



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 1999 (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 Commissioner Arthur Roth:

Dear New York Taxpayer ...

For the fifth consecutive year, New York continues to be a leader in cutting taxes. Under the leadership of Governor George E. Pataki, virtually every major tax has been reduced, and New Yorkers have saved more than \$19 billion.

In addition to tax cuts, New York is simplifying its tax code – including the elimination of one-fourth of the Tax Department's regulations – encouraging continued economic growth and prosperity, and improving service to you, our customers.

We are utilizing the latest technology to allow taxpayers to access information, forms, and publications instantly through our interactive website, or by fax, 24 hours a day.

Responding to suggestions from taxpayers, we've made our tax forms and instructions easier to understand, and through extended service hours during peak filing seasons, we have made it easier for you to contact us to receive the individual attention you need. If we can help you, please do not hesitate to contact us.

Our personal income tax refund information line – 1 800 443-3200 – allows you to check on the status of your income tax refund free of charge from the convenience of your home. You can also access our website to check on the status of your refund (at <http://www.tax.state.ny.us>).

Governor Pataki is committed to continued reduction of taxes throughout New York State, letting you, the taxpayer, keep more of your hard-earned money, so that you can put it to the best possible use for you and your family.

Finally, I would like to remind every New Yorker that on April 1, 2000, the U.S. Bureau of the Census will conduct the 22nd Census of the United States. It is imperative that all New Yorkers respond to the Census to ensure an accurate population count which is critical for ensuring proper representation in Congress, and a fair share of federal budget allocations for the people of New York State. Answer the Census - be part of the count.

Sincerely,

Arthur J. Roth
Commissioner

2 IT-200 Highlights for Tax Year 1999

New York State child and dependent care credit income limits increased -

You may now have New York adjusted gross income up to \$35,000 and receive 100% of the federal child care credit. If you have New York adjusted gross income between \$35,000 and \$50,000, the credit is phased down to 20% of the federal credit. For more information, see Form IT-216, *Claim for Child and Dependent Care Credit*.

Innocent spouse relief - You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, see new Form IT-285, *Request for Innocent Spouse Relief*.

Electronic filing

You can file your return electronically using your personal computer or, if you prefer, you can use the services of a professional preparer. For more information, see page 5.

Visit our website

You can now download many of our forms, instructions, and publications, or check the status of your refund, by accessing our website at <http://www.tax.state.ny.us>

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*.

Direct deposit of refunds available

If you have a refund coming, you can choose to have it deposited directly into your bank account, rather than having it mailed to you. See the instructions for *Direct deposit* on page 13.

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 E 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 2000 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.

Paid preparers - The Internal Revenue Service allows paid preparers to use either their social security number (SSN) or the new federal preparer's tax identification number (PTIN) in the paid preparer signature area of 1999 income tax returns. In preparing 1999 New York income returns, you must use the same number (SSN or PTIN) that you used on the taxpayer's federal income return.

City of New York tax rate reduced - The city of New York highest effective tax rate is reduced to 3.8276%.

Repeal of city of New York nonresident earnings tax for residents of New York State - The city of New York nonresident earnings tax has been eliminated for New York State residents on wages or self-employment income earned in New York City on or after July 1, 1999. For more information, see Form NYC-203, *City of New York Nonresident Earnings Tax Return*.

New York City residents may claim school tax credit

If you are a full-year or part-year resident of New York City and cannot be claimed as a dependent on another taxpayer's federal return, you are entitled to the city of New York school tax credit. The amount of the credit can be as much as \$125.00, depending on your filing status and age. See the instructions for line 37 on page 12.

City of Yonkers resident income tax surcharge rate decreased - For tax year 1999, the city of Yonkers resident income tax surcharge rate has been decreased from 15% to 10% of your New York State tax, reduced by certain credits.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date of delivery, contact that private delivery service for

instructions on how to obtain written proof of the date of delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836**.

The current designated private delivery services are:

1. Airborne Express (Airborne):
Overnight Air Express Service
Next Afternoon Service
Second Day Service
2. DHL Worldwide Express (DHL):
DHL Same Day Service
DHL USA Overnight
3. Federal Express (FedEx):
FedEx Priority Overnight
FedEx Standard Overnight
FedEx 2 Day
4. United Parcel Service (UPS):
UPS Next Day Air
UPS Next Day Air Saver
UPS 2nd Day Air
UPS 2nd Day Air A.M.

Watch for your Census questionnaire

On April 1, 2000, the U.S. Bureau of Census will conduct the 22nd Census of the United States. It is critical that all New Yorkers respond to the Census to ensure an accurate count and to see that New York gets its fair share of federal fund allocations and congressional representation. Answer the Census — be part of the count.

Highlights

- The Census Bureau expects to count more than 18 million people and nearly eight million households in New York State.
- The Census determines the number of representatives that each state will have in the U.S. House of Representatives.
- The Census is used for the distribution of billions of dollars in federal and state funding.
- For every one percent of non-response to the Census mailing, it costs taxpayers \$25 million for needed follow-up activities.
- Most households in New York will receive their Census questionnaire in the mail in mid-March 2000.
- Confidentiality of Census responses is guaranteed under Title 13 of the U.S. Code. Your responses are locked away for 72 years, at which time they become part of the National Archives.

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 **\$3,000**

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 1999 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 resident for 1999 but you earned wages or self-employment income from within New York City prior to July 1, 1999, 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*. The city of New York nonresident earnings tax has been eliminated for New York State residents on wages or self-employment income earned in New York City on or after July 1, 1999. However, New York State nonresidents are still subject to the nonresident earnings tax on

wages or self-employment income earned in New York City on or after July 1, 1999. For more information, see the instructions for Form NYC-203.

If you were not a Yonkers resident for 1999 but you earned wages or self-employment income in Yonkers and you have to file a New York State income tax return, you must also file 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 23 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

New York City residents

If you are a New York City resident or part-year resident and cannot be claimed as a dependent on another taxpayer's federal return, you are entitled to the City of New York school tax credit. The amount of the credit can be as much as \$125.00, depending on your filing status and age.

See the instructions for line 37 on page 12.

TIP Even if you do not have to file an income tax return, you may still claim the credit by filing only Form NYC-210, *Claim for City of New York School Tax Credit*. For more information, see Form NYC-210. If you are filing a tax return on Form IT-100, IT-200, IT-201, or IT-203, **do not** complete Form NYC-210; you claim the credit directly on your return (on Form IT-100, it is computed automatically for you).

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 *Instructions for Form IT-215* on page 27.

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 *Instructions for Form IT-216* on page 29.

Deceased taxpayers

If a taxpayer died before filing a return for 1999, 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 taxpayer 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 17 of these instructions.

Innocent spouse relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. See new Form IT-285, *Request for Innocent Spouse Relief*, for more information.

New Form IT-285 is used only for innocent spouse relief under the three circumstances stated above. If you want to disclaim your spouse's past-due support or a past-due legally enforceable debt to the Internal Revenue Service or a New York State agency because you do not want to apply your part of a joint refund or refundable credit to a debt owed solely by your spouse, use Form IT-280, *Nonobligated Spouse Allocation*. Form IT-280

Who must file (continued)

must be completed and attached to the front of your original return when filed. (See *Disclaiming of spouse's debt* on page 12.)

Nonresidents and part-year residents

If you were not a New York State resident for 1999, 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 1999, 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*.

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. If you are or were a member of the armed forces or support personnel who served in a *qualified hazardous duty area* as part of Operation Allied Force, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*, for more information regarding tax relief.

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*.

Need help? See the phone numbers on page 17 of these instructions.

Which form to file

If the federal income tax return you filed was:

1040EZ or you filed Telefile

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

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 the city of New York school tax credit (see *New York City residents* 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 3).

1040A

Form IT-100 if you want 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 the city of New York school tax credit (see *New York City residents* 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 3) 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 State tax credits are the child and dependent care, household, earned income or real property tax credits; and
- your only New York City credits are the household credit and the New York City school tax credit; 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:	d. _____
Single (can be claimed as a dependent)	\$3,000
Single (cannot be claimed as a dependent)	7,500
Married filing joint return	13,000
Married filing separate return	6,500
Head of household	10,500
Qualifying widow(er) ...	13,000

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.

Which form to file (continued)

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, pension and annuity income exclusion, allowable contributions to a tuition savings account established under the New York State college choice tuition savings program, and any withdrawal from a New York State college choice tuition savings program account (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), a nonqualified withdrawal from a New York State college choice tuition savings program account and the accelerated cost recovery system (ACRS) deduction.
- You can claim any of these New York State tax credits:
 - resident credit
 - accumulation distribution credit
 - investment credits
 - special additional mortgage recording tax credit carryover
 - solar and wind energy credit carryover
 - economic development zone credits (including zone equivalent areas)
 - historic barns credit
 - farmers' school tax credit
 - claim of right credit
 - credit for employment of persons with disabilities
 - alternative fuels credit
 - solar electric generating equipment credit.
- You can claim the credit for city of New York unincorporated business tax paid.

The household credit, child and dependent care credit, earned income credit and the New York City school tax 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 EDZ capital tax credit
 - add-back of resident credit for taxes paid to a province of Canada
 - add-back of farmers' school tax credit
 - add-back of alternative fuels credit
 - add-back of investment tax credit - financial services industry on early disposition
 - add-back of EDZ investment tax credit - financial services industry on early disposition.
- You are claiming a 1999 estimated tax payment or an overpayment credit from your 1998 return.

- You want to apply any part of your 1999 overpayment to your estimated tax for 2000.
- You were a New York State resident for all of 1999, 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, 1999.
- You need an extension of time to file your return.

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 17 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 **Item A, Filing status**, on page 8.



You can file Form IT-200 electronically, using your personal computer and one of the many commercially available software packages, or you can choose to have a tax professional electronically file your return for you. Electronic filing is the fastest way to receive your refund, if you are entitled to one. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns, and since all electronic returns are prepared using software programs that have been approved by the Tax Department, the possibility of errors and delays is greatly reduced. To receive your refund even faster, you can choose to have it deposited directly into your savings or checking account.

If you are filing electronically and you owe tax, you or your preparer must also file Form IT-201-V, *Payment Voucher for Income Tax Returns Filed Electronically*, with your tax payment. Form IT-201-V will be provided to you by your electronic tax professional or printed by your software.

Other forms that may be filed electronically with Form IT-200 include:

IT-214	Claim for Real Property Tax Credit
IT-215	Claim for Earned Income Credit
IT-216	Claim for Child and Dependent Care Credit
IT-280	Nonobligated Spouse Allocation
NYC-203	City of New York Nonresident Earnings Tax Return
Y-203	City of Yonkers Nonresident Earnings Tax Return

(For a complete listing of New York State tax forms that may be filed electronically, see the instructions for Form IT-201.)

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 of 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 of 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.

For more specific information regarding the timeliness of filing a refund claim, making changes to your original New York State return, or reporting changes made by the Internal Revenue Service, see the instructions for Form IT-201-X (IT-201-X-1).

To amend your 1999 return, you must use 1999 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.

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, 2000, but not later than the filing deadline, April 17, 2000. (If you are required to file your 1999 federal return at the IRS Service Center in Andover, Mass., the deadline to file your New York State return is April 18, 2000.) If you file late, you may have to pay penalties and interest. See *Penalties and interest* on page 15.

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 enclosing a payment with your extension request, mail Form IT-370 with your payment to: Extension Request, P O Box 15106, Albany NY 12212-5106.

If you use a delivery service other than the U.S. Postal Service, see *Private delivery services* on page 2.

If the balance due from line 6 of Form IT-370 is "0," mail Form IT-370 (or the copy of your federal Form 4868) to: Extension Request - NR, P O Box 15105, Albany NY 12212-5105.

If you use a delivery service other than the U.S. Postal Service, see *Private delivery services* on page 2.

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 16, 2000. 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 '99
PO BOX 61000
ALBANY NY 12261-0001

For all other returns —
STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

If you use a delivery service other than the U.S. Postal Service, see *Private delivery services* on page 2.

Need help? See the phone numbers on page 17 of these instructions.

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 3 of these instructions.

You may also be eligible for a refund if you are qualified to claim the city of New York school tax credit. If you qualify, answer the questions at Item C on page 1 of your return and enter the amount of the credit on line 37. If you do not have to file a tax return, you can still claim the credit by filing only Form NYC-210. For more information, see *New York City residents* on page 3.

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 34 on page 12 of these instructions.

Name and social security number

You must enter your first name, middle initial and last name and social security number on all forms you send to us. **If you are making a payment, write your social security number and 1999 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.

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 the New York City household credit and the New York City school tax 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, 2000, 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* on page 15.

Computer filled-in returns

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

- any computer-generated form you use complies with the guidelines in Publication 75, *Specifications for Reproduction of 1999 New York State Income Tax Forms*.
- your software conforms to current federal and state income tax laws.

Check your withholding for 2000

If, after completing your 1999 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.

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 two additions that can be reported on Form IT-200 follow:

1. The amount of public employee 414(h) retirement contributions paid by Tier 3 or Tier 4 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 employees of the Manhattan and Bronx

Surface Transportation Operating Authority (MABSTOA); or Tier 3 or Tier 4 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.

2. 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 (City University of New York, New York City Health and Hospitals Corporation, New York City Transit 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).

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 uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We 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 is 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 subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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 13,525.50

- 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

TIP Prepare your federal return first; much of the information on your New York State return will be the same. If you filed using Telefile, report the information on Form IT-200 that you would have reported if you had filed your federal return on paper. 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 17.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 1999 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 19. 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, 1999.

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

Name and address box

TIP 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.

Deceased taxpayers

Enter the name of the deceased taxpayer and, in the boxes provided, list the date of death in month, day, and last 2 digits of year order.

Line instructions for Form IT-200 (continued)

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.

Joint and several tax liability - If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent spouse relief* on page 3.

Item B

Did you itemize your deductions on your 1999 federal return?

If you itemized your deductions on your 1999 federal income tax return, check the **Yes** box. If you claimed the standard deduction on your federal return, check the **No** box.

Item C

City of New York residents only

(1) **Were you 65 or older on Jan. 1, 2000?** – If you were 65 or older, check the **Yes** box. If not, check the **No** box.

(2) **Was your spouse 65 or older on Jan. 1, 2000?** – If you were married and marked an **X** in box 2 of **Item A** (Married filing joint return) and your spouse was 65 or older, check the **Yes** box. If your spouse was not 65 or older, check the **No** box.

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

Item E

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 E 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 2000 return.

Tax computation

Simplified instructions for resident taxpayers who do not have to file a federal return but may have to file a New York State return.

Even if you did not have to file a federal return, you do have to file a New York State return if:

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	\$3,000
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.)

If your income consists only of wages, salaries, tips, interest, dividends and unemployment compensation, you may qualify for simplified filing. To see if you qualify, answer the following questions:

	Yes	No
Are you required to file a federal return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have New York State, New York City, or Yonkers tax withheld from your wages?	<input type="checkbox"/>	<input type="checkbox"/>
Are you claiming the earned income tax credit?	<input type="checkbox"/>	<input type="checkbox"/>
Are you claiming the child and dependent care credit?	<input type="checkbox"/>	<input type="checkbox"/>
Does your income consist only of wages, salaries, tips, interest, dividends and unemployment compensation?	<input type="checkbox"/>	<input type="checkbox"/>

If you checked a **shaded box, stop**; you do not qualify for this simplified filing method. You must file Form IT-100, Form IT-200, or Form IT-201 in its entirety. If you did **not** check any shaded box, continue with the worksheet below.

Worksheet

	Amount	Enter on Form IT-200, line #
Wages, salaries, tips, etc.	\$ _____	1
Taxable interest income	_____	2
Ordinary dividends	_____	3
Unemployment compensation	_____	5
Total. This is your federal adjusted gross income	_____	8
Enter from the table below the standard deduction amount that applies to your filing status	_____	

Filing status	Standard deduction amount
Single (and can be claimed as a dependent on another taxpayer's return)	\$ 3,000
Single (and cannot be claimed as a dependent on another taxpayer's return)	7,500
Married filing joint return	13,000
Married filing separate return	6,500
Head of household	10,500
Qualifying widow(er) with dependent child	13,000

If your federal adjusted gross income (plus New York additions*) is less than your standard deduction amount, all you have to do is enter the amounts from the above worksheet on the corresponding lines of your Form IT-200, sign the return, and mail it. You do not owe any New York State tax.

If you are a city of New York resident and cannot be claimed as a dependent on another taxpayer's federal return, we will compute your city of New York school tax credit and send you a refund.

If your federal adjusted gross income (plus New York additions*) is more than your standard deduction amount, you must complete Form IT-100, IT-200, or Form IT-201 in its entirety.

*(New York additions are explained on page 7 of these instructions.)

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 1999 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

Ordinary dividends

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.

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.

TIP

Certain items of income not taxed by the federal government are taxed by 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 3 or Tier 4 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 3 or Tier 4 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 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) **or**
 - a member of the Manhattan and Bronx Surface Transportation Operating Authority Pension Plan.
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 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).

TIP

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 D)	\$ 3,000
Single (checked No at Item D)	7,500
② Married filing joint return	13,000
③ Married filing separate return	6,500
④ Head of household (with qualifying person) ...	10,500
⑤ Qualifying widow(er) with dependent child ..	13,000

Line 15

New York dependent exemptions

Enter on line 15 the number of your dependent exemptions from the *Dependent exemption worksheet* below.

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



New York Dependent exemption worksheet	
New York exemptions are allowed only for your dependents. The value of each New York dependent exemption is \$1,000. Personal exemptions for you, and for your spouse if you are married, are not allowed on your New York State return.	
Check only one box	
<input type="checkbox"/>	If you filed federal Form 1040EZ or you used Telefile, enter "0" on line 15.
<input type="checkbox"/>	If you filed federal Form 1040A or 1040, complete the following worksheet:
a.	Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6d a. _____
b.	Enter the total number of boxes checked on line 6a and line 6b of federal Form 1040A or 1040 b. _____
c.	Subtract line b from line a. This is the number of your New York dependent exemptions. Enter this number on line 15 c. _____

Example — For a husband and wife with 1 dependent child, the entry on line 15 would be "1" as shown below.

.....	15		1,000	00
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Line 17

Taxable income

Subtract line 16 from line 11 and enter the difference on line 17. If line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 29. If line 17 is \$65,000 or more, **stop**; you cannot file on this form. You must file your return using **Form IT-201**.

Line 19

New York State tax

Find your New York State tax by using the State Tax Table on violet pages 37 through 44 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 19.

There is an example at the beginning of the table to help you find the correct tax.

Need help? See the phone numbers on page 17 of these instructions.

Line 20

New York State household credit

Depending on your filing status, enter your household credit from the table below. 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 D on your Form IT-200 and if you checked:

- filing status ① only (**Single**) and the amount on Form IT-200, line 8, is **not** over \$28,000; or
- filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$32,000.

Filing Status ① only (Single) - Use *Household credit table I* below to find the amount of your New York State household credit.

Filing Status ②, ④ and ⑤ - Use *Household credit table II* below to find the amount of your New York State household credit. Married 1040EZ filers use column 2.

Filing Status ③ only (Married filing separate return) - Use *Household credit table III* below to find the amount of your New York State household credit.

New York State Household credit table I Filing status ① only (Single)		
If Form IT-200, line 8 is:		
Over	but not over	enter on Form IT-200, line 20:
.....	\$ 5,000* \$ 75
\$ 5,000	6,000 60
6,000	7,000 50
7,000	20,000 45
20,000	25,000 40
25,000	28,000 20
28,000		No credit is allowed; enter "0" on Form IT-200, line 20

* This may be any amount up to \$5,000, including "0" or a negative amount.

New York State Household credit table II 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	1	2	3	4	5	6	7	over 7**
		Enter on Form IT-200, line 20:							
.....	\$ 5,000*	\$ 90	105	120	135	150	165	180	15
\$ 5,000	6,000	75	90	105	120	135	150	165	15
6,000	7,000	65	80	95	110	125	140	155	15
7,000	20,000	60	75	90	105	120	135	150	15
20,000	22,000	60	70	80	90	100	110	120	10
22,000	25,000	50	60	70	80	90	100	110	10
25,000	28,000	40	45	50	55	60	65	70	5
28,000	32,000	20	25	30	35	40	45	50	5
32,000		No credit is allowed; enter "0" on Form IT-200, line 20							

* This may be any amount up to \$5,000, including "0" or a negative amount.
** For each exemption over 7, add amount in this column to column 7 amount.

New York State Household credit table III 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	1	2	3	4	5	6	7	over 7**
		Enter on Form IT-200, line 20:							
.....	\$ 5,000*	\$ 45	52.50	60	67.50	75	82.50	90	7.50
\$ 5,000	6,000	37.50	45	52.50	60	67.50	75	82.50	7.50
6,000	7,000	32.50	40	47.50	55	62.50	70	77.50	7.50
7,000	20,000	30	37.50	45	52.50	60	67.50	75	7.50
20,000	22,000	30	35	40	45	50	55	60	5
22,000	25,000	25	30	35	40	45	50	55	5
25,000	28,000	20	22.50	25	27.50	30	32.50	35	2.50
28,000	32,000	10	12.50	15	17.50	20	22.50	25	2.50
32,000		No credit is allowed; enter "0" on Form IT-200, line 20							

* This may be any amount up to \$5,000, including "0" or a negative amount.
** For each exemption over 7, add amount in this column to column 7 amount.

Lines 22 through 25 and lines 37 and 39 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 45 through 52 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 D 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	\$ 10,000*	\$15
12,500	12,500	10
		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	\$ 15,000*	\$ 30	60	90	120	150	180	210	30
17,500	17,500	25	50	75	100	125	150	175	25
20,000	20,000	15	30	45	60	75	90	105	15
22,500	22,500	10	20	30	40	50	60	70	10
		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	\$ 15,000*	\$ 15	30	45	60	75	90	105	15
17,500	17,500	12.50	25	37.50	50	62.50	75	87.50	12.50
20,000	20,000	7.50	15	22.50	30	37.50	45	52.50	7.50
22,500	22,500	5	10	15	20	25	30	35	5
		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 during the period January 1, 1999, through June 30, 1999 (either as an individual or a member of a partnership), you may be subject to the New York City nonresident earnings tax.

If you were a New York State resident who was not a resident of the city of New York, but you earned wages or conducted a trade or business in the city of New York, you are no longer subject to the city of New York nonresident earnings tax beginning on and after July 1, 1999. Also, if you are a New York State resident who was not a resident of the city of New York, but began earning wages or conducting business in the city of New York on or after July 1, 1999, you will not be subject to the city of New York nonresident earnings tax.

Fill in NYC-203, *City of New York Nonresident Earnings Tax Return*, transfer the **Total nonresident earnings tax** (line 9) to Form IT-200 and attach Form NYC-203 to Form IT-200. For more information, see the instructions for Form NYC-203.

Lines 26, 27 and line 40 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 17 (New York State filing status ③ taxpayers, transfer the amount from Form IT-215, line 18), if any. c. _____
- d. Amount from Form IT-216, *Claim for Child and Dependent Care Credit*, line 14. d. _____
- e. Add lines b, c and d. e. _____
- f. Subtract line e from line a. f. _____
- g. Yonkers resident tax rate (10%) g. .10
- 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*, transfer the **Total nonresident earnings tax** (line 6) to Form IT-200, and attach Form Y-203 to Form IT-200. 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 32**Gift for Missing and Exploited Children Clearinghouse Fund**

If you want to give a gift to the Missing and Exploited Children Clearinghouse Fund, 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 34**New York State child and dependent care credit**

The New York State child and dependent care credit is refundable. If you qualify, file 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 14.

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 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 35**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 35 and attach it to your return.

