,909	3,647	3,814
52,550	52,600	3,485	3,223	3,390	55,550	55,600	3,698	3,437	3,603	58,550	58,600	3,912	3,651	3,817
52,600	52,650	3,488	3,227	3,393	55,600	55,650	3,702	3,441	3,607	58,600	58,650	3,916	3,655	3,821
52,650	52,700	3,492	3,231	3,397	55,650	55,700	3,706	3,444	3,611	58,650	58,700	3,919	3,658	3,824
52,700	52,750	3,495	3,234	3,400	55,700	55,750	3,709	3,448	3,614	58,700	58,750	3,923	3,662	3,828
52,750	52,800	3,499	3,238	3,404	55,750	55,800	3,713	3,451	3,618	58,750	58,800	3,926	3,665	3,831
52,800	52,850	3,503	3,241	3,408	55,800	55,850	3,716	3,455	3,621	58,800	58,850	3,930	3,669	3,835
52,850	52,900	3,506	3,245	3,411	55,850	55,900	3,720	3,459	3,625	58,850	58,900	3,934	3,672	3,839
52,900	52,950	3,510	3,248	3,415	55,900	55,950	3,723	3,462	3,628	58,900	58,950	3,937	3,676	3,842
52,950	53,000	3,513	3,252	3,418	55,950	56,000	3,727	3,466	3,632	58,950	59,000	3,941	3,679	3,846
53,000		Your New York State tax is:			56,000		Your New York State tax is:			59,000		Your New York State tax is:		
53,000	53,050	3,517	3,256	3,422	56,000	56,050	3,731	3,469	3,636	59,000	59,050	3,944	3,683	3,849
53,050	53,100	3,520	3,259	3,425	56,050	56,100	3,734	3,473	3,639	59,050	59,100	3,948	3,687	3,853
53,100	53,150	3,524	3,263	3,429	56,100	56,150	3,738	3,476	3,643	59,100	59,150	3,951	3,690	3,856
53,150	53,200	3,527	3,266	3,432	56,150	56,200	3,741	3,480	3,646	59,150	59,200	3,955	3,694	3,860
53,200	53,250	3,531	3,270	3,436	56,200	56,250	3,745	3,484	3,650	59,200	59,250	3,959	3,697	3,864
53,250	53,300	3,535	3,273	3,440	56,250	56,300	3,748	3,487	3,653	59,250	59,300	3,962	3,701	3,867
53,300	53,350	3,538	3,277	3,443	56,300	56,350	3,752	3,491	3,657	59,300	59,350	3,966	3,704	3,871
53,350	53,400	3,542	3,280	3,447	56,350	56,400	3,755	3,494	3,660	59,350	59,400	3,969	3,708	3,874
53,400	53,450	3,545	3,284	3,450	56,400	56,450	3,759	3,498	3,664	59,400	59,450	3,973	3,712	3,878
53,450	53,500	3,549	3,288	3,454	56,450	56,500	3,763	3,501	3,668	59,450	59,500	3,976	3,715	3,881
53,500	53,550	3,552	3,291	3,457	56,500	56,550	3,766	3,505	3,671	59,500	59,550	3,980	3,719	3,885
53,550	53,600	3,556	3,295	3,461	56,550	56,600	3,770	3,508	3,675	59,550	59,600	3,983	3,722	3,888
53,600	53,650	3,560	3,298	3,465	56,600	56,650	3,773	3,512	3,678	59,600	59,650	3,987	3,726	3,892
53,650	53,700	3,563	3,302	3,468	56,650	56,700	3,777	3,516	3,682	59,650	59,700	3,991	3,729	3,896
53,700	53,750	3,567	3,305	3,472	56,700	56,750	3,780	3,519	3,685	59,700	59,750	3,994	3,733	3,899
53,750	53,800	3,570	3,309	3,475	56,750	56,800	3,784	3,523	3,689	59,750	59,800	3,998	3,736	3,903
53,800	53,850	3,574	3,313	3,479	56,800	56,850	3,788	3,526	3,693	59,800	59,850	4,001	3,740	3,906
53,850	53,900	3,577	3,316	3,482	56,850	56,900	3,791	3,530	3,696	59,850	59,900	4,005	3,744	3,910
53,900	53,950	3,581	3,320	3,486	56,900	56,950	3,795	3,533	3,700	59,900	59,950	4,008	3,747	3,913
53,950	54,000	3,584	3,323	3,489	56,950	57,000	3,798	3,537	3,703	59,950	60,000	4,012	3,751	3,917

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



If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
60,000		Your New York State tax is:			62,000		Your New York State tax is:			64,000		Your New York State tax is:		
60,000	60,050	4,016	3,754	3,921	62,000	62,050	4,158	3,897	4,063	64,000	64,050	4,301	4,039	4,206
60,050	60,100	4,019	3,758	3,924	62,050	62,100	4,162	3,900	4,067	64,050	64,100	4,304	4,043	4,209
60,100	60,150	4,023	3,761	3,928	62,100	62,150	4,165	3,904	4,070	64,100	64,150	4,308	4,046	4,213
60,150	60,200	4,026	3,765	3,931	62,150	62,200	4,169	3,907	4,074	64,150	64,200	4,311	4,050	4,216
60,200	60,250	4,030	3,769	3,935	62,200	62,250	4,172	3,911	4,077	64,200	64,250	4,315	4,054	4,220
60,250	60,300	4,033	3,772	3,938	62,250	62,300	4,176	3,915	4,081	64,250	64,300	4,318	4,057	4,223
60,300	60,350	4,037	3,776	3,942	62,300	62,350	4,179	3,918	4,084	64,300	64,350	4,322	4,061	4,227
60,350	60,400	4,040	3,779	3,945	62,350	62,400	4,183	3,922	4,088	64,350	64,400	4,325	4,064	4,230
60,400	60,450	4,044	3,783	3,949	62,400	62,450	4,187	3,925	4,092	64,400	64,450	4,329	4,068	4,234
60,450	60,500	4,048	3,786	3,953	62,450	62,500	4,190	3,929	4,095	64,450	64,500	4,333	4,071	4,238
60,500	60,550	4,051	3,790	3,956	62,500	62,550	4,194	3,932	4,099	64,500	64,550	4,336	4,075	4,241
60,550	60,600	4,055	3,793	3,960	62,550	62,600	4,197	3,936	4,102	64,550	64,600	4,340	4,078	4,245
60,600	60,650	4,058	3,797	3,963	62,600	62,650	4,201	3,940	4,106	64,600	64,650	4,343	4,082	4,248
60,650	60,700	4,062	3,801	3,967	62,650	62,700	4,204	3,943	4,109	64,650	64,700	4,347	4,086	4,252
60,700	60,750	4,065	3,804	3,970	62,700	62,750	4,208	3,947	4,113	64,700	64,750	4,350	4,089	4,255
60,750	60,800	4,069	3,808	3,974	62,750	62,800	4,211	3,950	4,116	64,750	64,800	4,354	4,093	4,259
60,800	60,850	4,073	3,811	3,978	62,800	62,850	4,215	3,954	4,120	64,800	64,850	4,358	4,096	4,263
60,850	60,900	4,076	3,815	3,981	62,850	62,900	4,219	3,957	4,124	64,850	64,900	4,361	4,100	4,266
60,900	60,950	4,080	3,818	3,985	62,900	62,950	4,222	3,961	4,127	64,900	64,950	4,365	4,103	4,270
60,950	61,000	4,083	3,822	3,988	62,950	63,000	4,226	3,964	4,131	64,950	65,000	4,368	4,107	4,273
61,000		Your New York State tax is:			63,000		Your New York State tax is:			\$65,000 or more use Form IT-201				
61,000	61,050	4,087	3,826	3,992	63,000	63,050	4,229	3,968	4,134					
61,050	61,100	4,090	3,829	3,995	63,050	63,100	4,233	3,972	4,138					
61,100	61,150	4,094	3,833	3,999	63,100	63,150	4,236	3,975	4,141					
61,150	61,200	4,097	3,836	4,002	63,150	63,200	4,240	3,979	4,145					
61,200	61,250	4,101	3,840	4,006	63,200	63,250	4,244	3,982	4,149					
61,250	61,300	4,105	3,843	4,010	63,250	63,300	4,247	3,986	4,152					
61,300	61,350	4,108	3,847	4,013	63,300	63,350	4,251	3,989	4,156					
61,350	61,400	4,112	3,850	4,017	63,350	63,400	4,254	3,993	4,159					
61,400	61,450	4,115	3,854	4,020	63,400	63,450	4,258	3,997	4,163					
61,450	61,500	4,119	3,858	4,024	63,450	63,500	4,261	4,000	4,166					
61,500	61,550	4,122	3,861	4,027	63,500	63,550	4,265	4,004	4,170					
61,550	61,600	4,126	3,865	4,031	63,550	63,600	4,268	4,007	4,173					
61,600	61,650	4,130	3,868	4,035	63,600	63,650	4,272	4,011	4,177					
61,650	61,700	4,133	3,872	4,038	63,650	63,700	4,276	4,014	4,181					
61,700	61,750	4,137	3,875	4,042	63,700	63,750	4,279	4,018	4,184					
61,750	61,800	4,140	3,879	4,045	63,750	63,800	4,283	4,021	4,188					
61,800	61,850	4,144	3,883	4,049	63,800	63,850	4,286	4,025	4,191					
61,850	61,900	4,147	3,886	4,052	63,850	63,900	4,290	4,029	4,195					
61,900	61,950	4,151	3,890	4,056	63,900	63,950	4,293	4,032	4,198					
61,950	62,000	4,154	3,893	4,059	63,950	64,000	4,297	4,036	4,202					

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

For persons with taxable income of less than \$65,000.

