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

Highlights for 2002 *(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*

Instructions for Form IT-272, *Claim for College Tuition Credit for New York State Residents*

Think e-file... It's easy, fast, and safe.

See page 5 and log on to ***www.tax.state.ny.us/elf*** for more information.

From Commissioner Arthur J. Roth:

Dear New York taxpayer ...

During the last year, New Yorkers have faced a series of challenges that has shown the indomitable spirit of the Empire State. We should all be proud of the way we have worked together to weather those challenges and move ahead.

At the Department of Taxation and Finance, those challenges have served to strengthen our resolve to provide you, our customers, with the highest level of service possible as we work to administer the tax policies that have done so much for the economic resurgence of New York State.

Those policies have resulted in the creation of hundreds of thousands of new, private sector jobs in the state and historic tax cuts that will result in tax savings of $100 billion when fully implemented.

Included in the most recent tax cuts are an expansion of the earned income credit, an increase in the college tuition credit, and a continued reduction in the personal income tax "marriage penalty."

In recognizing the special challenges faced by the families of the victims of the terrorist attacks of September 11, 2001, New York State is also offering special tax relief for the estates of those victims. Specific information concerning that tax relief is available on the Department's Web site – *www.tax.state.ny.us* – or by calling our toll-free hotline — 1 800 CALL TAX — to speak with one of our customer service representatives.

We have also continued to upgrade the level of electronic services that we are able to provide to taxpayers. I believe our Web site is among the best of any state taxing entity in the nation. We have also seen the number of tax returns filed electronically continue to grow, increasing to more than 1.8 million returns in the 2001 filing season. I urge you to consider electronically filing your return this year; it's quicker and easier than filing a paper return and is nearly error-free. You will also receive your refund in about half the time than if you had filed a paper return. For the first time electronic filers this year will also be able to sign their return electronically, eliminating the need to file a separate paper signature.

Finally, I am proud to inform you that we will once again this year be including Publication 40, *Missing Children and Young Adults*, inside our IT-200-P and IT-201-P resident tax packets. That publication, conceived last year in partnership with the New York State Division of Criminal Justice Services, has already received accolades from across the country and contains important tips and information to help protect our vulnerable youth. If you would like to order a copy of Publication 40, see *Need help?* in these instructions. Please take a moment to read this special insert. The information it contains could help save a life.

Sincerely,

Arthur J. Roth
Commissioner

IT-200 highlights for tax year 2002

Visit our Web site at ***www.tax.state.ny.us*** for up-to-the minute information on New York State tax matters, including matters that may affect your New York State personal income tax return.

Standard deduction

The standard deduction for married filing jointly and qualifying widow(er) is increased to $14,200. There is no change to the standard deduction for the other filing statuses.

New York State earned income credit

The New York State earned income credit is increased from 25% of the federal earned income credit to 27½% of the federal credit.

College tuition credit or itemized deduction increased

The deduction is allowed for 50% of tuition payments made during the tax year. However, the deduction is limited to $5,000. The credit amount is (1) 4% of the deduction amount, if the tuition expense is $5,000 or more, or (2) 50% of the lesser of the deduction amount or $200, if tuition expense is less than $5,000.

New York City tax rate

The New York City top tax rate is 3.648%.

Tax relief for victims of the September 11, 2001 terrorist attacks

The New York State, New York City and Yonkers income tax liabilities of those who died as a result of the September 11, 2001, terrorist attacks against the United States are generally erased for tax years beginning in 2000 and all later years up to and including the year of death. For information regarding the tax relief provided for these victims, see Publication 59, *New York State Tax Relief for Victims of Terrorist Attacks.*

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss your 2002 tax return with the New York State Tax Department, check the *Yes* box in the *Third-party designee* area of your return.

Make sure you enter your social security number(s) in the boxes to the right of your peel-off label or name(s) on the front of your return.

The peel-off label no longer displays your social security number(s). You (and, if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number in the boxes in the top right corner of Form IT-200.

E-file/payment

You can file your return electronically using your personal computer or, if you prefer, you can use the services of a professional preparer. You can also e-file now and pay electronically later by authorizing the Tax Department to withdraw the payment from your bank account (electronic funds withdrawal). Also, electronic signatures are now available using a PIN (personal identification number). For more information, see page 5.

Visit our Web site

You can now download many of our forms, instructions, and publications, or check the status of your estimated tax account or your refund, by accessing our Web site at *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 D of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 101 Enterprise Drive, Kingston NY 12401.**

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
   FedEx International Priority
   FedEx International First
4. United Parcel Service (UPS):
   UPS Next Day Air
   UPS Next Day Air Saver
   UPS 2nd Day Air
   UPS 2nd Day Air A.M.
   UPS Worldwide Express
   UPS Worldwide Express Plus

General information

Need help? See page 17 of these instructions.

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; see below) 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**

— 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 want to claim a refund of the college tuition credit for New York State residents.

— You are subject to the minimum income tax.

— You are subject to the separate tax on lump-sum distributions.

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).

Residents of New York City and Yonkers

If you were a resident of New York City or Yonkers for 2002 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 Yonkers

If you were not a Yonkers resident for 2002 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 Y-203. If you each have taxable earnings, you must each file a separate Form Y-203. Form Y-203 is due at the same time as your state return and must be attached to it. For more information, see the instructions for this form.

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 25 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 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.

See the instructions for line 34 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 29.

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 31.

College tuition credit

TIP If you paid qualified college tuition expenses, you may be eligible for either an itemized deduction or a credit on your New York State personal income tax return. For more information, see the instructions for line 33 on page 12 and the instructions for Form IT-272, *Claim for College Tuition Credit for New York State Residents.*

Note: Tuition payments required for enrollment or attendance in a course of study leading to the granting of a post baccalaureate or other graduate degree do not qualify for purposes of the college tuition credit or itemized deduction.

Deceased taxpayers

If a taxpayer died before filing a return for 2002, 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 fiduciary or court-appointed representative is filing a return claiming a refund for a

Who must file (*continued*)

deceased taxpayer, the fiduciary or representative must attach a copy of the certificate showing his or her appointment. If the filer is the surviving spouse, and the refund is not more than $1,000, the refund will be issued to the surviving spouse. If the refund is more than $1,000, the surviving spouse must complete Form AU-281.17, *Survivor's Affidavit*. Other filers of the deceased taxpayer's return, such as a child, father, mother, brother, sister, niece, or nephew of the decedent, must also attach Form AU-281.17. Call, visit our Web site or write us for this form. See *Need help?* on page 17 of these instructions.

Innocent spouse relief

You may qualify for relief from full or partial tax liability on a joint return as an innocent spouse, if (1) there is an understatement of tax on a joint return because of an omission or error involving income, deduction, credit, or basis, (2) you can show that when you signed the return you did not know and had no reason to know of the understatement, and (3) taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax. You may also request a separation of liability for any understated tax on a joint return if you and your spouse or former spouse are no longer married, or are legally separated, or have lived apart at all times during the 12-month period prior to the date of filing for relief. If you don't qualify as an innocent spouse or for separation of liability, you may qualify for equitable relief if you can show that, taking into account all the facts and circumstances, you should not be held liable for any understatement or underpayment of tax. See Form IT-285, *Request for Innocent Spouse Relief,* for more information. Do **not** file Form IT-285 with your return. Also see Publication 89, *Innocent Spouse Relief (and Separation of Liability and Equitable Relief).*

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 back of your original return when filed. (See *Disclaiming of spouse's debt* on page 13.)

Nonresidents and part-year residents

If you were not a New York State resident for 2002, 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 2002, 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 Form IT-360.1-I, *Instructions for Form IT-360.1.*

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. 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 Yonkers nonresident earnings tax.

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

Which form to file

TIP **You may be eligible for free e-file!**
E-file is faster and more accurate than paper filing, and now, if you qualify, it may be free. Several tax preparers and tax preparation software providers are offering free or discounted electronic tax filing. You may also be able to file your return over the Internet. For more details, visit our e-file Web site at: ***www.tax.state.ny.us/elf***

If the federal income tax return you filed was:	And you were a full-year resident of New York State, file your New York income tax return on:
1040EZ or you used Telefile	**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 13) or you want to claim the earned income credit (see page 3) or you want to claim the child and dependent care credit (see page 3) or you want to claim the college tuition credit (see page 3).
1040A	**Form IT-100** if you want us to figure your tax and, if applicable, claim the earned income credit, the child and dependent care credit, and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income, social security benefits or capital gain distributions 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, social security benefits or capital gain distributions 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, social security benefits or capital gain distributions 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 13), 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) or you want to claim the college tuition credit (see page 3).
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 you elect to claim the tuition credit (claiming standard deduction) rather than the tuition deduction (claiming itemized deduction). (See the *College tuition credit worksheet* on page 12 of these instructions) **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, real property tax credits, and the college tuition credit; **and**
- ☐ your only New York City credits are the household credit and the New York City school tax credit; **and**

Which form to file *(continued)*

☐ 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	14,200
Married filing separate return	6,500
Head of household	10,500
Qualifying widow(er) ...	14,200

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

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

☐ You have individual retirement arrangement (IRA) distributions, pension or annuity income, social security benefits or capital gain distributions 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
- — empire zone (EZ) 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
- — QETC employment credit and capital tax credit
- — low-income housing credit
- — IMB credit for energy taxes
- — defibrillator credit
- — QEZE tax reduction credit
- — QEZE credit for real property taxes
- — fuel oil storage tank credit
- — green building credit
- — low income housing credit
- — qualified long-term care insurance 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 EZ investment tax credit
- — add-back of EZ 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 QEZE credit for real property taxes
- — add-back of EZ investment tax credit - financial services industry on early disposition
- — add-back of QEZE credit for real property taxes
- — add-back of QETC capital credit on early disposition

☐ You are claiming a 2002 estimated tax payment or an overpayment credit from your 2001 return.

☐ You want to apply any part of your 2002 overpayment to your estimated tax for 2003.

☐ You were a New York State resident for all of 2002, but a New York City or Yonkers resident for only part of the year. For more information on change of city resident status, see Form 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, 2002.

☐ 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 *Need help? on* 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 (e-file), 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. E-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.

Taxpayers who e-file their 2002 New York State personal income tax returns may now fulfill their signature requirement by using a personal identification number (PIN), which is the equivalent of the handwritten signature used on a paper return. Using a PIN eliminates the need to file Form IT-201-E, *Declaration for E-filing of Income Tax Return*, and any accompanying wage and tax statements. Taxpayers can receive a PIN by going to the Tax Department's Web site at *www.tax.state.ny.us* and clicking on *Electronic Services.* You will be asked to enter your social security number and your federal adjusted gross income from a previous tax filing. If you are married filing a joint return, you and your spouse will each need a PIN to enter as your electronic signature when directed by your software provider or paid preparer.

E-filed returns with a balance due may be paid by submitting a check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns Filed Electronically*, by credit card (see instructions on page 19), or by authorizing the Tax Department to withdraw the payment from your bank account (electronic funds withdrawal). Authorization and account information for electronic funds withdrawal must be included with your electronic return and cannot be changed once it is transmitted. To avoid interest and penalties, your check or money order must be mailed, credit card payment authorized, or electronic funds withdrawal made, by the filing deadline. The electronic funds withdrawal will be made on the date you indicated on your electronic return. If paying by check or money order, Form IT-201-V will be provided to you by your electronic tax professional or may be printed from your software.

Need help? See page 17 of these instructions.

Other forms that may be e-filed 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-272	Claim for College Tuition Credit
IT-280	Nonobligated Spouse Allocation
Y-203	City of Yonkers Nonresident Earnings Tax Return

Note: Not all software packages and preparers may be able to e-file these forms for 2002, so you should verify that the one you select can file the forms that you need.

(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-I).

To amend your 2002 return, you must use 2002 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.

When to file

File your return as soon as you can after January 1, 2003, but not later than the filing deadline, April 15, 2003. If you file late, you may have to pay penalties and interest. See *Interest and penalties* on page 16.

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. Extension requests may also be filed via the Internet; access the Tax Department's Web site for information or to submit an extension request. See *Need help?* on page 17 for the Web site address. 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, PO Box 15106, Albany NY 12212-5106.

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, PO Box 15105, Albany NY 12212-5105.

If you use a private delivery service to file your extension, use the *Private delivery services* address shown in the instructions for filing Form IT-370.

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

If, after asking for an extension of time to file, you choose to file your federal return electronically, you may still file your New York State resident income tax return electronically through October 15, 2003. 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:

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.

Reminders

Refunds/real property tax credit/ earned income credit/child and dependent care credit/college tuition credit/New York City school tax 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, and you cannot be claimed as a dependent on another taxpayer's federal return, enter the amount of the credit on line 34. For more information, see the instructions for line 34 on page 12 of these instructions. 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 30 on page 12 of these instructions.

You may also be eligible for a refund if you are qualified to claim the college tuition credit. If you qualify, complete Form IT-272 and attach it to your return. For more information on the college tuition credit, see the instructions for line 33 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 *2002 income tax* on your check or money order.**

Reminder — You (and if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number(s) in the boxes in the top right corner of Form IT-200, even when using the preprinted peel-off label.

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.

Reminders *(continued)*

New York State 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 New York State 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 New York State household credit.

New York City 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, federal Form W-2. 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), federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return assembly,* on page 15 of these instructions. If you have not received your wage and tax statement by February 17, 2003, 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 *Interest and penalties* on page 16.

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 2002 New York State Income Tax Forms.*
- ☐ your software conforms to current federal and state income tax laws.

Check your withholding for 2003

If, after completing your 2002 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.

Scannable returns

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.

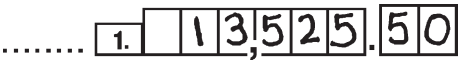
— Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols. All necessary punctuation has been printed on the form.

— Write your numbers like this:

— 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:



— 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 entry areas that do not apply to you, and treat these blanks as zeros. Do not enter zeros in these areas unless instructed to do so.

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 2002 wage and tax statements together, federal Form(s) W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 17, or if the form you received is incorrect, contact your employer.

If you plan on taking any credit that can be claimed on Form IT-200, 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 21. Then continue with Step 4 on page 14.

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, 2002.

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

Name and address box, and social security numbers

Do not attach your label or write in the name and address box, or enter your social security number(s), until you have completed and checked your return.

Reminder — You (and, if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number(s) in the boxes in the top right corner on the front of your Form IT-200.

Step 5 on page 14 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 4.

Item B

Were you a city of New York resident for all of 2002?

If you were a city of New York resident for all of 2002, put an **X** in the *Yes* box. If you were not a city of New York resident for all of 2002, put an **X** in the *No* box. If you were a resident of the city of New York for only part of 2002, **stop;** you must use Form IT-201.

Item D

If you do not need a tax packet (IT-200-P) sent to you next year:

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

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 3 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?	☐	☐
Did you have New York State, New York City, or Yonkers tax withheld from your wages?	☐	☐
Are you claiming the earned income tax credit?	☐	☐
Are you claiming the child and dependent care credit?	☐	☐
Are you claiming the college tuition credit or deduction?	☐	☐
Does your income consist only of wages, salaries, tips, interest, dividends and unemployment compensation?	☐	☐

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	14,200
Married filing separate return	6,500
Head of household	10,500
Qualifying widow(er) with dependent child	14,200

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 3 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.

If you are a full-year New York State resident and your income consists of wages, salaries, tips, interest income, dividends, taxable refunds, credits, or offsets of state and local income taxes or unemployment compensation, you may be able to file Form IT-200. If you have any items of income that are not listed above, you must file Form IT-201.

Nonresidents or part-year residents who are required to file a return must use Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Line 1

Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 2002 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), federal Form(s) 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), federal Form(s) 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), federal Form(s) 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 C)	$ 3,000
Single (checked *No* at Item C)	7,500
② Married filing joint return	14,200
③ Married filing separate return	6,500
④ Head of household *(with qualifying person)*	10,500
⑤ Qualifying widow(er) with dependent child	14,200

Line 15

New York dependent exemptions

Enter on line 15 the number of your dependent exemptions from the *New York dependent exemption worksheet,* line e, below.

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

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 married, are **not** allowed on your New York State return.

Check only one box

☐ If you filed federal Form 1040EZ or you used Telefile, enter "0" on line 15.

☐ 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. See *Line b instructions* below ..... b. _____

c. Add lines a and b ..... c. _____

d. Enter the total number of boxes checked on line 6a and 6b of federal Form 1040A or 1040 ..... d. _____

e. Subtract line d from line c. This is the number of your New York dependent exemptions. Enter this number on line 15 (see *Example* below) ..... e. _____

Line b instructions — If on your federal return you were entitled to claim a dependent as an exemption, but chose not to, include that dependent on line b. For example, if you were entitled to claim a dependent on your federal return, but chose not to in order to allow your dependent to claim the federal education credit on his or her federal tax return, you may still claim that dependent on your New York return.

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

... 15. _ _ / 0 0 0 . 0 0

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 28. 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 41 through 48 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.

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 C 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: Over	but not over	And the number of exemptions from your New York dependent exemption worksheet, line c (married 1040EZ filers use column 2), is: 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: Over	but not over	And the number of exemptions from both New York dependent exemption worksheets, line c, is: 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 24 and lines 34 and 36 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 49 through 56 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 22. There is an example at the beginning of the tables to help you find the correct tax.

Line 23

City of New York household credit

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

☐ filing status ① and the amount on Form IT-200, line 8, is not over $12,500; or

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

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

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

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

City of New York
Household credit table IV
Filing status ① only (Single)

If Form IT-200, line 8 is: Over	but not over	enter on Form IT-200, line 23:
	$ 10,000*	$15
$10,000	12,500	10
12,500		No credit is allowed; enter "0" on Form IT-200, line 23

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

City of New York
Household credit table V
Filing status ②, ④ and ⑤

If Form IT-200, line 8 is: Over	but not over	And the number of exemptions from your New York dependent exemption worksheet, line c (married 1040EZ filers use column 2), is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-200, line 23:							
	$ 15,000*	$ 30	60	90	120	150	180	210	30
$15,000	17,500	25	50	75	100	125	150	175	25
17,500	20,000	15	30	45	60	75	90	105	15
20,000	22,500	10	20	30	40	50	60	70	10
22,500		No credit is allowed; enter "0" on Form IT-200, line 23.							

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

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

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

If Form IT-200, line 8 total from both returns is: Over	but not over	And the number of exemptions from both New York dependent exemption worksheets, line c, is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-200, line 23:							
	$ 15,000*	$ 15	30	45	60	75	90	105	15
$15,000	17,500	12.50	25	37.50	50	62.50	75	87.50	12.50
17,500	20,000	7.50	15	22.50	30	37.50	45	52.50	7.50
20,000	22,500	5	10	15	20	25	30	35	5
22,500		No credit is allowed; enter "0" on Form IT-200, line 23.							

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

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

Lines 25, 26, and 37 apply only to city of Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 25

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 16 (New York State filing status ③ taxpayers, transfer the amount from Form IT-215, line 17), if any.	c. _____	
d.	Amount from Form IT-216, *Claim for Child and Dependent Care Credit,* line 14.	d. _____	
e.	Amount from Form IT-272, *Claim for College Tuition Credit for New York State Residents,* line 6 or line 9, if any e.	_____	
f.	Add lines b, c, d, and e.		f. _____
g.	Subtract line f from line a.		g. _____
h.	Yonkers resident tax rate (5%)		h. .05
i.	Multiply line g by line h. Enter this amount on Form IT-200, line 25.		i. _____

Line 26

City of Yonkers nonresident earnings tax

Complete line 26 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.

Voluntary gifts/contributions

Line 28

You may elect to make a voluntary gift or contribution to any of the following five funds. Enter your gift/contribution in the amount boxes to the right of the fund you wish to contribute to. Enter on line 28 the total amount of gifts/contributions made to one or more of the funds.

Your contributions/gifts will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.

Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount in the designated boxes at the left of line 28. The amount you give must be in whole dollars: $5, $10, $20 or any other dollar amount. Include this amount in the total gifts/contributions on line 28.

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 in the designated boxes at the left of line 28. (Enter $4 if your spouse also wants to contribute and you are filing jointly.) No other amounts can be accepted. Include this amount in the total gifts/contributions on line 28.

Gift for Breast Cancer Research and Education
If you want to contribute to the Breast Cancer Research and Education Fund, enter the amount in the designated boxes at the left of line 28. The amount you give must be in whole dollars: $5, $10, $20 or any other dollar amount. New York State will match this contribution to the Breast Cancer Research and Education Fund, dollar for dollar. Include this amount in the total gifts/contributions on line 28.

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 in the designated boxes at the left of line 28. The amount you give must be in whole dollars: $5, $10, $20 or any other dollar amount. Include this amount in the total gifts/contributions on line 28.

Gift for Alzheimer's Disease Assistance Fund (Alzheimer's Fund)
If you want to give a gift to the Alzheimer's Disease Assistance Fund, enter the amount in the designated boxes at the left of line 28. The amount you give must be in whole dollars: $5, $10, $20 or any other dollar amount. New York State will match the contribution to the Alzheimer's Disease Assistance Fund, dollar for dollar. Include this amount in the total gifts/contributions on line 28.

Line 30

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.

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 beginning on page 31.

Line 31

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 31 and attach it to your return.

If you are having the IRS compute the credit for you, complete lines 1-7 and 9 of Form IT-215 and write ***EIC*** in the white area to the left of line 31 of Form IT-200. **Do not enter** an amount on line 31. Complete lines 32-37, but do not enter any amounts on lines 38, 39, or 40. 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 by the due date listed on the bill or the due date of your return, whichever is later.

Line 32

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** to Form IT-200, and attach Form IT-214 to your Form IT-200. For more information, see the instructions for Form IT-214 beginning on page 25.

Line 33

College tuition credit
If you qualify, enter your college tuition credit. To claim this credit, fill in Form IT-272, *Claim for College Tuition Credit for New York State Residents,* and transfer the college tuition credit to Form IT-200. You must attach Form IT-272 to your Form IT-200.

Important: If you claimed itemized deductions on your federal return, and the amount on Form IT-200, line 18, is greater than 0, the college tuition itemized deduction may offer you a greater tax benefit. However, you must file Form IT-201 to claim the itemized deduction.

Complete the worksheet below to determine if the college tuition itemized deduction offers you a greater tax benefit than the college tuition credit. You cannot claim both the credit and the deduction. Note: If, for some reason, you do not wish to file Form IT-201, you can still file Form IT-200 and claim the credit. In this case you do not have to complete the worksheet below.

You must complete Form IT-272, and Form IT-200 through line 32, before you complete this worksheet.

College tuition credit worksheet

1. Enter the amount from Form IT-272, *Claim for College Tuition Credit For New York State Residents,* line 3 ..... _____
2. Multiply line 1 by 50% (.50) ..... _____
3. Enter the amount from federal Schedule A, line 28 ..... _____
4.* Enter the amount from federal Schedule A, line 5 ..... _____
5. Subtract line 4 from line 3 ..... _____
6. Add lines 2 and 5 ..... _____
7. Enter your standard deduction amount from Form IT-200, line 14 ..... _____
8. Subtract line 7 from line 6 (If 0 or less, **stop;** the credit is more beneficial to you. If more than 0, continue on line 9.) ..... _____
9. Enter the amount from Form IT-200, line 18. ..... _____
10. Enter the amount from line 8 above ..... _____
11. Subtract line 10 from line 9 ..... _____
12. Compute your New York State tax on line 11 amount (Use the *State Tax Table,* violet pages 41 through 48 of these instructions.) ... _____
13. Enter the amount from Form IT-200, line 20 . _____
14. Subtract line 13 from line 12 ..... _____
15. Add the amounts on Form IT-200, lines 30, 31, and 32 ..... _____
16. Subtract line 15 from line 14 ..... _____
17. Compute your city of New York tax, if you are a resident of New York City, on line 11 amount (Use *City Tax Table,* white pages 49 through 56 of these instructions.) ... _____
18. Enter the amount from Form IT-200, line 23 ..... _____
19. Subtract line 18 from line 17 ..... _____
20. City of Yonkers residents, multiply line 16 by 5% (.05); City of Yonkers nonresidents, enter the amount from Form Y-203, line 6 ..... _____
21. Add lines 14, 19, and 20 ..... _____
22. Enter the amount from Form IT-200, line 21 ..... _____
23. Enter the amount from Form IT-200, line 27 ..... _____
24. Add lines 22 and 23 ..... _____
25. Enter amount from line 21 above ..... _____
26. Subtract line 25 from line 24 ..... _____
27. Enter the amount from Form IT-272, line 6 or line 9, whichever applies ..... _____

* If you have an entry on line 13 on Form IT-200, and you deducted as a federal itemized deduction any expenses (including interest expense) to purchase or carry these bonds, also include those expenses on line 4 of this worksheet.

If line 27 is greater than line 26, the college tuition credit is more beneficial to you. Enter the amount from line 27 above on line 33 of Form IT-200 and attach Form IT-272 to your return.

If line 26 is greater than line 27, the college tuition itemized deduction is more beneficial to you. If you want to claim the deduction, you must file Form IT-201. To obtain Form IT-201, see *Need help?* on page 17 of these instructions. Note: If the itemized deduction is more beneficial, but you do not wish to file Form IT-201, you may choose to file Form IT-200 and claim the credit instead.

Line 34

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 C, you cannot claim the *New York City school tax credit.*

If you checked filing status:
- ①, ③, or ④, enter $62.50.
- ② or ⑤, enter $125.00.

Line 35

Total New York State tax withheld
Enter your total **New York State** tax withheld as shown on your wage and tax statement(s), federal Form(s) 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), federal Form(s) W-2 (Copy 2), to the front bottom of your return as shown in Step 7, *Return assembly* on page 15 of these instructions. The amount on line 35 should be the same as the total **New York State** tax withheld on your statement(s).

Line 36

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), federal Form(s) W-2 (Copy 2), to the front bottom of your return as shown in Step 7, *Return assembly* on page 15 of these instructions. The amount on line 36 should be the same as the total **city of New York** tax withheld on your statement(s).

Line 37

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), federal Form(s) W-2 (Copy 2), to the front bottom of your return as shown in Step 7, *Return assembly* on page 15 of these instructions. The amount on line 37 should be the same as the total **city of Yonkers** tax withheld on your statement(s).

Line 39

Refund

If line 38 is more than line 29, subtract line 29 from line 38 and enter your refund on line 39.

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 this page.

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 (IRS) 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 back 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 IRS or a state agency, contact the IRS or that particular state agency.

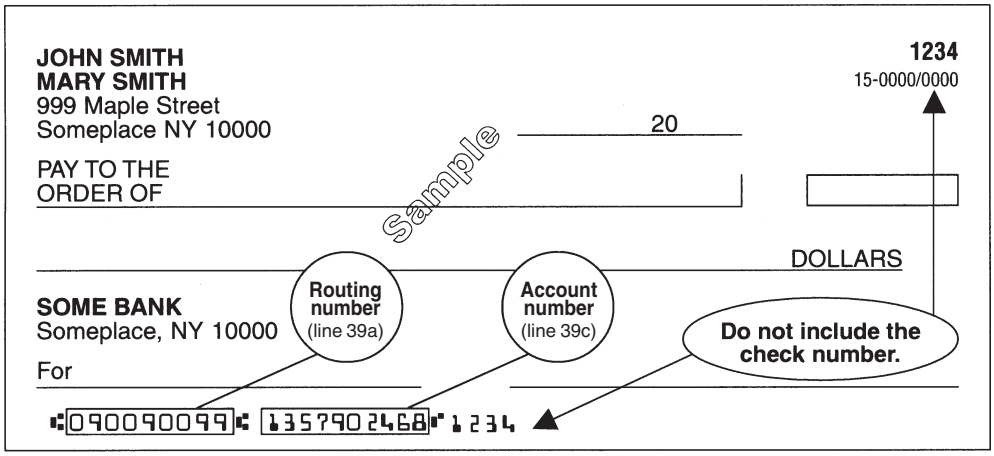
For New York State, New York City or Yonkers tax liabilities **only** call 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800) or write to NYS Tax Department, Tax Compliance Division, W A Harriman Campus, Albany NY 12227.