If you are having the IRS compute the credit for you, complete lines 1-8 and 10 of Form IT-215 and write **EIC** in the white area to the left of line 35 of Form IT-200. **Do not enter** an amount on line 35. Complete lines 36-40, but do not enter any amounts on lines 41, 42, or 43. 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 21 days, or by April 17, 2000 (April 18, 2000, if you file your federal return at the IRS Service Center in Andover, Mass), whichever is later.

Line 36**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*, transfer the **real property tax credit** (line 17) to Form IT-200, and attach Form IT-214 to your Form IT-200. For more information, see the instructions for Form IT-214 on page 23.

Line 37**City of New York school tax credit**

The city of New York school tax credit is refundable.

Note: If you checked the **Yes** box at item D, you cannot claim the *New York City school tax credit*.

If you checked filing status:

- ①, ③, or ④, **and** the **Yes** box at Item C (1), enter \$62.50.
- ①, ③, or ④, **and** the **No** box at Item C (1), enter \$39.00.
- ② **and** the **Yes** box at either Item C (1) or C (2), enter \$125.00.
- ② **and** the **No** box at both Item C (1) and C (2), enter \$35.00.
- ⑤ **and** the **Yes** box at Item C (1), enter \$125.00.
- ⑤ **and** the **No** box at Item C (1), enter \$35.00.

Line 38**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 38 should be the same as the total **New York State** tax withheld on your statement(s).

Line 39**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 39 should be the same as

the total **city of New York** tax withheld on your statement(s).

Line 40**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 40 should be the same as the total **city of Yonkers** tax withheld on your statement(s).

Line 42**Refund**

If line 41 is more than line 33, subtract line 33 from line 41 and enter your refund on line 42.

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.

If you want us to deposit your refund directly into your bank account, see *Direct deposit* on page 13.

Collection of debts from your refund — We

will keep all or part of your refund if you owe past due support or a past-due legally enforceable debt to the Internal Revenue Service or 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 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 the front of 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 the Internal Revenue Service or a state agency, contact the IRS or that particular state agency.

For New York State, New York City or Yonkers tax liabilities **only** call 1 800 835-3554 (outside the U.S. and Canada call (518) 485-6800) or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

Make sure you receive your refund

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.
- Use the label supplied with the return whenever possible. Make any corrections directly on the label; see *Step 5* below for details.
- Make sure the address is **complete** - include **c/o** if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your return, make sure they have your correct address.

Direct deposit

Complete lines 42a through 42c if you want us to deposit your refund directly into your bank account.

On line 42a, enter the routing number shown on the checks issued by your bank (see sample check on this page). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 090090099.

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

On line 42b, check the box for the type of account, checking or savings.

On line 42c, enter your account number shown on your checks (see sample check on this page). The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the account number is 1357902468.

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

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint refund to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return. **If you encounter any problem with the direct deposit of your refund to your account, call toll free 1 800 321-3213.** The processing time for an income tax return is approximately six to eight weeks.

Line 43

Amount you owe

If line 41 is less than line 33, subtract line 41 from line 33 and enter the amount you owe on line 43.

If you owe more than one dollar, make your check or money order payable to **New York State Income Tax** and write your social security number and **1999 income tax** on it. Staple your payment to the area indicated on the front left of your return. Do not send cash. You do not have to pay one dollar or less.

Installment payments

If you cannot pay the full amount you owe as shown on line 43 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 17, 2000 (April 18, 2000, if you file your federal return at the IRS Service Center in Andover Mass),

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 17 for a listing of our phone numbers.

You must attach your completed DTF-383 to the front of the 1999 income tax return you file. 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 43 is at least \$300 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 1999 prepayments equal at least 100% of your 1998 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)	
Your name	
Spouse'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

**JOHN SMITH
MARY SMITH**
999 Maple Street
Someplace, NY 10000

1234
15-0000/0000

19

PAY TO THE ORDER OF _____ \$ _____

SOME BANK
Someplace, NY 10000

Routing number (line 42a): 090090099
Account number (line 42c): 1357902468

For _____

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

14 Steps/General 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. 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, 1999. School districts and code numbers are on pages 33 through 36 of these instructions. If you do not know the name of your school district in which you lived on December 31, 1999, 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, 1999, 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.

Need help? See the phone numbers on page 17 of these instructions.

- If you moved after December 31, 1999, enter your permanent home address as of December 31, 1999, 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:

- first name, middle initial, last 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, 1999;
- school district name and code.**

Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

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.

Note to paid preparers - When signing a taxpayer's New York State income tax return, you must use the same identification number (social security number or federal preparer's Tax Identification Number) that you used on the taxpayer's federal income tax return.

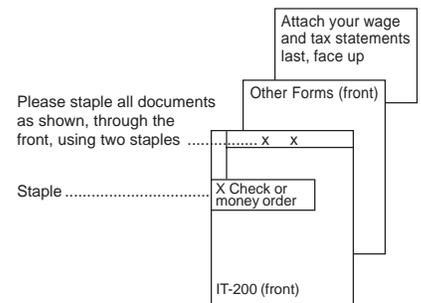
Step 7

Return assembly

Illustrated in the next column 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.

- Staple payments, if any, to the front of your return in the area indicated.
- If you are filing Form IT-280, *Nonobligated Spouse Allocation*, please staple 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 (E) 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), (C) and (D)?**
- 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)?
- staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) to the back of your return?**
- 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 1999 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 '99
PO BOX 61000
ALBANY NY 12261-0001

For all other returns:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

If you use a delivery service other than the U.S. Postal Service, see *Private delivery services* on page 2.

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 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.

- 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.

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)*.

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, child and dependent care credit, or City of New York school tax credit; **or**
- 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 6 of these instructions.

Late payment penalty — If you do not pay your tax when due, you will be charged a penalty of $\frac{1}{2}$ 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.

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 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.

Their future is on the line

Return a Gift to Wildlife

on your New York State Tax Return

New York's fish and wildlife thank you for your contribution

Make Breast Cancer a Disease of the Past

Your gifts to the Breast Cancer Research and Education Fund now support 28 ground-breaking research projects in New York State. More dollars will support more studies that bring us closer to the cures and the prevention of breast cancer. **Look for the line on your state tax form and write in a tax-deductible donation that could help put an end to this dreaded disease.**

NEW YORK STATE MISSING & EXPLOITED CHILDREN CLEARINGHOUSE



Your voluntary contribution helps the NYS Missing and Exploited Children Clearinghouse to provide direct assistance to parents, law enforcement officials and others when searching for missing and abducted children. Contributions also support statewide dissemination of informational and educational materials, and advanced training for law enforcement officers in the area of missing, abducted and exploited children. Additional information, including a listing of all available services, can be obtained by contacting the Clearinghouse at **1 800 FIND-KID** or via the Internet (<http://criminaljustice.state.ny.us>)



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, as well as certain summer Olympic sports.

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.

Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For tax information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, seven days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms:

(available 24 hours a day, 7 days a week) 1 800 748-3676



Internet access: <http://www.tax.state.ny.us>
(for forms, publications, your refund status, and other information)



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
TAXPAYER CORRESPONDENCE
W A HARRIMAN CAMPUS
ALBANY NY 12227

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.

Direct deposit

You can now have your tax refund deposited directly into your bank account. That way, there is no check to get lost or stolen. You'll

have your refund a day or two faster than by mail, and it's more convenient, since you won't have to go to your bank to deposit your check.

For more information, see the instructions for *Direct deposit* on page 13 of these instructions.

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 3 or Tier 4 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, or employees of the Manhattan and Bronx Surface Transportation Operating Authority, you must enter the amount of public employee 414(h) retirement contributions you made in 1999 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 D.**

Item D 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 the front of 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 42) instead of on the **amount you owe** line (line 43). 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.

Notes and computations

Step 1

Get your tax records together – If you received a salary or wages, get all your 1999 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	X
---	---	---	---	---	---	---	---	---	---	---

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, 1999.

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 17, 2000 (April 18, 2000, if you file your federal return at the IRS Service Center in Andover, Mass.), or within twenty-one 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.

Joint and several tax liability – If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to.

However, you may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. See new Form IT-285, *Request for Innocent Spouse Relief*, for more information.

New Form IT-285 is used only for innocent spouse relief under the three circumstances

stated above. If you want to disclaim your spouse's past-due support or a past-due legally enforceable debt to the Internal Revenue Service or a New York State agency because you do not want to apply your part of a joint refund or refundable credit to a debt owed solely by your spouse, use Form IT-280, *Nonobligated Spouse Allocation*. Form IT-280 must be completed and attached to the front of your original return when filed. (See *Disclaiming of spouse's debt* on page 12.)

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 1999? — If you were a city of New York resident for all of 1999, 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 during the period of January 1, 1999, through June 30, 1999, you must use Form IT-200.

Item (D)

City of New York residents only:

(1) Were you 65 or older on Jan. 1, 2000? – If you were 65 or older, check the **Yes** box. If not, check the **No** box.

(2) **Was your spouse 65 or older on Jan. 1, 2000?** – If you were married and marked an **X** in box 2 of **Item A (married filing joint return) and your spouse was 65 or older, check the Yes** box. If your spouse was not 65 or older, check the **No** box.

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

If you were not a resident of New York City, do not make entries in these boxes.

Item (E)

Were you a resident of the city of Yonkers for all of 1999? – If you were a city of Yonkers resident for all of 1999, 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 (Telefile), 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. If you filed your federal return using Telefile enter 1. 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 1999 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

Ordinary dividends – Enter the ordinary 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

Gift for Missing and Exploited Children Clearinghouse Fund – If you want to give a gift to the Missing and Exploited Children Clearinghouse Fund, 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 12

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 8a; Form 1040A, line 37a; or Form 1040, line 59a 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 12. Write **EIC** in the area to the left of line 12 and complete the *Claim for Earned Income Credit for IT-100 Filers* on the back of Form IT-100.

Line 13

Amount of federal child and dependent care credit – If you filed federal Schedule 2, *Child and Dependent Care Expenses*, and claimed the credit on your federal return, enter the amount of the federal credit on line 13 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 Schedule 2, 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 *Instructions for Claim for Child and Dependent Care Credit for IT-100 Filers* starting on page 5.

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

Lines 14, 15, and 16

The information for lines 14, 15, and 16 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 14

New York State tax withheld – Enter the total New York State 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 New York State tax withheld.

Line 15

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 16

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.

Direct deposit

Complete lines 1a through 1c on the back of your return if you want us to deposit your refund (the total of any credit and refund amounts) computed on your return directly into your bank account.

On line 1a, enter the routing number shown on the checks issued by your bank (see sample check on this page). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 090090099.

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

On line 1b, check the box for the type of account, checking or savings.

On line 1c, enter your account number shown on your checks (see sample check on this page). The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the number is 1357902468.

We will send you a written explanation of how we computed your tax. Any refund that you may be entitled to will be reflected in your bank statement.

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint refund to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return. **If you encounter any problem with the direct deposit of your refund to your account, call toll free 1 800 321-3213.** The processing time for an income tax return is approximately six to eight weeks.

(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 first name, middle initial and last name** (and, if you are married filing a joint return, your spouse's first name, middle initial and last name). Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided;
- **your address**
- **your New York State county of residence** (on December 31, 1999);
- **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, 1999. School districts and code numbers are listed, by county, in the instructions for Forms IT-200 and Form 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, 1999, 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.

JOHN SMITH
MARY SMITH
 999 Maple Street
 Someplace, NY 10000

1234
15-0000/0000

19

PAY TO THE ORDER OF _____ \$ _____

DOLLARS

SOME BANK
Someplace, NY 10000

For _____

Routing number (page 2, line 1a) Account number (page 2, line 1c)

⑆090090099⑆ 1357902468⑆

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

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, 1999, enter your permanent home address as of December 31, 1999, **not** your current home address.

Step 5

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

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) 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? If you did not receive one, did you 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 (E)?
- enter the number of your federal exemptions?
- claim the IRA deduction, child care credit or earned income credit (if you qualify)?
- sign your return?
- complete the direct deposit section on the back of the return if you want any refund deposited.
- 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, 2000, but not later than April 17, 2000. (If you are required to file your 1999 federal return at the IRS Service Center in

Andover, Mass., the deadline to file your New York State return is April 18, 2000.) **To avoid penalty and interest. Mail your return to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.**

Private Delivery Services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date of delivery, contact that private delivery service for instructions on how to obtain written proof of the date of delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204.**

The current designated private delivery services are:

1. Airborne Express (Airborne):
Overnight Air Express Service
Next Afternoon Service
Second Day Service
2. DHL Worldwide Express (DHL):
DHL Same Day Service
DHL USA Overnight
3. Federal Express (FedEx):
FedEx Priority Overnight
FedEx Standard Overnight
FedEx 2 Day
4. United Parcel Service (UPS):
UPS Next Day Air
UPS Next Day Air Saver
UPS 2nd Day Air
UPS 2nd Day Air A.M.

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 beginning on the previous page.

Make sure you receive your refund

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.
- Use the label supplied with the return whenever possible. Make any corrections directly on the label; see the form's instructions for details.
- Make sure the address is **complete**- include **c/o** if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If some one else is preparing your return, make sure they have your correct address.

Instructions for claim for earned income credit for IT-100 filers

Line 3

You cannot claim the earned income credit if your investment income is more than \$2,350. For most people, investment income is the total of the following amounts:

- Taxable interest (line 8a of Form 1040A).
- Tax-exempt interest (line 8b of Form 1040A).
- Ordinary dividends (line 9 of Form 1040A).

Line 4

List the name, social security number and year of birth for the qualifying child(ren) for whom you are claiming the federal earned income credit. Also, be sure to place an **X** in the box under the heading *Person with disability* if the qualifying person had a disability and was incapable of caring for himself or herself during 1999.

Instructions for claim for child and dependent care credit for IT-100 filers

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 13 instructions on the next page.
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 1999.

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 1999; **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* on the next 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.

22 Instructions for Preparing Fast Form IT-100

- 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 \$2,750 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 1999.

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 1999, 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 1999 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 1999.
3. One or both of the parents had custody of the child for more than half of 1999.
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 1999, **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 1999. 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 1999 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*.

Line 8

List the name, amount of qualified expenses paid in 1999, social security number and year of birth for the qualifying persons 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 1999.

Line 10

Complete columns (A) through (D) for each person or organization that provided the care. If you have more than two 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 (a serious and earnest effort) in trying to get the required information.

You can show that you used due diligence by keeping in your records a federal 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 10. 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 1999 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 11

Enter the amount of **qualified expenses** you incurred and paid in 1999 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 1998 that you didn't pay until 1999, write **PYE** and the amount of the expenses on the dotted line next to line 11.

Line 12

Enter **only your** earned income on line 12 (do not include your spouse's). **Earned Income** is generally your wages, salaries, tips, and other employee compensation. 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 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, if filing a joint return) is less than the qualified expenses entered on line 11 on the back of Form IT-100.

If you are **filing a joint federal return**, disregard community property laws. If your spouse died in 1999 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 1999, see the line 13 instructions below.

Line 13

If you are filing your return using filing status **Ⓜ**, *Married filing joint return*, enter **only your spouse's** earned income on line 13. If you are using any other filing status, enter the amount from line 12 on line 13.

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 1999. 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 1999). 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.

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 1999. 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 1999:

- 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 1999;
- 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(s), garage(s), 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 1999:

- 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 1999;
- 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**, whether they are related to you or not.

However, tenants, subtenants, roomers or boarders are not members of your household unless they are related to you in one of the following ways:

- a son, daughter or a descendent 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.

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 1999:

- 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.
- The gross amount of pensions and annuities, including railroad retirement benefits;
- All payments received under the Social Security Act and veterans disability pensions reduced by any "*Medicare premiums deducted from your benefit*" reported on Federal Form SSA-1099, *Social Security Benefit Statement*.

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.

Further, household gross income does not include payments made to individuals because of their status as victims of Nazi persecution as defined in federal Public Law 103-286.

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.

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 Fast 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 refundable credit.

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. See the line 17 instructions for division of the credit. 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, 2000, but not later than April 17, 2000 (April 18, 2000, if you file your federal return at the IRS Service Center in Andover, Mass.)

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, 2000.

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, 2003.

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
1996	April 17, 2000
1997	April 16, 2001
1998	April 15, 2002

Need help?

Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For tax information: 1 800 225-5829

To order forms and publications: 1 800 462-8100
Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, seven days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms:

(available 24 hours a day, 1 800 748-3676
7 days a week)

Internet access: <http://www.tax.state.ny.us> (for forms, publications, your refund status, and other information)

Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
TAXPAYER CORRESPONDENCE
W A HARRIMAN CAMPUS
ALBANY NY 12227

Line instructions

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, 1999. 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

Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

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.

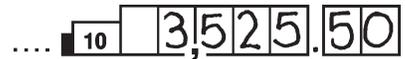
— Write your numerals like this:



— 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 5

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 1999, 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 5, do **not** file Form IT-214.

Line 6

Enter the number of members of your household, including yourself, who are filing a Form IT-214 for 1999. 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 7

If any qualified member of your household was 65 or older on December 31, 1999, 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 7, indicating that you or a member of your household was 65 or older on December 31, 1999, 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 1999 (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 or the STAR 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 1999; 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 1999. 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 1999 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 1999, enter your real property taxes paid (from line 21) on line 10.

If you rented your residence for all of 1999, 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 7). Be careful to select your limitation from the proper column.

If the amount on line 11 is:	And you checked	
	Yes on line 7, enter on line 16:	No on line 7, 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 1999 New York State income tax return, transfer your line 17 amount to Form IT-200, line 36 or Form IT-201, line 59.

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.

Note to paid preparers – When signing a taxpayer's New York State income tax return, you must use the same number (social security number or federal preparer's tax identification number) that you use when preparing federal income tax returns.

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 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

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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 1999 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**

Private Delivery Services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on page 28 of these instructions for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836**.

Direct deposit information

Complete lines 35a through 35c if you want us to deposit your real property tax credit directly into your bank account. Do **not** complete these lines if you are filing Form IT-214 with your New York State income tax return. Instead, complete the lines for direct deposit on the return that you are filing.

Line 35a

Enter the routing number shown on the checks issued by your bank (see sample check on this page). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check on this page, the routing number is 090090099.

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

Line 35b

Check the box for the type of account, checking or savings.

Line 35c

Enter your account number shown on your checks (see sample check on this page).

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check on this page, the account number is 1357902468.

The Department will not notify you that your refund of your real property tax credit has been deposited. However, if the amount we

deposit is different from the amount of real property tax credit you claimed on your Form IT-214, we will send you a written explanation of the adjustment within two weeks from the date your refund of your real property tax credit is deposited.

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint credit claim to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return. **If you encounter any problem with the direct deposit of your claim of your real property tax credit to your account, call toll free 1 800 321-3213.** The processing time is approximately six to eight weeks.

Collection of debts from your refund —

We will keep all or part of your refund if you owe past-due support or a past-due legally enforceable debt to the Internal Revenue Service or 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 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, 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 the Internal Revenue Service or a state agency, contact the IRS or that particular state agency.

For New York State, New York City or Yonkers tax liabilities **only**, call 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800) or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

Make sure you receive your refund

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.
- Make sure the address is **complete** - include **c/o** if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your return, make sure they have your correct address.

**JOHN SMITH
MARY SMITH
999 Maple Street
Someplace, NY 10000**

1234
15-0000/0000

PAY TO THE ORDER OF 19 \$

**SOME BANK
Someplace, NY 10000**

Routing number (line 35a): 090090099
Account number (line 35c): 1357902468

For _____

⑆090090099⑆ 1357902468⑆

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

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 uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We 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 is 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 subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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 1999; **and**
- file (or have filed) a New York State return for 1999.

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, the federal return's federal earned income credit line instructions; **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.

Filling in your claim form

Form IT-215 for 1999 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 keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.
- 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:

1	2	3	4	5	6	7	8	9	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 9 is \$329.68, your money field entry should look like:

.....

9			3	2	9	.	6	8
---	--	--	---	---	---	---	---	---

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

Line instructions for all filers

All resident, nonresident, and part-year resident filers complete lines 1 through 18 as applicable. (**Form IT-100 filers** - Do not file Form IT-215 unless you have already filed your Form IT-100 for 1999.)

All part-year resident filers must also complete lines 19 through 27.

Line 1 — You must have claimed the federal earned income credit for 1999 in order to claim the New York State earned income credit.

Line 2 — You cannot claim the New York State earned income credit if your investment income is more than \$2,350. For most people, investment income is the total amount of:

- taxable interest (from line 8a of federal Form 1040 or 1040A);
- tax-exempt interest (from line 8b of federal Form 1040 or 1040A);
- ordinary dividends income (from line 9 of federal Form 1040 or 1040A); and
- capital gain net income from line 13 of Form 1040 (if more than zero).

For additional information on what qualifies as investment income, see **federal** Publication 96, *Earned Income Credit*.

Line 3 — File Form IT-215 with your original 1999 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 4 — 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.

Caution: To be eligible to claim the New York State earned income credit, you must provide a correct and valid social security number (SSN) for each child listed on line 4.

If you have applied for a social security number by filing federal Form SS-5 with the Social Security Administration, but you have not received it by the April 17, 2000 (April 18, 2000 if you file your federal return at the IRS Service Center in Andover, Mass.), filing deadline, you can either:

- 1) File Form IT-370 requesting an automatic extension of time to file until August 15, 2000. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370, *Application for Automatic Extension of Time to File for Individuals.*) **or**
- 2) File your return on time without claiming the earned income credit and do not attach Form IT-215. After receiving the SSN, file Form IT-215 and claim the credit.

Be sure to place an **X** in the box under the heading *Person with disability* if your child was born before 1980 and was permanently disabled during any part of 1999. Place an **X** in this box **only** if you put a checkmark in the **Yes** box on your 1999 federal schedule EIC, line 3b.

Line 6 — This amount can be found on the appropriate line of the **federal** return you filed.

Lines 7 and 8 — If you received a taxable scholarship or fellowship that was not reported on a federal Form W-2, or if you were paid an amount as an inmate in a penal institution for work, enter the amount from your federal Form 1040 instructions for lines 59a and 59b, earned income credit computation step 7, item 2 (subtract line.)

Line 9 — *Business income or loss*, applies only to **federal** Form 1040 filers. Enter the amount of business income or loss from your federal Form 1040 instructions, *Earned Income Credit Worksheet B*, line 4a. **Do not use a minus sign or brackets to show a loss.** Check the appropriate box on line 9 to indicate if the amount reported is a profit or a loss. Be sure to enter your Employer Identification Number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity doesn't have an EIN, use your social security number.

Line 10 — If you are filing New York State Form IT-200, IT-201, or IT-203, you must enter your federal modified adjusted gross income (FMAGI) from the line instructions for the earned income credit for the federal form you filed.

- 1040 filers - Form 1040 lines 59a and 59b instructions, *Step 6, Box A*
- 1040A filers - Form 1040A lines 37a and 37b instructions, *Step 6, Box A*
- 1040EZ filers - Form 1040EZ lines 8a and 8b instructions.

If you elected to have the Internal Revenue Service figure your federal earned income credit for you, you must use either:

- **federal Publication 596, *Earned Income Credit* to figure your federal modified adjusted gross income, or**
- **the *Modified federal adjusted gross income worksheet* provided on the back page of these instructions to figure your federal modified adjusted gross income (even if you are requesting the Tax Department to compute your New York State earned income credit for you).**

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Federal modified adjusted gross income for most Form IT-200, IT-201 or IT-203 filers is the same as federal adjusted gross income. Federal adjusted gross income is the amount reported on Form IT-200, line 8, Form IT-201, line 18 or Form IT-203, line 18, *Federal Amount* column. But if you had tax exempt interest, a nontaxable distribution from a pension, annuity, or individual retirement arrangement (IRA), unless rolled over into a similar type of plan during the period allowed for rollovers, or you filed federal Schedule(s) C, C-EZ, D, E, or F, you must use the following worksheet to compute your federal modified adjusted gross income.