Example: Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 18 of Form IT-200 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,425. This is the tax amount they must write on line 22 of Form IT-200.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your City of New York tax is:				
38,200	38,250	1,536	1,423	1,520
38,250	38,300	1,538	1,425	1,522
38,300	38,350	1,540	1,427	1,524
38,350	38,400	1,543	1,429	1,527

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your City of New York tax is:					Your City of New York tax is:					Your City of New York tax is:				
\$0	\$10	\$0	\$0	\$0	\$2,000	Your City of New York tax is:	\$4,000	Your City of New York tax is:	\$4,000	Your City of New York tax is:	\$4,000	Your City of New York tax is:	\$4,000	Your City of New York tax is:
10	25	1	1	1	2,000	2,050	60	60	60	4,000	4,050	119	119	119
25	50	1	1	1	2,050	2,100	61	61	61	4,050	4,100	121	121	121
50	100	2	2	2	2,100	2,150	63	63	63	4,100	4,150	122	122	122
100	150	4	4	4	2,150	2,200	64	64	64	4,150	4,200	124	124	124
150	200	5	5	5	2,200	2,250	66	66	66	4,200	4,250	125	125	125
200	250	7	7	7	2,250	2,300	67	67	67	4,250	4,300	127	127	127
250	300	8	8	8	2,300	2,350	69	69	69	4,300	4,350	128	128	128
300	350	10	10	10	2,350	2,400	70	70	70	4,350	4,400	130	130	130
350	400	11	11	11	2,400	2,450	72	72	72	4,400	4,450	131	131	131
400	450	13	13	13	2,450	2,500	73	73	73	4,450	4,500	132	132	132
450	500	14	14	14	2,500	2,550	75	75	75	4,500	4,550	134	134	134
500	550	16	16	16	2,550	2,600	76	76	76	4,550	4,600	135	135	135
550	600	17	17	17	2,600	2,650	78	78	78	4,600	4,650	137	137	137
600	650	19	19	19	2,650	2,700	79	79	79	4,650	4,700	138	138	138
650	700	20	20	20	2,700	2,750	81	81	81	4,700	4,750	140	140	140
700	750	21	21	21	2,750	2,800	82	82	82	4,750	4,800	141	141	141
750	800	23	23	23	2,800	2,850	84	84	84	4,800	4,850	143	143	143
800	850	24	24	24	2,850	2,900	85	85	85	4,850	4,900	144	144	144
850	900	26	26	26	2,900	2,950	87	87	87	4,900	4,950	146	146	146
900	950	27	27	27	2,950	3,000	88	88	88	4,950	5,000	147	147	147
950	1,000	29	29	29										
1,000		Your City of New York tax is:			3,000		Your City of New York tax is:			5,000		Your City of New York tax is:		
1,000	1,050	30	30	30	3,000	3,050	90	90	90	5,000	5,050	149	149	149
1,050	1,100	32	32	32	3,050	3,100	91	91	91	5,050	5,100	150	150	150
1,100	1,150	33	33	33	3,100	3,150	93	93	93	5,100	5,150	152	152	152
1,150	1,200	35	35	35	3,150	3,200	94	94	94	5,150	5,200	153	153	153
1,200	1,250	36	36	36	3,200	3,250	95	95	95	5,200	5,250	155	155	155
1,250	1,300	38	38	38	3,250	3,300	97	97	97	5,250	5,300	156	156	156
1,300	1,350	39	39	39	3,300	3,350	98	98	98	5,300	5,350	158	158	158
1,350	1,400	41	41	41	3,350	3,400	100	100	100	5,350	5,400	159	159	159
1,400	1,450	42	42	42	3,400	3,450	101	101	101	5,400	5,450	161	161	161
1,450	1,500	44	44	44	3,450	3,500	103	103	103	5,450	5,500	162	162	162
1,500	1,550	45	45	45	3,500	3,550	104	104	104	5,500	5,550	164	164	164
1,550	1,600	47	47	47	3,550	3,600	106	106	106	5,550	5,600	165	165	165
1,600	1,650	48	48	48	3,600	3,650	107	107	107	5,600	5,650	167	167	167
1,650	1,700	50	50	50	3,650	3,700	109	109	109	5,650	5,700	168	168	168
1,700	1,750	51	51	51	3,700	3,750	110	110	110	5,700	5,750	169	169	169
1,750	1,800	53	53	53	3,750	3,800	112	112	112	5,750	5,800	171	171	171
1,800	1,850	54	54	54	3,800	3,850	113	113	113	5,800	5,850	172	172	172
1,850	1,900	56	56	56	3,850	3,900	115	115	115	5,850	5,900	174	174	174
1,900	1,950	57	57	57	3,900	3,950	116	116	116	5,900	5,950	175	175	175
1,950	2,000	58	58	58	3,950	4,000	118	118	118	5,950	6,000	177	177	177