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:

- Make sure you enter your social security number(s) at the top of your return.
- 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* on page 14.
- 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.



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

Direct Deposit

Complete lines 39a through 39c if you want us to deposit your refund directly into your bank account instead of sending you a check.

You can contact your financial institution to make sure that your deposit will be accepted and to get your correct routing and account numbers.

On line 39a, enter your nine digit routing number. 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 39b, check the box for the type of account, checking or savings.

On line 39c, enter the account number where you want your refund deposited. If you selected *Checking* on line 39b, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. Be sure not to include the check number.) If you chose *Savings* on line 39b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution. 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.

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 40

Amount you owe

If line 38 is less than line 29, subtract line 38 from line 29 and enter the amount you owe on line 40.

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 ***2002 income tax*** on it or you can pay by credit card (see page 19). 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 40 of your income tax return, you can ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on any tax not paid by April 15, 2003, 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 and the Web site address.

You must attach your completed Form DTF-383 to the **front** of the 2002 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 40 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 2002 prepayments equal at least 100% of your 2001 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.

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss your 2002 tax return with the New York State Tax Department, check the *Yes* box in the *Third-party designee* area of your return. Also enter the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, just enter ***Preparer*** in the space for the designee's name. You do not have to provide the other information requested.

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

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

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney,* making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization will automatically end on the due date (without regard to extensions) for filing your 2003 tax return. For most taxpayers the due date will be April 15, 2004.

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 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 two bar codes which represent the numeric information on the label. This 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
Your name		
Spouse's name		
Number and street		
City	State	ZIP code

☐ 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. **You must enter your social security number(s) in the boxes to the right of the peel-off label.** Be sure your social security numbers are in the same order as your names.

☐ If any other information is incorrect or missing enter the correct information in the white spaces. Do not make any entries in this area, except your social security numbers, if all the information on the peel-off label is correct (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. If you do not have a peel-off label, enter the correct information in the white spaces.

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, 2002. School districts and code numbers are on pages 37 through 40 of these instructions. If you do not know the name of your school district in which you lived on December 31, 2002, 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, 2002, if it is not the same as the address on your peel-off label.

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

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

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

— If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.

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

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

— If you moved after December 31, 2002, enter your permanent home address as of December 31, 2002, 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, 2002.

If you live in New York City, use the following county names:

Borough you live in	use county
Manhattan	New York
Brooklyn	Kings
Bronx	Bronx
Queens	Queens
Staten Island	Richmond

☐ **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

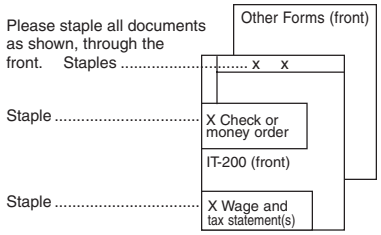
Return assembly

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

— **Staple** wage and tax statements to the front bottom of your return.

— **Staple** payments, if any, to the front of your return where indicated.

— **Staple** any other forms and correspondence behind your Form IT-200, face up.



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? You must enter your social security number(s) in the boxes to the right of the peel-off label.** 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 or you are using a PO box or a c/o address)?

☐ **check the box for item (D) on the front of Form IT-200 if you do not need a tax packet mailed to you for next year?**

☐ **check appropriate boxes for items (A), (B), and (C)?**

☐ **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), federal Form(s) W-2 (Copy 2), to the front bottom 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 *2002 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 do not have a preaddressed envelope, address your envelope —

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.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

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 POA-1, *Power of Attorney.*

Interest and penalties

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, City of New York school tax credit, or college tuition 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 ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. This penalty is in addition to the interest charged for late payments.

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

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

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

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.

Requirements for paid preparers

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:

— Sign the tax return or claim for refund;

— Include the identifying number of the paid preparer (if an individual paid preparer is an employee of a paid preparer or is 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);

— Furnish a completed copy of the tax return or claim for refund to the taxpayer not later than the time that the return is presented for the taxpayer's signature;

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

A paid preparer must keep a completed copy of the return or information on the list for a period of 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.

A paid preparer must keep a completed copy of a claim for refund for a period of three years from the time the claim for refund was presented to the taxpayer for signature.

A paid preparer may be subject to a maximum penalty of $25,000 for failure to comply with any of the requirements listed above.

Need help?

Telephone assistance is available from 8 a.m. to 5:55 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, 7 days a week.)	
From areas outside the U.S. and outside Canada:	(518) 485-6800

Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676

Internet access: *www.tax.state.ny.us* (for forms, publications, your refund status, to check your estimated tax account, and other information)

Hotline for the hearing and speech impaired: 1 800 634-2110 from 8 a.m. to 5:55 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 CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227

TIP How to avoid mistakes that slow down the processing of your return and refund

- **Enter your social security number(s) to the right of the peel-off label.**
  The peel-off label no longer displays your social security number(s). Be sure to enter your social security numbers in the same order as your name(s).
- **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 2002 on line 9.
- **New York City IRC 125 flexible benefits program must be entered on line 10.**
  IRC Section 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York and certain other New York City public employers must be entered on line 10 of Form IT-200.
- **Be sure to check either the *Yes* or *No* box at Item C.**
  Item C asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to check either the *Yes* or *No* box, especially if you are single, since the answer determines the amount of standard deduction allowed.
- **Complete the *New York Dependent exemption worksheet* on page 10 and enter the line e 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 back 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 39) instead of on the **amount you owe** line (line 40). 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.

Make Breast Cancer a Disease of the Past

Your gifts to the Breast Cancer Research and Education Fund have supported 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 will match this donation to the Breast Cancer Research and Education Fund, dollar for dollar.

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).**

UNITED STATES OLYMPIC TRAINING CENTER LAKE PLACID

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. In addition to these winter sports, some summer sports include: mountain biking, volleyball, handball, canoe/kayak, rhythmic gymnastics, and boxing.

Gift for the Alzheimer's Disease Assistance Fund

Gifts to this fund support planning and carrying out the Alzheimer's Disease Assistance Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite and other support services. These services are focused to families and caregivers, and the health care professionals that serve them. New York State will match this donation to the Alzheimer's Disease Assistance Fund, dollar for dollar.

Pay your taxes by credit card

You will be able to use your American Express Cards®, Discover®/Novus®, MasterCard®, or Visa® to pay the amount you owe on your 2002 New York State income tax return. You can pay your income taxes due with your return by credit card using a touch-tone phone or through the Internet. The credit card service provider **will charge** you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. **Please note** that the convenience fee, terms, and conditions may vary between the credit card service providers. These are the same credit card service providers that have agreements with the IRS to process income tax payments.

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

You can pay your income taxes due with your return using **either** of the two credit card service providers listed below.

Official Payments Corp.sm
Call toll free **1 800 2PAYTAX**sm
(1 800 272-9829), or

Visit their Web site at
www.officialpayments.com

OR

Link2Gov Corporation
Call toll free **1 866 TAXESNY**
(1 866 829-3769), or

Visit their Web site at
www.nytaxpayment.com

You can also connect to either of these Web sites by going to the Tax Department's Web site at ***www.tax.state.ny.us*** and clicking on *Electronic Services.*

Whether paying by telephone or through the Internet, follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (**line 40 of Form IT-200**). Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point you may elect to accept or cancel the credit card transaction.

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

For additional information on the credit card program, log on to the Tax Department's Web site at ***www.tax.state.ny.us*** and click on *Electronic Services*.

NEW YORK IRS e-file
CLICK. ZIP. FAST ROUND TRIP.

Think *e-file* ... It's easy, fast, and safe.

***E-file* provides the fastest and most accurate processing of your return, an electronic acknowledgement that your return has been received, and the quickest way to get your refund, especially when you use the direct deposit option. You can also *e-file* now and pay electronically later by electronic funds withdrawal from your bank account or by credit card. *E-file* is available through a paid preparer, from your home computer using New York State approved tax preparation software, or through the Internet (*e-file* may be offered as a free Internet service to certain filers). See page 5 and log on to *www.tax.state.ny.us/elf* for more information.**

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.

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.

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 14 and 15 of these instructions.

Electronic Services

We invite you to visit our Web site at ***www.tax.state.ny.us*** to learn about our growing list of *Electronic Services*.

- e-file your income tax return.
- Determine which income tax form to file.
- Find forms and instructions.
- Pay your income taxes by credit card.
- Apply for an income tax installment payment agreement.
- Apply for an automatic extension of time to file your return.
- Check the status of your income tax refund.
- Review your estimated tax account balance.
- Receive updates from our subscription service.

Stay tuned for more innovative Electronic Services from the New York State Tax Department ...

www.tax.state.ny.us

Instructions for Preparing Fast Form IT-100

Step 1

Get your tax records together – If you received a salary or wages, you need your 2002 federal Form(s) W-2, *Wage and Tax Statement*. If you have not received your wage and tax statement(s) by February 17, or if the form you receive is incorrect, contact your employer. Only your employer can issue or correct federal Form W-2.

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:

After completing all items that apply to you, continue with Step 3 on page 22 of these instructions.

IT-100 line instructions

All information on your return, except for your current mailing address, must be for the calendar year January 1 through December 31, 2002.

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 the due date listed on the bill or the due date of your return, 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 page 22 of these instructions 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 Form IT-285, *Request for Innocent Spouse Relief*, for more information.

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 back of your original return when filed. (See *Disclaiming of spouse's debt* on page 13.)

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 2002? — If you were a city of New York resident for all of 2002, put an ***X*** in the *Yes* box. If you were **not** a resident of the city of New York for all of 2002, put an ***X*** in the *No* box. If you were a resident of the city of New York for only part of 2002, **stop**; you must use Form IT-201.

Item (D)

Were you a resident of the city of Yonkers for all of 2002? – If you were a Yonkers resident for all of 2002, put an ***X*** in the *Yes* box. If you were **not** a resident of Yonkers for all of 2002, put an ***X*** in the *No* box. If you were a resident of Yonkers for only part of 2002, **stop**; 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.

Lines 1 through 7

*The information for **lines 1 through 7** should be taken from the appropriate line 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 2002 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

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.

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.

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. New York State will match this contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

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.

Gift for Alzheimer's Disease Assistance Fund (Alzheimer's Fund) – If you want to give a gift to the Alzheimer's Disease Assistance 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. New York State will match this donation to the Alzheimer's Disease Assistance fund, dollar for dollar.

Line 9

Amount of federal earned income credit – You must have claimed the federal earned income credit in order to claim the New York State earned income credit. Enter the amount of **federal** earned income credit from federal Form 1040EZ, line 8; Form 1040A, line 41; or Form 1040, line 64 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 9. Write ***EIC*** in the area to the left of line 9 and complete the *Claim for Earned Income Credit for IT-100 Filers* on the back of Form IT-100.

Line 10

Amount of federal child and dependent care credit – If you filed federal Form 2441, *Child and Dependent Care Expenses* (Form 1040 filers), or federal Schedule 2, *Child and Dependent Care Expenses for Form 1040A Filers,* and claimed the credit on your federal return, enter the amount of the federal credit on line 10 and complete the *Claim for Child and Dependent Care Credit for IT-100 Filers* section on the back of Form IT-100.

If you did not file federal Form 2441 or 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 23.

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

Lines 11, 12, and 13

The information for lines 11, 12, and 13 is from your wage and tax statement(s), federal Form(s) 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 11

New York State tax withheld – Enter the total New York State tax withheld as shown on your federal Form(s) W-2 (Copy 2). Married couples must enter their combined New York State tax withheld.

Line 12

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

Line 13

City of Yonkers tax withheld – Enter the total city of Yonkers tax withheld as shown on your federal Form(s) W-2 (Copy 2). Married couples must enter their combined city of Yonkers tax withheld.

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss your 2002 tax return with the New York State Tax Department, check the *Yes* box in the *Third-party designee* area of your return. Also, enter the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, just enter *Preparer* in the space for the designee's name. You do not have to provide the other information requested.

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

- give the Tax Department any information that is missing from your return,
- call the Tax Department for information about the processing of your return or the status of your refund, and
- respond to certain Tax Department notices that you shared with the designee about math errors, offsets, and return preparation. The notices will not be sent to the designee.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney,* making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The third-party designee authorization cannot be revoked. However, the authorization will automatically end on the due date (without regard to extensions) for filing your 2003 tax return. For most taxpayers the due date will be April 15, 2004.

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 instead of sending you a check.

You can contact your financial institution to make sure that your deposit will be accepted and to get your correct routing and account numbers. On line 1a, enter your 9-digit routing number. 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 below, 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 the account number where you want your refund deposited. If you selected *Checking* on line 1b, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. Be sure not to include the check number.) If you chose *Savings* on line 1b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution. 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.

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, 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 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.

— **You must enter your social security number(s) in the boxes to the right of the peel-off label**. Be sure your social security numbers are in the same order as your names.

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 current mailing address —** The Tax Department will figure your tax and send you a refund or a bill for any additional tax you owe to this address. We will also use this address to send you the statement showing how we computed your tax.

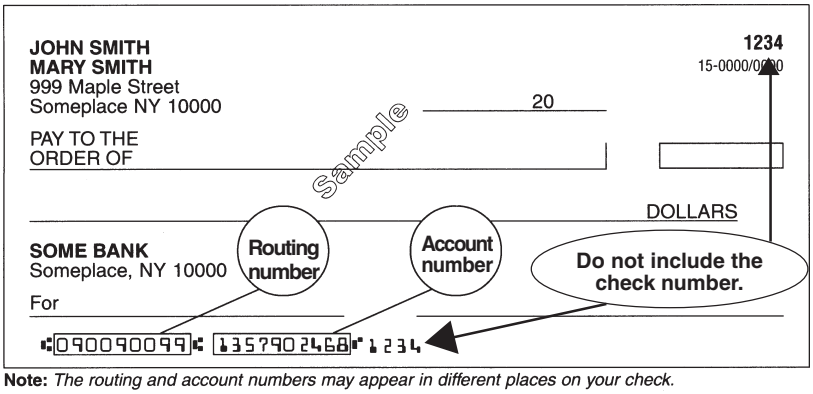
— **your New York State county of residence** (on December 31, 2002);

— **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, 2002. School districts and code numbers are listed, by county, in the instructions for Forms IT-200 and Form IT-201. For the code number of your school district you may also contact the Tax Department; see *Need help?* on page 17 of these instructions. 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, 2002, 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.



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, 2002, enter your permanent home address as of December 31, 2002, **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), federal Form W-2 (Copy 2) to the front of your Form IT-100 at the bottom. Please staple it twice, through the front. 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 and **enter your social security number(s) in the boxes to the right of the peel-off label?**

— if you did not receive a peel-off label, 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 (D)?

— enter the number of your federal exemptions?

— claim the IRA deduction, earned income credit or child care 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), federal Form W-2 (Copy 2)?

Step 8

To avoid penalty and interest, file your return as soon as you can after January 1, 2003, but not later than April 15, 2003. 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 and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 101 Enterprise Drive, Kingston NY 12401.**

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
   FedEx International Priority
   FedEx International First
4. United Parcel Service (UPS):
   UPS Next Day Air
   UPS Next Day Air Saver
   UPS 2nd Day Air
   UPS 2nd Day Air A.M.
   UPS Worldwide Express
   UPS Worldwide Express Plus

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:

- Make sure you enter your social security number(s) at the top of your return.
- We mail the refund to the mailing 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 someone 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 $2,550. 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:

- *Full time student* if the qualifying person was born before 1984 and was at the end of 2002 under age 24 and a full time student.
- *Person with disability* if the qualifying person had a disability and was incapable of caring for himself or herself during 2002.

  If you have checked the box *Person with disability* and your qualifying person is 24 years of age or older, you must attach a letter from the qualifying person's doctor stating that the person is disabled. When we receive a letter from your doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

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 or federal Form 1040A, Schedule 2. 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 12 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 2002.

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 2002; **and** complete the *Claim for Child and Dependent Care Credit for IT-100 Filers* section on the back of Form IT-100.

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

Important terms

A ***qualifying person*** is:

– Any child **under age 13** whom you can claim as a dependent (but see *Exception for children of divorced or separated parents* below). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.

– Your disabled spouse who is not able to care for himself or herself.

– Any disabled person not able to care for himself or herself who you can claim as a dependent for federal purposes (or could claim as a dependent for federal purposes, except that the person had gross income of $3,000 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 2002.

Exception for children of divorced or separated parents – If you were divorced, legally separated, or lived apart from your spouse during the last six months of 2002, 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 2002 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 2002.
3. One or both of the parents had custody of the child for more than half of 2002.
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 2002, **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 2002. 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 2002 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. Expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income. Also, expenses paid through a dependent care account are not qualified expenses.

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 7

List the name, amount of qualified expenses paid in 2002, 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 2002.

If you have checked the box *Person with disability* and your qualifying person is 13 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your child's or other qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

Line 9

Complete columns **(A)** through **(D)** for each person or organization that provided the care. If you have more than two providers, enter the required identifying information for two providers in the spaces provided on the form. Attach a statement to your return with the same required information for the additional providers. Be sure to put your name and social security number on the attachment. 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 9. 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 2002 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 10

Enter the amount of **qualified expenses** you incurred and paid in 2002 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 2001 that you didn't pay until 2002, write ***PYE*** and the amount of the expenses on the dotted line next to line 10.

Line 11

Enter **only your** earned income on line 11 (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 10 on the back of Form IT-100.

If you are **filing a joint federal return,** disregard community property laws. If your spouse died in 2002 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2002, see the line 12 instructions below.

Line 12

If you are filing your return using filing status ❷, *Married filing joint return,* enter **only your spouse's** earned income on line 12. If you are using any other filing status, enter the amount from line 11 on line 12.

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 2002. 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 2002). 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 2002. 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 must meet all of these conditions for the tax year 2002:

— 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 2002;

— you could not be claimed as a dependent on another taxpayer's federal income tax return;

— your residence was not completely exempted from real property taxes;

— the current market value of all real property (house(s), garage(s), land, etc.) you owned was $85,000 or less;

— any rent you received for nonresidential use of your residence was 20% or less of the total rent you received.

Renters — To qualify for the real property tax credit, you must meet all of these conditions for the tax year 2002:

— 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 2002;

— you could not be claimed as a dependent on another taxpayer's federal income tax return;

— your residence was not completely exempted from real property taxes;

— the current market value of all real property (house(s), garage(s), land, etc.) you owned was $85,000 or less;

— 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

Members of your household include all who share your residence and its furnishings, facilities, and accommodations 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 2002:

— 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. For Form IT-201 filers, the New York State additions to federal adjusted gross income are shown on Form IT-201, lines 19 through 22.

— Support money, including foster care support payments.

— Income earned abroad exempted by section 911 of the Internal Revenue Code (IRC).

— 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.

Also, 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 tax 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 a 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 tax 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 tax 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 tax 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 a 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, 2003, but not later than April 15, 2003.

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, 2003.

If you filed a New York State resident income tax return without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit for tax year 2002, file Form IT-214 as soon as you can, but no later than April 16, 2006.

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
1999	April 15, 2003
2000	April 16, 2004
2001	April 15, 2005

Need help?

Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

Tax information: 1 800 225-5829
Forms and publications: 1 800 462-8100
Refund status: Access our Web site or call 1 800 443-3200
Electronically filed: 1 800 353-0708
Direct deposit refunds: 1 800 321-3213
Automated service for refund status is available 24 hours a day, 7 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
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).

Internet access: *www.tax.state.ny.us*
Estimated tax: Access our Web site to check your balance and reconcile your account.

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 Contact Center, W A Harriman Campus, Albany NY 12227.

Line instructions

You must enter your social security number(s) in the boxes to the right of the peel-off label. Be sure your social security numbers are in the same order as your names. Do not enter information in the spaces of the address, the county of residence, the school district name, or school district code number boxes if all the information on the peel-off label is correct.

If you do not have a peel-off label, print or type the information requested in the name and address box at the top of the front. Enter your name, current mailing address, and social security number in the boxes provided. Enter your county of residence as of December 31, 2002. Married taxpayers enter both social security numbers.

On the bottom line of the name and address box, enter the street address of the New York residence that qualifies you for this credit if it is different from your current mailing address or if your mailing address is a P O Box. If not, enter the word ***same*** on this line.

Filling in your claim form

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

— Please 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. 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 2002, check the *Yes* box. If not, check the *No* box.

Generally, residents of nursing homes do not qualify for this credit 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 2002. 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

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 January 1, 2003, enter the social security number of that person in the boxes for *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 2002. (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 2002; 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 2002. 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. For Form IT-201 filers, the New York State additions to federal adjusted gross income are shown on Form IT-201, lines 19 through 22. 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 2002 that was not included on lines 27 and 28.

If someone was a member of your household for only part of the tax 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 2002, enter your real property taxes paid (line 21) on line 10.

If you rented your residence for all of 2002, enter 25% of your adjusted rent paid (line 25) on line 10.

If you owned your residence for part of the tax year and rented your residence for part of the tax 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:	And you checked *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 2002 New York State income tax return, transfer your line 17 amount to Form IT-200, line 32 or Form IT-201, line 60.

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 preparers tax identification number) that you use when preparing federal income tax returns.

Requirements for paid preparers

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:

— Sign the tax return or claim for refund;

— Include the identifying number of the paid preparer (if an individual paid preparer is an employee of a paid preparer or is 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);

— Furnish a completed copy of the tax return or claim for refund to the taxpayer not later than the time that the return is presented for the taxpayer's signature;

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

A paid preparer must keep a completed copy of the return or information on the list for a period of 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.

A paid preparer must keep a completed copy of a claim for refund for a period of three years from the time the claim for refund was presented to the taxpayer for signature.

A paid preparer may be subject to a maximum penalty of $25,000 for failure to comply with any of the requirements listed above.

If you are not filing a 2002 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 and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the

Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* on page 17 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, 101 Enterprise Drive, Kingston NY 12401.**

Direct Deposit

Complete lines 35a through 35c if you want us to deposit your real property tax credit directly into your bank account instead of sending you a check. 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.

You can contact your financial institution to make sure your deposit will be accepted and to get your correct routing and account numbers.

Line 35a

Enter your nine-digit routing number. 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 the account number where you want your real property tax credit deposited. If you selected *Checking* on line 35b, enter the account number shown on your checks. (On the sample check on this page, the account number is 1357902468. Be sure not to include the check number.) If you chose *Savings* on line 35b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution. 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.

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 (IRS) 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. 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 IRS or a state agency, contact the IRS or that particular state agency.

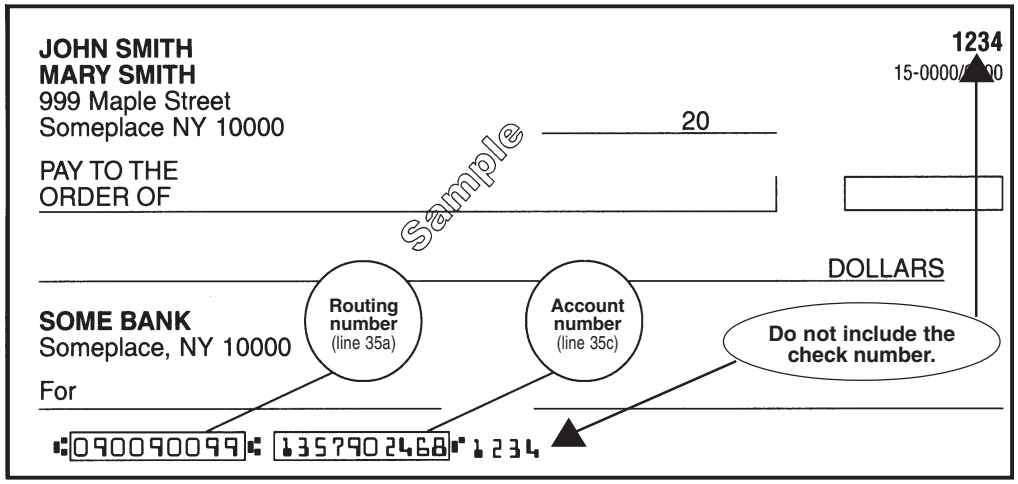
For New York State, city of New York, or city of Yonkers tax liabilities **only,** call 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800), or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

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:

- Make sure you enter your social security number(s) at the top of your return.
- We mail the refund to the current mailing 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.



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

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Instructions for Preparing Form IT-215

General information

New for 2002

- The amount of the New York State earned income credit has increased to 27½% of your federal earned income credit.
- Earned income no longer includes employee compensation that is nontaxable.
- The earned income credit will be figured using federal adjusted gross income instead of federal modified adjusted gross income.
- The definition of an eligible foster child has changed. Instead of the whole year, the child must live with you for only more than half the year. See federal Form EIC for more information on who is a qualifying child.
- New federal rules govern a child that meets the conditions to be a qualifying child of more than one person. See federal Publication 596, *Earned Income Credit*, for more 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 2002; **and**

— file (or have filed) a New York State return for 2002.

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 Form IT-100, 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 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.

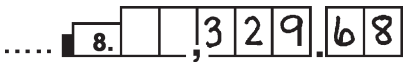
— Do not use dollar signs, commas, decimal points, dashes, or any other punctuation marks or symbols.

— Write your numerals like this:

— 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 8 is $329.68, your money field entry should look like:



— **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 17 as applicable. (**Form IT-100 filers -** Do not file Form IT-215 unless you have already filed your Form IT-100 for 2002.)

All part-year resident filers must also complete lines 18 through 26.

Line 1 — You must have claimed the federal earned income credit for 2002 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 $2,550. 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 596, *Earned Income Credit.*

Line 3 — File Form IT-215 with your original 2002 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 April 15, 2003:

1) File Form IT-370 requesting an automatic extension of time to file until August 15, 2003. (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 mark an ***X*** in the box under the heading *Full-time student* if your child was born before 1984 and was a full-time student under 24. Mark an ***X*** in this box **only** if you put a checkmark in the ***Yes*** box on your 2002 federal Schedule EIC, line 4a.

Be sure to mark an ***X*** in the box under the heading *Person with disability* if your child was born before 1984 and was permanently disabled during any part of 2002. Mark an ***X*** in this box **only** if you put a checkmark in the ***Yes*** box on your 2002 federal Schedule EIC, line 4b.

If you marked the box *Person with disability*, and your qualifying person is 24 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

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

Line 7 — If you received a taxable scholarship or fellowship that was not reported on a federal Form W-2, if you were paid an amount as an inmate in a penal institution for work, or if you received an amount as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (this amount may be shown on your wage and tax statement(s) federal Form W-2, box 11), enter the amount from your federal Form 1040 instructions for line 64, earned income credit computation step 6, item 2 (subtract line).

Line 8 — *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 4b. **Do not use a minus sign or brackets to show a loss.** Mark an ***X*** in the appropriate box on line 8 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 — 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 11 — For 2002, the New York State earned income credit is 27½% (.275) of the federal earned income credit reduced by any household credit allowed. The rate has already been filled in for you.

Line 12 — This amount represents your earned income credit **before** it has been reduced by the amount of household credit allowed.

- **Form IT-100 filers, stop;** the Tax Department will compute your earned income credit for you.