Modified federal adjusted gross income worksheet

1. Enter your federal adjusted gross income from Form 1040, line 33 or federal Form 1040A, line 18. 1 _____
2. Enter any tax exempt interest from federal Form 1040 or 1040A, line 8b, or Form 1040EZ, line 2 (amount shown left of dollar amount boxes and identified as tax exempt interest "TEI"). 2 _____
3. Enter any nontaxable distributions from a pension, annuity, or IRA, unless rolled into a similar type of plan during the period allowed for rollovers, included in the amount reported on federal Form 1040 lines, 15a and 16a, or federal Form 1040A, lines 10a and 11a. 3 _____
4. Enter any net capital loss claimed on federal Form 1040, Schedule D, line 18. 4 _____
5. Enter any net loss from an estate or trust claimed on federal Form 1040 Schedule E, line 36. 5 _____
6. Enter any royalty loss included on federal Form 1040 Schedule E, line 26. 6 _____
7. Enter any net business loss from federal Form 1040, Schedule C, line 31. 7 _____
8. Enter any net farm loss from federal Form 1040, Schedule F, line 36. 8 _____
9. Enter any loss determined by combining any rental real estate income or loss included in federal Schedule E, line 26, any partnership or S corporation income or loss claimed on federal Schedule E, line 31, and net farm rental income or loss from federal Schedule E, line 39.
Note: Do not take into account items which are attributable to a trade or business which consists of performance of services by the taxpayer as an employee. 9 _____
10. Add lines 7, 8, and 9 10 _____
11. Multiply line 10 by 75% (.75) 11 _____
12. Add lines 1 through 6 and line 11 12 _____

This is your federal modified adjusted gross income. Transfer this amount to Form IT-215, line 10.

Line 11 — This amount can be found on the appropriate line of your federal return. However, if you owe the federal alternative minimum tax, enter the amount of the federal earned income credit, as originally computed in the *EIC Worksheet* in your federal instructions **before** any reduction for the alternative minimum tax.

Line 12 — For 1999, 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 13 — This amount represents your earned income credit **before** it has been reduced by the amount of household credit allowed. **IT-100 filers stop;** the Tax Department will compute your earned income credit for you.

Lines 14 - 16 — Form IT-200 filers, continue with line 14. Form IT-201 or IT-203 filers, complete Worksheet A on the back of the form. Then continue with line 14.

Line 17 — If you are attaching this claim to your original 1999 New York State income tax return and you answered *No* at line 3:

For filing status ①, ②, ④, or ⑤

- **Residents** - Transfer the line 17 amount to Form IT-200, line 35, or Form IT-201, line 58.
- **Nonresidents** - Transfer the line 17 amount to Form IT-203, line 41.
- **Part-year residents** - Transfer the line 17 amount to Form IT-203, line 41 **and continue** on line 19.

For filing status ③, Married filing separate return

- The line 17 amount represents both spouses' combined (total) earned income credit. You must complete line 18 and indicate the amount of line 17 that you are claiming.

If you have previously filed your 1999 New York State income tax return and you answered *Yes* at line 3:

For filing status ①, ②, ④, or ⑤

- **Residents, nonresidents, and part-year residents** - mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

For filing status ③, Married filing separate return

- The line 17 amount represents both spouses' combined (total) earned income credit. You must complete line 18 and indicate the amount of line 17 that you are claiming.

Line 18 — 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 3, show the portion of line 17 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 17.

- **Residents** - Transfer the line 18 amount to Form IT-200, line 35, or Form IT-201, line 58.
- **Nonresidents** - Transfer the line 18 amount to Form IT-203, line 41.
- **Part-year Residents** - Transfer the line 18 amount to Form IT-203, line 41 **and continue** on line 19.

If you have already filed your 1999 New York State income tax return and answered *Yes* at line 3:

- **Residents, nonresidents, and part-year residents** - Mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0000

Part-year residents only

Lines 19 through 27 need to be completed **only** by part-year residents claiming the earned income credit who are filing, or have previously filed, Form 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 Taxes and Tax Credits*, 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 26 — Divide line 24 by line 25 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 27.

Line 27 — If line 26 is greater than 0%, multiply line 23 by line 26. If you answered *No* at line 3, transfer the line 27 amount to Form IT-203-ATT, 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 1999 New York State income tax return and you answered *Yes* at line 3, mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

A paid preparer must also sign your return.

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

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.)

Need help?

Tax information: 1 800 225-5829
Forms and publications: 1 800 462-8100
Refund status: Access our website or call 1 800 443-3200;
if electronically filed 1 800 353-0708;
direct deposit refunds: 1 800 321-3213
From outside the U.S. and outside Canada:
(518) 485-6800
Fax-on-demand forms: 1 800 748-3676
Internet access: <http://www.tax.state.ny.us>
Hearing and speech impaired
(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

General information

The New York State child and dependent care credit is a minimum of 20% and as much as 100% of the federal credit, depending on the amount of your New York adjusted gross income.

Who qualifies

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 federal and NYS 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 7 instructions on page 31.
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 1999.

Married persons filing separate federal and New York State 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 1999, **and**
- the qualifying person lived in your home more than half of 1999, **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.

Married persons filing joint federal returns, but required to file separate New York returns

If you and your spouse file jointly for federal purposes, but are required to file separate New York returns because one spouse is a resident and the other spouse is either a nonresident or part-year resident, you may still claim the credit. However, the credit must be claimed on the return of the spouse with the lower taxable income (computed without regard to such credit).

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 1999,
- 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* 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 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 \$2,750 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 1999.

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 1999, 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 1999 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 1999.
3. One or both of the parents had custody of the child for more than half of 1999.
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 1999, **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 1999. 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 1998 that you didn't pay until 1999, you may be able to claim these qualified expenses and increase the amount of credit you can take in 1999. For more information, see *Amount of Credit in federal Publication 503, Child and Dependent Care Expenses*. Also see the instructions for line 11 on the next page.

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. 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 5 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 27. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 27, 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 1999 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 1999, see the line 7 instructions on the next page.

Filling in your claim form

Form IT-216 is 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 keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.
- 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:

1	2	3	4	5	6	7	8	9	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 5 is \$3,525.50, your money field entry should look like:

....	5		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 14 as applicable. (**Form IT-100 filers** - Do not file Form IT-216 unless you have already filed your Form IT-100 for 1999 and did not claim the child and dependent care credit on it.)

Line 1

File Form IT-216 with your original 1999 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 two 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 (a serious and earnest effort) in trying to get the required information.

You can show **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 1999 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, qualified expenses paid in 1999, social security number and year of birth for the qualifying person(s) for whom you are claiming the New York State child and dependent care credit.

Caution: To be eligible to claim the New York State child and dependent care credit, you must provide a correct and valid social security number (SSN) for each person listed on your tax return. If the Internal Revenue Service (IRS) has issued you an individual taxpayer identification number (ITIN) because either you or a qualifying person claimed on Form IT-216 is a resident or nonresident alien, enter this ITIN in place of the social security number.

If you have applied for a social security number by filing federal Form SS-5 with the Social Security Administration or you have applied for an ITIN by filing federal Form W-7 with the IRS, but you have not received your SSN or ITIN by the April 17, 2000, filing deadline (April 18, 2000, if you are required to file your federal return at the IRS Service Center in Andover, Mass.), you can either:

- 1) File IT-370 requesting an automatic extension of time to file until August 15, 2000. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370, *Application for Automatic Extension of Time to File for Individuals*.)
- 2) File your return on time without claiming the child and dependent care credit and do not attach Form IT-216. After receiving the SSN, file Form IT-216 and claim the credit.

Also be sure to place an **X** in the box under the heading *Person with disability* if the qualifying person had a disability and was incapable of caring for himself or herself during 1999.

Line 5

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 5, the amount from federal Form 2441, line 3.
- 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 5, the amount from line e of *Worksheet 1* 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 1998. **Do not include** the following expenses on line 5:

1. Qualified expenses you incurred in 1999 but did not pay until 2000. However, next year you may be able to use these expenses to increase your 2000 credit.
2. Qualified expenses you incurred in 1998 but did not pay until 1999. If you had prior year expenses you did not pay until 1999, see the instructions for line 11 below.

Worksheet 1

a. Enter the amount of qualified expenses you incurred and paid in 1999. Do not include on this line any excluded benefits shown on federal Form 2441, line 18	a. _____
b. Enter \$2,400 (\$4,800 if two or more qualifying persons)	b. _____
c. Enter the amount from federal Form 2441, line 18	c. _____
d. Subtract line c from line b. If zero or less, stop . You cannot take the credit. Exception: If you paid prior year (1998) expenses in 1999, see the line 11 instructions below	d. _____
e. Enter the smaller of line a or line d here and on Form IT-216, line 5	e. _____

For more information, see *Qualified expenses* on the front page.

Line 6

Enter **only your** earned income on line 6 (do not include your spouse's). For more information, see *Earned income* on the previous page.

Line 7

If you are filing your return using filing status **A**, *Married filing joint return*, enter **only your spouse's** earned income on line 7. If you are using any other filing status, enter the amount from line 6 on line 7.

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 1999. 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 other earned income for each month is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in 1999). 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.

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 8

Enter the smallest of line 5, 6, or 7. 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 9

Enter your federal adjusted gross income from federal Form 1040-A, line 18, or federal Form 1040, line 34.

Line 10

Enter on line 10 the appropriate decimal amount for your federal adjusted gross income shown on line 9. If you filed a federal joint tax return, but were allowed to file as *Married filing separately* for New York State income tax purposes, enter the decimal amount shown on the next page that applies to the amount shown on your federal return as federal adjusted gross income.

Line 11

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 11, should be the same as the amount shown on federal Form 2441, line 9, before any federal limitation.

If you had qualified expenses for 1998 that you didn't pay until 1999, you may be able to claim these qualified expenses and increase the amount of credit you can take in 1999. If you can take a credit for 1998 expenses paid in 1999, write **PYE** and the amount of the credit you are claiming for prior year expenses on the dotted line next to line 11. Also include this amount in the line 11 amount box. Attach a statement showing how you figured the credit for 1998 expenses.

Line 12

Transfer the amount from line 11 to line 12 and complete the remainder of Form IT-216.

Line 13

For 1999, the New York State child and dependent care credit is a minimum of 20% and as much as 100% 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 Worksheet 2 below.
- **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 2 (for IT-200 filers only)

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 the next page to determine the decimal to be entered on line 13.

New York State child and dependent care credit limitation table

If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -		
Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13
\$	- 35,000*	1.000	38,700	- 38,800	0.800	42,500	- 42,600	0.597	46,300	- 46,400	0.395
35,000	- 35,100	0.997	38,800	- 38,900	0.795	42,600	- 42,700	0.592	46,400	- 46,500	0.389
35,100	- 35,200	0.992	38,900	- 39,000	0.789	42,700	- 42,800	0.587	46,500	- 46,600	0.384
35,200	- 35,300	0.987	39,000	- 39,100	0.784	42,800	- 42,900	0.581	46,600	- 46,700	0.379
35,300	- 35,400	0.981	39,100	- 39,200	0.779	42,900	- 43,000	0.576	46,700	- 46,800	0.373
35,400	- 35,500	0.976	39,200	- 39,300	0.773	43,000	- 43,100	0.571	46,800	- 46,900	0.368
35,500	- 35,600	0.971	39,300	- 39,400	0.768	43,100	- 43,200	0.565	46,900	- 47,000	0.363
35,600	- 35,700	0.965	39,400	- 39,500	0.763	43,200	- 43,300	0.560	47,000	- 47,100	0.357
35,700	- 35,800	0.960	39,500	- 39,600	0.757	43,300	- 43,400	0.555	47,100	- 47,200	0.352
35,800	- 35,900	0.955	39,600	- 39,700	0.752	43,400	- 43,500	0.549	47,200	- 47,300	0.347
35,900	- 36,000	0.949	39,700	- 39,800	0.747	43,500	- 43,600	0.544	47,300	- 47,400	0.341
36,000	- 36,100	0.944	39,800	- 39,900	0.741	43,600	- 43,700	0.539	47,400	- 47,500	0.336
36,100	- 36,200	0.939	39,900	- 40,000	0.736	43,700	- 43,800	0.533	47,500	- 47,600	0.331
36,200	- 36,300	0.933	40,000	- 40,100	0.731	43,800	- 43,900	0.528	47,600	- 47,700	0.325
36,300	- 36,400	0.928	40,100	- 40,200	0.725	43,900	- 44,000	0.523	47,700	- 47,800	0.320
36,400	- 36,500	0.923	40,200	- 40,300	0.720	44,000	- 44,100	0.517	47,800	- 47,900	0.315
36,500	- 36,600	0.917	40,300	- 40,400	0.715	44,100	- 44,200	0.512	47,900	- 48,000	0.309
36,600	- 36,700	0.912	40,400	- 40,500	0.709	44,200	- 44,300	0.507	48,000	- 48,100	0.304
36,700	- 36,800	0.907	40,500	- 40,600	0.704	44,300	- 44,400	0.501	48,100	- 48,200	0.299
36,800	- 36,900	0.901	40,600	- 40,700	0.699	44,400	- 44,500	0.496	48,200	- 48,300	0.293
36,900	- 37,000	0.896	40,700	- 40,800	0.693	44,500	- 44,600	0.491	48,300	- 48,400	0.288
37,000	- 37,100	0.891	40,800	- 40,900	0.688	44,600	- 44,700	0.485	48,400	- 48,500	0.283
37,100	- 37,200	0.885	40,900	- 41,000	0.683	44,700	- 44,800	0.480	48,500	- 48,600	0.277
37,200	- 37,300	0.880	41,000	- 41,100	0.677	44,800	- 44,900	0.475	48,600	- 48,700	0.272
37,300	- 37,400	0.875	41,100	- 41,200	0.672	44,900	- 45,000	0.469	48,700	- 48,800	0.267
37,400	- 37,500	0.869	41,200	- 41,300	0.667	45,000	- 45,100	0.464	48,800	- 48,900	0.261
37,500	- 37,600	0.864	41,300	- 41,400	0.661	45,100	- 45,200	0.459	48,900	- 49,000	0.256
37,600	- 37,700	0.859	41,400	- 41,500	0.656	45,200	- 45,300	0.453	49,000	- 49,100	0.251
37,700	- 37,800	0.853	41,500	- 41,600	0.651	45,300	- 45,400	0.448	49,100	- 49,200	0.245
37,800	- 37,900	0.848	41,600	- 41,700	0.645	45,400	- 45,500	0.443	49,200	- 49,300	0.240
37,900	- 38,000	0.843	41,700	- 41,800	0.640	45,500	- 45,600	0.437	49,300	- 49,400	0.235
38,000	- 38,100	0.837	41,800	- 41,900	0.635	45,600	- 45,700	0.432	49,400	- 49,500	0.229
38,100	- 38,200	0.832	41,900	- 42,000	0.629	45,700	- 45,800	0.427	49,500	- 49,600	0.224
38,200	- 38,300	0.827	42,000	- 42,100	0.624	45,800	- 45,900	0.421	49,600	- 49,700	0.219
38,300	- 38,400	0.821	42,100	- 42,200	0.619	45,900	- 46,000	0.416	49,700	- 49,800	0.213
38,400	- 38,500	0.816	42,200	- 42,300	0.613	46,000	- 46,100	0.411	49,800	- 49,900	0.208
38,500	- 38,600	0.811	42,300	- 42,400	0.608	46,100	- 46,200	0.405	49,900	- 49,999	0.203
38,600	- 38,700	0.805	42,400	- 42,500	0.603	46,200	- 46,300	0.400	49,999	No Limit	0.200

*This may be any amount up to \$35,000, including zero or a negative amount.

Line 14 — If you are attaching this claim to your original 1999 New York State income tax return and you answered *No* at line 1:

- **Residents** – Transfer the line 14 amount to Form IT-200, line 34, or Form IT-201, line 57.
- **Nonresidents** – Transfer the line 14 amount to Form IT-203, line 39.
- **Part-year residents** – Transfer the line 14 amount to Form IT-203, line 39 and continue on line 15 of Form IT-216.

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

Where to file

If you have previously filed your 1999 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.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on the back page of Form IT-216 for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

Line instructions for part-year residents only (lines 15-22)

Lines 15 through 22 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, Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for 1999. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*, 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 21– Divide line 19 by line 20 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 22.

Line 22 – If line 21 is greater than 0%, multiply line 18 by line 21 and enter the result on line 22. If you answered *No* at line 1, transfer the line 22 amount to Form IT-203-ATT, line 56 and attach Form IT-216 to your Form IT-203-ATT. This amount represents the refundable portion of your part-year resident child and dependent care credit.

See *Where to file* and *Private delivery services* above.



School districts and code numbers

Albany - Erie

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, 1999. (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	Cayuga	Clinton	Beacon 040
South Colonie 595	Auburn 025	Ausable Valley (Keeseville) 026	Carmel 089
Voorheesville 660	Cato Meridian 092	Beekmantown 043	Dover Union Free 149
Watervliet 674	Groton 245	Chateaugay 102	Haldane (Philipstown) 249
Allegany	Hannibal 257	Chazy 105	Hyde Park 293
Alfred Almond 010	Homer 281	N. Eastern Clinton 418	Millbrook 396
Andover 017	Jordan Elbridge 315	Northern Adirondack 453	Pawling 483
Angelica-Belmont 018	Moravia 407	Peru 492	Pine Plains 496
Arkport 021	Oswego 472	Plattsburgh 503	Poughkeepsie 514
Belfast 044	Port Byron 507	Saranac (Dannemora) 560	Red Hook 526
Bolivar-Richburg 054	Red Creek 525	Saranac Lake 561	Rhinebeck 531
Canaseraga 083	Skaneateles 588		Spackenkill 612
Cuba-Rushford 138	Southern Cayuga 609	Columbia	Taconic Hills (Copake) 632
Fillmore 192	Union Springs 650	Chatham 103	Wappingers Falls 665
Friendship 209	Weedsport 681	East Greenbush 158	Webutuck (Northeast) 680
Greenwood 242	Chautauqua	Germantown 221	
Hinsdale 277	Bemus Point 048	Hudson 289	Erie
Keshequa (Dalton-Nunda) 320	Brocton 067	Ichabod Crane	Akron 004
Letchworth (Gainesville) 339	Cassadaga Valley 091	(Kinderhook) 294	Alden 007
Pioneer (Yorkshire) 498	Chautauqua Lake (Mayville) 104	New Lebanon 426	Amherst 719
Portville 512	Clymer 119	Pine Plains 496	Attica 024
Scio 575	Dunkirk 155	Red Hook 526	Buffalo 073
Wellsville 683	Falconer 189	Schodack 571	Cheektowaga 106
Whitesville 702	Forestville 198	Taconic Hills (Copake) 632	Cheektowaga-Maryvale 378
Broome	Fredonia 206	Webutuck (Northeast) 680	Cheektowaga-Sloan 589
Afton 003	Frewsburg 208		Clarence 114
Bainbridge Guilford 031	Gowanda 230	Cortland	Cleveland Hill 115
Binghamton 053	Jamestown 306	Cincinnatus 113	Depew 145
Chenango Forks 107	Jamestown (Southwestern) 611	Cortland 134	East Aurora 156
Chenango Valley 108	Panama 479	De Ruyter 141	Eden 171
Cincinnatus 113	Pine Valley (South Dayton) 497	Dryden 152	Frontier 210
Deposit 146	Randolph 522	Fabius (Pompey) 187	Gowanda 230
Greene 238	Ripley 536	Greene 238	Grand Island 232
Harpursville 259	Sherman 583	Groton 245	Griffith Institute (Springville) 244
Johnson City 313	Silver Creek 587	Homer 281	Hamburg 251
Maine Endwell 364	Westfield 692	Marathon 372	Holland 278
Marathon 372		McGraw 385	Iroquois 300
Newark Valley 432		Newark Valley 432	Kenmore-Town of Tonawanda 319
South Mountain-Hickory 720		Tully 646	Lackawanna 326
Susquehanna Valley 627		Whitney Point 703	Lake-Shore (Evans-Brant) 330
Union-Endicott 651	Chemung		Lancaster 332
Vestal 658	Corning 132	Delaware	Maryvale (Cheektowaga) 378
Whitney Point 703	Elmira 182	Andes 016	North Collins 442
Windsor 710	Elmira Heights 183	Bainbridge Guilford 031	Orchard Park 468
Cattaraugus	Horseheads 287	Charlotte Valley 101	Pioneer (Yorkshire) 498
Allegany-Limestone 011	Newfield 436	Delaware Valley - Jeff Youngsville - Narrowsburg 143	Silver Creek 587
Cattaraugus 094	Odessa Montour 460	Delhi 144	Sloan (Cheektowaga) 589
	Spencer Van Etten 613	Deposit 146	Sweet Home 628
	Watkins Glen 675	Downsville 150	Tonawanda (City of) 638
	Waverly 676	Franklin 203	West Seneca 689
			Williamsville 706