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

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
6,000		Your City of New York tax is:			9,000		Your City of New York tax is:			12,000		Your City of New York tax is:		
6,000	6,050	178	178	178	9,000	9,050	276	267	276	12,000	12,050	396	356	393
6,050	6,100	180	180	180	9,050	9,100	278	269	277	12,050	12,100	398	357	395
6,100	6,150	181	181	181	9,100	9,150	280	270	279	12,100	12,150	400	359	397
6,150	6,200	183	183	183	9,150	9,200	282	272	281	12,150	12,200	402	360	399
6,200	6,250	184	184	184	9,200	9,250	284	273	283	12,200	12,250	404	362	401
6,250	6,300	186	186	186	9,250	9,300	286	275	285	12,250	12,300	406	363	403
6,300	6,350	187	187	187	9,300	9,350	288	276	286	12,300	12,350	408	365	405
6,350	6,400	189	189	189	9,350	9,400	290	278	288	12,350	12,400	410	366	407
6,400	6,450	190	190	190	9,400	9,450	292	279	290	12,400	12,450	412	368	409
6,450	6,500	192	192	192	9,450	9,500	294	280	292	12,450	12,500	414	369	411
6,500	6,550	193	193	193	9,500	9,550	296	282	294	12,500	12,550	416	371	413
6,550	6,600	195	195	195	9,550	9,600	298	283	295	12,550	12,600	418	372	415
6,600	6,650	196	196	196	9,600	9,650	300	285	297	12,600	12,650	420	374	417
6,650	6,700	198	198	198	9,650	9,700	302	286	299	12,650	12,700	422	375	419
6,700	6,750	199	199	199	9,700	9,750	304	288	301	12,700	12,750	424	377	421
6,750	6,800	201	201	201	9,750	9,800	306	289	303	12,750	12,800	426	378	423
6,800	6,850	202	202	202	9,800	9,850	308	291	305	12,800	12,850	428	380	425
6,850	6,900	204	204	204	9,850	9,900	310	292	307	12,850	12,900	430	381	427
6,900	6,950	205	205	205	9,900	9,950	312	294	309	12,900	12,950	432	383	429
6,950	7,000	206	206	206	9,950	10,000	314	295	311	12,950	13,000	434	384	431
7,000		Your City of New York tax is:			10,000		Your City of New York tax is:			13,000		Your City of New York tax is:		
7,000	7,050	208	208	208	10,000	10,050	316	297	313	13,000	13,050	436	386	433
7,050	7,100	209	209	209	10,050	10,100	318	298	315	13,050	13,100	438	387	435
7,100	7,150	211	211	211	10,100	10,150	320	300	317	13,100	13,150	440	389	437
7,150	7,200	212	212	212	10,150	10,200	322	301	319	13,150	13,200	442	390	439
7,200	7,250	214	214	214	10,200	10,250	324	303	321	13,200	13,250	444	391	441
7,250	7,300	215	215	215	10,250	10,300	326	304	323	13,250	13,300	446	393	443
7,300	7,350	217	217	217	10,300	10,350	328	306	325	13,300	13,350	448	394	445
7,350	7,400	218	218	219	10,350	10,400	330	307	327	13,350	13,400	450	396	447
7,400	7,450	220	220	221	10,400	10,450	332	309	329	13,400	13,450	452	397	449
7,450	7,500	221	221	222	10,450	10,500	334	310	331	13,450	13,500	454	399	451
7,500	7,550	223	223	224	10,500	10,550	336	312	333	13,500	13,550	456	400	453
7,550	7,600	224	224	226	10,550	10,600	338	313	335	13,550	13,600	458	402	455
7,600	7,650	226	226	227	10,600	10,650	340	315	337	13,600	13,650	460	403	457
7,650	7,700	227	227	229	10,650	10,700	342	316	339	13,650	13,700	462	405	459
7,700	7,750	229	229	231	10,700	10,750	344	317	341	13,700	13,750	464	406	461
7,750	7,800	230	230	233	10,750	10,800	346	319	343	13,750	13,800	466	408	463
7,800	7,850	232	232	234	10,800	10,850	348	320	345	13,800	13,850	468	409	465
7,850	7,900	233	233	236	10,850	10,900	350	322	347	13,850	13,900	470	411	467
7,900	7,950	235	235	238	10,900	10,950	352	323	349	13,900	13,950	472	412	469
7,950	8,000	236	236	240	10,950	11,000	354	325	351	13,950	14,000	474	414	471
8,000		Your City of New York tax is:			11,000		Your City of New York tax is:			14,000		Your City of New York tax is:		
8,000	8,050	238	238	241	11,000	11,050	356	326	353	14,000	14,050	476	415	473
8,050	8,100	240	239	243	11,050	11,100	358	328	355	14,050	14,100	478	417	475
8,100	8,150	241	241	245	11,100	11,150	360	329	357	14,100	14,150	480	418	477
8,150	8,200	243	242	246	11,150	11,200	362	331	359	14,150	14,200	482	420	479
8,200	8,250	245	243	248	11,200	11,250	364	332	361	14,200	14,250	484	421	481
8,250	8,300	246	245	250	11,250	11,300	366	334	363	14,250	14,300	486	423	483
8,300	8,350	248	246	252	11,300	11,350	368	335	365	14,300	14,350	488	424	485
8,350	8,400	250	248	253	11,350	11,400	370	337	367	14,350	14,400	490	426	487
8,400	8,450	252	249	255	11,400	11,450	372	338	369	14,400	14,450	492	427	489
8,450	8,500	254	251	257	11,450	11,500	374	340	371	14,450	14,500	494	429	491
8,500	8,550	256	252	258	11,500	11,550	376	341	373	14,500	14,550	496	431	493
8,550	8,600	258	254	260	11,550	11,600	378	343	375	14,550	14,600	498	433	495
8,600	8,650	260	255	262	11,600	11,650	380	344	377	14,600	14,650	500	435	497
8,650	8,700	262	257	264	11,650	11,700	382	346	379	14,650	14,700	502	437	499
8,700	8,750	264	258	265	11,700	11,750	384	347	381	14,700	14,750	504	439	501
8,750	8,800	266	260	267	11,750	11,800	386	349	383	14,750	14,800	506	441	503
8,800	8,850	268	261	269	11,800	11,850	388	350	385	14,800	14,850	508	443	505
8,850	8,900	270	263	270	11,850	11,900	390	352	387	14,850	14,900	510	445	507
8,900	8,950	272	264	272	11,900	11,950	392	353	389	14,900	14,950	512	447	509
8,950	9,000	274	266	274	11,950	12,000	394	354	391	14,950	15,000	514	449	511

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

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
15,000		Your City of New York tax is:			18,000		Your City of New York tax is:			21,000		Your City of New York tax is:		
15,000	15,050	516	451	513	18,000	18,050	648	571	633	21,000	21,050	779	691	765
15,050	15,100	518	453	515	18,050	18,100	650	573	635	21,050	21,100	782	693	767
15,100	15,150	520	455	517	18,100	18,150	652	575	637	21,100	21,150	784	695	769
15,150	15,200	523	457	519	18,150	18,200	654	577	640	21,150	21,200	786	697	771
15,200	15,250	525	459	521	18,200	18,250	657	579	642	21,200	21,250	788	699	774
15,250	15,300	527	461	523	18,250	18,300	659	581	644	21,250	21,300	790	701	776
15,300	15,350	529	463	525	18,300	18,350	661	583	646	21,300	21,350	793	703	778
15,350	15,400	531	465	527	18,350	18,400	663	585	648	21,350	21,400	795	705	780
15,400	15,450	534	467	529	18,400	18,450	665	587	651	21,400	21,450	797	707	782
15,450	15,500	536	469	531	18,450	18,500	668	589	653	21,450	21,500	799	709	785
15,500	15,550	538	471	533	18,500	18,550	670	591	655	21,500	21,550	801	711	787
15,550	15,600	540	473	535	18,550	18,600	672	593	657	21,550	21,600	804	713	789
15,600	15,650	542	475	537	18,600	18,650	674	595	659	21,600	21,650	806	715	791
15,650	15,700	545	477	539	18,650	18,700	676	597	662	21,650	21,700	808	717	793
15,700	15,750	547	479	541	18,700	18,750	679	599	664	21,700	21,750	810	719	796
15,750	15,800	549	481	543	18,750	18,800	681	601	666	21,750	21,800	812	721	798
15,800	15,850	551	483	545	18,800	18,850	683	603	668	21,800	21,850	815	723	800
15,850	15,900	553	485	547	18,850	18,900	685	605	670	21,850	21,900	817	725	802
15,900	15,950	556	487	549	18,900	18,950	687	607	673	21,900	21,950	819	727	804
15,950	16,000	558	489	551	18,950	19,000	690	609	675	21,950	22,000	821	729	807
18,000		Your City of New York tax is:			19,000		Your City of New York tax is:			22,000		Your City of New York tax is:		
18,000	18,050	560	491	553	19,000	19,050	692	611	677	22,000	22,050	823	731	809
18,050	18,100	562	493	555	19,050	19,100	694	613	679	22,050	22,100	826	733	811
18,100	18,150	564	495	557	19,100	19,150	696	615	681	22,100	22,150	828	735	813
18,150	18,200	567	497	559	19,150	19,200	698	617	684	22,150	22,200	830	737	815
18,200	18,250	569	499	561	19,200	19,250	700	619	686	22,200	22,250	832	739	817
18,250	18,300	571	501	563	19,250	19,300	703	621	688	22,250	22,300	834	741	820
18,300	18,350	573	503	565	19,300	19,350	705	623	690	22,300	22,350	837	743	822
18,350	18,400	575	505	567	19,350	19,400	707	625	692	22,350	22,400	839	745	824
18,400	18,450	578	507	569	19,400	19,450	709	627	695	22,400	22,450	841	747	826
18,450	18,500	580	509	571	19,450	19,500	711	629	697	22,450	22,500	843	749	828
18,500	18,550	582	511	573	19,500	19,550	714	631	699	22,500	22,550	845	751	831
18,550	18,600	584	513	575	19,550	19,600	716	633	701	22,550	22,600	848	753	833
18,600	18,650	586	515	577	19,600	19,650	718	635	703	22,600	22,650	850	755	835
18,650	18,700	589	517	579	19,650	19,700	720	637	706	22,650	22,700	852	757	837
18,700	18,750	591	519	581	19,700	19,750	722	639	708	22,700	22,750	854	759	839
18,750	18,800	593	521	583	19,750	19,800	725	641	710	22,750	22,800	856	761	842
18,800	18,850	595	523	585	19,800	19,850	727	643	712	22,800	22,850	859	763	844
18,850	18,900	597	525	587	19,850	19,900	729	645	714	22,850	22,900	861	765	846
18,900	18,950	600	527	589	19,900	19,950	731	647	717	22,900	22,950	863	767	848
18,950	19,000	602	529	591	19,950	20,000	733	649	719	22,950	23,000	865	769	850
22,000		Your City of New York tax is:			20,000		Your City of New York tax is:			23,000		Your City of New York tax is:		
22,000	22,050	604	531	593	20,000	20,050	736	651	721	23,000	23,050	867	771	853
22,050	22,100	606	533	595	20,050	20,100	738	653	723	23,050	23,100	869	773	855
22,100	22,150	608	535	597	20,100	20,150	740	655	725	23,100	23,150	872	775	857
22,150	22,200	610	537	599	20,150	20,200	742	657	727	23,150	23,200	874	777	859
22,200	22,250	613	539	601	20,200	20,250	744	659	730	23,200	23,250	876	779	861
22,250	22,300	615	541	603	20,250	20,300	747	661	732	23,250	23,300	878	781	864
22,300	22,350	617	543	605	20,300	20,350	749	663	734	23,300	23,350	880	783	866
22,350	22,400	619	545	607	20,350	20,400	751	665	736	23,350	23,400	883	785	868
22,400	22,450	621	547	609	20,400	20,450	753	667	738	23,400	23,450	885	787	870
22,450	22,500	624	549	611	20,450	20,500	755	669	741	23,450	23,500	887	789	872
22,500	22,550	626	551	613	20,500	20,550	758	671	743	23,500	23,550	889	791	875
22,550	22,600	628	553	615	20,550	20,600	760	673	745	23,550	23,600	891	793	877
22,600	22,650	630	555	617	20,600	20,650	762	675	747	23,600	23,650	894	795	879
22,650	22,700	632	557	619	20,650	20,700	764	677	749	23,650	23,700	896	797	881
22,700	22,750	635	559	621	20,700	20,750	766	679	752	23,700	23,750	898	799	883
22,750	22,800	637	561	623	20,750	20,800	769	681	754	23,750	23,800	900	801	886
22,800	22,850	639	563	625	20,800	20,850	771	683	756	23,800	23,850	902	803	888
22,850	22,900	641	565	627	20,850	20,900	773	685	758	23,850	23,900	905	805	890
22,900	22,950	643	567	629	20,900	20,950	775	687	760	23,900	23,950	907	807	892
22,950	23,000	646	569	631	20,950	21,000	777	689	763	23,950	24,000	909	809	894