Lines 13 - 15 — Form IT-200 filers, continue with line 13. Form IT-201 or IT-203 filers, complete ***Worksheet A*** on the back of the form. Then continue with line 13.

Line 16 — If you are attaching this claim to your original 2002 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 16 amount to Form IT-200, line 31, or Form IT-201, line 59.
- **Nonresidents -** Transfer the line 16 amount to Form IT-203, line 41.
- **Part-year residents -** Transfer the line 16 amount to Form IT-203, line 41, **and continue on** line 18.

For filing status ③, *Married filing separate return*

- The line 16 amount represents both spouses' combined (total) earned income credit. You must complete line 17 and indicate the amount of line 16 that you are claiming.

If you have previously filed your 2002 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 16 amount represents both spouses' combined (total) earned income credit. You must complete line 17 and indicate the amount of line 16 that you are claiming.

Line 17 — 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 16 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 16.

- **Residents -** Transfer the line 17 amount to Form IT-200, line 31, or Form IT-201, line 59.
- **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 18.

If you have already filed your 2002 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 12261-0001

Part-year residents only

Lines 18 through 26 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 Form IT-203 or Form IT-203-B, *Other New York State and City of New York 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 25 — Divide line 23 by line 24 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 26.

Line 26 — If line 25 is greater than 0%, multiply line 22 by line 25. If you answered *No* at line 3, transfer the line 26 amount to Form IT-203-B, line 52, 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 2002 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 and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* below 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, 101 Enterprise Drive, Kingston NY 12401.**

Need help?

Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.
Tax information: 1 800 225-5829
Forms and publications: 1 800 462-8100
Refund status: Access our Web site or call 1 800 443-3200
Electronically filed: 1 800 353-0708
Direct deposit refunds: 1 800 321-3213
Automated service for refund status is available 24 hours a day, 7 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
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).

Internet access: *www.tax.state.ny.us*
Estimated tax: Access our Web site to check your balance and reconcile your account.

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 Contact Center, W A Harriman Campus, Albany NY 12227.

General information

The New York State child and dependent care credit is a minimum of 20% and as much as 110% 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, or federal Form 1040A, Schedule 2 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 33.
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 2002.

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 six months of 2002; **and**
- The qualifying person lived in your home more than half of 2002; **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 income tax return for 2002,

— report the required information about the care provider on line 2 of Form IT-216, **and**

— complete Form IT-216.

Important terms

A ***qualifying person*** is:

- Any child **under age 13** whom you can claim as a dependent (but see *Exception for children of divorced or separated parents* below). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself who you can claim as a dependent for federal purposes (or could claim as a dependent for federal purposes, except that the person had gross income of $3,000 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 2002.

Exception for children of divorced or separated parents – If you were divorced, legally separated, or lived apart from your spouse during the last six months of 2002, 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 2002 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 2002.
3. One or both of the parents had custody of the child for more than half of 2002.
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 2002, **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 2002. 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 2002 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. Expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income. Also, expenses paid through a dependent care account are not qualified expenses.

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.*

Prior year's expenses – If you had qualified expenses for 2001 that you didn't pay until 2002, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2002. 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 29. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 29, 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 2002 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2002, see the line 7 instructions on the next page.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 101 Enterprise Drive, Kingston NY 12401.**

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.

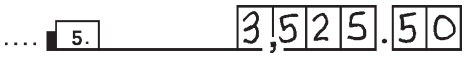
— Do not use dollar signs, commas, decimal points, dashes, or any other punctuation marks or symbols.

— Write your numerals like this:

— 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 box.

Example: *If your entry for line 5 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 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 2002 and did not claim the child and dependent care credit on it.)

Line 1

File Form IT-216 with your original 2002 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, enter the required identifying information for two providers in the spaces provided on the form. Attach a statement to your return with the same required identifying information for the additional providers. Be sure to put your name and social security number on the statement. 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.

Line 2 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).

Line 2 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).

Line 2 Column (D) — Enter the total amount you **actually paid** in 2002 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 2002, 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.

If you have more than two qualifying persons, check the box at line 3. Enter the required information for two qualifying persons in the spaces provided on the form. Attach a statement to your return with the required identifying information for all additional qualifying persons. Be sure to put your name and your social security number on the attachment.

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 due date of your return, you can either:

1) File Form IT-370 requesting an automatic extension of time to file until August 15, 2003. (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 mark 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 2002. If you have checked the box *Person with disability* and your qualifying person is 13 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

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 or federal Form 1040A, Schedule 2 to claim the federal child and dependent care credit, enter on Form IT-216, line 5, the line 3 amount from federal Form 2441, or federal Form 1040A, Schedule 2.

— If you filed federal Form 2441 or federal Form 1040A, Schedule 2 **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 or federal Form 1040A, Schedule 2 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 2002. **Do not include** the following expenses on line 5:

1. Qualified expenses you incurred in 2002 but did not pay until 2003. However, next year you may be able to use these expenses to increase your 2003 credit.
2. Qualified expenses you incurred in 2001 but did not pay until 2002. If you had prior year expenses you did not pay until 2002, see the instructions for line 11 below.

Worksheet 1

a.	Enter the amount of qualified expenses you incurred and paid in 2002. **Do not** include on this line any excluded benefits shown on federal Form 2441, line 18 or federal Form 1040A, Schedule 2, 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 or federal Form 1040A, Schedule 2, 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 (2001) expenses in 2002, 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 page 31.

Line 6

Enter **only your** earned income on line 6 (do not include your spouse's). If this amount is zero or less, **stop**. You cannot claim the child and dependent care credit. For more information, see *Earned income* on the previous page.

Line 7

If you are filing your return using filing status ②, *Married filing joint return*, enter **only your spouse's** earned income on line 7. If this amount is zero or less, **stop**. You cannot claim the child and dependent care credit. 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 five months of 2002. 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 2002). 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 21, or federal Form 1040, line 35.

Line 10

Enter on line 10 the appropriate decimal amount for your federal adjusted gross income shown on line 9.

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, or federal Form 1040A, Schedule 2, line 9, before any federal limitation.

If you had qualified expenses for 2001 that you didn't pay until 2002, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2002. If you can take a credit for 2001 expenses paid in 2002, 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 2001 expenses.

Line 12

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

Line 13

For 2002, the New York State child and dependent care credit is a minimum of 20% and as much as 110% 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 33 of Form IT-201.
- **Form IT-203 filers –** amount from line 31 of Form IT-203.

Worksheet 2 (for Form 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.

If you filed a federal joint tax return, but were allowed to file as *Married filing separate return* 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.

New York State child and dependent care credit limitation table

If your New York adjusted gross income is - Over	But not over	Enter on line 13
$	25,000*	1.100
25,000	25,200	1.099
25,200	25,400	1.098
25,400	25,600	1.097
25,600	25,800	1.095
25,800	26,000	1.094
26,000	26,200	1.093
26,200	26,400	1.091
26,400	26,600	1.090
26,600	26,800	1.089
26,800	27,000	1.087
27,000	27,200	1.086
27,200	27,400	1.085
27,400	27,600	1.083
27,600	27,800	1.082
27,800	28,000	1.081
28,000	28,200	1.079
28,200	28,400	1.078
28,400	28,600	1.077
28,600	28,800	1.075
28,800	29,000	1.074
29,000	29,200	1.073
29,200	29,400	1.071
29,400	29,600	1.070
29,600	29,800	1.069
29,800	30,000	1.067
30,000	30,200	1.066
30,200	30,400	1.065
30,400	30,600	1.063
30,600	30,800	1.062
30,800	31,000	1.061
31,000	31,200	1.059
31,200	31,400	1.058
31,400	31,600	1.057
31,600	31,800	1.055
31,800	32,000	1.054
32,000	32,200	1.053
32,200	32,400	1.051

If your New York adjusted gross income is - Over	But not over	Enter on line 13
32,400	32,600	1.050
32,600	32,800	1.049
32,800	33,000	1.047
33,000	33,200	1.046
33,200	33,400	1.045
33,400	33,600	1.043
33,600	33,800	1.042
33,800	34,000	1.041
34,000	34,200	1.039
34,200	34,400	1.038
34,400	34,600	1.037
34,600	34,800	1.035
34,800	35,000	1.034
35,000	35,200	1.033
35,200	35,400	1.031
35,400	35,600	1.030
35,600	35,800	1.029
35,800	36,000	1.027
36,000	36,200	1.026
36,200	36,400	1.025
36,400	36,600	1.023
36,600	36,800	1.022
36,800	37,000	1.021
37,000	37,200	1.019
37,200	37,400	1.018
37,400	37,600	1.017
37,600	37,800	1.015
37,800	38,000	1.014
38,000	38,200	1.013
38,200	38,400	1.011
38,400	38,600	1.010
38,600	38,800	1.009
38,800	39,000	1.007
39,000	39,200	1.006
39,200	39,400	1.005
39,400	39,600	1.003
39,600	39,800	1.002
39,800	40,000	1.001

If your New York adjusted gross income is - Over	But not over	Enter on line 13
40,000	50,000	1.000
50,000	50,200	0.995
50,200	50,400	0.984
50,400	50,600	0.973
50,600	50,800	0.963
50,800	51,000	0.952
51,000	51,200	0.941
51,200	51,400	0.931
51,400	51,600	0.920
51,600	51,800	0.909
51,800	52,000	0.899
52,000	52,200	0.888
52,200	52,400	0.877
52,400	52,600	0.867
52,600	52,800	0.856
52,800	53,000	0.845
53,000	53,200	0.835
53,200	53,400	0.824
53,400	53,600	0.813
53,600	53,800	0.803
53,800	54,000	0.792
54,000	54,200	0.781
54,200	54,400	0.771
54,400	54,600	0.760
54,600	54,800	0.749
54,800	55,000	0.739
55,000	55,200	0.728
55,200	55,400	0.717
55,400	55,600	0.707
55,600	55,800	0.696
55,800	56,000	0.685
56,000	56,200	0.675
56,200	56,400	0.664
56,400	56,600	0.653
56,600	56,800	0.643
56,800	57,000	0.632
57,000	57,200	0.621
57,200	57,400	0.611

If your New York adjusted gross income is - Over	But not over	Enter on line 13
57,400	57,600	0.600
57,600	57,800	0.589
57,800	58,000	0.579
58,000	58,200	0.568
58,200	58,400	0.557
58,400	58,600	0.547
58,600	58,800	0.536
58,800	59,000	0.525
59,000	59,200	0.515
59,200	59,400	0.504
59,400	59,600	0.493
59,600	59,800	0.483
59,800	60,000	0.472
60,000	60,200	0.461
60,200	60,400	0.451
60,400	60,600	0.440
60,600	60,800	0.429
60,800	61,000	0.419
61,000	61,200	0.408
61,200	61,400	0.397
61,400	61,600	0.387
61,600	61,800	0.376
61,800	62,000	0.365
62,000	62,200	0.355
62,200	62,400	0.344
62,400	62,600	0.333
62,600	62,800	0.323
62,800	63,000	0.312
63,000	63,200	0.301
63,200	63,400	0.291
63,400	63,600	0.280
63,600	63,800	0.269
63,800	64,000	0.259
64,000	64,200	0.248
64,200	64,400	0.237
64,400	64,600	0.227
64,600	64,800	0.216
64,800	65,000	0.205
65,000	No Limit	0.200

*This may be any amount up to $25,000, including zero or a negative amount.

Line 14 — If you are attaching this claim to your original 2002 New York State income tax return and you answered *No* at line 1:

- **Residents –** Transfer the line 14 amount to Form IT-200, line 30, or Form IT-201, line 58.
- **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 2002 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.

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 2002. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-B, *Other New York State and City of New York 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-B, line 51 and attach Form IT-216 to your Form IT-203. This amount represents the refundable portion of your part-year resident child and dependent care credit.

See *Where to file* above and *Private delivery services* on page 32.

Instructions for Preparing Form IT-272

Caution: If you are claimed as a dependent on another person's New York State tax return, or you are a New York State nonresident or part-year resident filing Form IT-203, do not complete this form. You do not qualify for the college tuition credit.

Who qualifies

For tax years beginning on or after January 1, 2001, if you, your spouse, or your dependent(s) were a student enrolled at or attending an institution of higher education, you may be entitled to a **college tuition credit**. The college tuition credit is available to full-year New York State residents only. If the credit exceeds your tax for the year, the excess credit will be refunded, without interest.

In lieu of claiming the credit, you may elect to claim the New York **college tuition itemized deduction** if you itemized your deductions on your federal return. The definitions and special rules that apply for purposes of determining your college tuition credit also apply in determining your college tuition itemized deduction.

To determine if you will receive a greater tax benefit from the credit or deduction, you should complete the worksheet on page 12 of Form IT-200-I, *Instructions for Form IT-200,* or on page 41 of Form IT-201-I, *Instructions for Form IT-201*, relating to the college tuition itemized deduction. You will need to complete Form IT-272 before completing the worksheet. **You may claim the credit or deduction, but not both.** If you elect to claim the college tuition itemized deduction, see the instructions for Part IV of this form on the back.

Note: If a student is claimed as a dependent on another person's New York State tax return, only the person who claims the student as a dependent may claim the credit or itemized deduction. If a student is **not** claimed as a dependent on another person's New York State tax return, only the student may claim the credit or itemized deduction. However, if your spouse is the eligible student, see *Special rules* below.

Definitions

Eligible student means the taxpayer, the taxpayer's spouse, or the taxpayer's dependent (for whom an exemption for New York State income tax purposes is allowed).

Qualified college tuition expenses mean the tuition required for the enrollment or attendance of the eligible student at an institution of higher education. It does not matter whether the expenses were paid by cash, check, credit card, or with borrowed funds. In addition, the eligible student does not have to be enrolled in a degree program or attend full-time for the expenses to qualify. However, only undergraduate enrollment or attendance qualifies. Tuition payments required for enrollment or attendance in a course of study leading to the granting of a post baccalaureate or other graduate degree do **not** qualify.

Generally, qualified tuition expenses paid on behalf of an eligible student by someone other than the student (such as a relative) are treated as paid by the student. However, if the eligible student is claimed as a dependent on another person's New York State tax return, qualified college tuition expenses paid (or treated as paid) by the student are treated as paid by the person who claims the student as a dependent. Therefore, if you claim the student as a dependent, you are treated as having paid expenses that were paid from the student's earnings, gifts, inheritances, or savings.

Qualified college tuition expenses paid on behalf of an eligible student from a qualified state tuition program (such as the New York State College Choice Tuition Savings Program), are considered to be payments of qualified college tuition expenses for purposes of this credit. However, if the student is claimed as a dependent on your New York State tax return, these payments are also treated as paid by you.

If you or the eligible student claim a federal deduction for qualified college tuition expenses, for example, as an itemized deduction on federal Schedule A, or as a deduction on federal Schedule C (Form 1040), you can still use these expenses to compute this credit.

Qualified tuition expenses do not include:

— tuition paid through the receipt of scholarships or financial aid (for this purpose, financial aid does not mean student loans, other loans and grants that must be repaid either before or after the student ceases attending school);

— amounts paid for room and board, insurance, medical expenses (including student health fees), transportation, or other similar personal, living, or family expenses; or

— fees for course-related books, supplies, equipment, and non-academic activities, even if the fees are required to be paid to the institution as a condition of enrollment or attendance.

An *institution of higher education* means any institution of higher education or business, trade, technical, or other occupational school, located in or out of New York State, that is recognized and approved by either the regents of the University of New York or a nationally recognized accrediting agency or association accepted by the regents. In addition, the institution or school must provide a course of study leading to the granting of a post-secondary degree, certificate, or diploma.

Special rules

Limitation — The maximum amount of qualified college tuition expenses allowed for each eligible student is $10,000. However, there is no limit on the number of eligible students for whom you may claim a credit.

Spouses filing separately — If you and your spouse are filing separate returns, you must each file a separate Form IT-272 to claim your credit. Or, one spouse may claim the college tuition credit and the other spouse may claim the itemized deduction. However, you must each claim your separately computed credit (or deduction) based only upon the amount of qualified college tuition expenses **you paid** (or were treated as paid by you) for yourself, your spouse or a person who you claim as a dependent on your separate return. You cannot claim a credit (or deduction) for qualified college tuition expenses that you paid for your spouse's dependent. (These expenses are treated as paid by your spouse for purposes of the credit.)

How to claim the credit

File Form IT-272 if you paid qualified tuition expenses in tax year 2002. Complete all sections of this form that apply to you. Transfer the amount from line 6 or line 9 to the appropriate line on Form IT-200, or Form IT-201, and attach your completed Form IT-272 to your return.

Filling in your claim form

Please keep your name and social security entries within the spaces provided.

If you are married and filing separate New York State returns, you must enter your spouse's name and social security number in the spaces provided.

Form IT-272 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 3 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 instructions

You must complete Part I. Also complete Part II, Part III, or Part IV, whichever is applicable.

Part I

In the spaces provided on the form, complete columns A through E for up to three eligible students for whom you paid qualified college tuition expenses.

If you are claiming more than three eligible students, complete columns A through E for three of the eligible students in the spaces provided on the form. Attach a statement to your return with the required identifying information for the additional eligible students. Be sure to put your name and your social security number on the attachment.

Column A

Enter the first and last name of the eligible student.

Column B

Enter the student's social security number.

Column C

Enter the name and mailing address of the institution of higher learning to which you paid qualified college tuition expenses.

Column D

Enter only qualified tuition expenses paid for the eligible student in 2002. Qualified tuition expenses paid in 2002 for an academic period that begins in 2003 or thereafter are considered expenses eligible for the 2002 college tuition credit.

You must reduce the total of your qualified college tuition expenses by any scholarships or financial aid received, or by any refunds of qualified expenses. If the refund, scholarship, or financial aid is received in the same year in which the expenses were paid or in the following year before you file your tax return, or if you can determine the amount of the refund, scholarship, or financial aid even if it has not yet been received, then reduce your qualified expenses by the amount received, or that will be received, and figure your credit using the reduced amount of qualified expenses. If the refund, scholarship, or financial aid is received after you file your return for the year in which the expenses were paid and you were not able to determine the amount of the refund, scholarship, or financial aid in order to reduce your qualified expenses, you must file Form IT-201-X, *Amended Resident Income Tax Return,* to figure the amount by which your credit would have been reduced if the refund, scholarship, or financial aid had been received in the year for which you claimed the credit.

Column E

Enter for each student listed in column A, the lesser of:

— the amount of qualified college tuition expenses listed in column D; or

— $10,000.

Add the column E amounts (include any column E amounts from an attached statement) and enter the total on line 3.

Part II

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

Line 6

See the *Caution* at Part IV of Form IT-272 to determine if it may be more advantageous for you to claim the college tuition ***itemized deduction***.

If you elect to claim the college tuition credit, transfer the amount from line 6 to Form IT-200, line 33, or Form IT-201, line 61. Be sure to attach Form IT-272 to your return.

If you elect to claim the college tuition itemized deduction, see the instructions for Part IV below. **Do not** enter the college tuition credit on Form IT-200, line 33, or Form IT-201, line 61.

Part III

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

Line 9

See the *Caution* at Part IV of Form IT-272 to determine if it may be more advantageous for you to claim the college tuition ***itemized deduction.***

If you elect to claim the college tuition credit, transfer the amount from line 9 to Form IT-200, line 33, or Form IT-201, line 61. Be sure to attach Form IT-272 to your return.

If you elect to claim the college tuition itemized deduction, see the instructions for Part IV below. **Do not** enter the college tuition credit on Form IT-200, line 33, or Form IT-201, line 61.

Part IV

If you elect to claim the college tuition ***itemized deduction***, mark an ***X*** in the box at line 10. Attach Form IT-272 to Form IT-201. Do **not** enter the college tuition credit from line 6 or 9 of this form on Form IT-200, line 33, or Form IT-201, line 61.

School districts and code numbers

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2002. (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

Albany

Albany 005
Berne-Knox-Westerlo 050
Bethlehem 051
Cairo-Durham 076
Cohoes 122
Duanesburg 153
Green Island 236
Greenville 240
Guilderland 246
Maplewood (Colonie) 371
Menands 388
Middleburgh 393
Mohonasen-Draper (Rotterdam) 402
Niskayuna 439
North Colonie 443
Ravena-Coeymans-Selkirk 524
Schalmont (Rotterdam) 568
Schoharie 572
South Colonie 595
Voorheesville 660
Watervliet 674

Allegany

Alfred Almond 010
Andover 017
Arkport 021
Belfast 044
Bolivar-Richburg 054
Canaseraga 083
Cuba-Rushford 138
Fillmore 192
Friendship 209
Genesee Valley (Angelica-Belmont) 018
Greenwood 242
Hinsdale 277
Keshequa (Dalton-Nunda) 320
Letchworth (Gainesville) 339
Pioneer (Yorkshire) 498
Portville 512
Scio 575
Wellsville 683
Whitesville 702

Broome

Afton 003
Bainbridge Guilford 031
Binghamton 053
Chenango Forks 107
Chenango Valley 108
Cincinnatus 113
Deposit 146
Greene 238
Harpursville 259
Johnson City 313
Maine Endwell 364
Marathon 372
Newark Valley 432
South Mountain-Hickory 720
Susquehanna Valley 627
Union-Endicott 651
Vestal 658
Whitney Point 703
Windsor 710

Cattaraugus

Allegany-Limestone 011
Cattaraugus-Little Valley 094

School district name
School district code number

Cattaraugus (Cont'd)

Cuba-Rushford 138
Ellicottville 181
Forestville 198
Franklinville 205
Frewsburg 208
Gowanda 230
Griffith Institute (Springville) 244
Hinsdale 277
Olean 462
Pine Valley (South Dayton) 497
Pioneer (Yorkshire) 498
Portville 512
Randolph 522
Randolph Academy 723
Salamanca 556
West Valley 690

Cayuga

Auburn 025
Cato Meridian 092
Groton 245
Hannibal 257
Homer 281
Jordan Elbridge 315
Moravia 407
Oswego 472
Port Byron 507
Red Creek 525
Skaneateles 588
Southern Cayuga 609
Union Springs 650
Weedsport 681

Chautauqua

Bemus Point 048
Brocton 067
Cassadaga Valley 091
Chautauqua Lake (Mayville) 104
Clymer 119
Dunkirk 155
Falconer 189
Forestville 198
Fredonia 206
Frewsburg 208
Gowanda 230
Jamestown 306
Panama 479
Pine Valley (South Dayton) 497
Randolph 522
Ripley 536
Sherman 583
Silver Creek 587
Southwestern at Jamestown 611
Westfield 692

Chemung

Corning 132
Elmira 182
Elmira Heights 183
Horseheads 287
Newfield 436
Odessa Montour 460
Spencer Van Etten 613
Watkins Glen 675
Waverly 676

School district name
School district code number

Chenango

Afton 003
Bainbridge Guilford 031
Brookfield 070
Chenango Forks 107
Cincinnatus 113
De Ruyter 141
Gilbertsville-Mt. Upton 222
Greene 238
Harpursville 259
Norwich 455
Otselic Valley (Georgetown-South Otselic) 606
Oxford 475
Sherburne-Earlville 582
Sidney 586
Unadilla Valley (New Berlin-South New Berlin) 422
Whitney Point 703

Clinton

Ausable Valley (Keeseville) 026
Beekmantown 043
Chateaugay 102
Chazy 105
N. Eastern Clinton 418
Northern Adirondack 453
Peru 492
Plattsburgh 503
Saranac (Dannemora) 560
Saranac Lake 561

Columbia

Chatham 103
East Greenbush 158
Germantown 221
Hudson 289
Kinderhook (Ichabod Crane) 294
New Lebanon 426
Pine Plains 496
Red Hook 526
Schodack 571
Taconic Hills (Copake) 632
Webutuck (Northeast) 680

Cortland

Cincinnatus 113
Cortland 134
De Ruyter 141
Dryden 152
Fabius-Pompey 187
Greene 238
Groton 245
Homer 281
Marathon 372
McGraw 385
Newark Valley 432
Tully 646
Whitney Point 703

Delaware

Andes 016
Bainbridge Guilford 031
Charlotte Valley 101
Delhi 144
Deposit 146
Downsville 150
Franklin 203
Gilboa Conesville 223
Hancock 256
Jefferson 310
Livingston Manor 349

School district name
School district code number

Delaware (Cont'd)

Margaretville 375
Oneonta 464
Roscoe 545
Roxbury 547
Sidney 586
South Kortright 601
Stamford 620
Sullivan West (Delaware Valley-Jeff Youngsville-Narrowsburg) 143
Unatego (Otego-Unadilla) 649
Walton 663
Worcester 711

Dutchess

Arlington 022
Beacon 040
Carmel 089
Dover Union Free 149
Haldane (Philipstown) 249
Hyde Park 293
Millbrook 396
Pawling 483
Pine Plains 496
Poughkeepsie 514
Red Hook 526
Rhinebeck 531
Spackenkill 612
Taconic Hills (Copake) 632
Wappingers Falls 665
Webutuck (Northeast) 680

Erie

Akron 004
Alden 007
Amherst 719
Attica 024
Buffalo 073
Cheektowaga 106
Cheektowaga-Maryvale 378
Cheektowaga-Sloan 589
Clarence 114
Cleveland Hill 115
Depew 145
East Aurora 156
Eden 171
Frontier 210
Gowanda 230
Grand Island 232
Griffith Institute (Springville) 244
Hamburg 251
Holland 278
Iroquois 300
Kenmore-Town of Tonawanda 319
Lackawanna 326
Lake-Shore (Evans-Brant) 330
Lancaster 332
Maryvale (Cheektowaga) 378
North Collins 442
Orchard Park 468
Pioneer (Yorkshire) 498
Silver Creek 587
Sloan (Cheektowaga) 589
Sweet Home 628
Tonawanda (City of) 638
West Seneca 689
Williamsville 706

School districts and code numbers

School district name
School district code number

Essex

Ausable Valley (Keeseville) 026
Crown Point 137
Elizabethtown-Lewis 179
Keene 317
Lake Placid 328
Minerva 399
Moriah 408
Newcomb 434
Putnam 517
Saranac Lake 561
Schroon Lake 573
Ticonderoga 636
Westport 696
Willsboro 707

Franklin

Ausable Valley (Keeseville) 026
Brasher Falls (St. Lawrence) 058
Brushton Moira 072
Chateaugay 102
Malone 365
Northern Adirondack 453
Salmon River 558
Saranac Lake 561
St. Regis Falls 619
Tupper Lake 647

Fulton

Amsterdam 015
Broadalbin-Perth 065
Dolgeville 148
Edinburg 173
Fonda Fultonville 197
Fort Plain 201
Galway 212
Gloversville 227
Johnstown 314
Mayfield 383
Northville 454
Oppenheim Ephratah 467
St. Johnsville 618
Wheelerville 698

Genesee

Akron 004
Albion 006
Alden 007
Alexander 008
Attica 024
Batavia 036
Brockport 066
Byron Bergen 075
Caledonia Mumford 077
Elba 177
Le Roy 338
Medina 387
Oakfield Alabama 458
Pavilion 482
Pembroke 487
Royalton Hartland 548
Wyoming 714

Greene

Cairo-Durham 076
Catskill 093
Coxsackie Athens 135
Gilboa Conesville 223
Greenville 240
Hunter Tannersville 291
Margaretville 375
Onteora 466
Ravena-Coeymans-Selkirk 524
Windham-Ashland-Jewett 709

Hamilton

Indian Lake 296
Inlet 298
Lake Pleasant 329
Long Lake 354
Northville 454
Piseco (Morehouse) 499
Poland 506
Raquette Lake 523
Wells 682