School districts and code numbers

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
Essex	Hamilton	Livingston (Cont'd)	Montgomery (Cont'd)
Ausable Valley (Keeseville) 026	Indian Lake 296	Honeoye 282	Fonda Fultonville 197
Crown Point 137	Inlet 298	Honeoye Falls-Lima 283	Fort Plain 201
Elizabethtown (Lewis) 179	Lake Pleasant 329	Keshequa (Dalton-Nunda) 320	Galway 212
Keene 317	Long Lake 354	Le Roy 338	Johnstown 314
Lake Placid 328	Northville 454	Livonia 350	Owen D. Young (Hornesville) 474
Minerva 399	Piseco (Morehouse) 499	Mount Morris 413	Schalmont (Rotterdam) 568
Moriah 408	Poland 506	Naples 420	Schoharie 572
Newcomb 434	Raquette Lake 523	Pavilion 482	Scotia Glenville 576
Putnam 517	Wells 682	Perry 490	Sharon Springs 579
Saranac Lake 561	Herkimer	Wayland-Cohocton 677	St. Johnsville 618
Schroon Lake 573	Adirondack (Boonville) 002	Wheatland Chili 697	
Ticonderoga 636	Cherry Valley-Springfield 616	York 716	Nassau
Westport 696	Dolgeville 148		Amityville 014
Willsboro 707	Fort Plain 201	Madison	Baldwin 032
Franklin	Frankfort (Schuyler) 202	Brookfield 070	Bellmore 046
Ausable Valley (Keeseville) 026	Herkimer 268	Canastota 084	Bellmore-Merrick CHS*
Brasher Falls (St. Lawrence) 058	Holland Patent 279	Cazenovia 095	Bethpage 052
Brushton Moira 072	Ilion 295	Chittenango 111	Carle Place 088
Chateaugay 102	Little Falls 346	De Ruyter 141	Cold Spring Harbor 123
Malone 365	Mohawk 401	East Syracuse (Minoa) 167	East Meadow 162
Northern Adirondack 453	Mount Markham (Bridgewater- W. Winfield) 412	Edmeston 174	East Rockaway 166
Salmon River 558	New Hartford 424	Fabius (Pompey) 187	East Williston 168
Saranac Lake 561	Oppenheim Ephratah 467	Hamilton 252	Elmont 184
St. Regis Falls 619	Owen D. Young (Hornesville) 474	Madison 361	Farmingdale 191
Tupper Lake 647	Poland 506	Manlius (Fayetteville) 370	Floral Park (Bellerose) 195
Fulton	Remsen 528	Morrisville Eaton 411	Franklin Square 204
Amsterdam 015	Richfield Springs 533	Mount Markham (Bridgewater- W. Winfield) 412	Freeport 207
Broadalbin-Perth 065	Sauquoit Valley 564	Oneida (Sylvan) 463	Garden City 214
Dolgeville 148	St. Johnsville 618	Otselic Valley (Georgetown- South Otselic) 606	Glen Cove 224
Edinburg 173	Town of Webb 639	Sherburne-Earlville 582	Great Neck 234
Fonda Fultonville 197	West Canada Valley 685	Sherrill 584	Hempstead 265
Fort Plain 201	Whitesboro 701	Stockbridge Valley 624	West Hempstead 687
Galway 212	Jefferson	Unadilla Valley (New Berlin- South New Berlin) 422	Herricks 270
Gloversville 227	Alexandria Bay (Alexandria) 009	Waterville 673	Hewlett Woodmere 272
Johnstown 314	Belleville-Henderson 045		Hicksville 273
Mayfield 383	Carthage 090	Monroe	Island Park 302
Northville 454	Copenhagen 129	Avon 029	Island Trees 303
Oppenheim Ephratah 467	General Brown 217	Brighton 063	Jericho 311
St. Johnsville 618	Gouverneur 229	Brockport 066	Lawrence 337
Wheelerville 698	Hammond (Alexandria Common) 253	Byron Bergen 075	Levittown 340
Geneseo	Indian River 297	Caledonia Mumford 077	Locust Valley 352
Akron 004	La Fargeville 324	Churchville Chili 112	Long Beach 353
Albion 006	Lyme 356	East Irondequoit 160	Lynbrook 357
Alden 007	Sackets Harbor (Hounsfield) 288	East Rochester 165	Malverne 366
Alexander 008	Sandy Creek 559	Fairport 188	Manhasset 368
Attica 024	South Jefferson 600	Gates Chili 216	Massapequa 379
Batavia 036	Thousand Islands 634	Greece 235	Merrick 389
Brockport 066	Watertown 672	Hilton 276	North Merrick 444
Byron Bergen 075	Lewis	Holley 280	Mineola 398
Caledonia Mumford 077	Adirondack (Boonville) 002	Honeoye Falls-Lima 283	New Hyde Park (Garden City Park) 425
Elba 177	Beaver River 041	Irondequoit (West Irondequoit) 299	North Bellmore 441
Le Roy 338	Camden 079	East Irondequoit 160	North Merrick 444
Medina 387	Carthage 090	Kendall 318	North Shore (Sea Cliff) 448
Oakfield Alabama 458	Copenhagen 129	Penfield 488	Oceanside 459
Pavilion 482	Harrisville 261	Pittsford 500	Oyster Bay (East Norwich) 476
Pembroke 487	Lowville 355	Rochester 538	Plainedge 501
Royalton Hartland 548	Sandy Creek 559	East Rochester 165	Plainview (Old Bethpage) 502
Wyoming 714	South Jefferson 600	Rush Henrietta 549	Port Washington 511
Greene	South Lewis 602	Spencerport 614	Rockville Centre 539
Cairo (Durham) 076	Livingston	Victor 659	Roosevelt 544
Catskill 093	Avon 029	Wayne 678	Roslyn 546
Coxsackie Athens 135	Caledonia Mumford 077	Webster 679	Seaford 577
Gilboa Conesville 223	Canaseraga 083	Wheatland Chili 697	Sewanhaka*
Greenville 240	Dansville 140		Syosset 630
Hunter Tannersville 291	Geneseo 218	Montgomery	Uniondale 652
Margaretville 375		Amsterdam 015	Valley Stream CHS*
Onteora 466		Broadalbin-Perth 065	Valley Stream Hempstead-13 655
Ravena-Coeymans (Selkirk) 524		Canajoharie 081	Valley Stream Hempstead-24 656
Windham Ashland (Jewett) 709		Cherry Valley-Springfield 616	Valley Stream Hempstead-30 657
		Cobleskill-Richmondville 120	Wantagh 664
		Duanesburg 153	West Hempstead 687
			Westbury 691

* Do not use a high school district (CHS) in Bellmore-Merrick, Sewanhaka or Valley Stream. Use the code number for the elementary school district where you live.



School districts and code numbers

New York City - Schuyler

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
New York City	Ontario	Otsego (Cont'd)	St. Lawrence (Cont'd)
Bronx 068	Canandaigua 082	Cherry Valley-Springfield 616	Colton Pierrepont 124
Brooklyn (Kings County) 071	East Bloomfield (Bloomfield) 157	Cobleskill-Richmondville 120	Edwards-Knox 724
Manhattan (NY County) 369	Geneva 219	Cooperstown 128	Gouverneur 229
Queens 519	Honeoye 282	Edmeston 174	Hammond (Alexandria Common) 253
Staten Island (Richmond County) 622	Honeoye Falls-Lima 283	Franklin 203	Harrisville 261
Niagara	Livonia 350	Gilbertsville-Mt. Upton 222	Hermon Dekalb 269
Akron 004	Lyons 360	Laurens 336	Heuvelton 271
Barker 035	Marcus Whitman (Gorham- Middlesex) 374	Milford 395	Indian River 297
Lewiston Porter 341	Naples 420	Morris 409	Lisbon 345
Lockport 351	Newark 431	Mount Markham (Bridgewater- W. Winfield) 412	Madrid Waddington 362
Medina 387	Palmyra-Macedon 478	Oneonta 464	Massena 380
Newfane 435	Penn Yan 489	Owen D. Young (Hornesville) 474	Morristown 410
Niagara Falls 437	Phelps-Clifton Springs 493	Richfield Springs 533	Norwood Norfolk 456
Niagara Wheatfield 438	Pittsford 500	Schenevus (Andrew S. Draper) 570	Ogdensburg 461
North Tonawanda 450	Red Jacket (Manchester- Shortsville) 527	Schenevus (Andrew S. Draper) 570	Parishville-Hopkinton 480
Royalton Hartland 548	Victor 659	Sharon Springs 579	Potsdam 513
Star Point 621	Wayland-Cohocton 677	Sidney 586	Salmon River 558
Wilson 708	Orange	Unadilla Valley (New Berlin- South New Berlin) 422	St. Regis Falls 619
Oneida	Chester 110	Unatego (Otego-Unadilla) 649	Tupper Lake 647
Adirondack (Boonville) 002	Cornwall 133	Worcester 711	Saratoga
Brookfield 070	Eldred 178	Putnam	Amsterdam 015
Camden 079	Florida (S.S. Seward) 196	Brewster 060	Ballston Spa 034
Central Square 098	Goshen 228	Carmel 089	Broadalbin-Perth 065
Clinton 117	Greenwood Lake 243	Garrison 215	Burnt Hills (Ballston Lake) 074
Holland Patent 279	Highland Falls 275	Haldane (Philipstown) 249	Corinth 131
Madison 361	Kiryas Joel Village 725	Lakeland (Shrub Oak) 331	Edinburg 173
Mount Markham (Bridgewater- W. Winfield) 412	Marlboro 377	Mahopac 363	Galway 212
New Hartford 424	Middletown 394	North Salem 447	Hadley Luzerne 247
New York Mills 430	Minisink Valley 400	Pawling 483	Hudson Falls 290
Oneida (Sylvan) 463	Monroe Woodbury 403	Putnam Valley 518	Mechanicville 386
Oriskany 469	Montgomery (Valley Central) 405	Wappingers Falls 665	Niskayuna 439
Poland 506	Newburgh 433	Rensselaer	Northville 454
Remsen 528	North Rockland (Haverstraw- Stony Point) 445	Averill Park (George Washington) 027	Saratoga Springs 562
Rome 541	Pine Bush 495	Berlin 049	Schuylerville 574
Sauquoit Valley 564	Port Jervis 510	Brittonkill (Brunswick Central) 064	Scotia Glenville 576
Sherrill 584	Suffern (Ramapo) 626	Cambridge 078	Shenendehowa 581
Stockbridge Valley 624	Tuxedo 648	East Greenbush 158	South Glens Falls 597
Town of Webb 639	Wallkill 662	Hoosic Valley 284	Stillwater 623
Utica 653	Warwick Valley 668	Hoosick Falls 285	Waterford (Halfmoon) 670
Waterville 673	Washingtonville 669	Ichabod Crane (Kinderhook) 294	Schenectady
West Canada Valley 685	Orleans	Lansingburgh 334	Amsterdam 015
Westmoreland 695	Albion 006	Mechanicville 386	Burnt Hills (Ballston Lake) 074
Whitesboro 701	Barker 035	New Lebanon 426	Duanesburg 153
Onondaga	Brockport 066	Rensselaer 530	Galway 212
Baldwinsville 033	Byron Bergen 075	Schodack 571	Mohonasen-Draper (Rotterdam) 402
Cato Meridian 092	Holley 280	Stillwater 623	Niskayuna 439
Cazenovia 095	Kendall 318	Troy 642	Schalmont (Rotterdam) 568
Central Square 098	Lyndonville 359	Williams 704	Schenectady 569
Chittenango 111	Medina 387	Wynantskill 713	Schoharie 572
De Ruyter 141	Oakfield Alabama 458	Rockland	Scotia Glenville 576
East Syracuse (Minoa) 167	Royalton Hartland 548	Nanuet 419	South Colonie 595
Fabius (Pompey) 187	Oswego	New City (Clarkstown) 423	Schoharie
Homer 281	Altmar Parish (Williamstown) 012	North Rockland (Haverstraw- Stony Point) 445	Berne-Knox (Westerlo) 050
Jamesville-Dewitt 307	Camden 079	Nyack 457	Cairo (Durham) 076
Jordan Elbridge 315	Cato Meridian 092	Pearl River 484	Canajoharie 081
La Fayette 325	Central Square 098	S. Orangetown 605	Charlotte Valley 101
Liverpool 348	Fulton 211	Spring Valley (East Ramapo) 615	Cobleskill-Richmondville 120
Lyncourt (Salina) 358	Hannibal 257	Suffern (Ramapo) 626	Duanesburg 153
Manlius (Fayetteville) 370	Mexico 390	St. Lawrence	Fonda Fultonville 197
Marcellus 373	Oswego 472	Alexandria Bay (Alexandria) 009	Gilboa Conesville 223
Moravia 407	Phoenix 494	Brasher Falls (St. Lawrence) 058	Greenville 240
North Syracuse 449	Pulaski 516	Brushon Moira 072	Jefferson 310
Onondaga 465	Sandy Creek 559	Canton 087	Middleburgh 393
Phoenix 494	South Jefferson 600	Clifton Fine 116	Schoharie 572
Skaneateles 588	Otsego	Schuyler	Sharon Springs 579
Solvay 593	Bainbridge Guilford 031	Bradford 057	Stamford 620
Syracuse 631	Charlotte Valley 101	Corning 132	Schuyler
East Syracuse (Minoa) 167		Dundee 154	Bradford 057
North Syracuse 449		Hammondspport 254	Corning 132
Tully 646			Dundee 154
West Genesee (Camillus) 686			Hammondspport 254
Westhill 694			



School districts and code numbers

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



1999 New York State Tax Table

\$0 - \$5,999

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	2,050	Your New York State tax is:			4,000	4,050	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	241	241	241	9,000	9,050	366	361	361	12,000	12,050	509	481	486
6,050	6,100	243	243	243	9,050	9,100	368	363	363	12,050	12,100	511	483	488
6,100	6,150	245	245	245	9,100	9,150	371	365	365	12,100	12,150	514	485	491
6,150	6,200	247	247	247	9,150	9,200	373	367	367	12,150	12,200	517	487	493
6,200	6,250	249	249	249	9,200	9,250	375	369	369	12,200	12,250	519	489	495
6,250	6,300	251	251	251	9,250	9,300	377	371	371	12,250	12,300	522	491	497
6,300	6,350	253	253	253	9,300	9,350	380	373	373	12,300	12,350	525	493	500
6,350	6,400	255	255	255	9,350	9,400	382	375	375	12,350	12,400	527	495	502
6,400	6,450	257	257	257	9,400	9,450	384	377	377	12,400	12,450	530	497	504
6,450	6,500	259	259	259	9,450	9,500	386	379	379	12,450	12,500	532	499	506
6,500	6,550	261	261	261	9,500	9,550	389	381	381	12,500	12,550	535	501	509
6,550	6,600	263	263	263	9,550	9,600	391	383	383	12,550	12,600	538	503	511
6,600	6,650	265	265	265	9,600	9,650	393	385	385	12,600	12,650	540	505	513
6,650	6,700	267	267	267	9,650	9,700	395	387	387	12,650	12,700	543	507	515
6,700	6,750	269	269	269	9,700	9,750	398	389	389	12,700	12,750	546	509	518
6,750	6,800	271	271	271	9,750	9,800	400	391	391	12,750	12,800	548	511	520
6,800	6,850	273	273	273	9,800	9,850	402	393	393	12,800	12,850	551	513	522
6,850	6,900	275	275	275	9,850	9,900	404	395	395	12,850	12,900	553	515	524
6,900	6,950	277	277	277	9,900	9,950	407	397	397	12,900	12,950	556	517	527
6,950	7,000	279	279	279	9,950	10,000	409	399	399	12,950	13,000	559	519	529
7,000		Your New York State tax is:			10,000		Your New York State tax is:			13,000		Your New York State tax is:		
7,000	7,050	281	281	281	10,000	10,050	411	401	401	13,000	13,050	561	521	531
7,050	7,100	283	283	283	10,050	10,100	413	403	403	13,050	13,100	564	523	533
7,100	7,150	285	285	285	10,100	10,150	416	405	405	13,100	13,150	567	525	536
7,150	7,200	287	287	287	10,150	10,200	418	407	407	13,150	13,200	570	527	538
7,200	7,250	289	289	289	10,200	10,250	420	409	409	13,200	13,250	573	529	540
7,250	7,300	291	291	291	10,250	10,300	422	411	411	13,250	13,300	576	531	542
7,300	7,350	293	293	293	10,300	10,350	425	413	413	13,300	13,350	579	533	545
7,350	7,400	295	295	295	10,350	10,400	427	415	415	13,350	13,400	582	535	547
7,400	7,450	297	297	297	10,400	10,450	429	417	417	13,400	13,450	585	537	549
7,450	7,500	299	299	299	10,450	10,500	431	419	419	13,450	13,500	588	539	551
7,500	7,550	301	301	301	10,500	10,550	434	421	421	13,500	13,550	591	541	554
7,550	7,600	303	303	303	10,550	10,600	436	423	423	13,550	13,600	594	543	556
7,600	7,650	305	305	305	10,600	10,650	438	425	425	13,600	13,650	597	545	558
7,650	7,700	307	307	307	10,650	10,700	440	427	427	13,650	13,700	600	547	560
7,700	7,750	309	309	309	10,700	10,750	443	429	429	13,700	13,750	603	549	563
7,750	7,800	311	311	311	10,750	10,800	445	431	431	13,750	13,800	606	551	565
7,800	7,850	313	313	313	10,800	10,850	447	433	433	13,800	13,850	609	553	567
7,850	7,900	315	315	315	10,850	10,900	449	435	435	13,850	13,900	612	555	569
7,900	7,950	317	317	317	10,900	10,950	452	437	437	13,900	13,950	615	557	572
7,950	8,000	319	319	319	10,950	11,000	454	439	439	13,950	14,000	618	559	574
8,000		Your New York State tax is:			11,000		Your New York State tax is:			14,000		Your New York State tax is:		
8,000	8,050	321	321	321	11,000	11,050	456	441	441	14,000	14,050	620	561	576
8,050	8,100	323	323	323	11,050	11,100	459	443	443	14,050	14,100	623	563	578
8,100	8,150	326	325	325	11,100	11,150	462	445	446	14,100	14,150	626	565	581
8,150	8,200	328	327	327	11,150	11,200	464	447	448	14,150	14,200	629	567	583
8,200	8,250	330	329	329	11,200	11,250	467	449	450	14,200	14,250	632	569	585
8,250	8,300	332	331	331	11,250	11,300	469	451	452	14,250	14,300	635	571	587
8,300	8,350	335	333	333	11,300	11,350	472	453	455	14,300	14,350	638	573	590
8,350	8,400	337	335	335	11,350	11,400	475	455	457	14,350	14,400	641	575	592
8,400	8,450	339	337	337	11,400	11,450	477	457	459	14,400	14,450	644	577	594
8,450	8,500	341	339	339	11,450	11,500	480	459	461	14,450	14,500	647	579	596
8,500	8,550	344	341	341	11,500	11,550	483	461	464	14,500	14,550	650	581	599
8,550	8,600	346	343	343	11,550	11,600	485	463	466	14,550	14,600	653	583	601
8,600	8,650	348	345	345	11,600	11,650	488	465	468	14,600	14,650	656	585	603
8,650	8,700	350	347	347	11,650	11,700	490	467	470	14,650	14,700	659	587	605
8,700	8,750	353	349	349	11,700	11,750	493	469	473	14,700	14,750	662	589	608
8,750	8,800	355	351	351	11,750	11,800	496	471	475	14,750	14,800	665	591	610
8,800	8,850	357	353	353	11,800	11,850	498	473	477	14,800	14,850	668	593	612
8,850	8,900	359	355	355	11,850	11,900	501	475	479	14,850	14,900	671	595	614
8,900	8,950	362	357	357	11,900	11,950	504	477	482	14,900	14,950	674	597	617
8,950	9,000	364	359	359	11,950	12,000	506	479	484	14,950	15,000	677	599	619

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



1999 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	679	601	621	18,000	18,050	856	731	785	21,000	21,050	1,043	866	962
15,050	15,100	682	603	624	18,050	18,100	859	733	788	21,050	21,100	1,047	868	965
15,100	15,150	685	605	627	18,100	18,150	862	736	791	21,100	21,150	1,050	871	968
15,150	15,200	688	607	629	18,150	18,200	865	738	794	21,150	21,200	1,053	873	971
15,200	15,250	691	609	632	18,200	18,250	868	740	797	21,200	21,250	1,057	875	974
15,250	15,300	694	611	634	18,250	18,300	871	742	800	21,250	21,300	1,060	877	977
15,300	15,350	697	613	637	18,300	18,350	874	745	803	21,300	21,350	1,064	880	980
15,350	15,400	700	615	640	18,350	18,400	877	747	806	21,350	21,400	1,067	882	983
15,400	15,450	703	617	642	18,400	18,450	880	749	809	21,400	21,450	1,071	884	986
15,450	15,500	706	619	645	18,450	18,500	883	751	812	21,450	21,500	1,074	886	989
15,500	15,550	709	621	648	18,500	18,550	886	754	815	21,500	21,550	1,077	889	992
15,550	15,600	712	623	650	18,550	18,600	889	756	818	21,550	21,600	1,081	891	995
15,600	15,650	715	625	653	18,600	18,650	892	758	821	21,600	21,650	1,084	893	998
15,650	15,700	718	627	655	18,650	18,700	895	760	824	21,650	21,700	1,088	895	1,001
15,700	15,750	721	629	658	18,700	18,750	898	763	827	21,700	21,750	1,091	898	1,004
15,750	15,800	724	631	661	18,750	18,800	901	765	830	21,750	21,800	1,095	900	1,007
15,800	15,850	727	633	663	18,800	18,850	904	767	833	21,800	21,850	1,098	902	1,010
15,850	15,900	730	635	666	18,850	18,900	907	769	836	21,850	21,900	1,101	904	1,013
15,900	15,950	733	637	669	18,900	18,950	910	772	839	21,900	21,950	1,105	907	1,016
15,950	16,000	736	639	671	18,950	19,000	913	774	842	21,950	22,000	1,108	909	1,019
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	738	641	674	19,000	19,050	915	776	844	22,000	22,050	1,112	911	1,021
16,050	16,100	741	643	676	19,050	19,100	918	778	847	22,050	22,100	1,115	914	1,024
16,100	16,150	744	646	679	19,100	19,150	921	781	850	22,100	22,150	1,119	917	1,027
16,150	16,200	747	648	682	19,150	19,200	924	783	853	22,150	22,200	1,122	919	1,030
16,200	16,250	750	650	684	19,200	19,250	927	785	856	22,200	22,250	1,125	922	1,033
16,250	16,300	753	652	687	19,250	19,300	930	787	859	22,250	22,300	1,129	924	1,036
16,300	16,350	756	655	690	19,300	19,350	933	790	862	22,300	22,350	1,132	927	1,039
16,350	16,400	759	657	692	19,350	19,400	936	792	865	22,350	22,400	1,136	930	1,042
16,400	16,450	762	659	695	19,400	19,450	939	794	868	22,400	22,450	1,139	932	1,045
16,450	16,500	765	661	697	19,450	19,500	942	796	871	22,450	22,500	1,143	935	1,048
16,500	16,550	768	664	700	19,500	19,550	945	799	874	22,500	22,550	1,146	938	1,051
16,550	16,600	771	666	703	19,550	19,600	948	801	877	22,550	22,600	1,149	940	1,054
16,600	16,650	774	668	705	19,600	19,650	951	803	880	22,600	22,650	1,153	943	1,057
16,650	16,700	777	670	708	19,650	19,700	954	805	883	22,650	22,700	1,156	945	1,060
16,700	16,750	780	673	711	19,700	19,750	957	808	886	22,700	22,750	1,160	948	1,063
16,750	16,800	783	675	713	19,750	19,800	960	810	889	22,750	22,800	1,163	951	1,066
16,800	16,850	786	677	716	19,800	19,850	963	812	892	22,800	22,850	1,167	953	1,069
16,850	16,900	789	679	718	19,850	19,900	966	814	895	22,850	22,900	1,170	956	1,072
16,900	16,950	792	682	721	19,900	19,950	969	817	898	22,900	22,950	1,173	959	1,075
16,950	17,000	795	684	724	19,950	20,000	972	819	901	22,950	23,000	1,177	961	1,078
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	797	686	726	20,000	20,050	975	821	903	23,000	23,050	1,180	964	1,080
17,050	17,100	800	688	729	20,050	20,100	978	823	906	23,050	23,100	1,184	966	1,083
17,100	17,150	803	691	732	20,100	20,150	982	826	909	23,100	23,150	1,187	969	1,086
17,150	17,200	806	693	735	20,150	20,200	985	828	912	23,150	23,200	1,190	972	1,089
17,200	17,250	809	695	738	20,200	20,250	988	830	915	23,200	23,250	1,194	974	1,092
17,250	17,300	812	697	741	20,250	20,300	992	832	918	23,250	23,300	1,197	977	1,095
17,300	17,350	815	700	744	20,300	20,350	995	835	921	23,300	23,350	1,201	980	1,098
17,350	17,400	818	702	747	20,350	20,400	999	837	924	23,350	23,400	1,204	982	1,101
17,400	17,450	821	704	750	20,400	20,450	1,002	839	927	23,400	23,450	1,208	985	1,104
17,450	17,500	824	706	753	20,450	20,500	1,006	841	930	23,450	23,500	1,211	987	1,107
17,500	17,550	827	709	756	20,500	20,550	1,009	844	933	23,500	23,550	1,214	990	1,110
17,550	17,600	830	711	759	20,550	20,600	1,012	846	936	23,550	23,600	1,218	993	1,113
17,600	17,650	833	713	762	20,600	20,650	1,016	848	939	23,600	23,650	1,221	995	1,116
17,650	17,700	836	715	765	20,650	20,700	1,019	850	942	23,650	23,700	1,225	998	1,119
17,700	17,750	839	718	768	20,700	20,750	1,023	853	945	23,700	23,750	1,228	1,001	1,122
17,750	17,800	842	720	771	20,750	20,800	1,026	855	948	23,750	23,800	1,232	1,003	1,125
17,800	17,850	845	722	774	20,800	20,850	1,030	857	951	23,800	23,850	1,235	1,006	1,128
17,850	17,900	848	724	777	20,850	20,900	1,033	859	954	23,850	23,900	1,238	1,008	1,131
17,900	17,950	851	727	780	20,900	20,950	1,036	862	957	23,900	23,950	1,242	1,011	1,134
17,950	18,000	854	729	783	20,950	21,000	1,040	864	960	23,950	24,000	1,245	1,014	1,137