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

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
24,000		Your City of New York tax is:			27,000		Your City of New York tax is:			30,000		Your City of New York tax is:		
24,000	24,050	911	811	896	27,000	27,050	1,043	931	1,028	30,000	30,050	1,175	1,063	1,159
24,050	24,100	913	813	899	27,050	27,100	1,045	933	1,030	30,050	30,100	1,177	1,065	1,161
24,100	24,150	916	815	901	27,100	27,150	1,048	935	1,033	30,100	30,150	1,180	1,067	1,164
24,150	24,200	918	817	903	27,150	27,200	1,050	938	1,035	30,150	30,200	1,182	1,069	1,166
24,200	24,250	920	819	905	27,200	27,250	1,052	940	1,037	30,200	30,250	1,184	1,072	1,168
24,250	24,300	922	821	907	27,250	27,300	1,054	942	1,039	30,250	30,300	1,186	1,074	1,170
24,300	24,350	924	823	910	27,300	27,350	1,056	944	1,041	30,300	30,350	1,188	1,076	1,172
24,350	24,400	927	825	912	27,350	27,400	1,059	946	1,044	30,350	30,400	1,191	1,078	1,175
24,400	24,450	929	827	914	27,400	27,450	1,061	949	1,046	30,400	30,450	1,193	1,080	1,177
24,450	24,500	931	829	916	27,450	27,500	1,063	951	1,048	30,450	30,500	1,195	1,083	1,179
24,500	24,550	933	831	918	27,500	27,550	1,065	953	1,050	30,500	30,550	1,197	1,085	1,181
24,550	24,600	935	833	921	27,550	27,600	1,067	955	1,052	30,550	30,600	1,199	1,087	1,183
24,600	24,650	938	835	923	27,600	27,650	1,070	957	1,055	30,600	30,650	1,202	1,089	1,186
24,650	24,700	940	837	925	27,650	27,700	1,072	960	1,057	30,650	30,700	1,204	1,091	1,188
24,700	24,750	942	839	927	27,700	27,750	1,074	962	1,059	30,700	30,750	1,206	1,094	1,190
24,750	24,800	944	841	929	27,750	27,800	1,076	964	1,061	30,750	30,800	1,208	1,096	1,192
24,800	24,850	946	843	932	27,800	27,850	1,078	966	1,063	30,800	30,850	1,210	1,098	1,194
24,850	24,900	949	845	934	27,850	27,900	1,081	968	1,066	30,850	30,900	1,213	1,100	1,197
24,900	24,950	951	847	936	27,900	27,950	1,083	971	1,068	30,900	30,950	1,215	1,102	1,199
24,950	25,000	953	849	938	27,950	28,000	1,085	973	1,070	30,950	31,000	1,217	1,105	1,201
25,000		Your City of New York tax is:			28,000		Your City of New York tax is:			31,000		Your City of New York tax is:		
25,000	25,050	955	851	940	28,000	28,050	1,087	975	1,072	31,000	31,050	1,219	1,107	1,203
25,050	25,100	957	853	943	28,050	28,100	1,089	977	1,074	31,050	31,100	1,221	1,109	1,205
25,100	25,150	960	855	945	28,100	28,150	1,092	979	1,076	31,100	31,150	1,224	1,111	1,208
25,150	25,200	962	857	947	28,150	28,200	1,094	982	1,079	31,150	31,200	1,226	1,113	1,210
25,200	25,250	964	859	949	28,200	28,250	1,096	984	1,081	31,200	31,250	1,228	1,115	1,212
25,250	25,300	966	861	951	28,250	28,300	1,098	986	1,083	31,250	31,300	1,230	1,118	1,214
25,300	25,350	968	863	954	28,300	28,350	1,100	988	1,085	31,300	31,350	1,232	1,120	1,216
25,350	25,400	971	865	956	28,350	28,400	1,103	990	1,087	31,350	31,400	1,235	1,122	1,219
25,400	25,450	973	867	958	28,400	28,450	1,105	993	1,090	31,400	31,450	1,237	1,124	1,221
25,450	25,500	975	869	960	28,450	28,500	1,107	995	1,092	31,450	31,500	1,239	1,126	1,223
25,500	25,550	977	871	962	28,500	28,550	1,109	997	1,094	31,500	31,550	1,241	1,129	1,225
25,550	25,600	979	873	965	28,550	28,600	1,111	999	1,096	31,550	31,600	1,243	1,131	1,227
25,600	25,650	982	875	967	28,600	28,650	1,114	1,001	1,098	31,600	31,650	1,246	1,133	1,230
25,650	25,700	984	877	969	28,650	28,700	1,116	1,004	1,101	31,650	31,700	1,248	1,135	1,232
25,700	25,750	986	879	971	28,700	28,750	1,118	1,006	1,103	31,700	31,750	1,250	1,137	1,234
25,750	25,800	988	881	973	28,750	28,800	1,120	1,008	1,105	31,750	31,800	1,252	1,140	1,236
25,800	25,850	990	883	976	28,800	28,850	1,122	1,010	1,107	31,800	31,850	1,254	1,142	1,238
25,850	25,900	993	885	978	28,850	28,900	1,125	1,012	1,109	31,850	31,900	1,257	1,144	1,241
25,900	25,950	995	887	980	28,900	28,950	1,127	1,015	1,112	31,900	31,950	1,259	1,146	1,243
25,950	26,000	997	889	982	28,950	29,000	1,129	1,017	1,114	31,950	32,000	1,261	1,148	1,245
26,000		Your City of New York tax is:			29,000		Your City of New York tax is:			32,000		Your City of New York tax is:		
26,000	26,050	999	891	984	29,000	29,050	1,131	1,019	1,116	32,000	32,050	1,263	1,151	1,247
26,050	26,100	1,001	893	986	29,050	29,100	1,133	1,021	1,118	32,050	32,100	1,265	1,153	1,249
26,100	26,150	1,004	895	989	29,100	29,150	1,136	1,023	1,120	32,100	32,150	1,268	1,155	1,252
26,150	26,200	1,006	897	991	29,150	29,200	1,138	1,025	1,122	32,150	32,200	1,270	1,157	1,254
26,200	26,250	1,008	899	993	29,200	29,250	1,140	1,028	1,125	32,200	32,250	1,272	1,159	1,256
26,250	26,300	1,010	901	995	29,250	29,300	1,142	1,030	1,127	32,250	32,300	1,274	1,162	1,258
26,300	26,350	1,012	903	997	29,300	29,350	1,144	1,032	1,129	32,300	32,350	1,276	1,164	1,260
26,350	26,400	1,015	905	1,000	29,350	29,400	1,147	1,034	1,131	32,350	32,400	1,279	1,166	1,263
26,400	26,450	1,017	907	1,002	29,400	29,450	1,149	1,036	1,133	32,400	32,450	1,281	1,168	1,265
26,450	26,500	1,019	909	1,004	29,450	29,500	1,151	1,039	1,135	32,450	32,500	1,283	1,170	1,267
26,500	26,550	1,021	911	1,006	29,500	29,550	1,153	1,041	1,138	32,500	32,550	1,285	1,173	1,269
26,550	26,600	1,023	913	1,008	29,550	29,600	1,155	1,043	1,140	32,550	32,600	1,287	1,175	1,271
26,600	26,650	1,026	915	1,011	29,600	29,650	1,158	1,045	1,142	32,600	32,650	1,290	1,177	1,274
26,650	26,700	1,028	917	1,013	29,650	29,700	1,160	1,047	1,144	32,650	32,700	1,292	1,179	1,276
26,700	26,750	1,030	919	1,015	29,700	29,750	1,162	1,050	1,146	32,700	32,750	1,294	1,181	1,278
26,750	26,800	1,032	921	1,017	29,750	29,800	1,164	1,052	1,148	32,750	32,800	1,296	1,184	1,280
26,800	26,850	1,034	923	1,019	29,800	29,850	1,166	1,054	1,151	32,800	32,850	1,298	1,186	1,282
26,850	26,900	1,037	925	1,022	29,850	29,900	1,169	1,056	1,153	32,850	32,900	1,301	1,188	1,285
26,900	26,950	1,039	927	1,024	29,900	29,950	1,171	1,058	1,155	32,900	32,950	1,303	1,190	1,287
26,950	27,000	1,041	929	1,026	29,950	30,000	1,173	1,061	1,157	32,950	33,000	1,305	1,192	1,289