Herkimer

Adirondack (Boonville) 002
Cherry Valley-Springfield 616
Dolgeville 148
Fort Plain 201
Frankfort-Schuyler 202
Herkimer 268
Holland Patent 279
Ilion 295
Little Falls 346
Mohawk 401
Mount Markham (Bridgewater-W. Winfield) 412
New Hartford 424
Oppenheim Ephratah 467
Owen D. Young (Hornesville) 474
Poland 506
Remsen 528
Richfield Springs 533
Sauquoit Valley 564
St. Johnsville 618
Town of Webb 639
West Canada Valley 685
Whitesboro 701

Jefferson

Alexandria Bay (Alexandria) 009
Belleville-Henderson 045
Carthage 090
Copenhagen 129
General Brown 217
Gouverneur 229
Hammond (Alexandria Common) 253
Indian River 297
La Fargeville 324
Lyme 356
Sackets Harbor (Hounsfield) 288
Sandy Creek 559
South Jefferson 600
Thousand Islands 634
Watertown 672

Lewis

Adirondack (Boonville) 002
Beaver River 041
Camden 079
Carthage 090
Copenhagen 129
Harrisville 261
Lowville 355
Sandy Creek 559
South Jefferson 600
South Lewis 602

Livingston

Avon 029
Caledonia Mumford 077
Canaseraga 083
Dansville 140
Geneseo 218

Livingston (Cont'd)

Honeoye 282
Honeoye Falls-Lima 283
Keshequa (Dalton-Nunda) 320
Le Roy 338
Livonia 350
Mount Morris 413
Naples 420
Pavilion 482
Perry 490
Wayland-Cohocton 677
Wheatland Chili 697
York 716

Madison

Brookfield 070
Canastota 084
Cazenovia 095
Chittenango 111
De Ruyter 141
East Syracuse-Minoa 167
Edmeston 174
Fabius-Pompey 187
Fayetteville-Manlius 370
Hamilton 252
Madison 361
Morrisville Eaton 411
Mount Markham (Bridgewater-W. Winfield) 412
Oneida (Sylvan Beach) 463
Otselic Valley (Georgetown-South Otselic) 606
Sherburne-Earlville 582
Sherrill 584
Stockbridge Valley 624
Unadilla Valley (New Berlin-South New Berlin) 422
Waterville 673

Monroe

Avon 029
Brighton 063
Brockport 066
Byron Bergen 075
Caledonia Mumford 077
Churchville Chili 112
East Irondequoit 160
East Rochester 165
Fairport 188
Gates Chili 216
Greece 235
Hilton 276
Holley 280
Honeoye Falls-Lima 283
Irondequoit (West Irondequoit) 299
East Irondequoit 160
Kendall 318
Penfield 488
Pittsford 500
Rochester 538
East Rochester 165
Rush Henrietta 549
Spencerport 614
Victor 659
Wayne 678
Webster 679
Wheatland Chili 697

Montgomery

Amsterdam 015
Broadalbin-Perth 065
Canajoharie 081
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120
Duanesburg 153

Montgomery (Cont'd)

Fonda Fultonville 197
Fort Plain 201
Galway 212
Johnstown 314
Owen D. Young (Hornesville) 474
Schalmont (Rotterdam) 568
Schoharie 572
Scotia Glenville 576
Sharon Springs 579
St. Johnsville 618

Nassau

Amityville 014
Baldwin 032
Bellmore 046
Bellmore-Merrick CHS*
Bethpage 052
Carle Place 088
Cold Spring Harbor 123
East Meadow 162
East Rockaway 166
East Williston 168
Elmont 184
Farmingdale 191
Floral Park (Bellerose) 195
Franklin Square 204
Freeport 207
Garden City 214
Glen Cove 224
Great Neck 234
Hempstead 265
West Hempstead 687
Herricks 270
Hewlett Woodmere 272
Hicksville 273
Island Park 302
Island Trees 303
Jericho 311
Lawrence 337
Levittown 340
Locust Valley 352
Long Beach 353
Lynbrook 357
Malverne 366
Manhasset 368
Massapequa 379
Merrick 389
North Merrick 444
Mineola 398
New Hyde Park-Garden City Park 425
North Bellmore 441
North Merrick 444
North Shore (Sea Cliff) 448
Oceanside 459
Oyster Bay-East Norwich 476
Plainedge 501
Plainview-Old Bethpage 502
Port Washington 511
Rockville Centre 539
Roosevelt 544
Roslyn 546
Seaford 577
Sewanhaka*
Syosset 630
Uniondale 652
Valley Stream CHS*
Valley Stream Hempstead-13 655
Valley Stream Hempstead-24 656
Valley Stream Hempstead-30 657
Wantagh 664
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 district name
School district code number

New York City

Bronx 068
Brooklyn (Kings County) 071
Manhattan (NY County) 369
Queens 519
Staten Island
(Richmond County) 622

Niagara

Akron 004
Barker 035
Lewiston Porter 341
Lockport 351
Medina 387
Newfane 435
Niagara Falls 437
Niagara Wheatfield 438
North Tonawanda 450
Royalton Hartland 548
Star Point 621
Wilson 708

Oneida

Adirondack (Boonville) 002
Brookfield 070
Camden 079
Central Square 098
Clinton 117
Holland Patent 279
Madison 361
Mount Markham (Bridgewater-
W. Winfield) 412
New Hartford 424
New York Mills 430
Oneida (Sylvan Beach) 463
Oriskany 469
Poland 506
Remsen 528
Rome 541
Sauquoit Valley 564
Sherrill (Vernon-Verona) 584
Stockbridge Valley 624
Town of Webb 639
Utica 653
Waterville 673
West Canada Valley 685
Westmoreland 695
Whitesboro 701

Onondaga

Baldwinsville 033
Cato Meridian 092
Cazenovia 095
Central Square 098
Chittenango 111
De Ruyter 141
East Syracuse-Minoa 167
Fabius-Pompey 187
Fayetteville-Manlius 370
Homer 281
Jamesville-Dewitt 307
Jordan Elbridge 315
La Fayette 325
Liverpool 348
Lyncourt (Salina) 358
Marcellus 373
Moravia 407
North Syracuse 449
Onondaga 465
Phoenix 494
Skaneateles 588
Solvay 593
Syracuse 631
East Syracuse (Minoa) 167
North Syracuse 449
Tully 646
West Genesee (Camillus) 686
Westhill 694

School district name
School district code number

Ontario

Canandaigua 082
East Bloomfield
(Bloomfield) 157
Geneva 219
Honeoye 282
Honeoye Falls-Lima 283
Livonia 350
Lyons 360
Manchester-Shortsville
(Red Jacket) 527
Marcus Whitman (Gorham-
Middlesex) 374
Naples 420
Newark 431
Palmyra-Macedon 478
Penn Yan 489
Phelps-Clifton Springs 493
Pittsford 500
Victor 659
Wayland-Cohocton 677

Orange

Chester 110
Cornwall 133
Eldred 178
Florida (S.S. Seward) 196
Goshen 228
Greenwood Lake 243
Haverstraw-Stony Point
(North Rockland) 445
Highland Falls 275
Kiryas Joel Village 725
Marlboro 377
Middletown 394
Minisink Valley 400
Monroe Woodbury 403
Newburgh 433
Pine Bush 495
Port Jervis 510
Ramapo (Suffern) 626
Tuxedo 648
Valley (Montgomery) 405
Wallkill 662
Warwick Valley 668
Washingtonville 669

Orleans

Albion 006
Barker 035
Brockport 066
Byron Bergen 075
Holley 280
Kendall 318
Lyndonville 359
Medina 387
Oakfield Alabama 458
Royalton Hartland 548

Oswego

Altmar Parish-Williamstown 012
Camden 079
Cato Meridian 092
Central Square 098
Fulton 211
Hannibal 257
Mexico 390
Oswego 472
Phoenix 494
Pulaski 516
Sandy Creek 559
South Jefferson 600

Otsego

Bainbridge Guilford 031
Charlotte Valley 101
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120

School district name
School district code number

Otsego (Cont'd)

Cooperstown 128
Edmeston 174
Franklin 203
Gilbertsville-Mt. Upton 222
Laurens 336
Milford 395
Morris 409
Mount Markham (Bridgewater-
W. Winfield) 412
Oneonta 464
Owen D. Young
(Hornesville) 474
Richfield Springs 533
Schenevus (Andrew S.
Draper) 570
Sharon Springs 579
Sidney 586
Unadilla Valley (New Berlin-
South New Berlin) 422
Unatego (Otego-Unadilla) 649
Worcester 711

Putnam

Brewster 060
Carmel 089
Garrison 215
Haldane (Philipstown) 249
Lakeland (Shrub Oak) 331
Mahopac 363
North Salem 447
Pawling 483
Putnam Valley 518
Wappingers Falls 665

Rensselaer

Averill Park (George
Washington) 027
Berlin 049
Brittonkill (Brunswick
Central) 064
Cambridge 078
East Greenbush 158
Hoosic Valley 284
Hoosick Falls 285
Kinderhook (Ichabod Crane) 294
Lansingburgh 334
Mechanicville 386
New Lebanon 426
North Greenbush (Williams) 704
Rensselaer 530
Schodack 571
Stillwater 623
Troy 642
Wynantskill 713

Rockland

Clarkstown (New City) 423
East Ramapo (Spring Valley) 615
Haverstraw-Stony Point
(North Rockland) 445
Nanuet 419
Nyack 457
Pearl River 484
Ramapo (Suffern) 626
S. Orangetown 605

St. Lawrence

Alexandria Bay
(Alexandria) 009
Brasher Falls
(St. Lawrence) 058
Brushton Moira 072
Canton 087
Clifton Fine 116
Colton Pierrepont 124
Edwards-Knox 724
Gouverneur 229

School district name
School district code number

St. Lawrence (Cont'd)

Hammond (Alexandria
Common) 253
Harrisville 261
Hermon Dekalb 269
Heuvelton 271
Indian River 297
Lisbon 345
Madrid Waddington 362
Massena 380
Morristown 410
Norwood Norfolk 456
Ogdensburg 461
Parishville-Hopkinton 480
Potsdam 513
Salmon River 558
St. Regis Falls 619
Tupper Lake 647

Saratoga

Amsterdam 015
Ballston Spa 034
Broadalbin-Perth 065
Burnt Hills-Ballston Lake 074
Corinth 131
Edinburg 173
Galway 212
Hadley Luzerne 247
Hudson Falls 290
Mechanicville 386
Niskayuna 439
Northville 454
Saratoga Springs 562
Schuylerville 574
Scotia Glenville 576
Shenendehowa 581
South Glens Falls 597
Stillwater 623
Waterford-Halfmoon 670

Schenectady

Amsterdam 015
Burnt Hills-Ballston Lake 074
Duanesburg 153
Galway 212
Mohonasen-Draper
(Rotterdam) 402
Niskayuna 439
Schalmont (Rotterdam) 568
Schenectady 569
Schoharie 572
Scotia Glenville 576
South Colonie 595

Schoharie

Berne-Knox-Westerlo 050
Cairo-Durham 076
Canajoharie 081
Charlotte Valley 101
Cobleskill-Richmondville 120
Duanesburg 153
Fonda Fultonville 197
Gilboa Conesville 223
Greenville 240
Jefferson 310
Middleburgh 393
Schoharie 572
Sharon Springs 579
Stamford 620

Schuyler

Bradford 057
Corning 132
Dundee 154
Hammondsport 254
Horseheads 287
Odessa Montour 460
South Seneca 607

School districts and code numbers

School district name
School district code number

Schuyler (Cont'd)

Spencer Van Etten 613
Trumansburg 643
Watkins Glen 675

Seneca

Clyde-Savannah 118
Geneva 219
Lyons 360
Phelps-Clifton Springs 493
Romulus 542
Seneca Falls 578
South Seneca 607
Trumansburg 643
Waterloo (Border City) 671

Steuben

Addison 001
Alfred Almond 010
Andover 017
Arkport 021
Avoca 028
Bath (Haverling) 037
Bradford 057
Campbell-Savona 080
Canaseraga 083
Canisteo 086
Corning 132
Dansville 140
Elmira 182
Greenwood 242
Hammondsport 254
Hornell 286
Jasper-Troupsburg 308
Naples 420
Penn Yan 489
Prattsburg 515
Wayland-Cohocton 677
Whitesville 702

Suffolk

Amagansett 013
Amityville 014
Babylon 030
North Babylon 440
West Babylon 684
Bay Shore 038
Bayport Blue Point 039
Brentwood 059
Bridgehampton 062
Center Moriches 096
Central Islip 097
Cold Spring Harbor 123
Commack 125
Comsewogue (Brookhaven) 126
Connetquot 127
Copiague 130
Deer Park 142
East Hampton 159
East Islip 161
East Moriches 163
East Quogue 164
Eastport 170
Eastport-South Manor CHS*
Elwood 186
Farmingdale 191
Fire Island (Ocean Beach) 193
Fishers Island 194
Greenport 239
Half Hollow Hills 250
Hampton Bays 255
Harborfields 258
Hauppauge 264
Huntington 292
South Huntington 599
Islip 304
Central Islip 097
East Islip 161

School district name
School district code number

Suffolk (Cont'd)

West Islip 688
Kings Park 321
Lindenhurst 344
Longwood (Middle Island) 392
Mattituck (Cutchogue) 382
Middle Country 391
Miller Place 397
Montauk 404
Mount Sinai 414
New Suffolk 429
North Babylon 440
Northport-East Northport 452
Oysterponds 477
Patchogue-Medford 481
Port Jefferson 509
Quogue 521
East Quogue 164
Remsenburg-Speonk 529
Riverhead 537
Rocky Point 540
Sachem (Holbrook) 553
Sag Harbor 554
Sagaponack 555
Sayville 566
Shelter Island 580
Shoreham-Wading River 585
Smithtown 590
South Country (South Haven) 596
South Huntington 599
South Manor (West Manor) 603
Southhampton 608
Southold 610
Springs 617
Three Village 635
Tuckahoe Common (Southampton) 645
Wainscott 661
West Babylon 684
West Islip 688
Westhampton Beach 693
William Floyd (Mastic Beach) 381
Wyandanch 712

Sullivan

Eldred 178
Ellenville 180
Fallsburgh 190
Liberty 342
Livingston Manor 349
Minisink Valley 400
Monticello 406
Pine Bush 495
Port Jervis 510
Sullivan West (Delaware Valley-Jeff Youngsville-Narrowsburg) 143
Roscoe 545
Tri Valley 640

Tioga

Candor 085
Dryden 152
Ithaca 305
Maine Endwell 364
Marathon 372
Newark Valley 432
Owego-Apalachin 473
Spencer Van Etten 613
Tioga 637
Union-Endicott 651
Vestal 658
Waverly 676
Whitney Point 703

Tompkins

Candor 085

School district name
School district code number

Tompkins (Cont'd)

Cortland 134
Dryden 152
Groton 245
Homer 281
Ithaca 305
Lansing 333
Moravia 407
Newark Valley 432
Newfield 436
Odessa Montour 460
Southern Cayuga 609
Spencer Van Etten 613
Trumansburg 643

Ulster

Ellenville 180
Fallsburgh 190
Highland 274
Kingston 322
Livingston Manor 349
Margaretville 375
Marlboro 377
New Paltz 427
Onteora 466
Pine Bush 495
Rondout Valley 543
Saugerties 563
Tri Valley 640
Valley (Montgomery) 405
Wallkill 662

Warren

Bolton 055
Corinth 131
Glens Falls 225
Glens Falls Common (Abraham Wing) 226
Hadley Luzerne 247
Hudson Falls 290
Johnsburg 312
Lake George 327
Minerva 399
North Warren 451
Queensbury 520
Schroon Lake 573
Ticonderoga 636
Warrensburg 666

Washington

Argyle 020
Cambridge 078
Fort Ann 199
Fort Edward 200
Granville 233
Greenwich 241
Hartford 262
Hoosic Valley 284
Hoosick Falls 285
Hudson Falls 290
Lake George 327
Putnam 517
Salem 557
Schuylerville 574
Stillwater 623
Whitehall 700

Wayne

Cato Meridian 092
Clyde-Savannah 118
Gananda 213
Lyons 360
Marion 376
North Rose-Wolcott 446
Newark 431
Palmyra-Macedon 478
Penfield 488
Phelps-Clifton Springs 493
Port Byron 507

School district name
School district code number

Wayne (Cont'd)

Red Creek 525
Sodus 592
Victor 659
Wayne 678
Webster 679
Williamson 705

Westchester

Ardsley 019
Armonk (Byram Hills) 023
Bedford (Mt. Kisco) 042
Blind Brook-Rye (Ridge Street) 535
Briarcliff Manor 061
Bronxville 069
Chappaqua 100
Croton Harmon 136
Dobbs Ferry 147
Eastchester 169
Edgemont 172
Elmsford 185
Greenburgh 237
Harrison 260
Hastings-on-Hudson 263
Hendrick Hudson 267
Irvington 301
Katonah Lewisboro 316
Lakeland (Shrub Oak) 331
Mamaroneck 367
Mt. Pleasant Central 417
Mount Vernon 416
New Rochelle 428
North Salem 447
Ossining 471
Peekskill 485
Pelham 486
Pleasantville 504
Pocantico Hills 505
Port Chester-Rye 508
Putnam Valley 518
Rye 551
Rye Neck 552
Scarsdale 567
Somers 594
Tarrytown 633
Tuckahoe 644
Valhalla 654
White Plains 699
Yonkers 715
Yorktown Heights (Yorktown) 717

Wyoming

Alden 007
Alexander 008
Attica 024
Fillmore 192
Holland 278
Iroquois 300
Keshequa (Dalton-Nunda) 320
Letchworth (Gainesville) 339
Pavilion 482
Perry 490
Pioneer (Yorkshire) 498
Warsaw 667
Wyoming 714
York 716

Yates

Dundee 154
Geneva 219
Marcus Whitman (Gorham-Middlesex) 374
Naples 420
Penn Yan 489
Prattsburg 515

* **Do not use a high school district (CHS) in Eastport-South Manor. Use the code number for the elementary school district where you live.**

2002 New York State Tax Table

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 house-hold
		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 -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold
		Your New York State tax is:		
$0	$13	$0	$0	$0
13	25	1	1	1
25	50	2	2	2
50	100	3	3	3
100	150	5	5	5
150	200	7	7	7
200	250	9	9	9
250	300	11	11	11
300	350	13	13	13
350	400	15	15	15
400	450	17	17	17
450	500	19	19	19
500	550	21	21	21
550	600	23	23	23
600	650	25	25	25
650	700	27	27	27
700	750	29	29	29
750	800	31	31	31
800	850	33	33	33
850	900	35	35	35
900	950	37	37	37
950	1,000	39	39	39
1,000		Your New York State tax is:		
1,000	1,050	41	41	41
1,050	1,100	43	43	43
1,100	1,150	45	45	45
1,150	1,200	47	47	47
1,200	1,250	49	49	49
1,250	1,300	51	51	51
1,300	1,350	53	53	53
1,350	1,400	55	55	55
1,400	1,450	57	57	57
1,450	1,500	59	59	59
1,500	1,550	61	61	61
1,550	1,600	63	63	63
1,600	1,650	65	65	65
1,650	1,700	67	67	67
1,700	1,750	69	69	69
1,750	1,800	71	71	71
1,800	1,850	73	73	73
1,850	1,900	75	75	75
1,900	1,950	77	77	77
1,950	2,000	79	79	79

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 house-hold
2,000		Your New York State tax is:		
2,000	2,050	81	81	81
2,050	2,100	83	83	83
2,100	2,150	85	85	85
2,150	2,200	87	87	87
2,200	2,250	89	89	89
2,250	2,300	91	91	91
2,300	2,350	93	93	93
2,350	2,400	95	95	95
2,400	2,450	97	97	97
2,450	2,500	99	99	99
2,500	2,550	101	101	101
2,550	2,600	103	103	103
2,600	2,650	105	105	105
2,650	2,700	107	107	107
2,700	2,750	109	109	109
2,750	2,800	111	111	111
2,800	2,850	113	113	113
2,850	2,900	115	115	115
2,900	2,950	117	117	117
2,950	3,000	119	119	119
3,000		Your New York State tax is:		
3,000	3,050	121	121	121
3,050	3,100	123	123	123
3,100	3,150	125	125	125
3,150	3,200	127	127	127
3,200	3,250	129	129	129
3,250	3,300	131	131	131
3,300	3,350	133	133	133
3,350	3,400	135	135	135
3,400	3,450	137	137	137
3,450	3,500	139	139	139
3,500	3,550	141	141	141
3,550	3,600	143	143	143
3,600	3,650	145	145	145
3,650	3,700	147	147	147
3,700	3,750	149	149	149
3,750	3,800	151	151	151
3,800	3,850	153	153	153
3,850	3,900	155	155	155
3,900	3,950	157	157	157
3,950	4,000	159	159	159

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 house-hold
4,000		Your New York State tax is:		
4,000	4,050	161	161	161
4,050	4,100	163	163	163
4,100	4,150	165	165	165
4,150	4,200	167	167	167
4,200	4,250	169	169	169
4,250	4,300	171	171	171
4,300	4,350	173	173	173
4,350	4,400	175	175	175
4,400	4,450	177	177	177
4,450	4,500	179	179	179
4,500	4,550	181	181	181
4,550	4,600	183	183	183
4,600	4,650	185	185	185
4,650	4,700	187	187	187
4,700	4,750	189	189	189
4,750	4,800	191	191	191
4,800	4,850	193	193	193
4,850	4,900	195	195	195
4,900	4,950	197	197	197
4,950	5,000	199	199	199
5,000		Your New York State tax is:		
5,000	5,050	201	201	201
5,050	5,100	203	203	203
5,100	5,150	205	205	205
5,150	5,200	207	207	207
5,200	5,250	209	209	209
5,250	5,300	211	211	211
5,300	5,350	213	213	213
5,350	5,400	215	215	215
5,400	5,450	217	217	217
5,450	5,500	219	219	219
5,500	5,550	221	221	221
5,550	5,600	223	223	223
5,600	5,650	225	225	225
5,650	5,700	227	227	227
5,700	5,750	229	229	229
5,750	5,800	231	231	231
5,800	5,850	233	233	233
5,850	5,900	235	235	235
5,900	5,950	237	237	237
5,950	6,000	239	239	239

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

continued on next page

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
6,000		**Your New York State tax is:**		
6,000	6,050	241	241	241
6,050	6,100	243	243	243
6,100	6,150	245	245	245
6,150	6,200	247	247	247
6,200	6,250	249	249	249
6,250	6,300	251	251	251
6,300	6,350	253	253	253
6,350	6,400	255	255	255
6,400	6,450	257	257	257
6,450	6,500	259	259	259
6,500	6,550	261	261	261
6,550	6,600	263	263	263
6,600	6,650	265	265	265
6,650	6,700	267	267	267
6,700	6,750	269	269	269
6,750	6,800	271	271	271
6,800	6,850	273	273	273
6,850	6,900	275	275	275
6,900	6,950	277	277	277
6,950	7,000	279	279	279
7,000		**Your New York State tax is:**		
7,000	7,050	281	281	281
7,050	7,100	283	283	283
7,100	7,150	285	285	285
7,150	7,200	287	287	287
7,200	7,250	289	289	289
7,250	7,300	291	291	291
7,300	7,350	293	293	293
7,350	7,400	295	295	295
7,400	7,450	297	297	297
7,450	7,500	299	299	299
7,500	7,550	301	301	301
7,550	7,600	303	303	303
7,600	7,650	305	305	305
7,650	7,700	307	307	307
7,700	7,750	309	309	309
7,750	7,800	311	311	311
7,800	7,850	313	313	313
7,850	7,900	315	315	315
7,900	7,950	317	317	317
7,950	8,000	319	319	319
8,000		**Your New York State tax is:**		
8,000	8,050	321	321	321
8,050	8,100	323	323	323
8,100	8,150	326	325	325
8,150	8,200	328	327	327
8,200	8,250	330	329	329
8,250	8,300	332	331	331
8,300	8,350	335	333	333
8,350	8,400	337	335	335
8,400	8,450	339	337	337
8,450	8,500	341	339	339
8,500	8,550	344	341	341
8,550	8,600	346	343	343
8,600	8,650	348	345	345
8,650	8,700	350	347	347
8,700	8,750	353	349	349
8,750	8,800	355	351	351
8,800	8,850	357	353	353
8,850	8,900	359	355	355
8,900	8,950	362	357	357
8,950	9,000	364	359	359

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
9,000		**Your New York State tax is:**		
9,000	9,050	366	361	361
9,050	9,100	368	363	363
9,100	9,150	371	365	365
9,150	9,200	373	367	367
9,200	9,250	375	369	369
9,250	9,300	377	371	371
9,300	9,350	380	373	373
9,350	9,400	382	375	375
9,400	9,450	384	377	377
9,450	9,500	386	379	379
9,500	9,550	389	381	381
9,550	9,600	391	383	383
9,600	9,650	393	385	385
9,650	9,700	395	387	387
9,700	9,750	398	389	389
9,750	9,800	400	391	391
9,800	9,850	402	393	393
9,850	9,900	404	395	395
9,900	9,950	407	397	397
9,950	10,000	409	399	399
10,000		**Your New York State tax is:**		
10,000	10,050	411	401	401
10,050	10,100	413	403	403
10,100	10,150	416	405	405
10,150	10,200	418	407	407
10,200	10,250	420	409	409
10,250	10,300	422	411	411
10,300	10,350	425	413	413
10,350	10,400	427	415	415
10,400	10,450	429	417	417
10,450	10,500	431	419	419
10,500	10,550	434	421	421
10,550	10,600	436	423	423
10,600	10,650	438	425	425
10,650	10,700	440	427	427
10,700	10,750	443	429	429
10,750	10,800	445	431	431
10,800	10,850	447	433	433
10,850	10,900	449	435	435
10,900	10,950	452	437	437
10,950	11,000	454	439	439
11,000		**Your New York State tax is:**		
11,000	11,050	456	441	441
11,050	11,100	459	443	443
11,100	11,150	462	445	446
11,150	11,200	464	447	448
11,200	11,250	467	449	450
11,250	11,300	469	451	452
11,300	11,350	472	453	455
11,350	11,400	475	455	457
11,400	11,450	477	457	459
11,450	11,500	480	459	461
11,500	11,550	483	461	464
11,550	11,600	485	463	466
11,600	11,650	488	465	468
11,650	11,700	490	467	470
11,700	11,750	493	469	473
11,750	11,800	496	471	475
11,800	11,850	498	473	477
11,850	11,900	501	475	479
11,900	11,950	504	477	482
11,950	12,000	506	479	484

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
12,000		**Your New York State tax is:**		
12,000	12,050	509	481	486
12,050	12,100	511	483	488
12,100	12,150	514	485	491
12,150	12,200	517	487	493
12,200	12,250	519	489	495
12,250	12,300	522	491	497
12,300	12,350	525	493	500
12,350	12,400	527	495	502
12,400	12,450	530	497	504
12,450	12,500	532	499	506
12,500	12,550	535	501	509
12,550	12,600	538	503	511
12,600	12,650	540	505	513
12,650	12,700	543	507	515
12,700	12,750	546	509	518
12,750	12,800	548	511	520
12,800	12,850	551	513	522
12,850	12,900	553	515	524
12,900	12,950	556	517	527
12,950	13,000	559	519	529
13,000		**Your New York State tax is:**		
13,000	13,050	561	521	531
13,050	13,100	564	523	533
13,100	13,150	567	525	536
13,150	13,200	570	527	538
13,200	13,250	573	529	540
13,250	13,300	576	531	542
13,300	13,350	579	533	545
13,350	13,400	582	535	547
13,400	13,450	585	537	549
13,450	13,500	588	539	551
13,500	13,550	591	541	554
13,550	13,600	594	543	556
13,600	13,650	597	545	558
13,650	13,700	600	547	560
13,700	13,750	603	549	563
13,750	13,800	606	551	565
13,800	13,850	609	553	567
13,850	13,900	612	555	569
13,900	13,950	615	557	572
13,950	14,000	618	559	574
14,000		**Your New York State tax is:**		
14,000	14,050	620	561	576
14,050	14,100	623	563	578
14,100	14,150	626	565	581
14,150	14,200	629	567	583
14,200	14,250	632	569	585
14,250	14,300	635	571	587
14,300	14,350	638	573	590
14,350	14,400	641	575	592
14,400	14,450	644	577	594
14,450	14,500	647	579	596
14,500	14,550	650	581	599
14,550	14,600	653	583	601
14,600	14,650	656	585	603
14,650	14,700	659	587	605
14,700	14,750	662	589	608
14,750	14,800	665	591	610
14,800	14,850	668	593	612
14,850	14,900	671	595	614
14,900	14,950	674	597	617
14,950	15,000	677	599	619