* 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	1,249	1,016	1,139	27,000	27,050	1,454	1,180	1,316	30,000	30,050	1,660	1,357	1,494
24,050	24,100	1,252	1,019	1,142	27,050	27,100	1,458	1,183	1,319	30,050	30,100	1,663	1,360	1,497
24,100	24,150	1,256	1,022	1,145	27,100	27,150	1,461	1,186	1,322	30,100	30,150	1,667	1,363	1,501
24,150	24,200	1,259	1,024	1,148	27,150	27,200	1,464	1,189	1,325	30,150	30,200	1,670	1,366	1,504
24,200	24,250	1,262	1,027	1,151	27,200	27,250	1,468	1,192	1,328	30,200	30,250	1,673	1,369	1,507
24,250	24,300	1,266	1,029	1,154	27,250	27,300	1,471	1,195	1,331	30,250	30,300	1,677	1,372	1,511
24,300	24,350	1,269	1,032	1,157	27,300	27,350	1,475	1,198	1,334	30,300	30,350	1,680	1,375	1,514
24,350	24,400	1,273	1,035	1,160	27,350	27,400	1,478	1,201	1,337	30,350	30,400	1,684	1,378	1,518
24,400	24,450	1,276	1,037	1,163	27,400	27,450	1,482	1,204	1,340	30,400	30,450	1,687	1,381	1,521
24,450	24,500	1,280	1,040	1,166	27,450	27,500	1,485	1,207	1,343	30,450	30,500	1,691	1,384	1,525
24,500	24,550	1,283	1,043	1,169	27,500	27,550	1,488	1,210	1,346	30,500	30,550	1,694	1,387	1,528
24,550	24,600	1,286	1,045	1,172	27,550	27,600	1,492	1,213	1,349	30,550	30,600	1,697	1,390	1,531
24,600	24,650	1,290	1,048	1,175	27,600	27,650	1,495	1,216	1,352	30,600	30,650	1,701	1,393	1,535
24,650	24,700	1,293	1,050	1,178	27,650	27,700	1,499	1,219	1,355	30,650	30,700	1,704	1,396	1,538
24,700	24,750	1,297	1,053	1,181	27,700	27,750	1,502	1,222	1,358	30,700	30,750	1,708	1,399	1,542
24,750	24,800	1,300	1,056	1,184	27,750	27,800	1,506	1,225	1,361	30,750	30,800	1,711	1,402	1,545
24,800	24,850	1,304	1,058	1,187	27,800	27,850	1,509	1,228	1,364	30,800	30,850	1,715	1,405	1,549
24,850	24,900	1,307	1,061	1,190	27,850	27,900	1,512	1,231	1,367	30,850	30,900	1,718	1,408	1,552
24,900	24,950	1,310	1,064	1,193	27,900	27,950	1,516	1,234	1,370	30,900	30,950	1,721	1,411	1,555
24,950	25,000	1,314	1,066	1,196	27,950	28,000	1,519	1,237	1,373	30,950	31,000	1,725	1,414	1,559
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	1,317	1,069	1,198	28,000	28,050	1,523	1,239	1,375	31,000	31,050	1,728	1,416	1,562
25,050	25,100	1,321	1,071	1,201	28,050	28,100	1,526	1,242	1,378	31,050	31,100	1,732	1,419	1,566
25,100	25,150	1,324	1,074	1,204	28,100	28,150	1,530	1,245	1,381	31,100	31,150	1,735	1,422	1,569
25,150	25,200	1,327	1,077	1,207	28,150	28,200	1,533	1,248	1,384	31,150	31,200	1,738	1,425	1,572
25,200	25,250	1,331	1,079	1,210	28,200	28,250	1,536	1,251	1,387	31,200	31,250	1,742	1,428	1,576
25,250	25,300	1,334	1,082	1,213	28,250	28,300	1,540	1,254	1,390	31,250	31,300	1,745	1,431	1,579
25,300	25,350	1,338	1,085	1,216	28,300	28,350	1,543	1,257	1,393	31,300	31,350	1,749	1,434	1,583
25,350	25,400	1,341	1,087	1,219	28,350	28,400	1,547	1,260	1,396	31,350	31,400	1,752	1,437	1,586
25,400	25,450	1,345	1,090	1,222	28,400	28,450	1,550	1,263	1,399	31,400	31,450	1,756	1,440	1,590
25,450	25,500	1,348	1,092	1,225	28,450	28,500	1,554	1,266	1,402	31,450	31,500	1,759	1,443	1,593
25,500	25,550	1,351	1,095	1,228	28,500	28,550	1,557	1,269	1,405	31,500	31,550	1,762	1,446	1,596
25,550	25,600	1,355	1,098	1,231	28,550	28,600	1,560	1,272	1,408	31,550	31,600	1,766	1,449	1,600
25,600	25,650	1,358	1,100	1,234	28,600	28,650	1,564	1,275	1,411	31,600	31,650	1,769	1,452	1,603
25,650	25,700	1,362	1,103	1,237	28,650	28,700	1,567	1,278	1,414	31,650	31,700	1,773	1,455	1,607
25,700	25,750	1,365	1,106	1,240	28,700	28,750	1,571	1,281	1,417	31,700	31,750	1,776	1,458	1,610
25,750	25,800	1,369	1,108	1,243	28,750	28,800	1,574	1,284	1,420	31,750	31,800	1,780	1,461	1,614
25,800	25,850	1,372	1,111	1,246	28,800	28,850	1,578	1,287	1,423	31,800	31,850	1,783	1,464	1,617
25,850	25,900	1,375	1,113	1,249	28,850	28,900	1,581	1,290	1,426	31,850	31,900	1,786	1,467	1,620
25,900	25,950	1,379	1,116	1,252	28,900	28,950	1,584	1,293	1,429	31,900	31,950	1,790	1,470	1,624
25,950	26,000	1,382	1,119	1,255	28,950	29,000	1,588	1,296	1,432	31,950	32,000	1,793	1,473	1,627
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	1,386	1,121	1,257	29,000	29,050	1,591	1,298	1,434	32,000	32,050	1,797	1,475	1,631
26,050	26,100	1,389	1,124	1,260	29,050	29,100	1,595	1,301	1,437	32,050	32,100	1,800	1,478	1,634
26,100	26,150	1,393	1,127	1,263	29,100	29,150	1,598	1,304	1,440	32,100	32,150	1,804	1,481	1,638
26,150	26,200	1,396	1,130	1,266	29,150	29,200	1,601	1,307	1,443	32,150	32,200	1,807	1,484	1,641
26,200	26,250	1,399	1,133	1,269	29,200	29,250	1,605	1,310	1,446	32,200	32,250	1,810	1,487	1,644
26,250	26,300	1,403	1,136	1,272	29,250	29,300	1,608	1,313	1,449	32,250	32,300	1,814	1,490	1,648
26,300	26,350	1,406	1,139	1,275	29,300	29,350	1,612	1,316	1,452	32,300	32,350	1,817	1,493	1,651
26,350	26,400	1,410	1,142	1,278	29,350	29,400	1,615	1,319	1,455	32,350	32,400	1,821	1,496	1,655
26,400	26,450	1,413	1,145	1,281	29,400	29,450	1,619	1,322	1,458	32,400	32,450	1,824	1,499	1,658
26,450	26,500	1,417	1,148	1,284	29,450	29,500	1,622	1,325	1,461	32,450	32,500	1,828	1,502	1,662
26,500	26,550	1,420	1,151	1,287	29,500	29,550	1,625	1,328	1,464	32,500	32,550	1,831	1,505	1,665
26,550	26,600	1,423	1,154	1,290	29,550	29,600	1,629	1,331	1,467	32,550	32,600	1,834	1,508	1,668
26,600	26,650	1,427	1,157	1,293	29,600	29,650	1,632	1,334	1,470	32,600	32,650	1,838	1,511	1,672
26,650	26,700	1,430	1,160	1,296	29,650	29,700	1,636	1,337	1,473	32,650	32,700	1,841	1,514	1,675
26,700	26,750	1,434	1,163	1,299	29,700	29,750	1,639	1,340	1,476	32,700	32,750	1,845	1,517	1,679
26,750	26,800	1,437	1,166	1,302	29,750	29,800	1,643	1,343	1,479	32,750	32,800	1,848	1,520	1,682
26,800	26,850	1,441	1,169	1,305	29,800	29,850	1,646	1,346	1,482	32,800	32,850	1,852	1,523	1,686
26,850	26,900	1,444	1,172	1,308	29,850	29,900	1,649	1,349	1,485	32,850	32,900	1,855	1,526	1,689
26,900	26,950	1,447	1,175	1,311	29,900	29,950	1,653	1,352	1,488	32,900	32,950	1,858	1,529	1,692
26,950	27,000	1,451	1,178	1,314	29,950	30,000	1,656	1,355	1,491	32,950	33,000	1,862	1,532	1,696

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



1999 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	1,865	1,534	1,699	36,000	36,050	2,071	1,711	1,905	39,000	39,050	2,276	1,888	2,110
33,050	33,100	1,869	1,537	1,703	36,050	36,100	2,074	1,714	1,908	39,050	39,100	2,280	1,891	2,114
33,100	33,150	1,872	1,540	1,706	36,100	36,150	2,078	1,717	1,912	39,100	39,150	2,283	1,894	2,117
33,150	33,200	1,875	1,543	1,709	36,150	36,200	2,081	1,720	1,915	39,150	39,200	2,286	1,897	2,120
33,200	33,250	1,879	1,546	1,713	36,200	36,250	2,084	1,723	1,918	39,200	39,250	2,290	1,900	2,124
33,250	33,300	1,882	1,549	1,716	36,250	36,300	2,088	1,726	1,922	39,250	39,300	2,293	1,903	2,127
33,300	33,350	1,886	1,552	1,720	36,300	36,350	2,091	1,729	1,925	39,300	39,350	2,297	1,906	2,131
33,350	33,400	1,889	1,555	1,723	36,350	36,400	2,095	1,732	1,929	39,350	39,400	2,300	1,909	2,134
33,400	33,450	1,893	1,558	1,727	36,400	36,450	2,098	1,735	1,932	39,400	39,450	2,304	1,912	2,138
33,450	33,500	1,896	1,561	1,730	36,450	36,500	2,102	1,738	1,936	39,450	39,500	2,307	1,915	2,141
33,500	33,550	1,899	1,564	1,733	36,500	36,550	2,105	1,741	1,939	39,500	39,550	2,310	1,918	2,144
33,550	33,600	1,903	1,567	1,737	36,550	36,600	2,108	1,744	1,942	39,550	39,600	2,314	1,921	2,148
33,600	33,650	1,906	1,570	1,740	36,600	36,650	2,112	1,747	1,946	39,600	39,650	2,317	1,924	2,151
33,650	33,700	1,910	1,573	1,744	36,650	36,700	2,115	1,750	1,949	39,650	39,700	2,321	1,927	2,155
33,700	33,750	1,913	1,576	1,747	36,700	36,750	2,119	1,753	1,953	39,700	39,750	2,324	1,930	2,158
33,750	33,800	1,917	1,579	1,751	36,750	36,800	2,122	1,756	1,956	39,750	39,800	2,328	1,933	2,162
33,800	33,850	1,920	1,582	1,754	36,800	36,850	2,126	1,759	1,960	39,800	39,850	2,331	1,936	2,165
33,850	33,900	1,923	1,585	1,757	36,850	36,900	2,129	1,762	1,963	39,850	39,900	2,334	1,939	2,168
33,900	33,950	1,927	1,588	1,761	36,900	36,950	2,132	1,765	1,966	39,900	39,950	2,338	1,942	2,172
33,950	34,000	1,930	1,591	1,764	36,950	37,000	2,136	1,768	1,970	39,950	40,000	2,341	1,945	2,175
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	1,934	1,593	1,768	37,000	37,050	2,139	1,770	1,973	40,000	40,050	2,345	1,948	2,179
34,050	34,100	1,937	1,596	1,771	37,050	37,100	2,143	1,773	1,977	40,050	40,100	2,348	1,951	2,182
34,100	34,150	1,941	1,599	1,775	37,100	37,150	2,146	1,776	1,980	40,100	40,150	2,352	1,955	2,186
34,150	34,200	1,944	1,602	1,778	37,150	37,200	2,149	1,779	1,983	40,150	40,200	2,355	1,958	2,189
34,200	34,250	1,947	1,605	1,781	37,200	37,250	2,153	1,782	1,987	40,200	40,250	2,358	1,961	2,192
34,250	34,300	1,951	1,608	1,785	37,250	37,300	2,156	1,785	1,990	40,250	40,300	2,362	1,965	2,196
34,300	34,350	1,954	1,611	1,788	37,300	37,350	2,160	1,788	1,994	40,300	40,350	2,365	1,968	2,199
34,350	34,400	1,958	1,614	1,792	37,350	37,400	2,163	1,791	1,997	40,350	40,400	2,369	1,972	2,203
34,400	34,450	1,961	1,617	1,795	37,400	37,450	2,167	1,794	2,001	40,400	40,450	2,372	1,975	2,206
34,450	34,500	1,965	1,620	1,799	37,450	37,500	2,170	1,797	2,004	40,450	40,500	2,376	1,979	2,210
34,500	34,550	1,968	1,623	1,802	37,500	37,550	2,173	1,800	2,007	40,500	40,550	2,379	1,982	2,213
34,550	34,600	1,971	1,626	1,805	37,550	37,600	2,177	1,803	2,011	40,550	40,600	2,382	1,985	2,216
34,600	34,650	1,975	1,629	1,809	37,600	37,650	2,180	1,806	2,014	40,600	40,650	2,386	1,989	2,220
34,650	34,700	1,978	1,632	1,812	37,650	37,700	2,184	1,809	2,018	40,650	40,700	2,389	1,992	2,223
34,700	34,750	1,982	1,635	1,816	37,700	37,750	2,187	1,812	2,021	40,700	40,750	2,393	1,996	2,227
34,750	34,800	1,985	1,638	1,819	37,750	37,800	2,191	1,815	2,025	40,750	40,800	2,396	1,999	2,230
34,800	34,850	1,989	1,641	1,823	37,800	37,850	2,194	1,818	2,028	40,800	40,850	2,400	2,003	2,234
34,850	34,900	1,992	1,644	1,826	37,850	37,900	2,197	1,821	2,031	40,850	40,900	2,403	2,006	2,237
34,900	34,950	1,995	1,647	1,829	37,900	37,950	2,201	1,824	2,035	40,900	40,950	2,406	2,009	2,240
34,950	35,000	1,999	1,650	1,833	37,950	38,000	2,204	1,827	2,038	40,950	41,000	2,410	2,013	2,244
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	2,002	1,652	1,836	38,000	38,050	2,208	1,829	2,042	41,000	41,050	2,413	2,016	2,247
35,050	35,100	2,006	1,655	1,840	38,050	38,100	2,211	1,832	2,045	41,050	41,100	2,417	2,020	2,251
35,100	35,150	2,009	1,658	1,843	38,100	38,150	2,215	1,835	2,049	41,100	41,150	2,420	2,023	2,254
35,150	35,200	2,012	1,661	1,846	38,150	38,200	2,218	1,838	2,052	41,150	41,200	2,423	2,026	2,257
35,200	35,250	2,016	1,664	1,850	38,200	38,250	2,221	1,841	2,055	41,200	41,250	2,427	2,030	2,261
35,250	35,300	2,019	1,667	1,853	38,250	38,300	2,225	1,844	2,059	41,250	41,300	2,430	2,033	2,264
35,300	35,350	2,023	1,670	1,857	38,300	38,350	2,228	1,847	2,062	41,300	41,350	2,434	2,037	2,268
35,350	35,400	2,026	1,673	1,860	38,350	38,400	2,232	1,850	2,066	41,350	41,400	2,437	2,040	2,271
35,400	35,450	2,030	1,676	1,864	38,400	38,450	2,235	1,853	2,069	41,400	41,450	2,441	2,044	2,275
35,450	35,500	2,033	1,679	1,867	38,450	38,500	2,239	1,856	2,073	41,450	41,500	2,444	2,047	2,278
35,500	35,550	2,036	1,682	1,870	38,500	38,550	2,242	1,859	2,076	41,500	41,550	2,447	2,050	2,281
35,550	35,600	2,040	1,685	1,874	38,550	38,600	2,245	1,862	2,079	41,550	41,600	2,451	2,054	2,285
35,600	35,650	2,043	1,688	1,877	38,600	38,650	2,249	1,865	2,083	41,600	41,650	2,454	2,057	2,288
35,650	35,700	2,047	1,691	1,881	38,650	38,700	2,252	1,868	2,086	41,650	41,700	2,458	2,061	2,292
35,700	35,750	2,050	1,694	1,884	38,700	38,750	2,256	1,871	2,090	41,700	41,750	2,461	2,064	2,295
35,750	35,800	2,054	1,697	1,888	38,750	38,800	2,259	1,874	2,093	41,750	41,800	2,465	2,068	2,299
35,800	35,850	2,057	1,700	1,891	38,800	38,850	2,263	1,877	2,097	41,800	41,850	2,468	2,071	2,302
35,850	35,900	2,060	1,703	1,894	38,850	38,900	2,266	1,880	2,100	41,850	41,900	2,471	2,074	2,305
35,900	35,950	2,064	1,706	1,898	38,900	38,950	2,269	1,883	2,103	41,900	41,950	2,475	2,078	2,309
35,950	36,000	2,067	1,709	1,901	38,950	39,000	2,273	1,886	2,107	41,950	42,000	2,478	2,081	2,312

* 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	2,482	2,085	2,316	45,000	45,050	2,687	2,290	2,521	48,000	48,050	2,893	2,496	2,727
42,050	42,100	2,485	2,088	2,319	45,050	45,100	2,691	2,294	2,525	48,050	48,100	2,896	2,499	2,730
42,100	42,150	2,489	2,092	2,323	45,100	45,150	2,694	2,297	2,528	48,100	48,150	2,900	2,503	2,734
42,150	42,200	2,492	2,095	2,326	45,150	45,200	2,697	2,300	2,531	48,150	48,200	2,903	2,506	2,737
42,200	42,250	2,495	2,098	2,329	45,200	45,250	2,701	2,304	2,535	48,200	48,250	2,906	2,509	2,740
42,250	42,300	2,499	2,102	2,333	45,250	45,300	2,704	2,307	2,538	48,250	48,300	2,910	2,513	2,744
42,300	42,350	2,502	2,105	2,336	45,300	45,350	2,708	2,311	2,542	48,300	48,350	2,913	2,516	2,747
42,350	42,400	2,506	2,109	2,340	45,350	45,400	2,711	2,314	2,545	48,350	48,400	2,917	2,520	2,751
42,400	42,450	2,509	2,112	2,343	45,400	45,450	2,715	2,318	2,549	48,400	48,450	2,920	2,523	2,754
42,450	42,500	2,513	2,116	2,347	45,450	45,500	2,718	2,321	2,552	48,450	48,500	2,924	2,527	2,758
42,500	42,550	2,516	2,119	2,350	45,500	45,550	2,721	2,324	2,555	48,500	48,550	2,927	2,530	2,761
42,550	42,600	2,519	2,122	2,353	45,550	45,600	2,725	2,328	2,559	48,550	48,600	2,930	2,533	2,764
42,600	42,650	2,523	2,126	2,357	45,600	45,650	2,728	2,331	2,562	48,600	48,650	2,934	2,537	2,768
42,650	42,700	2,526	2,129	2,360	45,650	45,700	2,732	2,335	2,566	48,650	48,700	2,937	2,540	2,771
42,700	42,750	2,530	2,133	2,364	45,700	45,750	2,735	2,338	2,569	48,700	48,750	2,941	2,544	2,775
42,750	42,800	2,533	2,136	2,367	45,750	45,800	2,739	2,342	2,573	48,750	48,800	2,944	2,547	2,778
42,800	42,850	2,537	2,140	2,371	45,800	45,850	2,742	2,345	2,576	48,800	48,850	2,948	2,551	2,782
42,850	42,900	2,540	2,143	2,374	45,850	45,900	2,745	2,348	2,579	48,850	48,900	2,951	2,554	2,785
42,900	42,950	2,543	2,146	2,377	45,900	45,950	2,749	2,352	2,583	48,900	48,950	2,954	2,557	2,788
42,950	43,000	2,547	2,150	2,381	45,950	46,000	2,752	2,355	2,586	48,950	49,000	2,958	2,561	2,792
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	2,550	2,153	2,384	46,000	46,050	2,756	2,359	2,590	49,000	49,050	2,961	2,564	2,795
43,050	43,100	2,554	2,157	2,388	46,050	46,100	2,759	2,362	2,593	49,050	49,100	2,965	2,568	2,799
43,100	43,150	2,557	2,160	2,391	46,100	46,150	2,763	2,366	2,597	49,100	49,150	2,968	2,571	2,802
43,150	43,200	2,560	2,163	2,394	46,150	46,200	2,766	2,369	2,600	49,150	49,200	2,971	2,574	2,805
43,200	43,250	2,564	2,167	2,398	46,200	46,250	2,769	2,372	2,603	49,200	49,250	2,975	2,578	2,809
43,250	43,300	2,567	2,170	2,401	46,250	46,300	2,773	2,376	2,607	49,250	49,300	2,978	2,581	2,812
43,300	43,350	2,571	2,174	2,405	46,300	46,350	2,776	2,379	2,610	49,300	49,350	2,982	2,585	2,816
43,350	43,400	2,574	2,177	2,408	46,350	46,400	2,780	2,383	2,614	49,350	49,400	2,985	2,588	2,819
43,400	43,450	2,578	2,181	2,412	46,400	46,450	2,783	2,386	2,617	49,400	49,450	2,989	2,592	2,823
43,450	43,500	2,581	2,184	2,415	46,450	46,500	2,787	2,390	2,621	49,450	49,500	2,992	2,595	2,826
43,500	43,550	2,584	2,187	2,418	46,500	46,550	2,790	2,393	2,624	49,500	49,550	2,995	2,598	2,829
43,550	43,600	2,588	2,191	2,422	46,550	46,600	2,793	2,396	2,627	49,550	49,600	2,999	2,602	2,833
43,600	43,650	2,591	2,194	2,425	46,600	46,650	2,797	2,400	2,631	49,600	49,650	3,002	2,605	2,836
43,650	43,700	2,595	2,198	2,429	46,650	46,700	2,800	2,403	2,634	49,650	49,700	3,006	2,609	2,840
43,700	43,750	2,598	2,201	2,432	46,700	46,750	2,804	2,407	2,638	49,700	49,750	3,009	2,612	2,843
43,750	43,800	2,602	2,205	2,436	46,750	46,800	2,807	2,410	2,641	49,750	49,800	3,013	2,616	2,847
43,800	43,850	2,605	2,208	2,439	46,800	46,850	2,811	2,414	2,645	49,800	49,850	3,016	2,619	2,850
43,850	43,900	2,608	2,211	2,442	46,850	46,900	2,814	2,417	2,648	49,850	49,900	3,019	2,622	2,853
43,900	43,950	2,612	2,215	2,446	46,900	46,950	2,817	2,420	2,651	49,900	49,950	3,023	2,626	2,857
43,950	44,000	2,615	2,218	2,449	46,950	47,000	2,821	2,424	2,655	49,950	50,000	3,026	2,629	2,860
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	2,619	2,222	2,453	47,000	47,050	2,824	2,427	2,658	50,000	50,050	3,030	2,633	2,864
44,050	44,100	2,622	2,225	2,456	47,050	47,100	2,828	2,431	2,662	50,050	50,100	3,033	2,636	2,867
44,100	44,150	2,626	2,229	2,460	47,100	47,150	2,831	2,434	2,665	50,100	50,150	3,037	2,640	2,871
44,150	44,200	2,629	2,232	2,463	47,150	47,200	2,834	2,437	2,668	50,150	50,200	3,040	2,643	2,874
44,200	44,250	2,632	2,235	2,466	47,200	47,250	2,838	2,441	2,672	50,200	50,250	3,043	2,646	2,877
44,250	44,300	2,636	2,239	2,470	47,250	47,300	2,841	2,444	2,675	50,250	50,300	3,047	2,650	2,881
44,300	44,350	2,639	2,242	2,473	47,300	47,350	2,845	2,448	2,679	50,300	50,350	3,050	2,653	2,884
44,350	44,400	2,643	2,246	2,477	47,350	47,400	2,848	2,451	2,682	50,350	50,400	3,054	2,657	2,888
44,400	44,450	2,646	2,249	2,480	47,400	47,450	2,852	2,455	2,686	50,400	50,450	3,057	2,660	2,891
44,450	44,500	2,650	2,253	2,484	47,450	47,500	2,855	2,458	2,689	50,450	50,500	3,061	2,664	2,895
44,500	44,550	2,653	2,256	2,487	47,500	47,550	2,858	2,461	2,692	50,500	50,550	3,064	2,667	2,898
44,550	44,600	2,656	2,259	2,490	47,550	47,600	2,862	2,465	2,696	50,550	50,600	3,067	2,670	2,901
44,600	44,650	2,660	2,263	2,494	47,600	47,650	2,865	2,468	2,699	50,600	50,650	3,071	2,674	2,905
44,650	44,700	2,663	2,266	2,497	47,650	47,700	2,869	2,472	2,703	50,650	50,700	3,074	2,677	2,908
44,700	44,750	2,667	2,270	2,501	47,700	47,750	2,872	2,475	2,706	50,700	50,750	3,078	2,681	2,912
44,750	44,800	2,670	2,273	2,504	47,750	47,800	2,876	2,479	2,710	50,750	50,800	3,081	2,684	2,915
44,800	44,850	2,674	2,277	2,508	47,800	47,850	2,879	2,482	2,713	50,800	50,850	3,085	2,688	2,919
44,850	44,900	2,677	2,280	2,511	47,850	47,900	2,882	2,485	2,716	50,850	50,900	3,088	2,691	2,922
44,900	44,950	2,680	2,283	2,514	47,900	47,950	2,886	2,489	2,720	50,900	50,950	3,091	2,694	2,925
44,950	45,000	2,684	2,287	2,518	47,950	48,000	2,889	2,492	2,723	50,950	51,000	3,095	2,698	2,929