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

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
33,000		Your City of New York tax is:			36,000		Your City of New York tax is:			39,000		Your City of New York tax is:		
33,000	33,050	1,307	1,194	1,291	36,000	36,050	1,439	1,326	1,423	39,000	39,050	1,571	1,458	1,555
33,050	33,100	1,309	1,197	1,293	36,050	36,100	1,441	1,328	1,425	39,050	39,100	1,573	1,460	1,557
33,100	33,150	1,312	1,199	1,296	36,100	36,150	1,444	1,331	1,428	39,100	39,150	1,576	1,462	1,560
33,150	33,200	1,314	1,201	1,298	36,150	36,200	1,446	1,333	1,430	39,150	39,200	1,578	1,464	1,562
33,200	33,250	1,316	1,203	1,300	36,200	36,250	1,448	1,335	1,432	39,200	39,250	1,580	1,467	1,564
33,250	33,300	1,318	1,205	1,302	36,250	36,300	1,450	1,337	1,434	39,250	39,300	1,582	1,469	1,566
33,300	33,350	1,320	1,208	1,304	36,300	36,350	1,452	1,339	1,436	39,300	39,350	1,584	1,471	1,568
33,350	33,400	1,323	1,210	1,307	36,350	36,400	1,455	1,342	1,439	39,350	39,400	1,587	1,473	1,571
33,400	33,450	1,325	1,212	1,309	36,400	36,450	1,457	1,344	1,441	39,400	39,450	1,589	1,475	1,573
33,450	33,500	1,327	1,214	1,311	36,450	36,500	1,459	1,346	1,443	39,450	39,500	1,591	1,478	1,575
33,500	33,550	1,329	1,216	1,313	36,500	36,550	1,461	1,348	1,445	39,500	39,550	1,593	1,480	1,577
33,550	33,600	1,331	1,219	1,315	36,550	36,600	1,463	1,350	1,447	39,550	39,600	1,595	1,482	1,579
33,600	33,650	1,334	1,221	1,318	36,600	36,650	1,466	1,353	1,450	39,600	39,650	1,598	1,484	1,582
33,650	33,700	1,336	1,223	1,320	36,650	36,700	1,468	1,355	1,452	39,650	39,700	1,600	1,486	1,584
33,700	33,750	1,338	1,225	1,322	36,700	36,750	1,470	1,357	1,454	39,700	39,750	1,602	1,489	1,586
33,750	33,800	1,340	1,227	1,324	36,750	36,800	1,472	1,359	1,456	39,750	39,800	1,604	1,491	1,588
33,800	33,850	1,342	1,230	1,326	36,800	36,850	1,474	1,361	1,458	39,800	39,850	1,606	1,493	1,590
33,850	33,900	1,345	1,232	1,329	36,850	36,900	1,477	1,364	1,461	39,850	39,900	1,609	1,495	1,593
33,900	33,950	1,347	1,234	1,331	36,900	36,950	1,479	1,366	1,463	39,900	39,950	1,611	1,497	1,595
33,950	34,000	1,349	1,236	1,333	36,950	37,000	1,481	1,368	1,465	39,950	40,000	1,613	1,500	1,597
34,000		Your City of New York tax is:			37,000		Your City of New York tax is:			40,000		Your City of New York tax is:		
34,000	34,050	1,351	1,238	1,335	37,000	37,050	1,483	1,370	1,467	40,000	40,050	1,615	1,502	1,599
34,050	34,100	1,353	1,241	1,337	37,050	37,100	1,485	1,372	1,469	40,050	40,100	1,617	1,504	1,601
34,100	34,150	1,356	1,243	1,340	37,100	37,150	1,488	1,374	1,472	40,100	40,150	1,620	1,506	1,604
34,150	34,200	1,358	1,245	1,342	37,150	37,200	1,490	1,377	1,474	40,150	40,200	1,622	1,508	1,606
34,200	34,250	1,360	1,247	1,344	37,200	37,250	1,492	1,379	1,476	40,200	40,250	1,624	1,511	1,608
34,250	34,300	1,362	1,249	1,346	37,250	37,300	1,494	1,381	1,478	40,250	40,300	1,626	1,513	1,610
34,300	34,350	1,364	1,252	1,348	37,300	37,350	1,496	1,383	1,480	40,300	40,350	1,628	1,515	1,612
34,350	34,400	1,367	1,254	1,351	37,350	37,400	1,499	1,385	1,483	40,350	40,400	1,631	1,517	1,615
34,400	34,450	1,369	1,256	1,353	37,400	37,450	1,501	1,388	1,485	40,400	40,450	1,633	1,519	1,617
34,450	34,500	1,371	1,258	1,355	37,450	37,500	1,503	1,390	1,487	40,450	40,500	1,635	1,522	1,619
34,500	34,550	1,373	1,260	1,357	37,500	37,550	1,505	1,392	1,489	40,500	40,550	1,637	1,524	1,621
34,550	34,600	1,375	1,263	1,359	37,550	37,600	1,507	1,394	1,491	40,550	40,600	1,639	1,526	1,623
34,600	34,650	1,378	1,265	1,362	37,600	37,650	1,510	1,396	1,494	40,600	40,650	1,642	1,528	1,626
34,650	34,700	1,380	1,267	1,364	37,650	37,700	1,512	1,399	1,496	40,650	40,700	1,644	1,530	1,628
34,700	34,750	1,382	1,269	1,366	37,700	37,750	1,514	1,401	1,498	40,700	40,750	1,646	1,533	1,630
34,750	34,800	1,384	1,271	1,368	37,750	37,800	1,516	1,403	1,500	40,750	40,800	1,648	1,535	1,632
34,800	34,850	1,386	1,274	1,370	37,800	37,850	1,518	1,405	1,502	40,800	40,850	1,650	1,537	1,634
34,850	34,900	1,389	1,276	1,373	37,850	37,900	1,521	1,407	1,505	40,850	40,900	1,653	1,539	1,637
34,900	34,950	1,391	1,278	1,375	37,900	37,950	1,523	1,410	1,507	40,900	40,950	1,655	1,541	1,639
34,950	35,000	1,393	1,280	1,377	37,950	38,000	1,525	1,412	1,509	40,950	41,000	1,657	1,544	1,641
35,000		Your City of New York tax is:			38,000		Your City of New York tax is:			41,000		Your City of New York tax is:		
35,000	35,050	1,395	1,282	1,379	38,000	38,050	1,527	1,414	1,511	41,000	41,050	1,659	1,546	1,643
35,050	35,100	1,397	1,284	1,381	38,050	38,100	1,529	1,416	1,513	41,050	41,100	1,661	1,548	1,645
35,100	35,150	1,400	1,287	1,384	38,100	38,150	1,532	1,418	1,516	41,100	41,150	1,664	1,550	1,648
35,150	35,200	1,402	1,289	1,386	38,150	38,200	1,534	1,421	1,518	41,150	41,200	1,666	1,552	1,650
35,200	35,250	1,404	1,291	1,388	38,200	38,250	1,536	1,423	1,520	41,200	41,250	1,668	1,554	1,652
35,250	35,300	1,406	1,293	1,390	38,250	38,300	1,538	1,425	1,522	41,250	41,300	1,670	1,557	1,654
35,300	35,350	1,408	1,295	1,392	38,300	38,350	1,540	1,427	1,524	41,300	41,350	1,672	1,559	1,656
35,350	35,400	1,411	1,298	1,395	38,350	38,400	1,543	1,429	1,527	41,350	41,400	1,675	1,561	1,659
35,400	35,450	1,413	1,300	1,397	38,400	38,450	1,545	1,432	1,529	41,400	41,450	1,677	1,563	1,661
35,450	35,500	1,415	1,302	1,399	38,450	38,500	1,547	1,434	1,531	41,450	41,500	1,679	1,565	1,663
35,500	35,550	1,417	1,304	1,401	38,500	38,550	1,549	1,436	1,533	41,500	41,550	1,681	1,568	1,665
35,550	35,600	1,419	1,306	1,403	38,550	38,600	1,551	1,438	1,535	41,550	41,600	1,683	1,570	1,667
35,600	35,650	1,422	1,309	1,406	38,600	38,650	1,554	1,440	1,538	41,600	41,650	1,686	1,572	1,670
35,650	35,700	1,424	1,311	1,408	38,650	38,700	1,556	1,443	1,540	41,650	41,700	1,688	1,574	1,672
35,700	35,750	1,426	1,313	1,410	38,700	38,750	1,558	1,445	1,542	41,700	41,750	1,690	1,576	1,674
35,750	35,800	1,428	1,315	1,412	38,750	38,800	1,560	1,447	1,544	41,750	41,800	1,692	1,579	1,676
35,800	35,850	1,430	1,317	1,414	38,800	38,850	1,562	1,449	1,546	41,800	41,850	1,694	1,581	1,678
35,850	35,900	1,433	1,320	1,417	38,850	38,900	1,565	1,451	1,549	41,850	41,900	1,697	1,583	1,681
35,900	35,950	1,435	1,322	1,419	38,900	38,950	1,567	1,454	1,551	41,900	41,950	1,699	1,585	1,683
35,950	36,000	1,437	1,324	1,421	38,950	39,000	1,569	1,456	1,553	41,950	42,000	1,701	1,587	1,685