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

continued on next page

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
15,000		**Your New York State tax is:**		
15,000	15,050	679	601	621
15,050	15,100	682	603	624
15,100	15,150	685	605	627
15,150	15,200	688	607	629
15,200	15,250	691	609	632
15,250	15,300	694	611	634
15,300	15,350	697	613	637
15,350	15,400	700	615	640
15,400	15,450	703	617	642
15,450	15,500	706	619	645
15,500	15,550	709	621	648
15,550	15,600	712	623	650
15,600	15,650	715	625	653
15,650	15,700	718	627	655
15,700	15,750	721	629	658
15,750	15,800	724	631	661
15,800	15,850	727	633	663
15,850	15,900	730	635	666
15,900	15,950	733	637	669
15,950	16,000	736	639	671
16,000		**Your New York State tax is:**		
16,000	16,050	738	641	674
16,050	16,100	741	643	676
16,100	16,150	744	646	679
16,150	16,200	747	648	682
16,200	16,250	750	650	684
16,250	16,300	753	652	687
16,300	16,350	756	655	690
16,350	16,400	759	657	692
16,400	16,450	762	659	695
16,450	16,500	765	661	697
16,500	16,550	768	664	700
16,550	16,600	771	666	703
16,600	16,650	774	668	705
16,650	16,700	777	670	708
16,700	16,750	780	673	711
16,750	16,800	783	675	713
16,800	16,850	786	677	716
16,850	16,900	789	679	718
16,900	16,950	792	682	721
16,950	17,000	795	684	724
17,000		**Your New York State tax is:**		
17,000	17,050	797	686	726
17,050	17,100	800	688	729
17,100	17,150	803	691	732
17,150	17,200	806	693	735
17,200	17,250	809	695	738
17,250	17,300	812	697	741
17,300	17,350	815	700	744
17,350	17,400	818	702	747
17,400	17,450	821	704	750
17,450	17,500	824	706	753
17,500	17,550	827	709	756
17,550	17,600	830	711	759
17,600	17,650	833	713	762
17,650	17,700	836	715	765
17,700	17,750	839	718	768
17,750	17,800	842	720	771
17,800	17,850	845	722	774
17,850	17,900	848	724	777
17,900	17,950	851	727	780
17,950	18,000	854	729	783

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
18,000		**Your New York State tax is:**		
18,000	18,050	856	731	785
18,050	18,100	859	733	788
18,100	18,150	862	736	791
18,150	18,200	865	738	794
18,200	18,250	868	740	797
18,250	18,300	871	742	800
18,300	18,350	874	745	803
18,350	18,400	877	747	806
18,400	18,450	880	749	809
18,450	18,500	883	751	812
18,500	18,550	886	754	815
18,550	18,600	889	756	818
18,600	18,650	892	758	821
18,650	18,700	895	760	824
18,700	18,750	898	763	827
18,750	18,800	901	765	830
18,800	18,850	904	767	833
18,850	18,900	907	769	836
18,900	18,950	910	772	839
18,950	19,000	913	774	842
19,000		**Your New York State tax is:**		
19,000	19,050	915	776	844
19,050	19,100	918	778	847
19,100	19,150	921	781	850
19,150	19,200	924	783	853
19,200	19,250	927	785	856
19,250	19,300	930	787	859
19,300	19,350	933	790	862
19,350	19,400	936	792	865
19,400	19,450	939	794	868
19,450	19,500	942	796	871
19,500	19,550	945	799	874
19,550	19,600	948	801	877
19,600	19,650	951	803	880
19,650	19,700	954	805	883
19,700	19,750	957	808	886
19,750	19,800	960	810	889
19,800	19,850	963	812	892
19,850	19,900	966	814	895
19,900	19,950	969	817	898
19,950	20,000	972	819	901
20,000		**Your New York State tax is:**		
20,000	20,050	975	821	903
20,050	20,100	978	823	906
20,100	20,150	982	826	909
20,150	20,200	985	828	912
20,200	20,250	988	830	915
20,250	20,300	992	832	918
20,300	20,350	995	835	921
20,350	20,400	999	837	924
20,400	20,450	1,002	839	927
20,450	20,500	1,006	841	930
20,500	20,550	1,009	844	933
20,550	20,600	1,012	846	936
20,600	20,650	1,016	848	939
20,650	20,700	1,019	850	942
20,700	20,750	1,023	853	945
20,750	20,800	1,026	855	948
20,800	20,850	1,030	857	951
20,850	20,900	1,033	859	954
20,900	20,950	1,036	862	957
20,950	21,000	1,040	864	960

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
21,000		**Your New York State tax is:**		
21,000	21,050	1,043	866	962
21,050	21,100	1,047	868	965
21,100	21,150	1,050	871	968
21,150	21,200	1,053	873	971
21,200	21,250	1,057	875	974
21,250	21,300	1,060	877	977
21,300	21,350	1,064	880	980
21,350	21,400	1,067	882	983
21,400	21,450	1,071	884	986
21,450	21,500	1,074	886	989
21,500	21,550	1,077	889	992
21,550	21,600	1,081	891	995
21,600	21,650	1,084	893	998
21,650	21,700	1,088	895	1,001
21,700	21,750	1,091	898	1,004
21,750	21,800	1,095	900	1,007
21,800	21,850	1,098	902	1,010
21,850	21,900	1,101	904	1,013
21,900	21,950	1,105	907	1,016
21,950	22,000	1,108	909	1,019
22,000		**Your New York State tax is:**		
22,000	22,050	1,112	911	1,021
22,050	22,100	1,115	914	1,024
22,100	22,150	1,119	917	1,027
22,150	22,200	1,122	919	1,030
22,200	22,250	1,125	922	1,033
22,250	22,300	1,129	924	1,036
22,300	22,350	1,132	927	1,039
22,350	22,400	1,136	930	1,042
22,400	22,450	1,139	932	1,045
22,450	22,500	1,143	935	1,048
22,500	22,550	1,146	938	1,051
22,550	22,600	1,149	940	1,054
22,600	22,650	1,153	943	1,057
22,650	22,700	1,156	945	1,060
22,700	22,750	1,160	948	1,063
22,750	22,800	1,163	951	1,066
22,800	22,850	1,167	953	1,069
22,850	22,900	1,170	956	1,072
22,900	22,950	1,173	959	1,075
22,950	23,000	1,177	961	1,078
23,000		**Your New York State tax is:**		
23,000	23,050	1,180	964	1,080
23,050	23,100	1,184	966	1,083
23,100	23,150	1,187	969	1,086
23,150	23,200	1,190	972	1,089
23,200	23,250	1,194	974	1,092
23,250	23,300	1,197	977	1,095
23,300	23,350	1,201	980	1,098
23,350	23,400	1,204	982	1,101
23,400	23,450	1,208	985	1,104
23,450	23,500	1,211	987	1,107
23,500	23,550	1,214	990	1,110
23,550	23,600	1,218	993	1,113
23,600	23,650	1,221	995	1,116
23,650	23,700	1,225	998	1,119
23,700	23,750	1,228	1,001	1,122
23,750	23,800	1,232	1,003	1,125
23,800	23,850	1,235	1,006	1,128
23,850	23,900	1,238	1,008	1,131
23,900	23,950	1,242	1,011	1,134
23,950	24,000	1,245	1,014	1,137

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

continued on next page

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
24,000		**Your New York State tax is:**		
24,000	24,050	1,249	1,016	1,139
24,050	24,100	1,252	1,019	1,142
24,100	24,150	1,256	1,022	1,145
24,150	24,200	1,259	1,024	1,148
24,200	24,250	1,262	1,027	1,151
24,250	24,300	1,266	1,029	1,154
24,300	24,350	1,269	1,032	1,157
24,350	24,400	1,273	1,035	1,160
24,400	24,450	1,276	1,037	1,163
24,450	24,500	1,280	1,040	1,166
24,500	24,550	1,283	1,043	1,169
24,550	24,600	1,286	1,045	1,172
24,600	24,650	1,290	1,048	1,175
24,650	24,700	1,293	1,050	1,178
24,700	24,750	1,297	1,053	1,181
24,750	24,800	1,300	1,056	1,184
24,800	24,850	1,304	1,058	1,187
24,850	24,900	1,307	1,061	1,190
24,900	24,950	1,310	1,064	1,193
24,950	25,000	1,314	1,066	1,196
25,000		**Your New York State tax is:**		
25,000	25,050	1,317	1,069	1,198
25,050	25,100	1,321	1,071	1,201
25,100	25,150	1,324	1,074	1,204
25,150	25,200	1,327	1,077	1,207
25,200	25,250	1,331	1,079	1,210
25,250	25,300	1,334	1,082	1,213
25,300	25,350	1,338	1,085	1,216
25,350	25,400	1,341	1,087	1,219
25,400	25,450	1,345	1,090	1,222
25,450	25,500	1,348	1,092	1,225
25,500	25,550	1,351	1,095	1,228
25,550	25,600	1,355	1,098	1,231
25,600	25,650	1,358	1,100	1,234
25,650	25,700	1,362	1,103	1,237
25,700	25,750	1,365	1,106	1,240
25,750	25,800	1,369	1,108	1,243
25,800	25,850	1,372	1,111	1,246
25,850	25,900	1,375	1,113	1,249
25,900	25,950	1,379	1,116	1,252
25,950	26,000	1,382	1,119	1,255
26,000		**Your New York State tax is:**		
26,000	26,050	1,386	1,121	1,257
26,050	26,100	1,389	1,124	1,260
26,100	26,150	1,393	1,127	1,263
26,150	26,200	1,396	1,130	1,266
26,200	26,250	1,399	1,133	1,269
26,250	26,300	1,403	1,136	1,272
26,300	26,350	1,406	1,139	1,275
26,350	26,400	1,410	1,142	1,278
26,400	26,450	1,413	1,145	1,281
26,450	26,500	1,417	1,148	1,284
26,500	26,550	1,420	1,151	1,287
26,550	26,600	1,423	1,154	1,290
26,600	26,650	1,427	1,157	1,293
26,650	26,700	1,430	1,160	1,296
26,700	26,750	1,434	1,163	1,299
26,750	26,800	1,437	1,166	1,302
26,800	26,850	1,441	1,169	1,305
26,850	26,900	1,444	1,172	1,308
26,900	26,950	1,447	1,175	1,311
26,950	27,000	1,451	1,178	1,314

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
27,000		**Your New York State tax is:**		
27,000	27,050	1,454	1,180	1,316
27,050	27,100	1,458	1,183	1,319
27,100	27,150	1,461	1,186	1,322
27,150	27,200	1,464	1,189	1,325
27,200	27,250	1,468	1,192	1,328
27,250	27,300	1,471	1,195	1,331
27,300	27,350	1,475	1,198	1,334
27,350	27,400	1,478	1,201	1,337
27,400	27,450	1,482	1,204	1,340
27,450	27,500	1,485	1,207	1,343
27,500	27,550	1,488	1,210	1,346
27,550	27,600	1,492	1,213	1,349
27,600	27,650	1,495	1,216	1,352
27,650	27,700	1,499	1,219	1,355
27,700	27,750	1,502	1,222	1,358
27,750	27,800	1,506	1,225	1,361
27,800	27,850	1,509	1,228	1,364
27,850	27,900	1,512	1,231	1,367
27,900	27,950	1,516	1,234	1,370
27,950	28,000	1,519	1,237	1,373
28,000		**Your New York State tax is:**		
28,000	28,050	1,523	1,239	1,375
28,050	28,100	1,526	1,242	1,378
28,100	28,150	1,530	1,245	1,381
28,150	28,200	1,533	1,248	1,384
28,200	28,250	1,536	1,251	1,387
28,250	28,300	1,540	1,254	1,390
28,300	28,350	1,543	1,257	1,393
28,350	28,400	1,547	1,260	1,396
28,400	28,450	1,550	1,263	1,399
28,450	28,500	1,554	1,266	1,402
28,500	28,550	1,557	1,269	1,405
28,550	28,600	1,560	1,272	1,408
28,600	28,650	1,564	1,275	1,411
28,650	28,700	1,567	1,278	1,414
28,700	28,750	1,571	1,281	1,417
28,750	28,800	1,574	1,284	1,420
28,800	28,850	1,578	1,287	1,423
28,850	28,900	1,581	1,290	1,426
28,900	28,950	1,584	1,293	1,429
28,950	29,000	1,588	1,296	1,432
29,000		**Your New York State tax is:**		
29,000	29,050	1,591	1,298	1,434
29,050	29,100	1,595	1,301	1,437
29,100	29,150	1,598	1,304	1,440
29,150	29,200	1,601	1,307	1,443
29,200	29,250	1,605	1,310	1,446
29,250	29,300	1,608	1,313	1,449
29,300	29,350	1,612	1,316	1,452
29,350	29,400	1,615	1,319	1,455
29,400	29,450	1,619	1,322	1,458
29,450	29,500	1,622	1,325	1,461
29,500	29,550	1,625	1,328	1,464
29,550	29,600	1,629	1,331	1,467
29,600	29,650	1,632	1,334	1,470
29,650	29,700	1,636	1,337	1,473
29,700	29,750	1,639	1,340	1,476
29,750	29,800	1,643	1,343	1,479
29,800	29,850	1,646	1,346	1,482
29,850	29,900	1,649	1,349	1,485
29,900	29,950	1,653	1,352	1,488
29,950	30,000	1,656	1,355	1,491

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
30,000		**Your New York State tax is:**		
30,000	30,050	1,660	1,357	1,494
30,050	30,100	1,663	1,360	1,497
30,100	30,150	1,667	1,363	1,501
30,150	30,200	1,670	1,366	1,504
30,200	30,250	1,673	1,369	1,507
30,250	30,300	1,677	1,372	1,511
30,300	30,350	1,680	1,375	1,514
30,350	30,400	1,684	1,378	1,518
30,400	30,450	1,687	1,381	1,521
30,450	30,500	1,691	1,384	1,525
30,500	30,550	1,694	1,387	1,528
30,550	30,600	1,697	1,390	1,531
30,600	30,650	1,701	1,393	1,535
30,650	30,700	1,704	1,396	1,538
30,700	30,750	1,708	1,399	1,542
30,750	30,800	1,711	1,402	1,545
30,800	30,850	1,715	1,405	1,549
30,850	30,900	1,718	1,408	1,552
30,900	30,950	1,721	1,411	1,555
30,950	31,000	1,725	1,414	1,559
31,000		**Your New York State tax is:**		
31,000	31,050	1,728	1,416	1,562
31,050	31,100	1,732	1,419	1,566
31,100	31,150	1,735	1,422	1,569
31,150	31,200	1,738	1,425	1,572
31,200	31,250	1,742	1,428	1,576
31,250	31,300	1,745	1,431	1,579
31,300	31,350	1,749	1,434	1,583
31,350	31,400	1,752	1,437	1,586
31,400	31,450	1,756	1,440	1,590
31,450	31,500	1,759	1,443	1,593
31,500	31,550	1,762	1,446	1,596
31,550	31,600	1,766	1,449	1,600
31,600	31,650	1,769	1,452	1,603
31,650	31,700	1,773	1,455	1,607
31,700	31,750	1,776	1,458	1,610
31,750	31,800	1,780	1,461	1,614
31,800	31,850	1,783	1,464	1,617
31,850	31,900	1,786	1,467	1,620
31,900	31,950	1,790	1,470	1,624
31,950	32,000	1,793	1,473	1,627
32,000		**Your New York State tax is:**		
32,000	32,050	1,797	1,475	1,631
32,050	32,100	1,800	1,478	1,634
32,100	32,150	1,804	1,481	1,638
32,150	32,200	1,807	1,484	1,641
32,200	32,250	1,810	1,487	1,644
32,250	32,300	1,814	1,490	1,648
32,300	32,350	1,817	1,493	1,651
32,350	32,400	1,821	1,496	1,655
32,400	32,450	1,824	1,499	1,658
32,450	32,500	1,828	1,502	1,662
32,500	32,550	1,831	1,505	1,665
32,550	32,600	1,834	1,508	1,668
32,600	32,650	1,838	1,511	1,672
32,650	32,700	1,841	1,514	1,675
32,700	32,750	1,845	1,517	1,679
32,750	32,800	1,848	1,520	1,682
32,800	32,850	1,852	1,523	1,686
32,850	32,900	1,855	1,526	1,689
32,900	32,950	1,858	1,529	1,692
32,950	33,000	1,862	1,532	1,696

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

continued on next page

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
33,000		**Your New York State tax is:**		
33,000	33,050	1,865	1,534	1,699
33,050	33,100	1,869	1,537	1,703
33,100	33,150	1,872	1,540	1,706
33,150	33,200	1,875	1,543	1,709
33,200	33,250	1,879	1,546	1,713
33,250	33,300	1,882	1,549	1,716
33,300	33,350	1,886	1,552	1,720
33,350	33,400	1,889	1,555	1,723
33,400	33,450	1,893	1,558	1,727
33,450	33,500	1,896	1,561	1,730
33,500	33,550	1,899	1,564	1,733
33,550	33,600	1,903	1,567	1,737
33,600	33,650	1,906	1,570	1,740
33,650	33,700	1,910	1,573	1,744
33,700	33,750	1,913	1,576	1,747
33,750	33,800	1,917	1,579	1,751
33,800	33,850	1,920	1,582	1,754
33,850	33,900	1,923	1,585	1,757
33,900	33,950	1,927	1,588	1,761
33,950	34,000	1,930	1,591	1,764
34,000		**Your New York State tax is:**		
34,000	34,050	1,934	1,593	1,768
34,050	34,100	1,937	1,596	1,771
34,100	34,150	1,941	1,599	1,775
34,150	34,200	1,944	1,602	1,778
34,200	34,250	1,947	1,605	1,781
34,250	34,300	1,951	1,608	1,785
34,300	34,350	1,954	1,611	1,788
34,350	34,400	1,958	1,614	1,792
34,400	34,450	1,961	1,617	1,795
34,450	34,500	1,965	1,620	1,799
34,500	34,550	1,968	1,623	1,802
34,550	34,600	1,971	1,626	1,805
34,600	34,650	1,975	1,629	1,809
34,650	34,700	1,978	1,632	1,812
34,700	34,750	1,982	1,635	1,816
34,750	34,800	1,985	1,638	1,819
34,800	34,850	1,989	1,641	1,823
34,850	34,900	1,992	1,644	1,826
34,900	34,950	1,995	1,647	1,829
34,950	35,000	1,999	1,650	1,833
35,000		**Your New York State tax is:**		
35,000	35,050	2,002	1,652	1,836
35,050	35,100	2,006	1,655	1,840
35,100	35,150	2,009	1,658	1,843
35,150	35,200	2,012	1,661	1,846
35,200	35,250	2,016	1,664	1,850
35,250	35,300	2,019	1,667	1,853
35,300	35,350	2,023	1,670	1,857
35,350	35,400	2,026	1,673	1,860
35,400	35,450	2,030	1,676	1,864
35,450	35,500	2,033	1,679	1,867
35,500	35,550	2,036	1,682	1,870
35,550	35,600	2,040	1,685	1,874
35,600	35,650	2,043	1,688	1,877
35,650	35,700	2,047	1,691	1,881
35,700	35,750	2,050	1,694	1,884
35,750	35,800	2,054	1,697	1,888
35,800	35,850	2,057	1,700	1,891
35,850	35,900	2,060	1,703	1,894
35,900	35,950	2,064	1,706	1,898
35,950	36,000	2,067	1,709	1,901

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
36,000		**Your New York State tax is:**		
36,000	36,050	2,071	1,711	1,905
36,050	36,100	2,074	1,714	1,908
36,100	36,150	2,078	1,717	1,912
36,150	36,200	2,081	1,720	1,915
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
36,400	36,450	2,098	1,735	1,932
36,450	36,500	2,102	1,738	1,936
36,500	36,550	2,105	1,741	1,939
36,550	36,600	2,108	1,744	1,942
36,600	36,650	2,112	1,747	1,946
36,650	36,700	2,115	1,750	1,949
36,700	36,750	2,119	1,753	1,953
36,750	36,800	2,122	1,756	1,956
36,800	36,850	2,126	1,759	1,960
36,850	36,900	2,129	1,762	1,963
36,900	36,950	2,132	1,765	1,966
36,950	37,000	2,136	1,768	1,970
37,000		**Your New York State tax is:**		
37,000	37,050	2,139	1,770	1,973
37,050	37,100	2,143	1,773	1,977
37,100	37,150	2,146	1,776	1,980
37,150	37,200	2,149	1,779	1,983
37,200	37,250	2,153	1,782	1,987
37,250	37,300	2,156	1,785	1,990
37,300	37,350	2,160	1,788	1,994
37,350	37,400	2,163	1,791	1,997
37,400	37,450	2,167	1,794	2,001
37,450	37,500	2,170	1,797	2,004
37,500	37,550	2,173	1,800	2,007
37,550	37,600	2,177	1,803	2,011
37,600	37,650	2,180	1,806	2,014
37,650	37,700	2,184	1,809	2,018
37,700	37,750	2,187	1,812	2,021
37,750	37,800	2,191	1,815	2,025
37,800	37,850	2,194	1,818	2,028
37,850	37,900	2,197	1,821	2,031
37,900	37,950	2,201	1,824	2,035
37,950	38,000	2,204	1,827	2,038
38,000		**Your New York State tax is:**		
38,000	38,050	2,208	1,829	2,042
38,050	38,100	2,211	1,832	2,045
38,100	38,150	2,215	1,835	2,049
38,150	38,200	2,218	1,838	2,052
38,200	38,250	2,221	1,841	2,055
38,250	38,300	2,225	1,844	2,059
38,300	38,350	2,228	1,847	2,062
38,350	38,400	2,232	1,850	2,066
38,400	38,450	2,235	1,853	2,069
38,450	38,500	2,239	1,856	2,073
38,500	38,550	2,242	1,859	2,076
38,550	38,600	2,245	1,862	2,079
38,600	38,650	2,249	1,865	2,083
38,650	38,700	2,252	1,868	2,086
38,700	38,750	2,256	1,871	2,090
38,750	38,800	2,259	1,874	2,093
38,800	38,850	2,263	1,877	2,097
38,850	38,900	2,266	1,880	2,100
38,900	38,950	2,269	1,883	2,103
38,950	39,000	2,273	1,886	2,107

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
39,000		**Your New York State tax is:**		
39,000	39,050	2,276	1,888	2,110
39,050	39,100	2,280	1,891	2,114
39,100	39,150	2,283	1,894	2,117
39,150	39,200	2,286	1,897	2,120
39,200	39,250	2,290	1,900	2,124
39,250	39,300	2,293	1,903	2,127
39,300	39,350	2,297	1,906	2,131
39,350	39,400	2,300	1,909	2,134
39,400	39,450	2,304	1,912	2,138
39,450	39,500	2,307	1,915	2,141
39,500	39,550	2,310	1,918	2,144
39,550	39,600	2,314	1,921	2,148
39,600	39,650	2,317	1,924	2,151
39,650	39,700	2,321	1,927	2,155
39,700	39,750	2,324	1,930	2,158
39,750	39,800	2,328	1,933	2,162
39,800	39,850	2,331	1,936	2,165
39,850	39,900	2,334	1,939	2,168
39,900	39,950	2,338	1,942	2,172
39,950	40,000	2,341	1,945	2,175
40,000		**Your New York State tax is:**		
40,000	40,050	2,345	1,948	2,179
40,050	40,100	2,348	1,951	2,182
40,100	40,150	2,352	1,955	2,186
40,150	40,200	2,355	1,958	2,189
40,200	40,250	2,358	1,961	2,192
40,250	40,300	2,362	1,965	2,196
40,300	40,350	2,365	1,968	2,199
40,350	40,400	2,369	1,972	2,203
40,400	40,450	2,372	1,975	2,206
40,450	40,500	2,376	1,979	2,210
40,500	40,550	2,379	1,982	2,213
40,550	40,600	2,382	1,985	2,216
40,600	40,650	2,386	1,989	2,220
40,650	40,700	2,389	1,992	2,223
40,700	40,750	2,393	1,996	2,227
40,750	40,800	2,396	1,999	2,230
40,800	40,850	2,400	2,003	2,234
40,850	40,900	2,403	2,006	2,237
40,900	40,950	2,406	2,009	2,240
40,950	41,000	2,410	2,013	2,244
41,000		**Your New York State tax is:**		
41,000	41,050	2,413	2,016	2,247
41,050	41,100	2,417	2,020	2,251
41,100	41,150	2,420	2,023	2,254
41,150	41,200	2,423	2,026	2,257
41,200	41,250	2,427	2,030	2,261
41,250	41,300	2,430	2,033	2,264
41,300	41,350	2,434	2,037	2,268
41,350	41,400	2,437	2,040	2,271
41,400	41,450	2,441	2,044	2,275
41,450	41,500	2,444	2,047	2,278
41,500	41,550	2,447	2,050	2,281
41,550	41,600	2,451	2,054	2,285
41,600	41,650	2,454	2,057	2,288
41,650	41,700	2,458	2,061	2,292
41,700	41,750	2,461	2,064	2,295
41,750	41,800	2,465	2,068	2,299
41,800	41,850	2,468	2,071	2,302
41,850	41,900	2,471	2,074	2,305
41,900	41,950	2,475	2,078	2,309
41,950	42,000	2,478	2,081	2,312