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



1999 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	3,098	2,701	2,932	54,000	54,050	3,304	2,907	3,138	57,000	57,050	3,509	3,112	3,343
51,050	51,100	3,102	2,705	2,936	54,050	54,100	3,307	2,910	3,141	57,050	57,100	3,513	3,116	3,347
51,100	51,150	3,105	2,708	2,939	54,100	54,150	3,311	2,914	3,145	57,100	57,150	3,516	3,119	3,350
51,150	51,200	3,108	2,711	2,942	54,150	54,200	3,314	2,917	3,148	57,150	57,200	3,519	3,122	3,353
51,200	51,250	3,112	2,715	2,946	54,200	54,250	3,317	2,920	3,151	57,200	57,250	3,523	3,126	3,357
51,250	51,300	3,115	2,718	2,949	54,250	54,300	3,321	2,924	3,155	57,250	57,300	3,526	3,129	3,360
51,300	51,350	3,119	2,722	2,953	54,300	54,350	3,324	2,927	3,158	57,300	57,350	3,530	3,133	3,364
51,350	51,400	3,122	2,725	2,956	54,350	54,400	3,328	2,931	3,162	57,350	57,400	3,533	3,136	3,367
51,400	51,450	3,126	2,729	2,960	54,400	54,450	3,331	2,934	3,165	57,400	57,450	3,537	3,140	3,371
51,450	51,500	3,129	2,732	2,963	54,450	54,500	3,335	2,938	3,169	57,450	57,500	3,540	3,143	3,374
51,500	51,550	3,132	2,735	2,966	54,500	54,550	3,338	2,941	3,172	57,500	57,550	3,543	3,146	3,377
51,550	51,600	3,136	2,739	2,970	54,550	54,600	3,341	2,944	3,175	57,550	57,600	3,547	3,150	3,381
51,600	51,650	3,139	2,742	2,973	54,600	54,650	3,345	2,948	3,179	57,600	57,650	3,550	3,153	3,384
51,650	51,700	3,143	2,746	2,977	54,650	54,700	3,348	2,951	3,182	57,650	57,700	3,554	3,157	3,388
51,700	51,750	3,146	2,749	2,980	54,700	54,750	3,352	2,955	3,186	57,700	57,750	3,557	3,160	3,391
51,750	51,800	3,150	2,753	2,984	54,750	54,800	3,355	2,958	3,189	57,750	57,800	3,561	3,164	3,395
51,800	51,850	3,153	2,756	2,987	54,800	54,850	3,359	2,962	3,193	57,800	57,850	3,564	3,167	3,398
51,850	51,900	3,156	2,759	2,990	54,850	54,900	3,362	2,965	3,196	57,850	57,900	3,567	3,170	3,401
51,900	51,950	3,160	2,763	2,994	54,900	54,950	3,365	2,968	3,199	57,900	57,950	3,571	3,174	3,405
51,950	52,000	3,163	2,766	2,997	54,950	55,000	3,369	2,972	3,203	57,950	58,000	3,574	3,177	3,408
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	3,167	2,770	3,001	55,000	55,050	3,372	2,975	3,206	58,000	58,050	3,578	3,181	3,412
52,050	52,100	3,170	2,773	3,004	55,050	55,100	3,376	2,979	3,210	58,050	58,100	3,581	3,184	3,415
52,100	52,150	3,174	2,777	3,008	55,100	55,150	3,379	2,982	3,213	58,100	58,150	3,585	3,188	3,419
52,150	52,200	3,177	2,780	3,011	55,150	55,200	3,382	2,985	3,216	58,150	58,200	3,588	3,191	3,422
52,200	52,250	3,180	2,783	3,014	55,200	55,250	3,386	2,989	3,220	58,200	58,250	3,591	3,194	3,425
52,250	52,300	3,184	2,787	3,018	55,250	55,300	3,389	2,992	3,223	58,250	58,300	3,595	3,198	3,429
52,300	52,350	3,187	2,790	3,021	55,300	55,350	3,393	2,996	3,227	58,300	58,350	3,598	3,201	3,432
52,350	52,400	3,191	2,794	3,025	55,350	55,400	3,396	2,999	3,230	58,350	58,400	3,602	3,205	3,436
52,400	52,450	3,194	2,797	3,028	55,400	55,450	3,400	3,003	3,234	58,400	58,450	3,605	3,208	3,439
52,450	52,500	3,198	2,801	3,032	55,450	55,500	3,403	3,006	3,237	58,450	58,500	3,609	3,212	3,443
52,500	52,550	3,201	2,804	3,035	55,500	55,550	3,406	3,009	3,240	58,500	58,550	3,612	3,215	3,446
52,550	52,600	3,204	2,807	3,038	55,550	55,600	3,410	3,013	3,244	58,550	58,600	3,615	3,218	3,449
52,600	52,650	3,208	2,811	3,042	55,600	55,650	3,413	3,016	3,247	58,600	58,650	3,619	3,222	3,453
52,650	52,700	3,211	2,814	3,045	55,650	55,700	3,417	3,020	3,251	58,650	58,700	3,622	3,225	3,456
52,700	52,750	3,215	2,818	3,049	55,700	55,750	3,420	3,023	3,254	58,700	58,750	3,626	3,229	3,460
52,750	52,800	3,218	2,821	3,052	55,750	55,800	3,424	3,027	3,258	58,750	58,800	3,629	3,232	3,463
52,800	52,850	3,222	2,825	3,056	55,800	55,850	3,427	3,030	3,261	58,800	58,850	3,633	3,236	3,467
52,850	52,900	3,225	2,828	3,059	55,850	55,900	3,430	3,033	3,264	58,850	58,900	3,636	3,239	3,470
52,900	52,950	3,228	2,831	3,062	55,900	55,950	3,434	3,037	3,268	58,900	58,950	3,639	3,242	3,473
52,950	53,000	3,232	2,835	3,066	55,950	56,000	3,437	3,040	3,271	58,950	59,000	3,643	3,246	3,477
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	3,235	2,838	3,069	56,000	56,050	3,441	3,044	3,275	59,000	59,050	3,646	3,249	3,480
53,050	53,100	3,239	2,842	3,073	56,050	56,100	3,444	3,047	3,278	59,050	59,100	3,650	3,253	3,484
53,100	53,150	3,242	2,845	3,076	56,100	56,150	3,448	3,051	3,282	59,100	59,150	3,653	3,256	3,487
53,150	53,200	3,245	2,848	3,079	56,150	56,200	3,451	3,054	3,285	59,150	59,200	3,656	3,259	3,490
53,200	53,250	3,249	2,852	3,083	56,200	56,250	3,454	3,057	3,288	59,200	59,250	3,660	3,263	3,494
53,250	53,300	3,252	2,855	3,086	56,250	56,300	3,458	3,061	3,292	59,250	59,300	3,663	3,266	3,497
53,300	53,350	3,256	2,859	3,090	56,300	56,350	3,461	3,064	3,295	59,300	59,350	3,667	3,270	3,501
53,350	53,400	3,259	2,862	3,093	56,350	56,400	3,465	3,068	3,299	59,350	59,400	3,670	3,273	3,504
53,400	53,450	3,263	2,866	3,097	56,400	56,450	3,468	3,071	3,302	59,400	59,450	3,674	3,277	3,508
53,450	53,500	3,266	2,869	3,100	56,450	56,500	3,472	3,075	3,306	59,450	59,500	3,677	3,280	3,511
53,500	53,550	3,269	2,872	3,103	56,500	56,550	3,475	3,078	3,309	59,500	59,550	3,680	3,283	3,514
53,550	53,600	3,273	2,876	3,107	56,550	56,600	3,478	3,081	3,312	59,550	59,600	3,684	3,287	3,518
53,600	53,650	3,276	2,879	3,110	56,600	56,650	3,482	3,085	3,316	59,600	59,650	3,687	3,290	3,521
53,650	53,700	3,280	2,883	3,114	56,650	56,700	3,485	3,088	3,319	59,650	59,700	3,691	3,294	3,525
53,700	53,750	3,283	2,886	3,117	56,700	56,750	3,489	3,092	3,323	59,700	59,750	3,694	3,297	3,528
53,750	53,800	3,287	2,890	3,121	56,750	56,800	3,492	3,095	3,326	59,750	59,800	3,698	3,301	3,532
53,800	53,850	3,290	2,893	3,124	56,800	56,850	3,496	3,099	3,330	59,800	59,850	3,701	3,304	3,535
53,850	53,900	3,293	2,896	3,127	56,850	56,900	3,499	3,102	3,333	59,850	59,900	3,704	3,307	3,538
53,900	53,950	3,297	2,900	3,131	56,900	56,950	3,502	3,105	3,336	59,900	59,950	3,708	3,311	3,542
53,950	54,000	3,300	2,903	3,134	56,950	57,000	3,506	3,109	3,340	59,950	60,000	3,711	3,314	3,545

* 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	3,715	3,318	3,549	62,000	62,050	3,852	3,455	3,686	64,000	64,050	3,989	3,592	3,823
60,050	60,100	3,718	3,321	3,552	62,050	62,100	3,855	3,458	3,689	64,050	64,100	3,992	3,595	3,826
60,100	60,150	3,722	3,325	3,556	62,100	62,150	3,859	3,462	3,693	64,100	64,150	3,996	3,599	3,830
60,150	60,200	3,725	3,328	3,559	62,150	62,200	3,862	3,465	3,696	64,150	64,200	3,999	3,602	3,833
60,200	60,250	3,728	3,331	3,562	62,200	62,250	3,865	3,468	3,699	64,200	64,250	4,002	3,605	3,836
60,250	60,300	3,732	3,335	3,566	62,250	62,300	3,869	3,472	3,703	64,250	64,300	4,006	3,609	3,840
60,300	60,350	3,735	3,338	3,569	62,300	62,350	3,872	3,475	3,706	64,300	64,350	4,009	3,612	3,843
60,350	60,400	3,739	3,342	3,573	62,350	62,400	3,876	3,479	3,710	64,350	64,400	4,013	3,616	3,847
60,400	60,450	3,742	3,345	3,576	62,400	62,450	3,879	3,482	3,713	64,400	64,450	4,016	3,619	3,850
60,450	60,500	3,746	3,349	3,580	62,450	62,500	3,883	3,486	3,717	64,450	64,500	4,020	3,623	3,854
60,500	60,550	3,749	3,352	3,583	62,500	62,550	3,886	3,489	3,720	64,500	64,550	4,023	3,626	3,857
60,550	60,600	3,752	3,355	3,586	62,550	62,600	3,889	3,492	3,723	64,550	64,600	4,026	3,629	3,860
60,600	60,650	3,756	3,359	3,590	62,600	62,650	3,893	3,496	3,727	64,600	64,650	4,030	3,633	3,864
60,650	60,700	3,759	3,362	3,593	62,650	62,700	3,896	3,499	3,730	64,650	64,700	4,033	3,636	3,867
60,700	60,750	3,763	3,366	3,597	62,700	62,750	3,900	3,503	3,734	64,700	64,750	4,037	3,640	3,871
60,750	60,800	3,766	3,369	3,600	62,750	62,800	3,903	3,506	3,737	64,750	64,800	4,040	3,643	3,874
60,800	60,850	3,770	3,373	3,604	62,800	62,850	3,907	3,510	3,741	64,800	64,850	4,044	3,647	3,878
60,850	60,900	3,773	3,376	3,607	62,850	62,900	3,910	3,513	3,744	64,850	64,900	4,047	3,650	3,881
60,900	60,950	3,776	3,379	3,610	62,900	62,950	3,913	3,516	3,747	64,900	64,950	4,050	3,653	3,884
60,950	61,000	3,780	3,383	3,614	62,950	63,000	3,917	3,520	3,751	64,950	65,000	4,054	3,657	3,888
61,000		Your New York State tax is:			63,000		Your New York State tax is:			\$65,000 or more use Form IT-201				
61,000	61,050	3,783	3,386	3,617	63,000	63,050	3,920	3,523	3,754					
61,050	61,100	3,787	3,390	3,621	63,050	63,100	3,924	3,527	3,758					
61,100	61,150	3,790	3,393	3,624	63,100	63,150	3,927	3,530	3,761					
61,150	61,200	3,793	3,396	3,627	63,150	63,200	3,930	3,533	3,764					
61,200	61,250	3,797	3,400	3,631	63,200	63,250	3,934	3,537	3,768					
61,250	61,300	3,800	3,403	3,634	63,250	63,300	3,937	3,540	3,771					
61,300	61,350	3,804	3,407	3,638	63,300	63,350	3,941	3,544	3,775					
61,350	61,400	3,807	3,410	3,641	63,350	63,400	3,944	3,547	3,778					
61,400	61,450	3,811	3,414	3,645	63,400	63,450	3,948	3,551	3,782					
61,450	61,500	3,814	3,417	3,648	63,450	63,500	3,951	3,554	3,785					
61,500	61,550	3,817	3,420	3,651	63,500	63,550	3,954	3,557	3,788					
61,550	61,600	3,821	3,424	3,655	63,550	63,600	3,958	3,561	3,792					
61,600	61,650	3,824	3,427	3,658	63,600	63,650	3,961	3,564	3,795					
61,650	61,700	3,828	3,431	3,662	63,650	63,700	3,965	3,568	3,799					
61,700	61,750	3,831	3,434	3,665	63,700	63,750	3,968	3,571	3,802					
61,750	61,800	3,835	3,438	3,669	63,750	63,800	3,972	3,575	3,806					
61,800	61,850	3,838	3,441	3,672	63,800	63,850	3,975	3,578	3,809					
61,850	61,900	3,841	3,444	3,675	63,850	63,900	3,978	3,581	3,812					
61,900	61,950	3,845	3,448	3,679	63,900	63,950	3,982	3,585	3,816					
61,950	62,000	3,848	3,451	3,682	63,950	64,000	3,985	3,588	3,819					

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

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 \$1,278. 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	1,348	1,276	1,328
38,250	38,300	1,350	1,278	1,330
38,300	38,350	1,351	1,280	1,332
38,350	38,400	1,353	1,282	1,334

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:		Your City of New York tax is:			Your City of New York tax is:		Your City of New York tax is:		
\$0	\$16	\$0	\$0	\$0	2,000	2,000	Your City of New York tax is:			4,000	4,000	Your City of New York tax is:		
16	25	1	1	1	2,000	2,050	62	62	62	4,000	4,050	123	123	123
25	50	1	1	1	2,050	2,100	63	63	63	4,050	4,100	124	124	124
50	100	2	2	2	2,100	2,150	65	65	65	4,100	4,150	126	126	126
100	150	4	4	4	2,150	2,200	66	66	66	4,150	4,200	127	127	127
150	200	5	5	5	2,200	2,250	68	68	68	4,200	4,250	129	129	129
200	250	7	7	7	2,250	2,300	69	69	69	4,250	4,300	130	130	130
250	300	8	8	8	2,300	2,350	71	71	71	4,300	4,350	132	132	132
300	350	10	10	10	2,350	2,400	72	72	72	4,350	4,400	133	133	133
350	400	11	11	11	2,400	2,450	74	74	74	4,400	4,450	135	135	135
400	450	13	13	13	2,450	2,500	75	75	75	4,450	4,500	136	136	136
450	500	14	14	14	2,500	2,550	77	77	77	4,500	4,550	138	138	138
500	550	16	16	16	2,550	2,600	79	79	79	4,550	4,600	140	140	140
550	600	18	18	18	2,600	2,650	80	80	80	4,600	4,650	141	141	141
600	650	19	19	19	2,650	2,700	82	82	82	4,650	4,700	143	143	143
650	700	21	21	21	2,700	2,750	83	83	83	4,700	4,750	144	144	144
700	750	22	22	22	2,750	2,800	85	85	85	4,750	4,800	146	146	146
750	800	24	24	24	2,800	2,850	86	86	86	4,800	4,850	147	147	147
800	850	25	25	25	2,850	2,900	88	88	88	4,850	4,900	149	149	149
850	900	27	27	27	2,900	2,950	89	89	89	4,900	4,950	150	150	150
900	950	28	28	28	2,950	3,000	91	91	91	4,950	5,000	152	152	152
950	1,000	30	30	30										
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	31	31	31	3,000	3,050	92	92	92	5,000	5,050	153	153	153
1,050	1,100	33	33	33	3,050	3,100	94	94	94	5,050	5,100	155	155	155
1,100	1,150	34	34	34	3,100	3,150	95	95	95	5,100	5,150	156	156	156
1,150	1,200	36	36	36	3,150	3,200	97	97	97	5,150	5,200	158	158	158
1,200	1,250	37	37	37	3,200	3,250	98	98	98	5,200	5,250	159	159	159
1,250	1,300	39	39	39	3,250	3,300	100	100	100	5,250	5,300	161	161	161
1,300	1,350	40	40	40	3,300	3,350	101	101	101	5,300	5,350	162	162	162
1,350	1,400	42	42	42	3,350	3,400	103	103	103	5,350	5,400	164	164	164
1,400	1,450	43	43	43	3,400	3,450	104	104	104	5,400	5,450	165	165	165
1,450	1,500	45	45	45	3,450	3,500	106	106	106	5,450	5,500	167	167	167
1,500	1,550	47	47	47	3,500	3,550	107	107	107	5,500	5,550	168	168	168
1,550	1,600	48	48	48	3,550	3,600	109	109	109	5,550	5,600	170	170	170
1,600	1,650	50	50	50	3,600	3,650	111	111	111	5,600	5,650	172	172	172
1,650	1,700	51	51	51	3,650	3,700	112	112	112	5,650	5,700	173	173	173
1,700	1,750	53	53	53	3,700	3,750	114	114	114	5,700	5,750	175	175	175
1,750	1,800	54	54	54	3,750	3,800	115	115	115	5,750	5,800	176	176	176
1,800	1,850	56	56	56	3,800	3,850	117	117	117	5,800	5,850	178	178	178
1,850	1,900	57	57	57	3,850	3,900	118	118	118	5,850	5,900	179	179	179
1,900	1,950	59	59	59	3,900	3,950	120	120	120	5,900	5,950	181	181	181
1,950	2,000	60	60	60	3,950	4,000	121	121	121	5,950	6,000	182	182	182