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

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
42,000		Your City of New York tax is:			45,000		Your City of New York tax is:			48,000		Your City of New York tax is:		
42,000	42,050	1,703	1,590	1,687	45,000	45,050	1,835	1,721	1,819	48,000	48,050	1,967	1,853	1,951
42,050	42,100	1,705	1,592	1,689	45,050	45,100	1,837	1,723	1,821	48,050	48,100	1,969	1,855	1,953
42,100	42,150	1,708	1,594	1,692	45,100	45,150	1,840	1,726	1,824	48,100	48,150	1,972	1,858	1,956
42,150	42,200	1,710	1,596	1,694	45,150	45,200	1,842	1,728	1,826	48,150	48,200	1,974	1,860	1,958
42,200	42,250	1,712	1,598	1,696	45,200	45,250	1,844	1,730	1,828	48,200	48,250	1,976	1,862	1,960
42,250	42,300	1,714	1,601	1,698	45,250	45,300	1,846	1,732	1,830	48,250	48,300	1,978	1,864	1,962
42,300	42,350	1,716	1,603	1,700	45,300	45,350	1,848	1,734	1,832	48,300	48,350	1,980	1,866	1,964
42,350	42,400	1,719	1,605	1,703	45,350	45,400	1,851	1,737	1,835	48,350	48,400	1,983	1,869	1,967
42,400	42,450	1,721	1,607	1,705	45,400	45,450	1,853	1,739	1,837	48,400	48,450	1,985	1,871	1,969
42,450	42,500	1,723	1,609	1,707	45,450	45,500	1,855	1,741	1,839	48,450	48,500	1,987	1,873	1,971
42,500	42,550	1,725	1,612	1,709	45,500	45,550	1,857	1,743	1,841	48,500	48,550	1,989	1,875	1,973
42,550	42,600	1,727	1,614	1,711	45,550	45,600	1,859	1,745	1,843	48,550	48,600	1,991	1,877	1,975
42,600	42,650	1,730	1,616	1,714	45,600	45,650	1,862	1,748	1,846	48,600	48,650	1,994	1,880	1,978
42,650	42,700	1,732	1,618	1,716	45,650	45,700	1,864	1,750	1,848	48,650	48,700	1,996	1,882	1,980
42,700	42,750	1,734	1,620	1,718	45,700	45,750	1,866	1,752	1,850	48,700	48,750	1,998	1,884	1,982
42,750	42,800	1,736	1,623	1,720	45,750	45,800	1,868	1,754	1,852	48,750	48,800	2,000	1,886	1,984
42,800	42,850	1,738	1,625	1,722	45,800	45,850	1,870	1,756	1,854	48,800	48,850	2,002	1,888	1,986
42,850	42,900	1,741	1,627	1,725	45,850	45,900	1,873	1,759	1,857	48,850	48,900	2,005	1,891	1,989
42,900	42,950	1,743	1,629	1,727	45,900	45,950	1,875	1,761	1,859	48,900	48,950	2,007	1,893	1,991
42,950	43,000	1,745	1,631	1,729	45,950	46,000	1,877	1,763	1,861	48,950	49,000	2,009	1,895	1,993
43,000		Your City of New York tax is:			46,000		Your City of New York tax is:			49,000		Your City of New York tax is:		
43,000	43,050	1,747	1,633	1,731	46,000	46,050	1,879	1,765	1,863	49,000	49,050	2,011	1,897	1,995
43,050	43,100	1,749	1,636	1,733	46,050	46,100	1,881	1,767	1,865	49,050	49,100	2,013	1,899	1,997
43,100	43,150	1,752	1,638	1,736	46,100	46,150	1,884	1,770	1,868	49,100	49,150	2,016	1,902	2,000
43,150	43,200	1,754	1,640	1,738	46,150	46,200	1,886	1,772	1,870	49,150	49,200	2,018	1,904	2,002
43,200	43,250	1,756	1,642	1,740	46,200	46,250	1,888	1,774	1,872	49,200	49,250	2,020	1,906	2,004
43,250	43,300	1,758	1,644	1,742	46,250	46,300	1,890	1,776	1,874	49,250	49,300	2,022	1,908	2,006
43,300	43,350	1,760	1,647	1,744	46,300	46,350	1,892	1,778	1,876	49,300	49,350	2,024	1,910	2,008
43,350	43,400	1,763	1,649	1,747	46,350	46,400	1,895	1,781	1,879	49,350	49,400	2,027	1,913	2,011
43,400	43,450	1,765	1,651	1,749	46,400	46,450	1,897	1,783	1,881	49,400	49,450	2,029	1,915	2,013
43,450	43,500	1,767	1,653	1,751	46,450	46,500	1,899	1,785	1,883	49,450	49,500	2,031	1,917	2,015
43,500	43,550	1,769	1,655	1,753	46,500	46,550	1,901	1,787	1,885	49,500	49,550	2,033	1,919	2,017
43,550	43,600	1,771	1,658	1,755	46,550	46,600	1,903	1,789	1,887	49,550	49,600	2,035	1,921	2,019
43,600	43,650	1,774	1,660	1,758	46,600	46,650	1,906	1,792	1,890	49,600	49,650	2,038	1,924	2,022
43,650	43,700	1,776	1,662	1,760	46,650	46,700	1,908	1,794	1,892	49,650	49,700	2,040	1,926	2,024
43,700	43,750	1,778	1,664	1,762	46,700	46,750	1,910	1,796	1,894	49,700	49,750	2,042	1,928	2,026
43,750	43,800	1,780	1,666	1,764	46,750	46,800	1,912	1,798	1,896	49,750	49,800	2,044	1,930	2,028
43,800	43,850	1,782	1,669	1,766	46,800	46,850	1,914	1,800	1,898	49,800	49,850	2,046	1,932	2,030
43,850	43,900	1,785	1,671	1,769	46,850	46,900	1,917	1,803	1,901	49,850	49,900	2,049	1,935	2,033
43,900	43,950	1,787	1,673	1,771	46,900	46,950	1,919	1,805	1,903	49,900	49,950	2,051	1,937	2,035
43,950	44,000	1,789	1,675	1,773	46,950	47,000	1,921	1,807	1,905	49,950	50,000	2,053	1,939	2,037
44,000		Your City of New York tax is:			47,000		Your City of New York tax is:			50,000		Your City of New York tax is:		
44,000	44,050	1,791	1,677	1,775	47,000	47,050	1,923	1,809	1,907	50,000	50,050	2,055	1,941	2,039
44,050	44,100	1,793	1,680	1,777	47,050	47,100	1,925	1,811	1,909	50,050	50,100	2,057	1,943	2,041
44,100	44,150	1,796	1,682	1,780	47,100	47,150	1,928	1,814	1,912	50,100	50,150	2,060	1,946	2,044
44,150	44,200	1,798	1,684	1,782	47,150	47,200	1,930	1,816	1,914	50,150	50,200	2,062	1,948	2,046
44,200	44,250	1,800	1,686	1,784	47,200	47,250	1,932	1,818	1,916	50,200	50,250	2,064	1,950	2,048
44,250	44,300	1,802	1,688	1,786	47,250	47,300	1,934	1,820	1,918	50,250	50,300	2,066	1,952	2,050
44,300	44,350	1,804	1,691	1,788	47,300	47,350	1,936	1,822	1,920	50,300	50,350	2,068	1,954	2,052
44,350	44,400	1,807	1,693	1,791	47,350	47,400	1,939	1,825	1,923	50,350	50,400	2,071	1,957	2,055
44,400	44,450	1,809	1,695	1,793	47,400	47,450	1,941	1,827	1,925	50,400	50,450	2,073	1,959	2,057
44,450	44,500	1,811	1,697	1,795	47,450	47,500	1,943	1,829	1,927	50,450	50,500	2,075	1,961	2,059
44,500	44,550	1,813	1,699	1,797	47,500	47,550	1,945	1,831	1,929	50,500	50,550	2,077	1,963	2,061
44,550	44,600	1,815	1,702	1,799	47,550	47,600	1,947	1,833	1,931	50,550	50,600	2,079	1,965	2,063
44,600	44,650	1,818	1,704	1,802	47,600	47,650	1,950	1,836	1,934	50,600	50,650	2,082	1,968	2,066
44,650	44,700	1,820	1,706	1,804	47,650	47,700	1,952	1,838	1,936	50,650	50,700	2,084	1,970	2,068
44,700	44,750	1,822	1,708	1,806	47,700	47,750	1,954	1,840	1,938	50,700	50,750	2,086	1,972	2,070
44,750	44,800	1,824	1,710	1,808	47,750	47,800	1,956	1,842	1,940	50,750	50,800	2,088	1,974	2,072
44,800	44,850	1,826	1,713	1,810	47,800	47,850	1,958	1,844	1,942	50,800	50,850	2,090	1,976	2,074
44,850	44,900	1,829	1,715	1,813	47,850	47,900	1,961	1,847	1,945	50,850	50,900	2,093	1,979	2,077
44,900	44,950	1,831	1,717	1,815	47,900	47,950	1,963	1,849	1,947	50,900	50,950	2,095	1,981	2,079
44,950	45,000	1,833	1,719	1,817	47,950	48,000	1,965	1,851	1,949	50,950	51,000	2,097	1,983	2,081