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

continued on next page

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a household
42,000		**Your New York State tax is:**		
42,000	42,050	2,482	2,085	2,316
42,050	42,100	2,485	2,088	2,319
42,100	42,150	2,489	2,092	2,323
42,150	42,200	2,492	2,095	2,326
42,200	42,250	2,495	2,098	2,329
42,250	42,300	2,499	2,102	2,333
42,300	42,350	2,502	2,105	2,336
42,350	42,400	2,506	2,109	2,340
42,400	42,450	2,509	2,112	2,343
42,450	42,500	2,513	2,116	2,347
42,500	42,550	2,516	2,119	2,350
42,550	42,600	2,519	2,122	2,353
42,600	42,650	2,523	2,126	2,357
42,650	42,700	2,526	2,129	2,360
42,700	42,750	2,530	2,133	2,364
42,750	42,800	2,533	2,136	2,367
42,800	42,850	2,537	2,140	2,371
42,850	42,900	2,540	2,143	2,374
42,900	42,950	2,543	2,146	2,377
42,950	43,000	2,547	2,150	2,381
43,000		**Your New York State tax is:**		
43,000	43,050	2,550	2,153	2,384
43,050	43,100	2,554	2,157	2,388
43,100	43,150	2,557	2,160	2,391
43,150	43,200	2,560	2,163	2,394
43,200	43,250	2,564	2,167	2,398
43,250	43,300	2,567	2,170	2,401
43,300	43,350	2,571	2,174	2,405
43,350	43,400	2,574	2,177	2,408
43,400	43,450	2,578	2,181	2,412
43,450	43,500	2,581	2,184	2,415
43,500	43,550	2,584	2,187	2,418
43,550	43,600	2,588	2,191	2,422
43,600	43,650	2,591	2,194	2,425
43,650	43,700	2,595	2,198	2,429
43,700	43,750	2,598	2,201	2,432
43,750	43,800	2,602	2,205	2,436
43,800	43,850	2,605	2,208	2,439
43,850	43,900	2,608	2,211	2,442
43,900	43,950	2,612	2,215	2,446
43,950	44,000	2,615	2,218	2,449
44,000		**Your New York State tax is:**		
44,000	44,050	2,619	2,222	2,453
44,050	44,100	2,622	2,225	2,456
44,100	44,150	2,626	2,229	2,460
44,150	44,200	2,629	2,232	2,463
44,200	44,250	2,632	2,235	2,466
44,250	44,300	2,636	2,239	2,470
44,300	44,350	2,639	2,242	2,473
44,350	44,400	2,643	2,246	2,477
44,400	44,450	2,646	2,249	2,480
44,450	44,500	2,650	2,253	2,484
44,500	44,550	2,653	2,256	2,487
44,550	44,600	2,656	2,259	2,490
44,600	44,650	2,660	2,263	2,494
44,650	44,700	2,663	2,266	2,497
44,700	44,750	2,667	2,270	2,501
44,750	44,800	2,670	2,273	2,504
44,800	44,850	2,674	2,277	2,508
44,850	44,900	2,677	2,280	2,511
44,900	44,950	2,680	2,283	2,514
44,950	45,000	2,684	2,287	2,518

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a household
45,000		**Your New York State tax is:**		
45,000	45,050	2,687	2,290	2,521
45,050	45,100	2,691	2,294	2,525
45,100	45,150	2,694	2,297	2,528
45,150	45,200	2,697	2,300	2,531
45,200	45,250	2,701	2,304	2,535
45,250	45,300	2,704	2,307	2,538
45,300	45,350	2,708	2,311	2,542
45,350	45,400	2,711	2,314	2,545
45,400	45,450	2,715	2,318	2,549
45,450	45,500	2,718	2,321	2,552
45,500	45,550	2,721	2,324	2,555
45,550	45,600	2,725	2,328	2,559
45,600	45,650	2,728	2,331	2,562
45,650	45,700	2,732	2,335	2,566
45,700	45,750	2,735	2,338	2,569
45,750	45,800	2,739	2,342	2,573
45,800	45,850	2,742	2,345	2,576
45,850	45,900	2,745	2,348	2,579
45,900	45,950	2,749	2,352	2,583
45,950	46,000	2,752	2,355	2,586
46,000		**Your New York State tax is:**		
46,000	46,050	2,756	2,359	2,590
46,050	46,100	2,759	2,362	2,593
46,100	46,150	2,763	2,366	2,597
46,150	46,200	2,766	2,369	2,600
46,200	46,250	2,769	2,372	2,603
46,250	46,300	2,773	2,376	2,607
46,300	46,350	2,776	2,379	2,610
46,350	46,400	2,780	2,383	2,614
46,400	46,450	2,783	2,386	2,617
46,450	46,500	2,787	2,390	2,621
46,500	46,550	2,790	2,393	2,624
46,550	46,600	2,793	2,396	2,627
46,600	46,650	2,797	2,400	2,631
46,650	46,700	2,800	2,403	2,634
46,700	46,750	2,804	2,407	2,638
46,750	46,800	2,807	2,410	2,641
46,800	46,850	2,811	2,414	2,645
46,850	46,900	2,814	2,417	2,648
46,900	46,950	2,817	2,420	2,651
46,950	47,000	2,821	2,424	2,655
47,000		**Your New York State tax is:**		
47,000	47,050	2,824	2,427	2,658
47,050	47,100	2,828	2,431	2,662
47,100	47,150	2,831	2,434	2,665
47,150	47,200	2,834	2,437	2,668
47,200	47,250	2,838	2,441	2,672
47,250	47,300	2,841	2,444	2,675
47,300	47,350	2,845	2,448	2,679
47,350	47,400	2,848	2,451	2,682
47,400	47,450	2,852	2,455	2,686
47,450	47,500	2,855	2,458	2,689
47,500	47,550	2,858	2,461	2,692
47,550	47,600	2,862	2,465	2,696
47,600	47,650	2,865	2,468	2,699
47,650	47,700	2,869	2,472	2,703
47,700	47,750	2,872	2,475	2,706
47,750	47,800	2,876	2,479	2,710
47,800	47,850	2,879	2,482	2,713
47,850	47,900	2,882	2,485	2,716
47,900	47,950	2,886	2,489	2,720
47,950	48,000	2,889	2,492	2,723

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a household
48,000		**Your New York State tax is:**		
48,000	48,050	2,893	2,496	2,727
48,050	48,100	2,896	2,499	2,730
48,100	48,150	2,900	2,503	2,734
48,150	48,200	2,903	2,506	2,737
48,200	48,250	2,906	2,509	2,740
48,250	48,300	2,910	2,513	2,744
48,300	48,350	2,913	2,516	2,747
48,350	48,400	2,917	2,520	2,751
48,400	48,450	2,920	2,523	2,754
48,450	48,500	2,924	2,527	2,758
48,500	48,550	2,927	2,530	2,761
48,550	48,600	2,930	2,533	2,764
48,600	48,650	2,934	2,537	2,768
48,650	48,700	2,937	2,540	2,771
48,700	48,750	2,941	2,544	2,775
48,750	48,800	2,944	2,547	2,778
48,800	48,850	2,948	2,551	2,782
48,850	48,900	2,951	2,554	2,785
48,900	48,950	2,954	2,557	2,788
48,950	49,000	2,958	2,561	2,792
49,000		**Your New York State tax is:**		
49,000	49,050	2,961	2,564	2,795
49,050	49,100	2,965	2,568	2,799
49,100	49,150	2,968	2,571	2,802
49,150	49,200	2,971	2,574	2,805
49,200	49,250	2,975	2,578	2,809
49,250	49,300	2,978	2,581	2,812
49,300	49,350	2,982	2,585	2,816
49,350	49,400	2,985	2,588	2,819
49,400	49,450	2,989	2,592	2,823
49,450	49,500	2,992	2,595	2,826
49,500	49,550	2,995	2,598	2,829
49,550	49,600	2,999	2,602	2,833
49,600	49,650	3,002	2,605	2,836
49,650	49,700	3,006	2,609	2,840
49,700	49,750	3,009	2,612	2,843
49,750	49,800	3,013	2,616	2,847
49,800	49,850	3,016	2,619	2,850
49,850	49,900	3,019	2,622	2,853
49,900	49,950	3,023	2,626	2,857
49,950	50,000	3,026	2,629	2,860
50,000		**Your New York State tax is:**		
50,000	50,050	3,030	2,633	2,864
50,050	50,100	3,033	2,636	2,867
50,100	50,150	3,037	2,640	2,871
50,150	50,200	3,040	2,643	2,874
50,200	50,250	3,043	2,646	2,877
50,250	50,300	3,047	2,650	2,881
50,300	50,350	3,050	2,653	2,884
50,350	50,400	3,054	2,657	2,888
50,400	50,450	3,057	2,660	2,891
50,450	50,500	3,061	2,664	2,895
50,500	50,550	3,064	2,667	2,898
50,550	50,600	3,067	2,670	2,901
50,600	50,650	3,071	2,674	2,905
50,650	50,700	3,074	2,677	2,908
50,700	50,750	3,078	2,681	2,912
50,750	50,800	3,081	2,684	2,915
50,800	50,850	3,085	2,688	2,919
50,850	50,900	3,088	2,691	2,922
50,900	50,950	3,091	2,694	2,925
50,950	51,000	3,095	2,698	2,929

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

continued on next page

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
51,000		**Your New York State tax is:**		
51,000	51,050	3,098	2,701	2,932
51,050	51,100	3,102	2,705	2,936
51,100	51,150	3,105	2,708	2,939
51,150	51,200	3,108	2,711	2,942
51,200	51,250	3,112	2,715	2,946
51,250	51,300	3,115	2,718	2,949
51,300	51,350	3,119	2,722	2,953
51,350	51,400	3,122	2,725	2,956
51,400	51,450	3,126	2,729	2,960
51,450	51,500	3,129	2,732	2,963
51,500	51,550	3,132	2,735	2,966
51,550	51,600	3,136	2,739	2,970
51,600	51,650	3,139	2,742	2,973
51,650	51,700	3,143	2,746	2,977
51,700	51,750	3,146	2,749	2,980
51,750	51,800	3,150	2,753	2,984
51,800	51,850	3,153	2,756	2,987
51,850	51,900	3,156	2,759	2,990
51,900	51,950	3,160	2,763	2,994
51,950	52,000	3,163	2,766	2,997
52,000		**Your New York State tax is:**		
52,000	52,050	3,167	2,770	3,001
52,050	52,100	3,170	2,773	3,004
52,100	52,150	3,174	2,777	3,008
52,150	52,200	3,177	2,780	3,011
52,200	52,250	3,180	2,783	3,014
52,250	52,300	3,184	2,787	3,018
52,300	52,350	3,187	2,790	3,021
52,350	52,400	3,191	2,794	3,025
52,400	52,450	3,194	2,797	3,028
52,450	52,500	3,198	2,801	3,032
52,500	52,550	3,201	2,804	3,035
52,550	52,600	3,204	2,807	3,038
52,600	52,650	3,208	2,811	3,042
52,650	52,700	3,211	2,814	3,045
52,700	52,750	3,215	2,818	3,049
52,750	52,800	3,218	2,821	3,052
52,800	52,850	3,222	2,825	3,056
52,850	52,900	3,225	2,828	3,059
52,900	52,950	3,228	2,831	3,062
52,950	53,000	3,232	2,835	3,066
53,000		**Your New York State tax is:**		
53,000	53,050	3,235	2,838	3,069
53,050	53,100	3,239	2,842	3,073
53,100	53,150	3,242	2,845	3,076
53,150	53,200	3,245	2,848	3,079
53,200	53,250	3,249	2,852	3,083
53,250	53,300	3,252	2,855	3,086
53,300	53,350	3,256	2,859	3,090
53,350	53,400	3,259	2,862	3,093
53,400	53,450	3,263	2,866	3,097
53,450	53,500	3,266	2,869	3,100
53,500	53,550	3,269	2,872	3,103
53,550	53,600	3,273	2,876	3,107
53,600	53,650	3,276	2,879	3,110
53,650	53,700	3,280	2,883	3,114
53,700	53,750	3,283	2,886	3,117
53,750	53,800	3,287	2,890	3,121
53,800	53,850	3,290	2,893	3,124
53,850	53,900	3,293	2,896	3,127
53,900	53,950	3,297	2,900	3,131
53,950	54,000	3,300	2,903	3,134

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
54,000		**Your New York State tax is:**		
54,000	54,050	3,304	2,907	3,138
54,050	54,100	3,307	2,910	3,141
54,100	54,150	3,311	2,914	3,145
54,150	54,200	3,314	2,917	3,148
54,200	54,250	3,317	2,920	3,151
54,250	54,300	3,321	2,924	3,155
54,300	54,350	3,324	2,927	3,158
54,350	54,400	3,328	2,931	3,162
54,400	54,450	3,331	2,934	3,165
54,450	54,500	3,335	2,938	3,169
54,500	54,550	3,338	2,941	3,172
54,550	54,600	3,341	2,944	3,175
54,600	54,650	3,345	2,948	3,179
54,650	54,700	3,348	2,951	3,182
54,700	54,750	3,352	2,955	3,186
54,750	54,800	3,355	2,958	3,189
54,800	54,850	3,359	2,962	3,193
54,850	54,900	3,362	2,965	3,196
54,900	54,950	3,365	2,968	3,199
54,950	55,000	3,369	2,972	3,203
55,000		**Your New York State tax is:**		
55,000	55,050	3,372	2,975	3,206
55,050	55,100	3,376	2,979	3,210
55,100	55,150	3,379	2,982	3,213
55,150	55,200	3,382	2,985	3,216
55,200	55,250	3,386	2,989	3,220
55,250	55,300	3,389	2,992	3,223
55,300	55,350	3,393	2,996	3,227
55,350	55,400	3,396	2,999	3,230
55,400	55,450	3,400	3,003	3,234
55,450	55,500	3,403	3,006	3,237
55,500	55,550	3,406	3,009	3,240
55,550	55,600	3,410	3,013	3,244
55,600	55,650	3,413	3,016	3,247
55,650	55,700	3,417	3,020	3,251
55,700	55,750	3,420	3,023	3,254
55,750	55,800	3,424	3,027	3,258
55,800	55,850	3,427	3,030	3,261
55,850	55,900	3,430	3,033	3,264
55,900	55,950	3,434	3,037	3,268
55,950	56,000	3,437	3,040	3,271
56,000		**Your New York State tax is:**		
56,000	56,050	3,441	3,044	3,275
56,050	56,100	3,444	3,047	3,278
56,100	56,150	3,448	3,051	3,282
56,150	56,200	3,451	3,054	3,285
56,200	56,250	3,454	3,057	3,288
56,250	56,300	3,458	3,061	3,292
56,300	56,350	3,461	3,064	3,295
56,350	56,400	3,465	3,068	3,299
56,400	56,450	3,468	3,071	3,302
56,450	56,500	3,472	3,075	3,306
56,500	56,550	3,475	3,078	3,309
56,550	56,600	3,478	3,081	3,312
56,600	56,650	3,482	3,085	3,316
56,650	56,700	3,485	3,088	3,319
56,700	56,750	3,489	3,092	3,323
56,750	56,800	3,492	3,095	3,326
56,800	56,850	3,496	3,099	3,330
56,850	56,900	3,499	3,102	3,333
56,900	56,950	3,502	3,105	3,336
56,950	57,000	3,506	3,109	3,340

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
57,000		**Your New York State tax is:**		
57,000	57,050	3,509	3,112	3,343
57,050	57,100	3,513	3,116	3,347
57,100	57,150	3,516	3,119	3,350
57,150	57,200	3,519	3,122	3,353
57,200	57,250	3,523	3,126	3,357
57,250	57,300	3,526	3,129	3,360
57,300	57,350	3,530	3,133	3,364
57,350	57,400	3,533	3,136	3,367
57,400	57,450	3,537	3,140	3,371
57,450	57,500	3,540	3,143	3,374
57,500	57,550	3,543	3,146	3,377
57,550	57,600	3,547	3,150	3,381
57,600	57,650	3,550	3,153	3,384
57,650	57,700	3,554	3,157	3,388
57,700	57,750	3,557	3,160	3,391
57,750	57,800	3,561	3,164	3,395
57,800	57,850	3,564	3,167	3,398
57,850	57,900	3,567	3,170	3,401
57,900	57,950	3,571	3,174	3,405
57,950	58,000	3,574	3,177	3,408
58,000		**Your New York State tax is:**		
58,000	58,050	3,578	3,181	3,412
58,050	58,100	3,581	3,184	3,415
58,100	58,150	3,585	3,188	3,419
58,150	58,200	3,588	3,191	3,422
58,200	58,250	3,591	3,194	3,425
58,250	58,300	3,595	3,198	3,429
58,300	58,350	3,598	3,201	3,432
58,350	58,400	3,602	3,205	3,436
58,400	58,450	3,605	3,208	3,439
58,450	58,500	3,609	3,212	3,443
58,500	58,550	3,612	3,215	3,446
58,550	58,600	3,615	3,218	3,449
58,600	58,650	3,619	3,222	3,453
58,650	58,700	3,622	3,225	3,456
58,700	58,750	3,626	3,229	3,460
58,750	58,800	3,629	3,232	3,463
58,800	58,850	3,633	3,236	3,467
58,850	58,900	3,636	3,239	3,470
58,900	58,950	3,639	3,242	3,473
58,950	59,000	3,643	3,246	3,477
59,000		**Your New York State tax is:**		
59,000	59,050	3,646	3,249	3,480
59,050	59,100	3,650	3,253	3,484
59,100	59,150	3,653	3,256	3,487
59,150	59,200	3,656	3,259	3,490
59,200	59,250	3,660	3,263	3,494
59,250	59,300	3,663	3,266	3,497
59,300	59,350	3,667	3,270	3,501
59,350	59,400	3,670	3,273	3,504
59,400	59,450	3,674	3,277	3,508
59,450	59,500	3,677	3,280	3,511
59,500	59,550	3,680	3,283	3,514
59,550	59,600	3,684	3,287	3,518
59,600	59,650	3,687	3,290	3,521
59,650	59,700	3,691	3,294	3,525
59,700	59,750	3,694	3,297	3,528
59,750	59,800	3,698	3,301	3,532
59,800	59,850	3,701	3,304	3,535
59,850	59,900	3,704	3,307	3,538
59,900	59,950	3,708	3,311	3,542
59,950	60,000	3,711	3,314	3,545

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

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If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
60,000		**Your New York State tax is:**		
60,000	60,050	3,715	3,318	3,549
60,050	60,100	3,718	3,321	3,552
60,100	60,150	3,722	3,325	3,556
60,150	60,200	3,725	3,328	3,559
60,200	60,250	3,728	3,331	3,562
60,250	60,300	3,732	3,335	3,566
60,300	60,350	3,735	3,338	3,569
60,350	60,400	3,739	3,342	3,573
60,400	60,450	3,742	3,345	3,576
60,450	60,500	3,746	3,349	3,580
60,500	60,550	3,749	3,352	3,583
60,550	60,600	3,752	3,355	3,586
60,600	60,650	3,756	3,359	3,590
60,650	60,700	3,759	3,362	3,593
60,700	60,750	3,763	3,366	3,597
60,750	60,800	3,766	3,369	3,600
60,800	60,850	3,770	3,373	3,604
60,850	60,900	3,773	3,376	3,607
60,900	60,950	3,776	3,379	3,610
60,950	61,000	3,780	3,383	3,614
61,000		**Your New York State tax is:**		
61,000	61,050	3,783	3,386	3,617
61,050	61,100	3,787	3,390	3,621
61,100	61,150	3,790	3,393	3,624
61,150	61,200	3,793	3,396	3,627
61,200	61,250	3,797	3,400	3,631
61,250	61,300	3,800	3,403	3,634
61,300	61,350	3,804	3,407	3,638
61,350	61,400	3,807	3,410	3,641
61,400	61,450	3,811	3,414	3,645
61,450	61,500	3,814	3,417	3,648
61,500	61,550	3,817	3,420	3,651
61,550	61,600	3,821	3,424	3,655
61,600	61,650	3,824	3,427	3,658
61,650	61,700	3,828	3,431	3,662
61,700	61,750	3,831	3,434	3,665
61,750	61,800	3,835	3,438	3,669
61,800	61,850	3,838	3,441	3,672
61,850	61,900	3,841	3,444	3,675
61,900	61,950	3,845	3,448	3,679
61,950	62,000	3,848	3,451	3,682

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
62,000		**Your New York State tax is:**		
62,000	62,050	3,852	3,455	3,686
62,050	62,100	3,855	3,458	3,689
62,100	62,150	3,859	3,462	3,693
62,150	62,200	3,862	3,465	3,696
62,200	62,250	3,865	3,468	3,699
62,250	62,300	3,869	3,472	3,703
62,300	62,350	3,872	3,475	3,706
62,350	62,400	3,876	3,479	3,710
62,400	62,450	3,879	3,482	3,713
62,450	62,500	3,883	3,486	3,717
62,500	62,550	3,886	3,489	3,720
62,550	62,600	3,889	3,492	3,723
62,600	62,650	3,893	3,496	3,727
62,650	62,700	3,896	3,499	3,730
62,700	62,750	3,900	3,503	3,734
62,750	62,800	3,903	3,506	3,737
62,800	62,850	3,907	3,510	3,741
62,850	62,900	3,910	3,513	3,744
62,900	62,950	3,913	3,516	3,747
62,950	63,000	3,917	3,520	3,751
63,000		**Your New York State tax is:**		
63,000	63,050	3,920	3,523	3,754
63,050	63,100	3,924	3,527	3,758
63,100	63,150	3,927	3,530	3,761
63,150	63,200	3,930	3,533	3,764
63,200	63,250	3,934	3,537	3,768
63,250	63,300	3,937	3,540	3,771
63,300	63,350	3,941	3,544	3,775
63,350	63,400	3,944	3,547	3,778
63,400	63,450	3,948	3,551	3,782
63,450	63,500	3,951	3,554	3,785
63,500	63,550	3,954	3,557	3,788
63,550	63,600	3,958	3,561	3,792
63,600	63,650	3,961	3,564	3,795
63,650	63,700	3,965	3,568	3,799
63,700	63,750	3,968	3,571	3,802
63,750	63,800	3,972	3,575	3,806
63,800	63,850	3,975	3,578	3,809
63,850	63,900	3,978	3,581	3,812
63,900	63,950	3,982	3,585	3,816
63,950	64,000	3,985	3,588	3,819

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
64,000		**Your New York State tax is:**		
64,000	64,050	3,989	3,592	3,823
64,050	64,100	3,992	3,595	3,826
64,100	64,150	3,996	3,599	3,830
64,150	64,200	3,999	3,602	3,833
64,200	64,250	4,002	3,605	3,836
64,250	64,300	4,006	3,609	3,840
64,300	64,350	4,009	3,612	3,843
64,350	64,400	4,013	3,616	3,847
64,400	64,450	4,016	3,619	3,850
64,450	64,500	4,020	3,623	3,854
64,500	64,550	4,023	3,626	3,857
64,550	64,600	4,026	3,629	3,860
64,600	64,650	4,030	3,633	3,864
64,650	64,700	4,033	3,636	3,867
64,700	64,750	4,037	3,640	3,871
64,750	64,800	4,040	3,643	3,874
64,800	64,850	4,044	3,647	3,878
64,850	64,900	4,047	3,650	3,881
64,900	64,950	4,050	3,653	3,884
64,950	65,000	4,054	3,657	3,888

$65,000 or more use Form IT-201

* 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 $1,217. 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 house-hold
		Your City of New York tax is:		
38,200	38,250	1,283	1,216	1,265
38,250	38,300	1,285	1,217	1,267
38,300	38,350	1,287	1,219	1,269
38,350	38,400	1,288	1,221	1,271

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
		Your City of New York tax is:		
$0	$18	$0	$0	$0
18	25	1	1	1
25	50	1	1	1
50	100	2	2	2
100	150	4	4	4
150	200	5	5	5
200	250	7	7	7
250	300	8	8	8
300	350	9	9	9
350	400	11	11	11
400	450	12	12	12
450	500	14	14	14
500	550	15	15	15
550	600	17	17	17
600	650	18	18	18
650	700	20	20	20
700	750	21	21	21
750	800	23	23	23
800	850	24	24	24
850	900	25	25	25
900	950	27	27	27
950	1,000	28	28	28
1,000		Your City of New York tax is:		
1,000	1,050	30	30	30
1,050	1,100	31	31	31
1,100	1,150	33	33	33
1,150	1,200	34	34	34
1,200	1,250	36	36	36
1,250	1,300	37	37	37
1,300	1,350	39	39	39
1,350	1,400	40	40	40
1,400	1,450	41	41	41
1,450	1,500	43	43	43
1,500	1,550	44	44	44
1,550	1,600	46	46	46
1,600	1,650	47	47	47
1,650	1,700	49	49	49
1,700	1,750	50	50	50
1,750	1,800	52	52	52
1,800	1,850	53	53	53
1,850	1,900	55	55	55
1,900	1,950	56	56	56
1,950	2,000	57	57	57

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
2,000		Your City of New York tax is:		
2,000	2,050	59	59	59
2,050	2,100	60	60	60
2,100	2,150	62	62	62
2,150	2,200	63	63	63
2,200	2,250	65	65	65
2,250	2,300	66	66	66
2,300	2,350	68	68	68
2,350	2,400	69	69	69
2,400	2,450	70	70	70
2,450	2,500	72	72	72
2,500	2,550	73	73	73
2,550	2,600	75	75	75
2,600	2,650	76	76	76
2,650	2,700	78	78	78
2,700	2,750	79	79	79
2,750	2,800	81	81	81
2,800	2,850	82	82	82
2,850	2,900	84	84	84
2,900	2,950	85	85	85
2,950	3,000	86	86	86
3,000		Your City of New York tax is:		
3,000	3,050	88	88	88
3,050	3,100	89	89	89
3,100	3,150	91	91	91
3,150	3,200	92	92	92
3,200	3,250	94	94	94
3,250	3,300	95	95	95
3,300	3,350	97	97	97
3,350	3,400	98	98	98
3,400	3,450	100	100	100
3,450	3,500	101	101	101
3,500	3,550	102	102	102
3,550	3,600	104	104	104
3,600	3,650	105	105	105
3,650	3,700	107	107	107
3,700	3,750	108	108	108
3,750	3,800	110	110	110
3,800	3,850	111	111	111
3,850	3,900	113	113	113
3,900	3,950	114	114	114
3,950	4,000	116	116	116

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
4,000		Your City of New York tax is:		
4,000	4,050	117	117	117
4,050	4,100	118	118	118
4,100	4,150	120	120	120
4,150	4,200	121	121	121
4,200	4,250	123	123	123
4,250	4,300	124	124	124
4,300	4,350	126	126	126
4,350	4,400	127	127	127
4,400	4,450	129	129	129
4,450	4,500	130	130	130
4,500	4,550	132	132	132
4,550	4,600	133	133	133
4,600	4,650	134	134	134
4,650	4,700	136	136	136
4,700	4,750	137	137	137
4,750	4,800	139	139	139
4,800	4,850	140	140	140
4,850	4,900	142	142	142
4,900	4,950	143	143	143
4,950	5,000	145	145	145
5,000		Your City of New York tax is:		
5,000	5,050	146	146	146
5,050	5,100	148	148	148
5,100	5,150	149	149	149
5,150	5,200	150	150	150
5,200	5,250	152	152	152
5,250	5,300	153	153	153
5,300	5,350	155	155	155
5,350	5,400	156	156	156
5,400	5,450	158	158	158
5,450	5,500	159	159	159
5,500	5,550	161	161	161
5,550	5,600	162	162	162
5,600	5,650	164	164	164
5,650	5,700	165	165	165
5,700	5,750	166	166	166
5,750	5,800	168	168	168
5,800	5,850	169	169	169
5,850	5,900	171	171	171
5,900	5,950	172	172	172
5,950	6,000	174	174	174