* 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	184	184	184	9,000	9,050	275	275	275	12,000	12,050	367	367	367
6,050	6,100	185	185	185	9,050	9,100	277	277	277	12,050	12,100	369	368	368
6,100	6,150	187	187	187	9,100	9,150	278	278	278	12,100	12,150	371	370	370
6,150	6,200	188	188	188	9,150	9,200	280	280	280	12,150	12,200	372	371	371
6,200	6,250	190	190	190	9,200	9,250	281	281	281	12,200	12,250	374	373	373
6,250	6,300	191	191	191	9,250	9,300	283	283	283	12,250	12,300	376	374	374
6,300	6,350	193	193	193	9,300	9,350	284	284	284	12,300	12,350	378	376	376
6,350	6,400	194	194	194	9,350	9,400	286	286	286	12,350	12,400	380	377	377
6,400	6,450	196	196	196	9,400	9,450	287	287	287	12,400	12,450	382	379	379
6,450	6,500	197	197	197	9,450	9,500	289	289	289	12,450	12,500	384	380	380
6,500	6,550	199	199	199	9,500	9,550	290	290	290	12,500	12,550	385	382	382
6,550	6,600	201	201	201	9,550	9,600	292	292	292	12,550	12,600	387	383	383
6,600	6,650	202	202	202	9,600	9,650	294	294	294	12,600	12,650	389	385	385
6,650	6,700	204	204	204	9,650	9,700	295	295	295	12,650	12,700	391	387	387
6,700	6,750	205	205	205	9,700	9,750	297	297	297	12,700	12,750	393	388	388
6,750	6,800	207	207	207	9,750	9,800	298	298	298	12,750	12,800	395	390	390
6,800	6,850	208	208	208	9,800	9,850	300	300	300	12,800	12,850	397	391	391
6,850	6,900	210	210	210	9,850	9,900	301	301	301	12,850	12,900	398	393	393
6,900	6,950	211	211	211	9,900	9,950	303	303	303	12,900	12,950	400	394	394
6,950	7,000	213	213	213	9,950	10,000	304	304	304	12,950	13,000	402	396	396
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	214	214	214	10,000	10,050	306	306	306	13,000	13,050	404	397	397
7,050	7,100	216	216	216	10,050	10,100	307	307	307	13,050	13,100	406	399	399
7,100	7,150	217	217	217	10,100	10,150	309	309	309	13,100	13,150	408	400	400
7,150	7,200	219	219	219	10,150	10,200	310	310	310	13,150	13,200	410	402	402
7,200	7,250	220	220	220	10,200	10,250	312	312	312	13,200	13,250	411	403	403
7,250	7,300	222	222	222	10,250	10,300	313	313	313	13,250	13,300	413	405	405
7,300	7,350	223	223	223	10,300	10,350	315	315	315	13,300	13,350	415	406	406
7,350	7,400	225	225	225	10,350	10,400	316	316	316	13,350	13,400	417	408	408
7,400	7,450	226	226	226	10,400	10,450	318	318	318	13,400	13,450	419	409	409
7,450	7,500	228	228	228	10,450	10,500	319	319	319	13,450	13,500	421	411	411
7,500	7,550	229	229	229	10,500	10,550	321	321	321	13,500	13,550	423	412	412
7,550	7,600	231	231	231	10,550	10,600	322	322	322	13,550	13,600	424	414	414
7,600	7,650	233	233	233	10,600	10,650	324	324	324	13,600	13,650	426	415	415
7,650	7,700	234	234	234	10,650	10,700	326	326	326	13,650	13,700	428	417	417
7,700	7,750	236	236	236	10,700	10,750	327	327	327	13,700	13,750	430	419	419
7,750	7,800	237	237	237	10,750	10,800	329	329	329	13,750	13,800	432	420	420
7,800	7,850	239	239	239	10,800	10,850	330	330	330	13,800	13,850	434	422	422
7,850	7,900	240	240	240	10,850	10,900	332	332	332	13,850	13,900	436	423	423
7,900	7,950	242	242	242	10,900	10,950	333	333	333	13,900	13,950	437	425	425
7,950	8,000	243	243	243	10,950	11,000	335	335	335	13,950	14,000	439	426	426
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	245	245	245	11,000	11,050	336	336	336	14,000	14,050	441	428	428
8,050	8,100	246	246	246	11,050	11,100	338	338	338	14,050	14,100	443	429	429
8,100	8,150	248	248	248	11,100	11,150	339	339	339	14,100	14,150	445	431	431
8,150	8,200	249	249	249	11,150	11,200	341	341	341	14,150	14,200	447	432	432
8,200	8,250	251	251	251	11,200	11,250	342	342	342	14,200	14,250	449	434	434
8,250	8,300	252	252	252	11,250	11,300	344	344	344	14,250	14,300	450	435	435
8,300	8,350	254	254	254	11,300	11,350	345	345	345	14,300	14,350	452	437	437
8,350	8,400	255	255	255	11,350	11,400	347	347	347	14,350	14,400	454	438	438
8,400	8,450	257	257	257	11,400	11,450	348	348	348	14,400	14,450	456	440	440
8,450	8,500	258	258	258	11,450	11,500	350	350	350	14,450	14,500	458	441	442
8,500	8,550	260	260	260	11,500	11,550	351	351	351	14,500	14,550	460	443	444
8,550	8,600	261	261	261	11,550	11,600	353	353	353	14,550	14,600	462	444	445
8,600	8,650	263	263	263	11,600	11,650	355	355	355	14,600	14,650	463	446	447
8,650	8,700	265	265	265	11,650	11,700	356	356	356	14,650	14,700	465	448	449
8,700	8,750	266	266	266	11,700	11,750	358	358	358	14,700	14,750	467	449	451
8,750	8,800	268	268	268	11,750	11,800	359	359	359	14,750	14,800	469	451	453
8,800	8,850	269	269	269	11,800	11,850	361	361	361	14,800	14,850	471	452	455
8,850	8,900	271	271	271	11,850	11,900	362	362	362	14,850	14,900	473	454	457
8,900	8,950	272	272	272	11,900	11,950	364	364	364	14,900	14,950	475	455	458
8,950	9,000	274	274	274	11,950	12,000	365	365	365	14,950	15,000	476	457	460

* 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	478	458	462	18,000	18,050	590	550	574	21,000	21,050	701	641	685
15,050	15,100	480	460	464	18,050	18,100	592	551	575	21,050	21,100	703	643	687
15,100	15,150	482	461	466	18,100	18,150	593	553	577	21,100	21,150	705	644	689
15,150	15,200	484	463	468	18,150	18,200	595	554	579	21,150	21,200	707	646	691
15,200	15,250	486	464	470	18,200	18,250	597	556	581	21,200	21,250	709	647	692
15,250	15,300	488	466	471	18,250	18,300	599	557	583	21,250	21,300	710	649	694
15,300	15,350	489	467	473	18,300	18,350	601	559	585	21,300	21,350	712	650	696
15,350	15,400	491	469	475	18,350	18,400	603	560	587	21,350	21,400	714	652	698
15,400	15,450	493	470	477	18,400	18,450	605	562	588	21,400	21,450	716	653	700
15,450	15,500	495	472	479	18,450	18,500	606	563	590	21,450	21,500	718	655	702
15,500	15,550	497	473	481	18,500	18,550	608	565	592	21,500	21,550	720	656	704
15,550	15,600	499	475	483	18,550	18,600	610	566	594	21,550	21,600	722	658	705
15,600	15,650	501	476	484	18,600	18,650	612	568	596	21,600	21,650	723	660	707
15,650	15,700	502	478	486	18,650	18,700	614	569	598	21,650	21,700	725	662	709
15,700	15,750	504	480	488	18,700	18,750	616	571	600	21,700	21,750	727	664	711
15,750	15,800	506	481	490	18,750	18,800	618	573	601	21,750	21,800	729	665	713
15,800	15,850	508	483	492	18,800	18,850	619	574	603	21,800	21,850	731	667	715
15,850	15,900	510	484	494	18,850	18,900	621	576	605	21,850	21,900	733	669	717
15,900	15,950	512	486	496	18,900	18,950	623	577	607	21,900	21,950	735	671	718
15,950	16,000	514	487	497	18,950	19,000	625	579	609	21,950	22,000	736	673	720
16,000		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:		
16,000	16,050	515	489	499	19,000	19,050	627	580	611	22,000	22,050	738	675	722
16,050	16,100	517	490	501	19,050	19,100	629	582	613	22,050	22,100	740	677	724
16,100	16,150	519	492	503	19,100	19,150	631	583	614	22,100	22,150	742	678	726
16,150	16,200	521	493	505	19,150	19,200	632	585	616	22,150	22,200	744	680	728
16,200	16,250	523	495	507	19,200	19,250	634	586	618	22,200	22,250	746	682	730
16,250	16,300	525	496	509	19,250	19,300	636	588	620	22,250	22,300	748	684	731
16,300	16,350	527	498	510	19,300	19,350	638	589	622	22,300	22,350	749	686	733
16,350	16,400	528	499	512	19,350	19,400	640	591	624	22,350	22,400	751	688	735
16,400	16,450	530	501	514	19,400	19,450	642	592	626	22,400	22,450	753	690	737
16,450	16,500	532	502	516	19,450	19,500	644	594	627	22,450	22,500	755	691	739
16,500	16,550	534	504	518	19,500	19,550	645	595	629	22,500	22,550	757	693	741
16,550	16,600	536	505	520	19,550	19,600	647	597	631	22,550	22,600	759	695	743
16,600	16,650	538	507	522	19,600	19,650	649	598	633	22,600	22,650	761	697	744
16,650	16,700	540	509	523	19,650	19,700	651	600	635	22,650	22,700	762	699	746
16,700	16,750	541	510	525	19,700	19,750	653	602	637	22,700	22,750	764	701	748
16,750	16,800	543	512	527	19,750	19,800	655	603	639	22,750	22,800	766	703	750
16,800	16,850	545	513	529	19,800	19,850	657	605	640	22,800	22,850	768	704	752
16,850	16,900	547	515	531	19,850	19,900	658	606	642	22,850	22,900	770	706	754
16,900	16,950	549	516	533	19,900	19,950	660	608	644	22,900	22,950	772	708	756
16,950	17,000	551	518	535	19,950	20,000	662	609	646	22,950	23,000	774	710	757
17,000		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:		
17,000	17,050	553	519	536	20,000	20,050	664	611	648	23,000	23,050	775	712	759
17,050	17,100	554	521	538	20,050	20,100	666	612	650	23,050	23,100	777	714	761
17,100	17,150	556	522	540	20,100	20,150	668	614	652	23,100	23,150	779	716	763
17,150	17,200	558	524	542	20,150	20,200	670	615	653	23,150	23,200	781	717	765
17,200	17,250	560	525	544	20,200	20,250	671	617	655	23,200	23,250	783	719	767
17,250	17,300	562	527	546	20,250	20,300	673	618	657	23,250	23,300	785	721	769
17,300	17,350	564	528	548	20,300	20,350	675	620	659	23,300	23,350	787	723	770
17,350	17,400	566	530	549	20,350	20,400	677	621	661	23,350	23,400	788	725	772
17,400	17,450	567	531	551	20,400	20,450	679	623	663	23,400	23,450	790	727	774
17,450	17,500	569	533	553	20,450	20,500	681	624	665	23,450	23,500	792	729	776
17,500	17,550	571	534	555	20,500	20,550	683	626	666	23,500	23,550	794	730	778
17,550	17,600	573	536	557	20,550	20,600	684	627	668	23,550	23,600	796	732	780
17,600	17,650	575	537	559	20,600	20,650	686	629	670	23,600	23,650	798	734	782
17,650	17,700	577	539	561	20,650	20,700	688	630	672	23,650	23,700	800	736	783
17,700	17,750	579	541	562	20,700	20,750	690	632	674	23,700	23,750	801	738	785
17,750	17,800	580	542	564	20,750	20,800	692	634	676	23,750	23,800	803	740	787
17,800	17,850	582	544	566	20,800	20,850	694	635	678	23,800	23,850	805	742	789
17,850	17,900	584	545	568	20,850	20,900	696	637	679	23,850	23,900	807	743	791
17,900	17,950	586	547	570	20,900	20,950	697	638	681	23,900	23,950	809	745	793
17,950	18,000	588	548	572	20,950	21,000	699	640	683	23,950	24,000	811	747	795

* 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	813	749	796	27,000	27,050	925	860	908	30,000	30,050	1,038	972	1,019
24,050	24,100	814	751	798	27,050	27,100	927	862	910	30,050	30,100	1,040	974	1,021
24,100	24,150	816	753	800	27,100	27,150	929	864	912	30,100	30,150	1,042	976	1,023
24,150	24,200	818	755	802	27,150	27,200	931	866	913	30,150	30,200	1,044	977	1,025
24,200	24,250	820	756	804	27,200	27,250	933	868	915	30,200	30,250	1,046	979	1,026
24,250	24,300	822	758	806	27,250	27,300	935	870	917	30,250	30,300	1,048	981	1,028
24,300	24,350	824	760	808	27,300	27,350	937	872	919	30,300	30,350	1,050	983	1,030
24,350	24,400	826	762	809	27,350	27,400	939	873	921	30,350	30,400	1,052	985	1,032
24,400	24,450	827	764	811	27,400	27,450	940	875	923	30,400	30,450	1,054	987	1,034
24,450	24,500	829	766	813	27,450	27,500	942	877	925	30,450	30,500	1,055	989	1,036
24,500	24,550	831	768	815	27,500	27,550	944	879	926	30,500	30,550	1,057	990	1,038
24,550	24,600	833	769	817	27,550	27,600	946	881	928	30,550	30,600	1,059	992	1,040
24,600	24,650	835	771	819	27,600	27,650	948	883	930	30,600	30,650	1,061	994	1,042
24,650	24,700	837	773	821	27,650	27,700	950	885	932	30,650	30,700	1,063	996	1,043
24,700	24,750	839	775	822	27,700	27,750	952	886	934	30,700	30,750	1,065	998	1,045
24,750	24,800	840	777	824	27,750	27,800	954	888	936	30,750	30,800	1,067	1,000	1,047
24,800	24,850	842	779	826	27,800	27,850	956	890	938	30,800	30,850	1,069	1,002	1,049
24,850	24,900	844	781	828	27,850	27,900	957	892	939	30,850	30,900	1,071	1,003	1,051
24,900	24,950	846	782	830	27,900	27,950	959	894	941	30,900	30,950	1,072	1,005	1,053
24,950	25,000	848	784	832	27,950	28,000	961	896	943	30,950	31,000	1,074	1,007	1,055
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	850	786	834	28,000	28,050	963	898	945	31,000	31,050	1,076	1,009	1,057
25,050	25,100	852	788	835	28,050	28,100	965	899	947	31,050	31,100	1,078	1,011	1,059
25,100	25,150	854	790	837	28,100	28,150	967	901	949	31,100	31,150	1,080	1,013	1,060
25,150	25,200	856	792	839	28,150	28,200	969	903	951	31,150	31,200	1,082	1,015	1,062
25,200	25,250	857	794	841	28,200	28,250	971	905	952	31,200	31,250	1,084	1,016	1,064
25,250	25,300	859	795	843	28,250	28,300	972	907	954	31,250	31,300	1,086	1,018	1,066
25,300	25,350	861	797	845	28,300	28,350	974	909	956	31,300	31,350	1,087	1,020	1,068
25,350	25,400	863	799	847	28,350	28,400	976	911	958	31,350	31,400	1,089	1,022	1,070
25,400	25,450	865	801	848	28,400	28,450	978	912	960	31,400	31,450	1,091	1,024	1,072
25,450	25,500	867	803	850	28,450	28,500	980	914	962	31,450	31,500	1,093	1,026	1,074
25,500	25,550	869	805	852	28,500	28,550	982	916	964	31,500	31,550	1,095	1,028	1,076
25,550	25,600	871	807	854	28,550	28,600	984	918	965	31,550	31,600	1,097	1,029	1,077
25,600	25,650	873	808	856	28,600	28,650	986	920	967	31,600	31,650	1,099	1,031	1,079
25,650	25,700	874	810	858	28,650	28,700	988	922	969	31,650	31,700	1,101	1,033	1,081
25,700	25,750	876	812	860	28,700	28,750	989	924	971	31,700	31,750	1,103	1,035	1,083
25,750	25,800	878	814	861	28,750	28,800	991	925	973	31,750	31,800	1,104	1,037	1,085
25,800	25,850	880	816	863	28,800	28,850	993	927	975	31,800	31,850	1,106	1,039	1,087
25,850	25,900	882	818	865	28,850	28,900	995	929	977	31,850	31,900	1,108	1,041	1,089
25,900	25,950	884	820	867	28,900	28,950	997	931	978	31,900	31,950	1,110	1,042	1,091
25,950	26,000	886	821	869	28,950	29,000	999	933	980	31,950	32,000	1,112	1,044	1,092
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	888	823	871	29,000	29,050	1,001	935	982	32,000	32,050	1,114	1,046	1,094
26,050	26,100	890	825	873	29,050	29,100	1,003	937	984	32,050	32,100	1,116	1,048	1,096
26,100	26,150	891	827	874	29,100	29,150	1,005	938	986	32,100	32,150	1,118	1,050	1,098
26,150	26,200	893	829	876	29,150	29,200	1,006	940	988	32,150	32,200	1,120	1,052	1,100
26,200	26,250	895	831	878	29,200	29,250	1,008	942	990	32,200	32,250	1,121	1,054	1,102
26,250	26,300	897	833	880	29,250	29,300	1,010	944	991	32,250	32,300	1,123	1,055	1,104
26,300	26,350	899	834	882	29,300	29,350	1,012	946	993	32,300	32,350	1,125	1,057	1,106
26,350	26,400	901	836	884	29,350	29,400	1,014	948	995	32,350	32,400	1,127	1,059	1,108
26,400	26,450	903	838	886	29,400	29,450	1,016	950	997	32,400	32,450	1,129	1,061	1,109
26,450	26,500	905	840	887	29,450	29,500	1,018	951	999	32,450	32,500	1,131	1,063	1,111
26,500	26,550	907	842	889	29,500	29,550	1,020	953	1,001	32,500	32,550	1,133	1,065	1,113
26,550	26,600	908	844	891	29,550	29,600	1,022	955	1,003	32,550	32,600	1,135	1,067	1,115
26,600	26,650	910	846	893	29,600	29,650	1,023	957	1,004	32,600	32,650	1,137	1,068	1,117
26,650	26,700	912	847	895	29,650	29,700	1,025	959	1,006	32,650	32,700	1,138	1,070	1,119
26,700	26,750	914	849	897	29,700	29,750	1,027	961	1,008	32,700	32,750	1,140	1,072	1,121
26,750	26,800	916	851	899	29,750	29,800	1,029	963	1,010	32,750	32,800	1,142	1,074	1,123
26,800	26,850	918	853	900	29,800	29,850	1,031	964	1,012	32,800	32,850	1,144	1,076	1,125
26,850	26,900	920	855	902	29,850	29,900	1,033	966	1,014	32,850	32,900	1,146	1,078	1,126
26,900	26,950	922	857	904	29,900	29,950	1,035	968	1,016	32,900	32,950	1,148	1,080	1,128
26,950	27,000	923	859	906	29,950	30,000	1,037	970	1,017	32,950	33,000	1,150	1,081	1,130

* 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	1,152	1,083	1,132	36,000	36,050	1,265	1,195	1,245	39,000	39,050	1,378	1,306	1,358
33,050	33,100	1,153	1,085	1,134	36,050	36,100	1,267	1,197	1,247	39,050	39,100	1,380	1,308	1,360
33,100	33,150	1,155	1,087	1,136	36,100	36,150	1,268	1,198	1,249	39,100	39,150	1,382	1,310	1,362
33,150	33,200	1,157	1,089	1,138	36,150	36,200	1,270	1,200	1,251	39,150	39,200	1,383	1,312	1,364
33,200	33,250	1,159	1,091	1,140	36,200	36,250	1,272	1,202	1,253	39,200	39,250	1,385	1,314	1,366
33,250	33,300	1,161	1,093	1,141	36,250	36,300	1,274	1,204	1,255	39,250	39,300	1,387	1,315	1,368
33,300	33,350	1,163	1,094	1,143	36,300	36,350	1,276	1,206	1,256	39,300	39,350	1,389	1,317	1,370
33,350	33,400	1,165	1,096	1,145	36,350	36,400	1,278	1,208	1,258	39,350	39,400	1,391	1,319	1,371
33,400	33,450	1,167	1,098	1,147	36,400	36,450	1,280	1,210	1,260	39,400	39,450	1,393	1,321	1,373
33,450	33,500	1,169	1,100	1,149	36,450	36,500	1,282	1,211	1,262	39,450	39,500	1,395	1,323	1,375
33,500	33,550	1,170	1,102	1,151	36,500	36,550	1,284	1,213	1,264	39,500	39,550	1,397	1,325	1,377
33,550	33,600	1,172	1,104	1,153	36,550	36,600	1,285	1,215	1,266	39,550	39,600	1,399	1,327	1,379
33,600	33,650	1,174	1,106	1,155	36,600	36,650	1,287	1,217	1,268	39,600	39,650	1,400	1,328	1,381
33,650	33,700	1,176	1,107	1,157	36,650	36,700	1,289	1,219	1,270	39,650	39,700	1,402	1,330	1,383
33,700	33,750	1,178	1,109	1,158	36,700	36,750	1,291	1,221	1,272	39,700	39,750	1,404	1,332	1,385
33,750	33,800	1,180	1,111	1,160	36,750	36,800	1,293	1,223	1,273	39,750	39,800	1,406	1,334	1,387
33,800	33,850	1,182	1,113	1,162	36,800	36,850	1,295	1,224	1,275	39,800	39,850	1,408	1,336	1,388
33,850	33,900	1,184	1,115	1,164	36,850	36,900	1,297	1,226	1,277	39,850	39,900	1,410	1,338	1,390
33,900	33,950	1,186	1,117	1,166	36,900	36,950	1,299	1,228	1,279	39,900	39,950	1,412	1,340	1,392
33,950	34,000	1,187	1,119	1,168	36,950	37,000	1,301	1,230	1,281	39,950	40,000	1,414	1,341	1,394
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	1,189	1,120	1,170	37,000	37,050	1,302	1,232	1,283	40,000	40,050	1,416	1,343	1,396
34,050	34,100	1,191	1,122	1,172	37,050	37,100	1,304	1,234	1,285	40,050	40,100	1,417	1,345	1,398
34,100	34,150	1,193	1,124	1,174	37,100	37,150	1,306	1,236	1,287	40,100	40,150	1,419	1,347	1,400
34,150	34,200	1,195	1,126	1,175	37,150	37,200	1,308	1,237	1,289	40,150	40,200	1,421	1,349	1,402
34,200	34,250	1,197	1,128	1,177	37,200	37,250	1,310	1,239	1,290	40,200	40,250	1,423	1,351	1,404
34,250	34,300	1,199	1,130	1,179	37,250	37,300	1,312	1,241	1,292	40,250	40,300	1,425	1,353	1,405
34,300	34,350	1,201	1,132	1,181	37,300	37,350	1,314	1,243	1,294	40,300	40,350	1,427	1,354	1,407
34,350	34,400	1,202	1,133	1,183	37,350	37,400	1,316	1,245	1,296	40,350	40,400	1,429	1,356	1,409
34,400	34,450	1,204	1,135	1,185	37,400	37,450	1,317	1,247	1,298	40,400	40,450	1,431	1,358	1,411
34,450	34,500	1,206	1,137	1,187	37,450	37,500	1,319	1,249	1,300	40,450	40,500	1,433	1,360	1,413
34,500	34,550	1,208	1,139	1,189	37,500	37,550	1,321	1,250	1,302	40,500	40,550	1,434	1,362	1,415
34,550	34,600	1,210	1,141	1,191	37,550	37,600	1,323	1,252	1,304	40,550	40,600	1,436	1,364	1,417
34,600	34,650	1,212	1,143	1,192	37,600	37,650	1,325	1,254	1,306	40,600	40,650	1,438	1,366	1,419
34,650	34,700	1,214	1,145	1,194	37,650	37,700	1,327	1,256	1,307	40,650	40,700	1,440	1,367	1,421
34,700	34,750	1,216	1,146	1,196	37,700	37,750	1,329	1,258	1,309	40,700	40,750	1,442	1,369	1,422
34,750	34,800	1,218	1,148	1,198	37,750	37,800	1,331	1,260	1,311	40,750	40,800	1,444	1,371	1,424
34,800	34,850	1,219	1,150	1,200	37,800	37,850	1,333	1,262	1,313	40,800	40,850	1,446	1,373	1,426
34,850	34,900	1,221	1,152	1,202	37,850	37,900	1,334	1,263	1,315	40,850	40,900	1,448	1,375	1,428
34,900	34,950	1,223	1,154	1,204	37,900	37,950	1,336	1,265	1,317	40,900	40,950	1,449	1,377	1,430
34,950	35,000	1,225	1,156	1,206	37,950	38,000	1,338	1,267	1,319	40,950	41,000	1,451	1,379	1,432
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	1,227	1,158	1,207	38,000	38,050	1,340	1,269	1,321	41,000	41,050	1,453	1,380	1,434
35,050	35,100	1,229	1,159	1,209	38,050	38,100	1,342	1,271	1,322	41,050	41,100	1,455	1,382	1,436
35,100	35,150	1,231	1,161	1,211	38,100	38,150	1,344	1,273	1,324	41,100	41,150	1,457	1,384	1,437
35,150	35,200	1,233	1,163	1,213	38,150	38,200	1,346	1,275	1,326	41,150	41,200	1,459	1,386	1,439
35,200	35,250	1,235	1,165	1,215	38,200	38,250	1,348	1,276	1,328	41,200	41,250	1,461	1,388	1,441
35,250	35,300	1,236	1,167	1,217	38,250	38,300	1,350	1,278	1,330	41,250	41,300	1,463	1,390	1,443
35,300	35,350	1,238	1,169	1,219	38,300	38,350	1,351	1,280	1,332	41,300	41,350	1,465	1,392	1,445
35,350	35,400	1,240	1,171	1,221	38,350	38,400	1,353	1,282	1,334	41,350	41,400	1,466	1,393	1,447
35,400	35,450	1,242	1,172	1,223	38,400	38,450	1,355	1,284	1,336	41,400	41,450	1,468	1,395	1,449
35,450	35,500	1,244	1,174	1,224	38,450	38,500	1,357	1,286	1,338	41,450	41,500	1,470	1,397	1,451
35,500	35,550	1,246	1,176	1,226	38,500	38,550	1,359	1,288	1,339	41,500	41,550	1,472	1,399	1,453
35,550	35,600	1,248	1,178	1,228	38,550	38,600	1,361	1,289	1,341	41,550	41,600	1,474	1,401	1,454
35,600	35,650	1,250	1,180	1,230	38,600	38,650	1,363	1,291	1,343	41,600	41,650	1,476	1,403	1,456
35,650	35,700	1,252	1,182	1,232	38,650	38,700	1,365	1,293	1,345	41,650	41,700	1,478	1,405	1,458
35,700	35,750	1,253	1,184	1,234	38,700	38,750	1,367	1,295	1,347	41,700	41,750	1,480	1,406	1,460
35,750	35,800	1,255	1,185	1,236	38,750	38,800	1,368	1,297	1,349	41,750	41,800	1,482	1,408	1,462
35,800	35,850	1,257	1,187	1,238	38,800	38,850	1,370	1,299	1,351	41,800	41,850	1,483	1,410	1,464
35,850	35,900	1,259	1,189	1,240	38,850	38,900	1,372	1,301	1,353	41,850	41,900	1,485	1,412	1,466
35,900	35,950	1,261	1,191	1,241	38,900	38,950	1,374	1,302	1,355	41,900	41,950	1,487	1,414	1,468
35,950	36,000	1,263	1,193	1,243	38,950	39,000	1,376	1,304	1,356	41,950	42,000	1,489	1,416	1,470