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

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
51,000		Your City of New York tax is:			54,000		Your City of New York tax is:			57,000		Your City of New York tax is:		
51,000	51,050	2,099	1,985	2,083	54,000	54,050	2,231	2,117	2,215	57,000	57,050	2,363	2,249	2,347
51,050	51,100	2,101	1,987	2,085	54,050	54,100	2,233	2,119	2,217	57,050	57,100	2,365	2,251	2,349
51,100	51,150	2,104	1,990	2,088	54,100	54,150	2,236	2,122	2,220	57,100	57,150	2,368	2,254	2,352
51,150	51,200	2,106	1,992	2,090	54,150	54,200	2,238	2,124	2,222	57,150	57,200	2,370	2,256	2,354
51,200	51,250	2,108	1,994	2,092	54,200	54,250	2,240	2,126	2,224	57,200	57,250	2,372	2,258	2,356
51,250	51,300	2,110	1,996	2,094	54,250	54,300	2,242	2,128	2,226	57,250	57,300	2,374	2,260	2,358
51,300	51,350	2,112	1,998	2,096	54,300	54,350	2,244	2,130	2,228	57,300	57,350	2,376	2,262	2,360
51,350	51,400	2,115	2,001	2,099	54,350	54,400	2,247	2,133	2,231	57,350	57,400	2,379	2,265	2,363
51,400	51,450	2,117	2,003	2,101	54,400	54,450	2,249	2,135	2,233	57,400	57,450	2,381	2,267	2,365
51,450	51,500	2,119	2,005	2,103	54,450	54,500	2,251	2,137	2,235	57,450	57,500	2,383	2,269	2,367
51,500	51,550	2,121	2,007	2,105	54,500	54,550	2,253	2,139	2,237	57,500	57,550	2,385	2,271	2,369
51,550	51,600	2,123	2,009	2,107	54,550	54,600	2,255	2,141	2,239	57,550	57,600	2,387	2,273	2,371
51,600	51,650	2,126	2,012	2,110	54,600	54,650	2,258	2,144	2,242	57,600	57,650	2,390	2,276	2,374
51,650	51,700	2,128	2,014	2,112	54,650	54,700	2,260	2,146	2,244	57,650	57,700	2,392	2,278	2,376
51,700	51,750	2,130	2,016	2,114	54,700	54,750	2,262	2,148	2,246	57,700	57,750	2,394	2,280	2,378
51,750	51,800	2,132	2,018	2,116	54,750	54,800	2,264	2,150	2,248	57,750	57,800	2,396	2,282	2,380
51,800	51,850	2,134	2,020	2,118	54,800	54,850	2,266	2,152	2,250	57,800	57,850	2,398	2,284	2,382
51,850	51,900	2,137	2,023	2,121	54,850	54,900	2,269	2,155	2,253	57,850	57,900	2,401	2,287	2,385
51,900	51,950	2,139	2,025	2,123	54,900	54,950	2,271	2,157	2,255	57,900	57,950	2,403	2,289	2,387
51,950	52,000	2,141	2,027	2,125	54,950	55,000	2,273	2,159	2,257	57,950	58,000	2,405	2,291	2,389
52,000		Your City of New York tax is:			55,000		Your City of New York tax is:			58,000		Your City of New York tax is:		
52,000	52,050	2,143	2,029	2,127	55,000	55,050	2,275	2,161	2,259	58,000	58,050	2,407	2,293	2,391
52,050	52,100	2,145	2,031	2,129	55,050	55,100	2,277	2,163	2,261	58,050	58,100	2,409	2,295	2,393
52,100	52,150	2,148	2,034	2,132	55,100	55,150	2,280	2,166	2,264	58,100	58,150	2,412	2,298	2,396
52,150	52,200	2,150	2,036	2,134	55,150	55,200	2,282	2,168	2,266	58,150	58,200	2,414	2,300	2,398
52,200	52,250	2,152	2,038	2,136	55,200	55,250	2,284	2,170	2,268	58,200	58,250	2,416	2,302	2,400
52,250	52,300	2,154	2,040	2,138	55,250	55,300	2,286	2,172	2,270	58,250	58,300	2,418	2,304	2,402
52,300	52,350	2,156	2,042	2,140	55,300	55,350	2,288	2,174	2,272	58,300	58,350	2,420	2,306	2,404
52,350	52,400	2,159	2,045	2,143	55,350	55,400	2,291	2,177	2,275	58,350	58,400	2,423	2,309	2,407
52,400	52,450	2,161	2,047	2,145	55,400	55,450	2,293	2,179	2,277	58,400	58,450	2,425	2,311	2,409
52,450	52,500	2,163	2,049	2,147	55,450	55,500	2,295	2,181	2,279	58,450	58,500	2,427	2,313	2,411
52,500	52,550	2,165	2,051	2,149	55,500	55,550	2,297	2,183	2,281	58,500	58,550	2,429	2,315	2,413
52,550	52,600	2,167	2,053	2,151	55,550	55,600	2,299	2,185	2,283	58,550	58,600	2,431	2,317	2,415
52,600	52,650	2,170	2,056	2,154	55,600	55,650	2,302	2,188	2,286	58,600	58,650	2,434	2,320	2,418
52,650	52,700	2,172	2,058	2,156	55,650	55,700	2,304	2,190	2,288	58,650	58,700	2,436	2,322	2,420
52,700	52,750	2,174	2,060	2,158	55,700	55,750	2,306	2,192	2,290	58,700	58,750	2,438	2,324	2,422
52,750	52,800	2,176	2,062	2,160	55,750	55,800	2,308	2,194	2,292	58,750	58,800	2,440	2,326	2,424
52,800	52,850	2,178	2,064	2,162	55,800	55,850	2,310	2,196	2,294	58,800	58,850	2,442	2,328	2,426
52,850	52,900	2,181	2,067	2,165	55,850	55,900	2,313	2,199	2,297	58,850	58,900	2,445	2,331	2,429
52,900	52,950	2,183	2,069	2,167	55,900	55,950	2,315	2,201	2,299	58,900	58,950	2,447	2,333	2,431
52,950	53,000	2,185	2,071	2,169	55,950	56,000	2,317	2,203	2,301	58,950	59,000	2,449	2,335	2,433
53,000		Your City of New York tax is:			56,000		Your City of New York tax is:			59,000		Your City of New York tax is:		
53,000	53,050	2,187	2,073	2,171	56,000	56,050	2,319	2,205	2,303	59,000	59,050	2,451	2,337	2,435
53,050	53,100	2,189	2,075	2,173	56,050	56,100	2,321	2,207	2,305	59,050	59,100	2,453	2,339	2,437
53,100	53,150	2,192	2,078	2,176	56,100	56,150	2,324	2,210	2,308	59,100	59,150	2,456	2,342	2,440
53,150	53,200	2,194	2,080	2,178	56,150	56,200	2,326	2,212	2,310	59,150	59,200	2,458	2,344	2,442
53,200	53,250	2,196	2,082	2,180	56,200	56,250	2,328	2,214	2,312	59,200	59,250	2,460	2,346	2,444
53,250	53,300	2,198	2,084	2,182	56,250	56,300	2,330	2,216	2,314	59,250	59,300	2,462	2,348	2,446
53,300	53,350	2,200	2,086	2,184	56,300	56,350	2,332	2,218	2,316	59,300	59,350	2,464	2,350	2,448
53,350	53,400	2,203	2,089	2,187	56,350	56,400	2,335	2,221	2,319	59,350	59,400	2,467	2,353	2,451
53,400	53,450	2,205	2,091	2,189	56,400	56,450	2,337	2,223	2,321	59,400	59,450	2,469	2,355	2,453
53,450	53,500	2,207	2,093	2,191	56,450	56,500	2,339	2,225	2,323	59,450	59,500	2,471	2,357	2,455
53,500	53,550	2,209	2,095	2,193	56,500	56,550	2,341	2,227	2,325	59,500	59,550	2,473	2,359	2,457
53,550	53,600	2,211	2,097	2,195	56,550	56,600	2,343	2,229	2,327	59,550	59,600	2,475	2,361	2,459
53,600	53,650	2,214	2,100	2,198	56,600	56,650	2,346	2,232	2,330	59,600	59,650	2,478	2,364	2,462
53,650	53,700	2,216	2,102	2,200	56,650	56,700	2,348	2,234	2,332	59,650	59,700	2,480	2,366	2,464
53,700	53,750	2,218	2,104	2,202	56,700	56,750	2,350	2,236	2,334	59,700	59,750	2,482	2,368	2,466
53,750	53,800	2,220	2,106	2,204	56,750	56,800	2,352	2,238	2,336	59,750	59,800	2,484	2,370	2,468
53,800	53,850	2,222	2,108	2,206	56,800	56,850	2,354	2,240	2,338	59,800	59,850	2,486	2,372	2,470
53,850	53,900	2,225	2,111	2,209	56,850	56,900	2,357	2,243	2,341	59,850	59,900	2,489	2,375	2,473
53,900	53,950	2,227	2,113	2,211	56,900	56,950	2,359	2,245	2,343	59,900	59,950	2,491	2,377	2,475
53,950	54,000	2,229	2,115	2,213	56,950	57,000	2,361	2,247	2,345	59,950	60,000	2,493	2,379	2,477