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

continued on next page

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 house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold
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	175	175	175	9,000	9,050	262	262	262	12,000	12,050	350	350	350
6,050	6,100	177	177	177	9,050	9,100	264	264	264	12,050	12,100	352	351	351
6,100	6,150	178	178	178	9,100	9,150	265	265	265	12,100	12,150	353	352	352
6,150	6,200	180	180	180	9,150	9,200	267	267	267	12,150	12,200	355	354	354
6,200	6,250	181	181	181	9,200	9,250	268	268	268	12,200	12,250	357	355	355
6,250	6,300	182	182	182	9,250	9,300	270	270	270	12,250	12,300	359	357	357
6,300	6,350	184	184	184	9,300	9,350	271	271	271	12,300	12,350	360	358	358
6,350	6,400	185	185	185	9,350	9,400	273	273	273	12,350	12,400	362	360	360
6,400	6,450	187	187	187	9,400	9,450	274	274	274	12,400	12,450	364	361	361
6,450	6,500	188	188	188	9,450	9,500	275	275	275	12,450	12,500	366	363	363
6,500	6,550	190	190	190	9,500	9,550	277	277	277	12,500	12,550	368	364	364
6,550	6,600	191	191	191	9,550	9,600	278	278	278	12,550	12,600	369	366	366
6,600	6,650	193	193	193	9,600	9,650	280	280	280	12,600	12,650	371	367	367
6,650	6,700	194	194	194	9,650	9,700	281	281	281	12,650	12,700	373	368	368
6,700	6,750	195	195	195	9,700	9,750	283	283	283	12,700	12,750	375	370	370
6,750	6,800	197	197	197	9,750	9,800	284	284	284	12,750	12,800	376	371	371
6,800	6,850	198	198	198	9,800	9,850	286	286	286	12,800	12,850	378	373	373
6,850	6,900	200	200	200	9,850	9,900	287	287	287	12,850	12,900	380	374	374
6,900	6,950	201	201	201	9,900	9,950	289	289	289	12,900	12,950	382	376	376
6,950	7,000	203	203	203	9,950	10,000	290	290	290	12,950	13,000	383	377	377
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	204	204	204	10,000	10,050	291	291	291	13,000	13,050	385	379	379
7,050	7,100	206	206	206	10,050	10,100	293	293	293	13,050	13,100	387	380	380
7,100	7,150	207	207	207	10,100	10,150	294	294	294	13,100	13,150	389	382	382
7,150	7,200	209	209	209	10,150	10,200	296	296	296	13,150	13,200	391	383	383
7,200	7,250	210	210	210	10,200	10,250	297	297	297	13,200	13,250	392	384	384
7,250	7,300	211	211	211	10,250	10,300	299	299	299	13,250	13,300	394	386	386
7,300	7,350	213	213	213	10,300	10,350	300	300	300	13,300	13,350	396	387	387
7,350	7,400	214	214	214	10,350	10,400	302	302	302	13,350	13,400	398	389	389
7,400	7,450	216	216	216	10,400	10,450	303	303	303	13,400	13,450	399	390	390
7,450	7,500	217	217	217	10,450	10,500	305	305	305	13,450	13,500	401	392	392
7,500	7,550	219	219	219	10,500	10,550	306	306	306	13,500	13,550	403	393	393
7,550	7,600	220	220	220	10,550	10,600	307	307	307	13,550	13,600	405	395	395
7,600	7,650	222	222	222	10,600	10,650	309	309	309	13,600	13,650	406	396	396
7,650	7,700	223	223	223	10,650	10,700	310	310	310	13,650	13,700	408	398	398
7,700	7,750	225	225	225	10,700	10,750	312	312	312	13,700	13,750	410	399	399
7,750	7,800	226	226	226	10,750	10,800	313	313	313	13,750	13,800	412	400	400
7,800	7,850	227	227	227	10,800	10,850	315	315	315	13,800	13,850	413	402	402
7,850	7,900	229	229	229	10,850	10,900	316	316	316	13,850	13,900	415	403	403
7,900	7,950	230	230	230	10,900	10,950	318	318	318	13,900	13,950	417	405	405
7,950	8,000	232	232	232	10,950	11,000	319	319	319	13,950	14,000	419	406	406
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	233	233	233	11,000	11,050	320	320	320	14,000	14,050	421	408	408
8,050	8,100	235	235	235	11,050	11,100	322	322	322	14,050	14,100	422	409	409
8,100	8,150	236	236	236	11,100	11,150	323	323	323	14,100	14,150	424	411	411
8,150	8,200	238	238	238	11,150	11,200	325	325	325	14,150	14,200	426	412	412
8,200	8,250	239	239	239	11,200	11,250	326	326	326	14,200	14,250	428	414	414
8,250	8,300	241	241	241	11,250	11,300	328	328	328	14,250	14,300	429	415	415
8,300	8,350	242	242	242	11,300	11,350	329	329	329	14,300	14,350	431	416	416
8,350	8,400	243	243	243	11,350	11,400	331	331	331	14,350	14,400	433	418	418
8,400	8,450	245	245	245	11,400	11,450	332	332	332	14,400	14,450	435	419	420
8,450	8,500	246	246	246	11,450	11,500	334	334	334	14,450	14,500	436	421	422
8,500	8,550	248	248	248	11,500	11,550	335	335	335	14,500	14,550	438	422	423
8,550	8,600	249	249	249	11,550	11,600	336	336	336	14,550	14,600	440	424	425
8,600	8,650	251	251	251	11,600	11,650	338	338	338	14,600	14,650	442	425	427
8,650	8,700	252	252	252	11,650	11,700	339	339	339	14,650	14,700	444	427	429
8,700	8,750	254	254	254	11,700	11,750	341	341	341	14,700	14,750	445	428	430
8,750	8,800	255	255	255	11,750	11,800	342	342	342	14,750	14,800	447	430	432
8,800	8,850	257	257	257	11,800	11,850	344	344	344	14,800	14,850	449	431	434
8,850	8,900	258	258	258	11,850	11,900	345	345	345	14,850	14,900	451	432	436
8,900	8,950	259	259	259	11,900	11,950	347	347	347	14,900	14,950	452	434	438
8,950	9,000	261	261	261	11,950	12,000	348	348	348	14,950	15,000	454	435	439

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

continued on next page

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 house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold
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**	456	437	441	**18,000**	**18,050**	562	524	547	**21,000**	**21,050**	668	611	653
15,050	**15,100**	458	438	443	**18,050**	**18,100**	564	525	549	**21,050**	**21,100**	670	613	655
15,100	**15,150**	459	440	445	**18,100**	**18,150**	565	527	551	**21,100**	**21,150**	671	614	657
15,150	**15,200**	461	441	446	**18,150**	**18,200**	567	528	552	**21,150**	**21,200**	673	616	658
15,200	**15,250**	463	443	448	**18,200**	**18,250**	569	530	554	**21,200**	**21,250**	675	617	660
15,250	**15,300**	465	444	450	**18,250**	**18,300**	571	531	556	**21,250**	**21,300**	677	618	662
15,300	**15,350**	467	445	452	**18,300**	**18,350**	573	533	558	**21,300**	**21,350**	679	620	664
15,350	**15,400**	468	447	453	**18,350**	**18,400**	574	534	559	**21,350**	**21,400**	680	621	665
15,400	**15,450**	470	448	455	**18,400**	**18,450**	576	536	561	**21,400**	**21,450**	682	623	667
15,450	**15,500**	472	450	457	**18,450**	**18,500**	578	537	563	**21,450**	**21,500**	684	624	669
15,500	**15,550**	474	451	459	**18,500**	**18,550**	580	539	565	**21,500**	**21,550**	686	626	671
15,550	**15,600**	475	453	461	**18,550**	**18,600**	581	540	567	**21,550**	**21,600**	687	627	673
15,600	**15,650**	477	454	462	**18,600**	**18,650**	583	541	568	**21,600**	**21,650**	689	629	674
15,650	**15,700**	479	456	464	**18,650**	**18,700**	585	543	570	**21,650**	**21,700**	691	631	676
15,700	**15,750**	481	457	466	**18,700**	**18,750**	587	544	572	**21,700**	**21,750**	693	632	678
15,750	**15,800**	482	459	468	**18,750**	**18,800**	588	546	574	**21,750**	**21,800**	694	634	680
15,800	**15,850**	484	460	469	**18,800**	**18,850**	590	547	575	**21,800**	**21,850**	696	636	681
15,850	**15,900**	486	461	471	**18,850**	**18,900**	592	549	577	**21,850**	**21,900**	698	638	683
15,900	**15,950**	488	463	473	**18,900**	**18,950**	594	550	579	**21,900**	**21,950**	700	639	685
15,950	**16,000**	489	464	475	**18,950**	**19,000**	595	552	581	**21,950**	**22,000**	702	641	687
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**	491	466	476	**19,000**	**19,050**	597	553	582	**22,000**	**22,050**	703	643	688
16,050	**16,100**	493	467	478	**19,050**	**19,100**	599	555	584	**22,050**	**22,100**	705	645	690
16,100	**16,150**	495	469	480	**19,100**	**19,150**	601	556	586	**22,100**	**22,150**	707	647	692
16,150	**16,200**	497	470	482	**19,150**	**19,200**	603	557	588	**22,150**	**22,200**	709	648	694
16,200	**16,250**	498	472	483	**19,200**	**19,250**	604	559	590	**22,200**	**22,250**	710	650	696
16,250	**16,300**	500	473	485	**19,250**	**19,300**	606	560	591	**22,250**	**22,300**	712	652	697
16,300	**16,350**	502	475	487	**19,300**	**19,350**	608	562	593	**22,300**	**22,350**	714	654	699
16,350	**16,400**	504	476	489	**19,350**	**19,400**	610	563	595	**22,350**	**22,400**	716	655	701
16,400	**16,450**	505	477	491	**19,400**	**19,450**	611	565	597	**22,400**	**22,450**	717	657	703
16,450	**16,500**	507	479	492	**19,450**	**19,500**	613	566	598	**22,450**	**22,500**	719	659	704
16,500	**16,550**	509	480	494	**19,500**	**19,550**	615	568	600	**22,500**	**22,550**	721	661	706
16,550	**16,600**	511	482	496	**19,550**	**19,600**	617	569	602	**22,550**	**22,600**	723	662	708
16,600	**16,650**	512	483	498	**19,600**	**19,650**	618	570	604	**22,600**	**22,650**	724	664	710
16,650	**16,700**	514	485	499	**19,650**	**19,700**	620	572	605	**22,650**	**22,700**	726	666	711
16,700	**16,750**	516	486	501	**19,700**	**19,750**	622	573	607	**22,700**	**22,750**	728	668	713
16,750	**16,800**	518	488	503	**19,750**	**19,800**	624	575	609	**22,750**	**22,800**	730	670	715
16,800	**16,850**	520	489	505	**19,800**	**19,850**	626	576	611	**22,800**	**22,850**	732	671	717
16,850	**16,900**	521	491	506	**19,850**	**19,900**	627	578	612	**22,850**	**22,900**	733	673	719
16,900	**16,950**	523	492	508	**19,900**	**19,950**	629	579	614	**22,900**	**22,950**	735	675	720
16,950	**17,000**	525	493	510	**19,950**	**20,000**	631	581	616	**22,950**	**23,000**	737	677	722
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**	527	495	512	**20,000**	**20,050**	633	582	618	**23,000**	**23,050**	739	678	724
17,050	**17,100**	528	496	514	**20,050**	**20,100**	634	584	620	**23,050**	**23,100**	740	680	726
17,100	**17,150**	530	498	515	**20,100**	**20,150**	636	585	621	**23,100**	**23,150**	742	682	727
17,150	**17,200**	532	499	517	**20,150**	**20,200**	638	586	623	**23,150**	**23,200**	744	684	729
17,200	**17,250**	534	501	519	**20,200**	**20,250**	640	588	625	**23,200**	**23,250**	746	685	731
17,250	**17,300**	535	502	521	**20,250**	**20,300**	641	589	627	**23,250**	**23,300**	747	687	733
17,300	**17,350**	537	504	522	**20,300**	**20,350**	643	591	628	**23,300**	**23,350**	749	689	734
17,350	**17,400**	539	505	524	**20,350**	**20,400**	645	592	630	**23,350**	**23,400**	751	691	736
17,400	**17,450**	541	507	526	**20,400**	**20,450**	647	594	632	**23,400**	**23,450**	753	692	738
17,450	**17,500**	542	508	528	**20,450**	**20,500**	649	595	634	**23,450**	**23,500**	755	694	740
17,500	**17,550**	544	509	529	**20,500**	**20,550**	650	597	635	**23,500**	**23,550**	756	696	741
17,550	**17,600**	546	511	531	**20,550**	**20,600**	652	598	637	**23,550**	**23,600**	758	698	743
17,600	**17,650**	548	512	533	**20,600**	**20,650**	654	600	639	**23,600**	**23,650**	760	700	745
17,650	**17,700**	550	514	535	**20,650**	**20,700**	656	601	641	**23,650**	**23,700**	762	701	747
17,700	**17,750**	551	515	537	**20,700**	**20,750**	657	602	643	**23,700**	**23,750**	763	703	749
17,750	**17,800**	553	517	538	**20,750**	**20,800**	659	604	644	**23,750**	**23,800**	765	705	750
17,800	**17,850**	555	518	540	**20,800**	**20,850**	661	605	646	**23,800**	**23,850**	767	707	752
17,850	**17,900**	557	520	542	**20,850**	**20,900**	663	607	648	**23,850**	**23,900**	769	708	754
17,900	**17,950**	558	521	544	**20,900**	**20,950**	664	608	650	**23,900**	**23,950**	770	710	756
17,950	**18,000**	560	523	545	**20,950**	**21,000**	666	610	651	**23,950**	**24,000**	772	712	757

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

continued on next page

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
24,000		**Your City of New York tax is:**		
24,000	24,050	774	714	759
24,050	24,100	776	715	761
24,100	24,150	777	717	763
24,150	24,200	779	719	764
24,200	24,250	781	721	766
24,250	24,300	783	723	768
24,300	24,350	785	724	770
24,350	24,400	786	726	772
24,400	24,450	788	728	773
24,450	24,500	790	730	775
24,500	24,550	792	731	777
24,550	24,600	793	733	779
24,600	24,650	795	735	780
24,650	24,700	797	737	782
24,700	24,750	799	738	784
24,750	24,800	800	740	786
24,800	24,850	802	742	787
24,850	24,900	804	744	789
24,900	24,950	806	746	791
24,950	25,000	808	747	793
25,000		**Your City of New York tax is:**		
25,000	25,050	809	749	794
25,050	25,100	811	751	796
25,100	25,150	812	753	798
25,150	25,200	814	754	800
25,200	25,250	816	756	802
25,250	25,300	818	758	803
25,300	25,350	820	760	805
25,350	25,400	821	761	807
25,400	25,450	823	763	809
25,450	25,500	825	765	810
25,500	25,550	827	767	812
25,550	25,600	829	768	814
25,600	25,650	830	770	816
25,650	25,700	832	772	817
25,700	25,750	834	774	819
25,750	25,800	836	776	821
25,800	25,850	838	777	823
25,850	25,900	839	779	825
25,900	25,950	841	781	826
25,950	26,000	843	783	828
26,000		**Your City of New York tax is:**		
26,000	26,050	845	784	830
26,050	26,100	847	786	832
26,100	26,150	848	788	833
26,150	26,200	850	790	835
26,200	26,250	852	791	837
26,250	26,300	854	793	839
26,300	26,350	856	795	840
26,350	26,400	857	797	842
26,400	26,450	859	799	844
26,450	26,500	861	800	846
26,500	26,550	863	802	847
26,550	26,600	865	804	849
26,600	26,650	866	806	851
26,650	26,700	868	807	853
26,700	26,750	870	809	855
26,750	26,800	872	811	856
26,800	26,850	874	813	858
26,850	26,900	875	814	860
26,900	26,950	877	816	862
26,950	27,000	879	818	863

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
27,000		**Your City of New York tax is:**		
27,000	27,050	881	820	865
27,050	27,100	883	821	867
27,100	27,150	884	823	869
27,150	27,200	886	825	870
27,200	27,250	888	827	872
27,250	27,300	890	829	874
27,300	27,350	891	830	876
27,350	27,400	893	832	878
27,400	27,450	895	834	879
27,450	27,500	897	836	881
27,500	27,550	899	837	883
27,550	27,600	900	839	885
27,600	27,650	902	841	886
27,650	27,700	904	843	888
27,700	27,750	906	844	890
27,750	27,800	908	846	892
27,800	27,850	909	848	893
27,850	27,900	911	850	895
27,900	27,950	913	852	897
27,950	28,000	915	853	899
28,000		**Your City of New York tax is:**		
28,000	28,050	917	855	901
28,050	28,100	918	857	902
28,100	28,150	920	859	904
28,150	28,200	922	860	906
28,200	28,250	924	862	908
28,250	28,300	926	864	909
28,300	28,350	927	866	911
28,350	28,400	929	867	913
28,400	28,450	931	869	915
28,450	28,500	933	871	916
28,500	28,550	935	873	918
28,550	28,600	936	874	920
28,600	28,650	938	876	922
28,650	28,700	940	878	923
28,700	28,750	942	880	925
28,750	28,800	944	882	927
28,800	28,850	945	883	929
28,850	28,900	947	885	931
28,900	28,950	949	887	932
28,950	29,000	951	889	934
29,000		**Your City of New York tax is:**		
29,000	29,050	953	890	936
29,050	29,100	954	892	938
29,100	29,150	956	894	939
29,150	29,200	958	896	941
29,200	29,250	960	897	943
29,250	29,300	962	899	945
29,300	29,350	963	901	946
29,350	29,400	965	903	948
29,400	29,450	967	905	950
29,450	29,500	969	906	952
29,500	29,550	970	908	954
29,550	29,600	972	910	955
29,600	29,650	974	912	957
29,650	29,700	976	913	959
29,700	29,750	978	915	961
29,750	29,800	979	917	962
29,800	29,850	981	919	964
29,850	29,900	983	920	966
29,900	29,950	985	922	968
29,950	30,000	987	924	969

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
30,000		**Your City of New York tax is:**		
30,000	30,050	988	926	971
30,050	30,100	990	928	973
30,100	30,150	992	929	974
30,150	30,200	994	931	976
30,200	30,250	996	933	978
30,250	30,300	997	935	980
30,300	30,350	999	936	982
30,350	30,400	1,001	938	983
30,400	30,450	1,003	940	985
30,450	30,500	1,005	942	987
30,500	30,550	1,006	943	989
30,550	30,600	1,008	945	991
30,600	30,650	1,010	947	992
30,650	30,700	1,012	949	994
30,700	30,750	1,014	950	996
30,750	30,800	1,015	952	998
30,800	30,850	1,017	954	1,000
30,850	30,900	1,019	956	1,001
30,900	30,950	1,021	958	1,003
30,950	31,000	1,023	959	1,005
31,000		**Your City of New York tax is:**		
31,000	31,050	1,024	961	1,007
31,050	31,100	1,026	963	1,009
31,100	31,150	1,028	965	1,010
31,150	31,200	1,030	966	1,012
31,200	31,250	1,032	968	1,014
31,250	31,300	1,033	970	1,016
31,300	31,350	1,035	972	1,018
31,350	31,400	1,037	973	1,019
31,400	31,450	1,039	975	1,021
31,450	31,500	1,041	977	1,023
31,500	31,550	1,042	979	1,025
31,550	31,600	1,044	981	1,027
31,600	31,650	1,046	982	1,028
31,650	31,700	1,048	984	1,030
31,700	31,750	1,049	986	1,032
31,750	31,800	1,051	988	1,034
31,800	31,850	1,053	989	1,036
31,850	31,900	1,055	991	1,037
31,900	31,950	1,057	993	1,039
31,950	32,000	1,058	995	1,041
32,000		**Your City of New York tax is:**		
32,000	32,050	1,060	996	1,043
32,050	32,100	1,062	998	1,045
32,100	32,150	1,064	1,000	1,046
32,150	32,200	1,066	1,002	1,048
32,200	32,250	1,067	1,003	1,050
32,250	32,300	1,069	1,005	1,052
32,300	32,350	1,071	1,007	1,053
32,350	32,400	1,073	1,009	1,055
32,400	32,450	1,075	1,011	1,057
32,450	32,500	1,076	1,012	1,059
32,500	32,550	1,078	1,014	1,061
32,550	32,600	1,080	1,016	1,062
32,600	32,650	1,082	1,018	1,064
32,650	32,700	1,084	1,019	1,066
32,700	32,750	1,085	1,021	1,068
32,750	32,800	1,087	1,023	1,070
32,800	32,850	1,089	1,025	1,071
32,850	32,900	1,091	1,026	1,073
32,900	32,950	1,093	1,028	1,075
32,950	33,000	1,094	1,030	1,077

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

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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 house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold
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**	1,096	1,032	1,079	**36,000**	**36,050**	1,204	1,138	1,186	**39,000**	**39,050**	1,312	1,244	1,294
33,050	**33,100**	1,098	1,034	1,080	**36,050**	**36,100**	1,206	1,140	1,188	**39,050**	**39,100**	1,313	1,246	1,296
33,100	**33,150**	1,100	1,035	1,082	**36,100**	**36,150**	1,207	1,141	1,190	**39,100**	**39,150**	1,315	1,247	1,298
33,150	**33,200**	1,102	1,037	1,084	**36,150**	**36,200**	1,209	1,143	1,192	**39,150**	**39,200**	1,317	1,249	1,299
33,200	**33,250**	1,103	1,039	1,086	**36,200**	**36,250**	1,211	1,145	1,194	**39,200**	**39,250**	1,319	1,251	1,301
33,250	**33,300**	1,105	1,041	1,088	**36,250**	**36,300**	1,213	1,147	1,195	**39,250**	**39,300**	1,321	1,253	1,303
33,300	**33,350**	1,107	1,042	1,089	**36,300**	**36,350**	1,215	1,148	1,197	**39,300**	**39,350**	1,322	1,254	1,305
33,350	**33,400**	1,109	1,044	1,091	**36,350**	**36,400**	1,216	1,150	1,199	**39,350**	**39,400**	1,324	1,256	1,307
33,400	**33,450**	1,111	1,046	1,093	**36,400**	**36,450**	1,218	1,152	1,201	**39,400**	**39,450**	1,326	1,258	1,308
33,450	**33,500**	1,112	1,048	1,095	**36,450**	**36,500**	1,220	1,154	1,203	**39,450**	**39,500**	1,328	1,260	1,310
33,500	**33,550**	1,114	1,049	1,097	**36,500**	**36,550**	1,222	1,155	1,204	**39,500**	**39,550**	1,330	1,261	1,312
33,550	**33,600**	1,116	1,051	1,098	**36,550**	**36,600**	1,224	1,157	1,206	**39,550**	**39,600**	1,331	1,263	1,314
33,600	**33,650**	1,118	1,053	1,100	**36,600**	**36,650**	1,225	1,159	1,208	**39,600**	**39,650**	1,333	1,265	1,316
33,650	**33,700**	1,120	1,055	1,102	**36,650**	**36,700**	1,227	1,161	1,210	**39,650**	**39,700**	1,335	1,267	1,317
33,700	**33,750**	1,121	1,056	1,104	**36,700**	**36,750**	1,229	1,163	1,211	**39,700**	**39,750**	1,337	1,269	1,319
33,750	**33,800**	1,123	1,058	1,106	**36,750**	**36,800**	1,231	1,164	1,213	**39,750**	**39,800**	1,339	1,270	1,321
33,800	**33,850**	1,125	1,060	1,107	**36,800**	**36,850**	1,233	1,166	1,215	**39,800**	**39,850**	1,340	1,272	1,323
33,850	**33,900**	1,127	1,062	1,109	**36,850**	**36,900**	1,234	1,168	1,217	**39,850**	**39,900**	1,342	1,274	1,325
33,900	**33,950**	1,128	1,064	1,111	**36,900**	**36,950**	1,236	1,170	1,219	**39,900**	**39,950**	1,344	1,276	1,326
33,950	**34,000**	1,130	1,065	1,113	**36,950**	**37,000**	1,238	1,171	1,220	**39,950**	**40,000**	1,346	1,277	1,328
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**	1,132	1,067	1,115	**37,000**	**37,050**	1,240	1,173	1,222	**40,000**	**40,050**	1,348	1,279	1,330
34,050	**34,100**	1,134	1,069	1,116	**37,050**	**37,100**	1,242	1,175	1,224	**40,050**	**40,100**	1,349	1,281	1,332
34,100	**34,150**	1,136	1,071	1,118	**37,100**	**37,150**	1,243	1,177	1,226	**40,100**	**40,150**	1,351	1,283	1,334
34,150	**34,200**	1,137	1,072	1,120	**37,150**	**37,200**	1,245	1,178	1,228	**40,150**	**40,200**	1,353	1,284	1,335
34,200	**34,250**	1,139	1,074	1,122	**37,200**	**37,250**	1,247	1,180	1,229	**40,200**	**40,250**	1,355	1,286	1,337
34,250	**34,300**	1,141	1,076	1,124	**37,250**	**37,300**	1,249	1,182	1,231	**40,250**	**40,300**	1,357	1,288	1,339
34,300	**34,350**	1,143	1,078	1,125	**37,300**	**37,350**	1,251	1,184	1,233	**40,300**	**40,350**	1,358	1,290	1,341
34,350	**34,400**	1,145	1,079	1,127	**37,350**	**37,400**	1,252	1,185	1,235	**40,350**	**40,400**	1,360	1,292	1,343
34,400	**34,450**	1,146	1,081	1,129	**37,400**	**37,450**	1,254	1,187	1,237	**40,400**	**40,450**	1,362	1,293	1,344
34,450	**34,500**	1,148	1,083	1,131	**37,450**	**37,500**	1,256	1,189	1,238	**40,450**	**40,500**	1,364	1,295	1,346
34,500	**34,550**	1,150	1,085	1,132	**37,500**	**37,550**	1,258	1,191	1,240	**40,500**	**40,550**	1,366	1,297	1,348
34,550	**34,600**	1,152	1,087	1,134	**37,550**	**37,600**	1,260	1,193	1,242	**40,550**	**40,600**	1,367	1,299	1,350
34,600	**34,650**	1,154	1,088	1,136	**37,600**	**37,650**	1,261	1,194	1,244	**40,600**	**40,650**	1,369	1,300	1,352
34,650	**34,700**	1,155	1,090	1,138	**37,650**	**37,700**	1,263	1,196	1,246	**40,650**	**40,700**	1,371	1,302	1,353
34,700	**34,750**	1,157	1,092	1,140	**37,700**	**37,750**	1,265	1,198	1,247	**40,700**	**40,750**	1,373	1,304	1,355
34,750	**34,800**	1,159	1,094	1,141	**37,750**	**37,800**	1,267	1,200	1,249	**40,750**	**40,800**	1,374	1,306	1,357
34,800	**34,850**	1,161	1,095	1,143	**37,800**	**37,850**	1,269	1,201	1,251	**40,800**	**40,850**	1,376	1,307	1,359
34,850	**34,900**	1,163	1,097	1,145	**37,850**	**37,900**	1,270	1,203	1,253	**40,850**	**40,900**	1,378	1,309	1,361
34,900	**34,950**	1,164	1,099	1,147	**37,900**	**37,950**	1,272	1,205	1,255	**40,900**	**40,950**	1,380	1,311	1,362
34,950	**35,000**	1,166	1,101	1,149	**37,950**	**38,000**	1,274	1,207	1,256	**40,950**	**41,000**	1,382	1,313	1,364
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**	1,168	1,102	1,150	**38,000**	**38,050**	1,276	1,208	1,258	**41,000**	**41,050**	1,383	1,314	1,366
35,050	**35,100**	1,170	1,104	1,152	**38,050**	**38,100**	1,278	1,210	1,260	**41,050**	**41,100**	1,385	1,316	1,368
35,100	**35,150**	1,172	1,106	1,154	**38,100**	**38,150**	1,279	1,212	1,262	**41,100**	**41,150**	1,387	1,318	1,369
35,150	**35,200**	1,173	1,108	1,156	**38,150**	**38,200**	1,281	1,214	1,264	**41,150**	**41,200**	1,389	1,320	1,371
35,200	**35,250**	1,175	1,110	1,158	**38,200**	**38,250**	1,283	1,216	1,265	**41,200**	**41,250**	1,391	1,322	1,373
35,250	**35,300**	1,177	1,111	1,159	**38,250**	**38,300**	1,285	1,217	1,267	**41,250**	**41,300**	1,392	1,323	1,375
35,300	**35,350**	1,179	1,113	1,161	**38,300**	**38,350**	1,287	1,219	1,269	**41,300**	**41,350**	1,394	1,325	1,377
35,350	**35,400**	1,181	1,115	1,163	**38,350**	**38,400**	1,288	1,221	1,271	**41,350**	**41,400**	1,396	1,327	1,378
35,400	**35,450**	1,182	1,117	1,165	**38,400**	**38,450**	1,290	1,223	1,273	**41,400**	**41,450**	1,398	1,329	1,380
35,450	**35,500**	1,184	1,118	1,167	**38,450**	**38,500**	1,292	1,224	1,274	**41,450**	**41,500**	1,400	1,330	1,382
35,500	**35,550**	1,186	1,120	1,168	**38,500**	**38,550**	1,294	1,226	1,276	**41,500**	**41,550**	1,401	1,332	1,384
35,550	**35,600**	1,188	1,122	1,170	**38,550**	**38,600**	1,295	1,228	1,278	**41,550**	**41,600**	1,403	1,334	1,386
35,600	**35,650**	1,190	1,124	1,172	**38,600**	**38,650**	1,297	1,230	1,280	**41,600**	**41,650**	1,405	1,336	1,387
35,650	**35,700**	1,191	1,125	1,174	**38,650**	**38,700**	1,299	1,231	1,282	**41,650**	**41,700**	1,407	1,337	1,389
35,700	**35,750**	1,193	1,127	1,176	**38,700**	**38,750**	1,301	1,233	1,283	**41,700**	**41,750**	1,409	1,339	1,391
35,750	**35,800**	1,195	1,129	1,177	**38,750**	**38,800**	1,303	1,235	1,285	**41,750**	**41,800**	1,410	1,341	1,393
35,800	**35,850**	1,197	1,131	1,179	**38,800**	**38,850**	1,304	1,237	1,287	**41,800**	**41,850**	1,412	1,343	1,395
35,850	**35,900**	1,199	1,132	1,181	**38,850**	**38,900**	1,306	1,238	1,289	**41,850**	**41,900**	1,414	1,345	1,396
35,900	**35,950**	1,200	1,134	1,183	**38,900**	**38,950**	1,308	1,240	1,290	**41,900**	**41,950**	1,416	1,346	1,398
35,950	**36,000**	1,202	1,136	1,185	**38,950**	**39,000**	1,310	1,242	1,292	**41,950**	**42,000**	1,418	1,348	1,400