* 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	1,491	1,418	1,471	45,000	45,050	1,604	1,529	1,585	48,000	48,050	1,717	1,642	1,698
42,050	42,100	1,493	1,419	1,473	45,050	45,100	1,606	1,531	1,586	48,050	48,100	1,719	1,644	1,700
42,100	42,150	1,495	1,421	1,475	45,100	45,150	1,608	1,533	1,588	48,100	48,150	1,721	1,646	1,701
42,150	42,200	1,497	1,423	1,477	45,150	45,200	1,610	1,535	1,590	48,150	48,200	1,723	1,648	1,703
42,200	42,250	1,498	1,425	1,479	45,200	45,250	1,612	1,536	1,592	48,200	48,250	1,725	1,650	1,705
42,250	42,300	1,500	1,427	1,481	45,250	45,300	1,613	1,538	1,594	48,250	48,300	1,727	1,651	1,707
42,300	42,350	1,502	1,429	1,483	45,300	45,350	1,615	1,540	1,596	48,300	48,350	1,728	1,653	1,709
42,350	42,400	1,504	1,431	1,485	45,350	45,400	1,617	1,542	1,598	48,350	48,400	1,730	1,655	1,711
42,400	42,450	1,506	1,432	1,486	45,400	45,450	1,619	1,544	1,600	48,400	48,450	1,732	1,657	1,713
42,450	42,500	1,508	1,434	1,488	45,450	45,500	1,621	1,546	1,602	48,450	48,500	1,734	1,659	1,715
42,500	42,550	1,510	1,436	1,490	45,500	45,550	1,623	1,548	1,603	48,500	48,550	1,736	1,661	1,717
42,550	42,600	1,512	1,438	1,492	45,550	45,600	1,625	1,550	1,605	48,550	48,600	1,738	1,663	1,718
42,600	42,650	1,514	1,440	1,494	45,600	45,650	1,627	1,552	1,607	48,600	48,650	1,740	1,665	1,720
42,650	42,700	1,515	1,442	1,496	45,650	45,700	1,629	1,553	1,609	48,650	48,700	1,742	1,667	1,722
42,700	42,750	1,517	1,443	1,498	45,700	45,750	1,630	1,555	1,611	48,700	48,750	1,744	1,668	1,724
42,750	42,800	1,519	1,445	1,500	45,750	45,800	1,632	1,557	1,613	48,750	48,800	1,745	1,670	1,726
42,800	42,850	1,521	1,447	1,502	45,800	45,850	1,634	1,559	1,615	48,800	48,850	1,747	1,672	1,728
42,850	42,900	1,523	1,449	1,503	45,850	45,900	1,636	1,561	1,617	48,850	48,900	1,749	1,674	1,730
42,900	42,950	1,525	1,451	1,505	45,900	45,950	1,638	1,563	1,618	48,900	48,950	1,751	1,676	1,732
42,950	43,000	1,527	1,453	1,507	45,950	46,000	1,640	1,565	1,620	48,950	49,000	1,753	1,678	1,733
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	1,529	1,455	1,509	46,000	46,050	1,642	1,567	1,622	49,000	49,050	1,755	1,680	1,735
43,050	43,100	1,531	1,456	1,511	46,050	46,100	1,644	1,569	1,624	49,050	49,100	1,757	1,682	1,737
43,100	43,150	1,532	1,458	1,513	46,100	46,150	1,646	1,570	1,626	49,100	49,150	1,759	1,684	1,739
43,150	43,200	1,534	1,460	1,515	46,150	46,200	1,647	1,572	1,628	49,150	49,200	1,761	1,685	1,741
43,200	43,250	1,536	1,462	1,517	46,200	46,250	1,649	1,574	1,630	49,200	49,250	1,762	1,687	1,743
43,250	43,300	1,538	1,464	1,519	46,250	46,300	1,651	1,576	1,632	49,250	49,300	1,764	1,689	1,745
43,300	43,350	1,540	1,466	1,520	46,300	46,350	1,653	1,578	1,634	49,300	49,350	1,766	1,691	1,747
43,350	43,400	1,542	1,468	1,522	46,350	46,400	1,655	1,580	1,635	49,350	49,400	1,768	1,693	1,749
43,400	43,450	1,544	1,469	1,524	46,400	46,450	1,657	1,582	1,637	49,400	49,450	1,770	1,695	1,750
43,450	43,500	1,546	1,471	1,526	46,450	46,500	1,659	1,584	1,639	49,450	49,500	1,772	1,697	1,752
43,500	43,550	1,548	1,473	1,528	46,500	46,550	1,661	1,586	1,641	49,500	49,550	1,774	1,699	1,754
43,550	43,600	1,549	1,475	1,530	46,550	46,600	1,663	1,587	1,643	49,550	49,600	1,776	1,701	1,756
43,600	43,650	1,551	1,477	1,532	46,600	46,650	1,664	1,589	1,645	49,600	49,650	1,778	1,702	1,758
43,650	43,700	1,553	1,479	1,534	46,650	46,700	1,666	1,591	1,647	49,650	49,700	1,779	1,704	1,760
43,700	43,750	1,555	1,481	1,536	46,700	46,750	1,668	1,593	1,649	49,700	49,750	1,781	1,706	1,762
43,750	43,800	1,557	1,482	1,537	46,750	46,800	1,670	1,595	1,651	49,750	49,800	1,783	1,708	1,764
43,800	43,850	1,559	1,484	1,539	46,800	46,850	1,672	1,597	1,652	49,800	49,850	1,785	1,710	1,766
43,850	43,900	1,561	1,486	1,541	46,850	46,900	1,674	1,599	1,654	49,850	49,900	1,787	1,712	1,767
43,900	43,950	1,563	1,488	1,543	46,900	46,950	1,676	1,601	1,656	49,900	49,950	1,789	1,714	1,769
43,950	44,000	1,564	1,490	1,545	46,950	47,000	1,678	1,602	1,658	49,950	50,000	1,791	1,716	1,771
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	1,566	1,492	1,547	47,000	47,050	1,679	1,604	1,660	50,000	50,050	1,793	1,717	1,773
44,050	44,100	1,568	1,494	1,549	47,050	47,100	1,681	1,606	1,662	50,050	50,100	1,795	1,719	1,775
44,100	44,150	1,570	1,495	1,551	47,100	47,150	1,683	1,608	1,664	50,100	50,150	1,797	1,721	1,777
44,150	44,200	1,572	1,497	1,552	47,150	47,200	1,685	1,610	1,666	50,150	50,200	1,799	1,723	1,779
44,200	44,250	1,574	1,499	1,554	47,200	47,250	1,687	1,612	1,667	50,200	50,250	1,801	1,725	1,781
44,250	44,300	1,576	1,501	1,556	47,250	47,300	1,689	1,614	1,669	50,250	50,300	1,803	1,727	1,782
44,300	44,350	1,578	1,503	1,558	47,300	47,350	1,691	1,616	1,671	50,300	50,350	1,804	1,729	1,784
44,350	44,400	1,580	1,505	1,560	47,350	47,400	1,693	1,618	1,673	50,350	50,400	1,806	1,731	1,786
44,400	44,450	1,581	1,507	1,562	47,400	47,450	1,695	1,619	1,675	50,400	50,450	1,808	1,733	1,788
44,450	44,500	1,583	1,508	1,564	47,450	47,500	1,696	1,621	1,677	50,450	50,500	1,810	1,734	1,790
44,500	44,550	1,585	1,510	1,566	47,500	47,550	1,698	1,623	1,679	50,500	50,550	1,812	1,736	1,792
44,550	44,600	1,587	1,512	1,568	47,550	47,600	1,700	1,625	1,681	50,550	50,600	1,814	1,738	1,794
44,600	44,650	1,589	1,514	1,569	47,600	47,650	1,702	1,627	1,683	50,600	50,650	1,816	1,740	1,796
44,650	44,700	1,591	1,516	1,571	47,650	47,700	1,704	1,629	1,684	50,650	50,700	1,818	1,742	1,798
44,700	44,750	1,593	1,518	1,573	47,700	47,750	1,706	1,631	1,686	50,700	50,750	1,820	1,744	1,799
44,750	44,800	1,595	1,520	1,575	47,750	47,800	1,708	1,633	1,688	50,750	50,800	1,822	1,746	1,801
44,800	44,850	1,597	1,521	1,577	47,800	47,850	1,710	1,635	1,690	50,800	50,850	1,824	1,748	1,803
44,850	44,900	1,598	1,523	1,579	47,850	47,900	1,712	1,636	1,692	50,850	50,900	1,825	1,750	1,805
44,900	44,950	1,600	1,525	1,581	47,900	47,950	1,713	1,638	1,694	50,900	50,950	1,827	1,751	1,807
44,950	45,000	1,602	1,527	1,583	47,950	48,000	1,715	1,640	1,696	50,950	51,000	1,829	1,753	1,809

* 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	1,831	1,755	1,811	54,000	54,050	1,946	1,868	1,924	57,000	57,050	2,061	1,981	2,037
51,050	51,100	1,833	1,757	1,813	54,050	54,100	1,948	1,870	1,926	57,050	57,100	2,063	1,983	2,039
51,100	51,150	1,835	1,759	1,815	54,100	54,150	1,950	1,872	1,928	57,100	57,150	2,065	1,985	2,041
51,150	51,200	1,837	1,761	1,816	54,150	54,200	1,952	1,874	1,930	57,150	57,200	2,067	1,987	2,043
51,200	51,250	1,839	1,763	1,818	54,200	54,250	1,954	1,876	1,931	57,200	57,250	2,069	1,989	2,045
51,250	51,300	1,841	1,765	1,820	54,250	54,300	1,956	1,878	1,933	57,250	57,300	2,070	1,991	2,046
51,300	51,350	1,843	1,766	1,822	54,300	54,350	1,958	1,880	1,935	57,300	57,350	2,072	1,993	2,048
51,350	51,400	1,845	1,768	1,824	54,350	54,400	1,959	1,881	1,937	57,350	57,400	2,074	1,995	2,050
51,400	51,450	1,847	1,770	1,826	54,400	54,450	1,961	1,883	1,939	57,400	57,450	2,076	1,996	2,052
51,450	51,500	1,848	1,772	1,828	54,450	54,500	1,963	1,885	1,941	57,450	57,500	2,078	1,998	2,054
51,500	51,550	1,850	1,774	1,830	54,500	54,550	1,965	1,887	1,943	57,500	57,550	2,080	2,000	2,056
51,550	51,600	1,852	1,776	1,832	54,550	54,600	1,967	1,889	1,945	57,550	57,600	2,082	2,002	2,058
51,600	51,650	1,854	1,778	1,833	54,600	54,650	1,969	1,891	1,947	57,600	57,650	2,084	2,004	2,060
51,650	51,700	1,856	1,780	1,835	54,650	54,700	1,971	1,893	1,948	57,650	57,700	2,086	2,006	2,062
51,700	51,750	1,858	1,782	1,837	54,700	54,750	1,973	1,895	1,950	57,700	57,750	2,088	2,008	2,063
51,750	51,800	1,860	1,783	1,839	54,750	54,800	1,975	1,897	1,952	57,750	57,800	2,090	2,010	2,065
51,800	51,850	1,862	1,785	1,841	54,800	54,850	1,977	1,898	1,954	57,800	57,850	2,092	2,012	2,067
51,850	51,900	1,864	1,787	1,843	54,850	54,900	1,979	1,900	1,956	57,850	57,900	2,093	2,013	2,069
51,900	51,950	1,866	1,789	1,845	54,900	54,950	1,981	1,902	1,958	57,900	57,950	2,095	2,015	2,071
51,950	52,000	1,868	1,791	1,847	54,950	55,000	1,982	1,904	1,960	57,950	58,000	2,097	2,017	2,073
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	1,870	1,793	1,848	55,000	55,050	1,984	1,906	1,962	58,000	58,050	2,099	2,019	2,075
52,050	52,100	1,871	1,795	1,850	55,050	55,100	1,986	1,908	1,963	58,050	58,100	2,101	2,021	2,077
52,100	52,150	1,873	1,797	1,852	55,100	55,150	1,988	1,910	1,965	58,100	58,150	2,103	2,023	2,078
52,150	52,200	1,875	1,799	1,854	55,150	55,200	1,990	1,912	1,967	58,150	58,200	2,105	2,025	2,080
52,200	52,250	1,877	1,800	1,856	55,200	55,250	1,992	1,914	1,969	58,200	58,250	2,107	2,027	2,082
52,250	52,300	1,879	1,802	1,858	55,250	55,300	1,994	1,915	1,971	58,250	58,300	2,109	2,029	2,084
52,300	52,350	1,881	1,804	1,860	55,300	55,350	1,996	1,917	1,973	58,300	58,350	2,111	2,030	2,086
52,350	52,400	1,883	1,806	1,862	55,350	55,400	1,998	1,919	1,975	58,350	58,400	2,113	2,032	2,088
52,400	52,450	1,885	1,808	1,864	55,400	55,450	2,000	1,921	1,977	58,400	58,450	2,114	2,034	2,090
52,450	52,500	1,887	1,810	1,865	55,450	55,500	2,002	1,923	1,979	58,450	58,500	2,116	2,036	2,092
52,500	52,550	1,889	1,812	1,867	55,500	55,550	2,003	1,925	1,980	58,500	58,550	2,118	2,038	2,094
52,550	52,600	1,891	1,814	1,869	55,550	55,600	2,005	1,927	1,982	58,550	58,600	2,120	2,040	2,095
52,600	52,650	1,892	1,816	1,871	55,600	55,650	2,007	1,929	1,984	58,600	58,650	2,122	2,042	2,097
52,650	52,700	1,894	1,817	1,873	55,650	55,700	2,009	1,931	1,986	58,650	58,700	2,124	2,044	2,099
52,700	52,750	1,896	1,819	1,875	55,700	55,750	2,011	1,932	1,988	58,700	58,750	2,126	2,046	2,101
52,750	52,800	1,898	1,821	1,877	55,750	55,800	2,013	1,934	1,990	58,750	58,800	2,128	2,047	2,103
52,800	52,850	1,900	1,823	1,879	55,800	55,850	2,015	1,936	1,992	58,800	58,850	2,130	2,049	2,105
52,850	52,900	1,902	1,825	1,881	55,850	55,900	2,017	1,938	1,994	58,850	58,900	2,132	2,051	2,107
52,900	52,950	1,904	1,827	1,882	55,900	55,950	2,019	1,940	1,996	58,900	58,950	2,134	2,053	2,109
52,950	53,000	1,906	1,829	1,884	55,950	56,000	2,021	1,942	1,997	58,950	59,000	2,136	2,055	2,111
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	1,908	1,831	1,886	56,000	56,050	2,023	1,944	1,999	59,000	59,050	2,137	2,057	2,112
53,050	53,100	1,910	1,832	1,888	56,050	56,100	2,025	1,946	2,001	59,050	59,100	2,139	2,059	2,114
53,100	53,150	1,912	1,834	1,890	56,100	56,150	2,026	1,947	2,003	59,100	59,150	2,141	2,061	2,116
53,150	53,200	1,914	1,836	1,892	56,150	56,200	2,028	1,949	2,005	59,150	59,200	2,143	2,062	2,118
53,200	53,250	1,915	1,838	1,894	56,200	56,250	2,030	1,951	2,007	59,200	59,250	2,145	2,064	2,120
53,250	53,300	1,917	1,840	1,896	56,250	56,300	2,032	1,953	2,009	59,250	59,300	2,147	2,066	2,122
53,300	53,350	1,919	1,842	1,897	56,300	56,350	2,034	1,955	2,011	59,300	59,350	2,149	2,068	2,124
53,350	53,400	1,921	1,844	1,899	56,350	56,400	2,036	1,957	2,012	59,350	59,400	2,151	2,070	2,126
53,400	53,450	1,923	1,846	1,901	56,400	56,450	2,038	1,959	2,014	59,400	59,450	2,153	2,072	2,127
53,450	53,500	1,925	1,848	1,903	56,450	56,500	2,040	1,961	2,016	59,450	59,500	2,155	2,074	2,129
53,500	53,550	1,927	1,849	1,905	56,500	56,550	2,042	1,963	2,018	59,500	59,550	2,157	2,076	2,131
53,550	53,600	1,929	1,851	1,907	56,550	56,600	2,044	1,964	2,020	59,550	59,600	2,158	2,078	2,133
53,600	53,650	1,931	1,853	1,909	56,600	56,650	2,046	1,966	2,022	59,600	59,650	2,160	2,079	2,135
53,650	53,700	1,933	1,855	1,911	56,650	56,700	2,047	1,968	2,024	59,650	59,700	2,162	2,081	2,137
53,700	53,750	1,935	1,857	1,913	56,700	56,750	2,049	1,970	2,026	59,700	59,750	2,164	2,083	2,139
53,750	53,800	1,936	1,859	1,914	56,750	56,800	2,051	1,972	2,028	59,750	59,800	2,166	2,085	2,141
53,800	53,850	1,938	1,861	1,916	56,800	56,850	2,053	1,974	2,029	59,800	59,850	2,168	2,087	2,143
53,850	53,900	1,940	1,863	1,918	56,850	56,900	2,055	1,976	2,031	59,850	59,900	2,170	2,089	2,144
53,900	53,950	1,942	1,865	1,920	56,900	56,950	2,057	1,978	2,033	59,900	59,950	2,172	2,091	2,146
53,950	54,000	1,944	1,866	1,922	56,950	57,000	2,059	1,980	2,035	59,950	60,000	2,174	2,093	2,148

* 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	2,176	2,095	2,150	62,000	62,050	2,252	2,170	2,227	64,000	64,050	2,329	2,245	2,303
60,050	60,100	2,178	2,096	2,152	62,050	62,100	2,254	2,172	2,228	64,050	64,100	2,331	2,247	2,305
60,100	60,150	2,180	2,098	2,154	62,100	62,150	2,256	2,174	2,230	64,100	64,150	2,333	2,249	2,307
60,150	60,200	2,181	2,100	2,156	62,150	62,200	2,258	2,176	2,232	64,150	64,200	2,335	2,251	2,309
60,200	60,250	2,183	2,102	2,158	62,200	62,250	2,260	2,177	2,234	64,200	64,250	2,336	2,253	2,311
60,250	60,300	2,185	2,104	2,160	62,250	62,300	2,262	2,179	2,236	64,250	64,300	2,338	2,255	2,313
60,300	60,350	2,187	2,106	2,161	62,300	62,350	2,264	2,181	2,238	64,300	64,350	2,340	2,257	2,315
60,350	60,400	2,189	2,108	2,163	62,350	62,400	2,266	2,183	2,240	64,350	64,400	2,342	2,259	2,316
60,400	60,450	2,191	2,110	2,165	62,400	62,450	2,268	2,185	2,242	64,400	64,450	2,344	2,260	2,318
60,450	60,500	2,193	2,112	2,167	62,450	62,500	2,269	2,187	2,244	64,450	64,500	2,346	2,262	2,320
60,500	60,550	2,195	2,113	2,169	62,500	62,550	2,271	2,189	2,246	64,500	64,550	2,348	2,264	2,322
60,550	60,600	2,197	2,115	2,171	62,550	62,600	2,273	2,191	2,248	64,550	64,600	2,350	2,266	2,324
60,600	60,650	2,199	2,117	2,173	62,600	62,650	2,275	2,193	2,249	64,600	64,650	2,352	2,268	2,326
60,650	60,700	2,201	2,119	2,175	62,650	62,700	2,277	2,194	2,251	64,650	64,700	2,354	2,270	2,328
60,700	60,750	2,203	2,121	2,177	62,700	62,750	2,279	2,196	2,253	64,700	64,750	2,356	2,272	2,330
60,750	60,800	2,204	2,123	2,179	62,750	62,800	2,281	2,198	2,255	64,750	64,800	2,358	2,274	2,332
60,800	60,850	2,206	2,125	2,181	62,800	62,850	2,283	2,200	2,257	64,800	64,850	2,359	2,276	2,334
60,850	60,900	2,208	2,127	2,182	62,850	62,900	2,285	2,202	2,259	64,850	64,900	2,361	2,277	2,336
60,900	60,950	2,210	2,128	2,184	62,900	62,950	2,287	2,204	2,261	64,900	64,950	2,363	2,279	2,338
60,950	61,000	2,212	2,130	2,186	62,950	63,000	2,289	2,206	2,263	64,950	65,000	2,365	2,281	2,339
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	2,214	2,132	2,188	63,000	63,050	2,291	2,208	2,265					
61,050	61,100	2,216	2,134	2,190	63,050	63,100	2,292	2,210	2,267					
61,100	61,150	2,218	2,136	2,192	63,100	63,150	2,294	2,211	2,269					
61,150	61,200	2,220	2,138	2,194	63,150	63,200	2,296	2,213	2,271					
61,200	61,250	2,222	2,140	2,196	63,200	63,250	2,298	2,215	2,272					
61,250	61,300	2,224	2,142	2,198	63,250	63,300	2,300	2,217	2,274					
61,300	61,350	2,225	2,144	2,200	63,300	63,350	2,302	2,219	2,276					
61,350	61,400	2,227	2,145	2,202	63,350	63,400	2,304	2,221	2,278					
61,400	61,450	2,229	2,147	2,204	63,400	63,450	2,306	2,223	2,280					
61,450	61,500	2,231	2,149	2,205	63,450	63,500	2,308	2,225	2,282					
61,500	61,550	2,233	2,151	2,207	63,500	63,550	2,310	2,227	2,284					
61,550	61,600	2,235	2,153	2,209	63,550	63,600	2,312	2,228	2,286					
61,600	61,650	2,237	2,155	2,211	63,600	63,650	2,314	2,230	2,288					
61,650	61,700	2,239	2,157	2,213	63,650	63,700	2,315	2,232	2,290					
61,700	61,750	2,241	2,159	2,215	63,700	63,750	2,317	2,234	2,292					
61,750	61,800	2,243	2,161	2,217	63,750	63,800	2,319	2,236	2,293					
61,800	61,850	2,245	2,162	2,219	63,800	63,850	2,321	2,238	2,295					
61,850	61,900	2,247	2,164	2,221	63,850	63,900	2,323	2,240	2,297					
61,900	61,950	2,248	2,166	2,223	63,900	63,950	2,325	2,242	2,299					
61,950	62,000	2,250	2,168	2,225	63,950	64,000	2,327	2,243	2,301					

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