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

If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -			If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
60,000		Your City of New York tax is:			62,000		Your City of New York tax is:			64,000		Your City of New York tax is:		
60,000	60,050	2,495	2,381	2,479	62,000	62,050	2,584	2,469	2,567	64,000	64,050	2,674	2,557	2,655
60,050	60,100	2,497	2,383	2,481	62,050	62,100	2,587	2,471	2,569	64,050	64,100	2,676	2,559	2,657
60,100	60,150	2,500	2,386	2,484	62,100	62,150	2,589	2,474	2,572	64,100	64,150	2,678	2,562	2,660
60,150	60,200	2,502	2,388	2,486	62,150	62,200	2,591	2,476	2,574	64,150	64,200	2,680	2,564	2,662
60,200	60,250	2,504	2,390	2,488	62,200	62,250	2,593	2,478	2,576	64,200	64,250	2,682	2,566	2,664
60,250	60,300	2,506	2,392	2,490	62,250	62,300	2,595	2,480	2,578	64,250	64,300	2,685	2,568	2,666
60,300	60,350	2,508	2,394	2,492	62,300	62,350	2,598	2,482	2,580	64,300	64,350	2,687	2,570	2,668
60,350	60,400	2,511	2,397	2,495	62,350	62,400	2,600	2,485	2,583	64,350	64,400	2,689	2,573	2,671
60,400	60,450	2,513	2,399	2,497	62,400	62,450	2,602	2,487	2,585	64,400	64,450	2,691	2,575	2,673
60,450	60,500	2,515	2,401	2,499	62,450	62,500	2,604	2,489	2,587	64,450	64,500	2,694	2,577	2,675
60,500	60,550	2,517	2,403	2,501	62,500	62,550	2,607	2,491	2,589	64,500	64,550	2,696	2,579	2,677
60,550	60,600	2,520	2,405	2,503	62,550	62,600	2,609	2,493	2,591	64,550	64,600	2,698	2,581	2,679
60,600	60,650	2,522	2,408	2,506	62,600	62,650	2,611	2,496	2,594	64,600	64,650	2,700	2,584	2,682
60,650	60,700	2,524	2,410	2,508	62,650	62,700	2,613	2,498	2,596	64,650	64,700	2,703	2,586	2,684
60,700	60,750	2,526	2,412	2,510	62,700	62,750	2,616	2,500	2,598	64,700	64,750	2,705	2,588	2,686
60,750	60,800	2,529	2,414	2,512	62,750	62,800	2,618	2,502	2,600	64,750	64,800	2,707	2,590	2,688
60,800	60,850	2,531	2,416	2,514	62,800	62,850	2,620	2,504	2,602	64,800	64,850	2,709	2,592	2,690
60,850	60,900	2,533	2,419	2,517	62,850	62,900	2,622	2,507	2,605	64,850	64,900	2,711	2,595	2,693
60,900	60,950	2,535	2,421	2,519	62,900	62,950	2,624	2,509	2,607	64,900	64,950	2,714	2,597	2,695
60,950	61,000	2,537	2,423	2,521	62,950	63,000	2,627	2,511	2,609	64,950	65,000	2,716	2,599	2,697
61,000		Your City of New York tax is:			63,000		Your City of New York tax is:			\$65,000 or more use Form IT-201				
61,000	61,050	2,540	2,425	2,523	63,000	63,050	2,629	2,513	2,611					
61,050	61,100	2,542	2,427	2,525	63,050	63,100	2,631	2,515	2,613					
61,100	61,150	2,544	2,430	2,528	63,100	63,150	2,633	2,518	2,616					
61,150	61,200	2,546	2,432	2,530	63,150	63,200	2,636	2,520	2,618					
61,200	61,250	2,549	2,434	2,532	63,200	63,250	2,638	2,522	2,620					
61,250	61,300	2,551	2,436	2,534	63,250	63,300	2,640	2,524	2,622					
61,300	61,350	2,553	2,438	2,536	63,300	63,350	2,642	2,526	2,624					
61,350	61,400	2,555	2,441	2,539	63,350	63,400	2,645	2,529	2,627					
61,400	61,450	2,558	2,443	2,541	63,400	63,450	2,647	2,531	2,629					
61,450	61,500	2,560	2,445	2,543	63,450	63,500	2,649	2,533	2,631					
61,500	61,550	2,562	2,447	2,545	63,500	63,550	2,651	2,535	2,633					
61,550	61,600	2,564	2,449	2,547	63,550	63,600	2,653	2,537	2,635					
61,600	61,650	2,566	2,452	2,550	63,600	63,650	2,656	2,540	2,638					
61,650	61,700	2,569	2,454	2,552	63,650	63,700	2,658	2,542	2,640					
61,700	61,750	2,571	2,456	2,554	63,700	63,750	2,660	2,544	2,642					
61,750	61,800	2,573	2,458	2,556	63,750	63,800	2,662	2,546	2,644					
61,800	61,850	2,575	2,460	2,558	63,800	63,850	2,665	2,548	2,646					
61,850	61,900	2,578	2,463	2,561	63,850	63,900	2,667	2,551	2,649					
61,900	61,950	2,580	2,465	2,563	63,900	63,950	2,669	2,553	2,651					
61,950	62,000	2,582	2,467	2,565	63,950	64,000	2,671	2,555	2,653					

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