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

continued on next page

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 house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold
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**	1,419	1,350	1,402	**45,000**	**45,050**	1,527	1,456	1,510	**48,000**	**48,050**	1,635	1,564	1,617
42,050	**42,100**	1,421	1,352	1,404	**45,050**	**45,100**	1,529	1,458	1,511	**48,050**	**48,100**	1,637	1,565	1,619
42,100	**42,150**	1,423	1,353	1,405	**45,100**	**45,150**	1,531	1,459	1,513	**48,100**	**48,150**	1,638	1,567	1,621
42,150	**42,200**	1,425	1,355	1,407	**45,150**	**45,200**	1,532	1,461	1,515	**48,150**	**48,200**	1,640	1,569	1,623
42,200	**42,250**	1,427	1,357	1,409	**45,200**	**45,250**	1,534	1,463	1,517	**48,200**	**48,250**	1,642	1,571	1,624
42,250	**42,300**	1,428	1,359	1,411	**45,250**	**45,300**	1,536	1,465	1,519	**48,250**	**48,300**	1,644	1,573	1,626
42,300	**42,350**	1,430	1,360	1,413	**45,300**	**45,350**	1,538	1,467	1,520	**48,300**	**48,350**	1,646	1,574	1,628
42,350	**42,400**	1,432	1,362	1,414	**45,350**	**45,400**	1,540	1,468	1,522	**48,350**	**48,400**	1,647	1,576	1,630
42,400	**42,450**	1,434	1,364	1,416	**45,400**	**45,450**	1,541	1,470	1,524	**48,400**	**48,450**	1,649	1,578	1,632
42,450	**42,500**	1,436	1,366	1,418	**45,450**	**45,500**	1,543	1,472	1,526	**48,450**	**48,500**	1,651	1,580	1,633
42,500	**42,550**	1,437	1,367	1,420	**45,500**	**45,550**	1,545	1,474	1,528	**48,500**	**48,550**	1,653	1,582	1,635
42,550	**42,600**	1,439	1,369	1,422	**45,550**	**45,600**	1,547	1,476	1,529	**48,550**	**48,600**	1,655	1,583	1,637
42,600	**42,650**	1,441	1,371	1,423	**45,600**	**45,650**	1,549	1,477	1,531	**48,600**	**48,650**	1,656	1,585	1,639
42,650	**42,700**	1,443	1,373	1,425	**45,650**	**45,700**	1,550	1,479	1,533	**48,650**	**48,700**	1,658	1,587	1,641
42,700	**42,750**	1,445	1,375	1,427	**45,700**	**45,750**	1,552	1,481	1,535	**48,700**	**48,750**	1,660	1,589	1,642
42,750	**42,800**	1,446	1,376	1,429	**45,750**	**45,800**	1,554	1,483	1,536	**48,750**	**48,800**	1,662	1,591	1,644
42,800	**42,850**	1,448	1,378	1,431	**45,800**	**45,850**	1,556	1,485	1,538	**48,800**	**48,850**	1,664	1,592	1,646
42,850	**42,900**	1,450	1,380	1,432	**45,850**	**45,900**	1,558	1,486	1,540	**48,850**	**48,900**	1,665	1,594	1,648
42,900	**42,950**	1,452	1,382	1,434	**45,900**	**45,950**	1,559	1,488	1,542	**48,900**	**48,950**	1,667	1,596	1,650
42,950	**43,000**	1,453	1,383	1,436	**45,950**	**46,000**	1,561	1,490	1,544	**48,950**	**49,000**	1,669	1,598	1,651
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**	1,455	1,385	1,438	**46,000**	**46,050**	1,563	1,492	1,545	**49,000**	**49,050**	1,671	1,600	1,653
43,050	**43,100**	1,457	1,387	1,440	**46,050**	**46,100**	1,565	1,494	1,547	**49,050**	**49,100**	1,673	1,601	1,655
43,100	**43,150**	1,459	1,389	1,441	**46,100**	**46,150**	1,567	1,495	1,549	**49,100**	**49,150**	1,674	1,603	1,657
43,150	**43,200**	1,461	1,390	1,443	**46,150**	**46,200**	1,568	1,497	1,551	**49,150**	**49,200**	1,676	1,605	1,659
43,200	**43,250**	1,462	1,392	1,445	**46,200**	**46,250**	1,570	1,499	1,553	**49,200**	**49,250**	1,678	1,607	1,660
43,250	**43,300**	1,464	1,394	1,447	**46,250**	**46,300**	1,572	1,501	1,554	**49,250**	**49,300**	1,680	1,609	1,662
43,300	**43,350**	1,466	1,396	1,449	**46,300**	**46,350**	1,574	1,503	1,556	**49,300**	**49,350**	1,682	1,610	1,664
43,350	**43,400**	1,468	1,398	1,450	**46,350**	**46,400**	1,576	1,504	1,558	**49,350**	**49,400**	1,683	1,612	1,666
43,400	**43,450**	1,470	1,399	1,452	**46,400**	**46,450**	1,577	1,506	1,560	**49,400**	**49,450**	1,685	1,614	1,668
43,450	**43,500**	1,471	1,401	1,454	**46,450**	**46,500**	1,579	1,508	1,562	**49,450**	**49,500**	1,687	1,616	1,669
43,500	**43,550**	1,473	1,403	1,456	**46,500**	**46,550**	1,581	1,510	1,563	**49,500**	**49,550**	1,689	1,617	1,671
43,550	**43,600**	1,475	1,405	1,457	**46,550**	**46,600**	1,583	1,512	1,565	**49,550**	**49,600**	1,690	1,619	1,673
43,600	**43,650**	1,477	1,406	1,459	**46,600**	**46,650**	1,585	1,513	1,567	**49,600**	**49,650**	1,692	1,621	1,675
43,650	**43,700**	1,479	1,408	1,461	**46,650**	**46,700**	1,586	1,515	1,569	**49,650**	**49,700**	1,694	1,623	1,677
43,700	**43,750**	1,480	1,410	1,463	**46,700**	**46,750**	1,588	1,517	1,571	**49,700**	**49,750**	1,696	1,625	1,678
43,750	**43,800**	1,482	1,412	1,465	**46,750**	**46,800**	1,590	1,519	1,572	**49,750**	**49,800**	1,698	1,626	1,680
43,800	**43,850**	1,484	1,413	1,466	**46,800**	**46,850**	1,592	1,521	1,574	**49,800**	**49,850**	1,699	1,628	1,682
43,850	**43,900**	1,486	1,415	1,468	**46,850**	**46,900**	1,594	1,522	1,576	**49,850**	**49,900**	1,701	1,630	1,684
43,900	**43,950**	1,488	1,417	1,470	**46,900**	**46,950**	1,595	1,524	1,578	**49,900**	**49,950**	1,703	1,632	1,686
43,950	**44,000**	1,489	1,419	1,472	**46,950**	**47,000**	1,597	1,526	1,580	**49,950**	**50,000**	1,705	1,634	1,687
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**	1,491	1,420	1,474	**47,000**	**47,050**	1,599	1,528	1,581	**50,000**	**50,050**	1,707	1,635	1,689
44,050	**44,100**	1,493	1,422	1,475	**47,050**	**47,100**	1,601	1,530	1,583	**50,050**	**50,100**	1,709	1,637	1,691
44,100	**44,150**	1,495	1,424	1,477	**47,100**	**47,150**	1,603	1,531	1,585	**50,100**	**50,150**	1,711	1,639	1,693
44,150	**44,200**	1,497	1,426	1,479	**47,150**	**47,200**	1,604	1,533	1,587	**50,150**	**50,200**	1,712	1,641	1,694
44,200	**44,250**	1,498	1,428	1,481	**47,200**	**47,250**	1,606	1,535	1,589	**50,200**	**50,250**	1,714	1,643	1,696
44,250	**44,300**	1,500	1,429	1,483	**47,250**	**47,300**	1,608	1,537	1,590	**50,250**	**50,300**	1,716	1,644	1,698
44,300	**44,350**	1,502	1,431	1,484	**47,300**	**47,350**	1,610	1,538	1,592	**50,300**	**50,350**	1,718	1,646	1,700
44,350	**44,400**	1,504	1,433	1,486	**47,350**	**47,400**	1,611	1,540	1,594	**50,350**	**50,400**	1,720	1,648	1,702
44,400	**44,450**	1,506	1,435	1,488	**47,400**	**47,450**	1,613	1,542	1,596	**50,400**	**50,450**	1,722	1,650	1,703
44,450	**44,500**	1,507	1,436	1,490	**47,450**	**47,500**	1,615	1,544	1,598	**50,450**	**50,500**	1,723	1,652	1,705
44,500	**44,550**	1,509	1,438	1,492	**47,500**	**47,550**	1,617	1,546	1,599	**50,500**	**50,550**	1,725	1,653	1,707
44,550	**44,600**	1,511	1,440	1,493	**47,550**	**47,600**	1,619	1,547	1,601	**50,550**	**50,600**	1,727	1,655	1,709
44,600	**44,650**	1,513	1,442	1,495	**47,600**	**47,650**	1,620	1,549	1,603	**50,600**	**50,650**	1,729	1,657	1,711
44,650	**44,700**	1,515	1,443	1,497	**47,650**	**47,700**	1,622	1,551	1,605	**50,650**	**50,700**	1,731	1,659	1,712
44,700	**44,750**	1,516	1,445	1,499	**47,700**	**47,750**	1,624	1,553	1,607	**50,700**	**50,750**	1,732	1,661	1,714
44,750	**44,800**	1,518	1,447	1,501	**47,750**	**47,800**	1,626	1,555	1,608	**50,750**	**50,800**	1,734	1,662	1,716
44,800	**44,850**	1,520	1,449	1,502	**47,800**	**47,850**	1,628	1,556	1,610	**50,800**	**50,850**	1,736	1,664	1,718
44,850	**44,900**	1,522	1,451	1,504	**47,850**	**47,900**	1,629	1,558	1,612	**50,850**	**50,900**	1,738	1,666	1,720
44,900	**44,950**	1,524	1,452	1,506	**47,900**	**47,950**	1,631	1,560	1,614	**50,900**	**50,950**	1,740	1,668	1,721
44,950	**45,000**	1,525	1,454	1,508	**47,950**	**48,000**	1,633	1,562	1,615	**50,950**	**51,000**	1,742	1,670	1,723

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

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If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
51,000		**Your City of New York tax is:**		
51,000	**51,050**	1,743	1,671	1,725
51,050	**51,100**	1,745	1,673	1,727
51,100	**51,150**	1,747	1,675	1,729
51,150	**51,200**	1,749	1,677	1,730
51,200	**51,250**	1,751	1,679	1,732
51,250	**51,300**	1,753	1,680	1,734
51,300	**51,350**	1,754	1,682	1,736
51,350	**51,400**	1,756	1,684	1,738
51,400	**51,450**	1,758	1,686	1,739
51,450	**51,500**	1,760	1,688	1,741
51,500	**51,550**	1,762	1,689	1,743
51,550	**51,600**	1,763	1,691	1,745
51,600	**51,650**	1,765	1,693	1,747
51,650	**51,700**	1,767	1,695	1,748
51,700	**51,750**	1,769	1,696	1,750
51,750	**51,800**	1,771	1,698	1,752
51,800	**51,850**	1,773	1,700	1,754
51,850	**51,900**	1,774	1,702	1,756
51,900	**51,950**	1,776	1,704	1,757
51,950	**52,000**	1,778	1,705	1,759
52,000		**Your City of New York tax is:**		
52,000	**52,050**	1,780	1,707	1,761
52,050	**52,100**	1,782	1,709	1,763
52,100	**52,150**	1,784	1,711	1,765
52,150	**52,200**	1,785	1,713	1,766
52,200	**52,250**	1,787	1,714	1,768
52,250	**52,300**	1,789	1,716	1,770
52,300	**52,350**	1,791	1,718	1,772
52,350	**52,400**	1,793	1,720	1,773
52,400	**52,450**	1,794	1,722	1,775
52,450	**52,500**	1,796	1,723	1,777
52,500	**52,550**	1,798	1,725	1,779
52,550	**52,600**	1,800	1,727	1,781
52,600	**52,650**	1,802	1,729	1,782
52,650	**52,700**	1,804	1,731	1,784
52,700	**52,750**	1,805	1,732	1,786
52,750	**52,800**	1,807	1,734	1,788
52,800	**52,850**	1,809	1,736	1,790
52,850	**52,900**	1,811	1,738	1,791
52,900	**52,950**	1,813	1,740	1,793
52,950	**53,000**	1,815	1,741	1,795
53,000		**Your City of New York tax is:**		
53,000	**53,050**	1,816	1,743	1,797
53,050	**53,100**	1,818	1,745	1,799
53,100	**53,150**	1,820	1,747	1,800
53,150	**53,200**	1,822	1,749	1,802
53,200	**53,250**	1,824	1,750	1,804
53,250	**53,300**	1,825	1,752	1,806
53,300	**53,350**	1,827	1,754	1,808
53,350	**53,400**	1,829	1,756	1,809
53,400	**53,450**	1,831	1,758	1,811
53,450	**53,500**	1,833	1,759	1,813
53,500	**53,550**	1,835	1,761	1,815
53,550	**53,600**	1,836	1,763	1,817
53,600	**53,650**	1,838	1,765	1,818
53,650	**53,700**	1,840	1,767	1,820
53,700	**53,750**	1,842	1,768	1,822
53,750	**53,800**	1,844	1,770	1,824
53,800	**53,850**	1,846	1,772	1,826
53,850	**53,900**	1,847	1,774	1,827
53,900	**53,950**	1,849	1,775	1,829
53,950	**54,000**	1,851	1,777	1,831

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
54,000		**Your City of New York tax is:**		
54,000	**54,050**	1,853	1,779	1,833
54,050	**54,100**	1,855	1,781	1,835
54,100	**54,150**	1,856	1,783	1,836
54,150	**54,200**	1,858	1,784	1,838
54,200	**54,250**	1,860	1,786	1,840
54,250	**54,300**	1,862	1,788	1,842
54,300	**54,350**	1,864	1,790	1,844
54,350	**54,400**	1,866	1,792	1,845
54,400	**54,450**	1,867	1,793	1,847
54,450	**54,500**	1,869	1,795	1,849
54,500	**54,550**	1,871	1,797	1,851
54,550	**54,600**	1,873	1,799	1,852
54,600	**54,650**	1,875	1,801	1,854
54,650	**54,700**	1,877	1,802	1,856
54,700	**54,750**	1,878	1,804	1,858
54,750	**54,800**	1,880	1,806	1,860
54,800	**54,850**	1,882	1,808	1,861
54,850	**54,900**	1,884	1,810	1,863
54,900	**54,950**	1,886	1,811	1,865
54,950	**55,000**	1,887	1,813	1,867
55,000		**Your City of New York tax is:**		
55,000	**55,050**	1,889	1,815	1,869
55,050	**55,100**	1,891	1,817	1,870
55,100	**55,150**	1,893	1,819	1,872
55,150	**55,200**	1,895	1,820	1,874
55,200	**55,250**	1,897	1,822	1,876
55,250	**55,300**	1,898	1,824	1,878
55,300	**55,350**	1,900	1,826	1,879
55,350	**55,400**	1,902	1,828	1,881
55,400	**55,450**	1,904	1,829	1,883
55,450	**55,500**	1,906	1,831	1,885
55,500	**55,550**	1,908	1,833	1,887
55,550	**55,600**	1,909	1,835	1,888
55,600	**55,650**	1,911	1,837	1,890
55,650	**55,700**	1,913	1,838	1,892
55,700	**55,750**	1,915	1,840	1,894
55,750	**55,800**	1,917	1,842	1,896
55,800	**55,850**	1,918	1,844	1,897
55,850	**55,900**	1,920	1,846	1,899
55,900	**55,950**	1,922	1,847	1,901
55,950	**56,000**	1,924	1,849	1,903
56,000		**Your City of New York tax is:**		
56,000	**56,050**	1,926	1,851	1,905
56,050	**56,100**	1,928	1,853	1,906
56,100	**56,150**	1,929	1,854	1,908
56,150	**56,200**	1,931	1,856	1,910
56,200	**56,250**	1,933	1,858	1,912
56,250	**56,300**	1,935	1,860	1,914
56,300	**56,350**	1,937	1,862	1,915
56,350	**56,400**	1,939	1,863	1,917
56,400	**56,450**	1,940	1,865	1,919
56,450	**56,500**	1,942	1,867	1,921
56,500	**56,550**	1,944	1,869	1,923
56,550	**56,600**	1,946	1,871	1,924
56,600	**56,650**	1,948	1,872	1,926
56,650	**56,700**	1,950	1,874	1,928
56,700	**56,750**	1,951	1,876	1,930
56,750	**56,800**	1,953	1,878	1,931
56,800	**56,850**	1,955	1,880	1,933
56,850	**56,900**	1,957	1,881	1,935
56,900	**56,950**	1,959	1,883	1,937
56,950	**57,000**	1,960	1,885	1,939

If line 18 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a house-hold
57,000		**Your City of New York tax is:**		
57,000	**57,050**	1,962	1,887	1,940
57,050	**57,100**	1,964	1,889	1,942
57,100	**57,150**	1,966	1,890	1,944
57,150	**57,200**	1,968	1,892	1,946
57,200	**57,250**	1,970	1,894	1,948
57,250	**57,300**	1,971	1,896	1,949
57,300	**57,350**	1,973	1,898	1,951
57,350	**57,400**	1,975	1,899	1,953
57,400	**57,450**	1,977	1,901	1,955
57,450	**57,500**	1,979	1,903	1,957
57,500	**57,550**	1,981	1,905	1,958
57,550	**57,600**	1,982	1,907	1,960
57,600	**57,650**	1,984	1,908	1,962
57,650	**57,700**	1,986	1,910	1,964
57,700	**57,750**	1,988	1,912	1,966
57,750	**57,800**	1,990	1,914	1,967
57,800	**57,850**	1,991	1,916	1,969
57,850	**57,900**	1,993	1,917	1,971
57,900	**57,950**	1,995	1,919	1,973
57,950	**58,000**	1,997	1,921	1,975
58,000		**Your City of New York tax is:**		
58,000	**58,050**	1,999	1,923	1,976
58,050	**58,100**	2,001	1,925	1,978
58,100	**58,150**	2,002	1,926	1,980
58,150	**58,200**	2,004	1,928	1,982
58,200	**58,250**	2,006	1,930	1,984
58,250	**58,300**	2,008	1,932	1,985
58,300	**58,350**	2,010	1,934	1,987
58,350	**58,400**	2,012	1,935	1,989
58,400	**58,450**	2,013	1,937	1,991
58,450	**58,500**	2,015	1,939	1,993
58,500	**58,550**	2,017	1,941	1,994
58,550	**58,600**	2,019	1,942	1,996
58,600	**58,650**	2,021	1,944	1,998
58,650	**58,700**	2,022	1,946	2,000
58,700	**58,750**	2,024	1,948	2,002
58,750	**58,800**	2,026	1,950	2,003
58,800	**58,850**	2,028	1,951	2,005
58,850	**58,900**	2,030	1,953	2,007
58,900	**58,950**	2,032	1,955	2,009
58,950	**59,000**	2,033	1,957	2,010
59,000		**Your City of New York tax is:**		
59,000	**59,050**	2,035	1,959	2,012
59,050	**59,100**	2,037	1,960	2,014
59,100	**59,150**	2,039	1,962	2,016
59,150	**59,200**	2,041	1,964	2,018
59,200	**59,250**	2,043	1,966	2,019
59,250	**59,300**	2,044	1,968	2,021
59,300	**59,350**	2,046	1,969	2,023
59,350	**59,400**	2,048	1,971	2,025
59,400	**59,450**	2,050	1,973	2,027
59,450	**59,500**	2,052	1,975	2,028
59,500	**59,550**	2,053	1,977	2,030
59,550	**59,600**	2,055	1,978	2,032
59,600	**59,650**	2,057	1,980	2,034
59,650	**59,700**	2,059	1,982	2,036
59,700	**59,750**	2,061	1,984	2,037
59,750	**59,800**	2,063	1,986	2,039
59,800	**59,850**	2,064	1,987	2,041
59,850	**59,900**	2,066	1,989	2,043
59,900	**59,950**	2,068	1,991	2,045
59,950	**60,000**	2,070	1,993	2,046

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

continued on next page

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 house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house-hold
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	2,072	1,995	2,048	62,000	62,050	2,145	2,066	2,121	64,000	64,050	2,218	2,138	2,194
60,050	60,100	2,074	1,996	2,050	62,050	62,100	2,146	2,068	2,123	64,050	64,100	2,219	2,140	2,196
60,100	60,150	2,075	1,998	2,052	62,100	62,150	2,148	2,070	2,125	64,100	64,150	2,221	2,142	2,197
60,150	60,200	2,077	2,000	2,053	62,150	62,200	2,150	2,072	2,126	64,150	64,200	2,223	2,144	2,199
60,200	60,250	2,079	2,002	2,055	62,200	62,250	2,152	2,074	2,128	64,200	64,250	2,225	2,145	2,201
60,250	60,300	2,081	2,004	2,057	62,250	62,300	2,154	2,075	2,130	64,250	64,300	2,227	2,147	2,203
60,300	60,350	2,083	2,005	2,059	62,300	62,350	2,156	2,077	2,132	64,300	64,350	2,229	2,149	2,205
60,350	60,400	2,084	2,007	2,061	62,350	62,400	2,157	2,079	2,134	64,350	64,400	2,230	2,151	2,207
60,400	60,450	2,086	2,009	2,063	62,400	62,450	2,159	2,081	2,135	64,400	64,450	2,232	2,153	2,208
60,450	60,500	2,088	2,011	2,064	62,450	62,500	2,161	2,083	2,137	64,450	64,500	2,234	2,154	2,210
60,500	60,550	2,090	2,013	2,066	62,500	62,550	2,163	2,084	2,139	64,500	64,550	2,236	2,156	2,212
60,550	60,600	2,092	2,014	2,068	62,550	62,600	2,165	2,086	2,141	64,550	64,600	2,238	2,158	2,214
60,600	60,650	2,094	2,016	2,070	62,600	62,650	2,167	2,088	2,143	64,600	64,650	2,240	2,160	2,216
60,650	60,700	2,095	2,018	2,072	62,650	62,700	2,168	2,090	2,145	64,650	64,700	2,241	2,162	2,218
60,700	60,750	2,097	2,020	2,073	62,700	62,750	2,170	2,092	2,146	64,700	64,750	2,243	2,163	2,219
60,750	60,800	2,099	2,021	2,075	62,750	62,800	2,172	2,093	2,148	64,750	64,800	2,245	2,165	2,221
60,800	60,850	2,101	2,023	2,077	62,800	62,850	2,174	2,095	2,150	64,800	64,850	2,247	2,167	2,223
60,850	60,900	2,103	2,025	2,079	62,850	62,900	2,176	2,097	2,152	64,850	64,900	2,249	2,169	2,225
60,900	60,950	2,105	2,027	2,081	62,900	62,950	2,178	2,099	2,154	64,900	64,950	2,250	2,171	2,227
60,950	61,000	2,106	2,029	2,083	62,950	63,000	2,179	2,100	2,156	64,950	65,000	2,252	2,172	2,228
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	2,108	2,030	2,084	63,000	63,050	2,181	2,102	2,157					
61,050	61,100	2,110	2,032	2,086	63,050	63,100	2,183	2,104	2,159					
61,100	61,150	2,112	2,034	2,088	63,100	63,150	2,185	2,106	2,161					
61,150	61,200	2,114	2,036	2,090	63,150	63,200	2,187	2,108	2,163					
61,200	61,250	2,115	2,038	2,092	63,200	63,250	2,188	2,109	2,165					
61,250	61,300	2,117	2,039	2,094	63,250	63,300	2,190	2,111	2,166					
61,300	61,350	2,119	2,041	2,095	63,300	63,350	2,192	2,113	2,168					
61,350	61,400	2,121	2,043	2,097	63,350	63,400	2,194	2,115	2,170					
61,400	61,450	2,123	2,045	2,099	63,400	63,450	2,196	2,117	2,172					
61,450	61,500	2,125	2,047	2,101	63,450	63,500	2,198	2,118	2,174					
61,500	61,550	2,126	2,048	2,103	63,500	63,550	2,199	2,120	2,176					
61,550	61,600	2,128	2,050	2,104	63,550	63,600	2,201	2,122	2,177					
61,600	61,650	2,130	2,052	2,106	63,600	63,650	2,203	2,124	2,179					
61,650	61,700	2,132	2,054	2,108	63,650	63,700	2,205	2,126	2,181					
61,700	61,750	2,134	2,056	2,110	63,700	63,750	2,207	2,127	2,183					
61,750	61,800	2,136	2,057	2,112	63,750	63,800	2,209	2,129	2,185					
61,800	61,850	2,137	2,059	2,114	63,800	63,850	2,210	2,131	2,187					
61,850	61,900	2,139	2,061	2,115	63,850	63,900	2,212	2,133	2,188					
61,900	61,950	2,141	2,063	2,117	63,900	63,950	2,214	2,135	2,190					
61,950	62,000	2,143	2,065	2,119	63,950	64,000	2,216	2,136	2,192					

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