



Resident Income Tax Return

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

IT-200-I
Instructions

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

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 pages 4 and 7 and log on to www.nystax.gov/elf for more information.

Highlights for 2003 (see page 2)

- You may now report your unpaid state and local sales and use taxes on your personal income tax return
- Standard deduction for filing status ② *Married filing joint return*, and ⑤ *Qualifying widow(er) with dependent child*, increased to \$14,600
- New York State earned income credit increased
- College tuition credit or itemized deduction increased

2 IT-200 highlights for tax year 2003

Visit our Web site at www.nystax.gov 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.

You may now report your unpaid state and local sales and use taxes on your personal income tax return.

Beginning with calendar year 2003, individual taxpayers may now report the amount of New York State and local sales and use taxes that they owe, if any, on their personal income tax return. You cannot report sales and use tax on Form IT-100, *Resident Fast Form Income Tax Return*. If you owe sales or use tax, you must use either Form IT-200, *Resident Income Tax Return*, or Form IT-201, *Resident Income Tax Return*. To see if you owe these taxes, please read the general description of the sales and use taxes on page 3. Detailed instructions on how to figure the amount you owe, if any, begin on page 14.

Standard deduction

The standard deduction for married filing jointly and qualifying widow(er) is increased to \$14,600. 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 27½% of the federal earned income credit to 30% of the federal credit.

College tuition credit or itemized deduction increased

- The deduction is allowed for 75% of tuition payments made during the tax year. However, the deduction is limited to \$7,500 per student.

- The credit amount is (1) 4% of the deduction amount, if the tuition expense is \$5,000 or more, or (2) the lesser of \$150 or 75% of the deduction amount, if the tuition expense is less than \$5,000.

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss your 2003 tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your return and complete the entries in that area.

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 7.

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.nystax.gov

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 19.

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 mark an **X** in the box at item D of your Form IT-200. By marking this box, you will help us reduce printing and mailing costs.

Information on paying sales and use taxes on your income tax return

When do you owe sales or use tax?

You owe state and local sales or use tax if you:

- purchase property or a service which is delivered to you in New York State without payment of New York State and local tax to the seller, such as through the Internet, by catalog, from television shopping channels, or on an Indian reservation.

You may also owe state and local sales or use tax if you are a resident of New York State at the time of purchase and you purchase any of the following outside the state:

- property you bring into New York State for use here;
- a service performed on property outside New York State and you bring that property into New York State for use here; or
- a service (such as an information service) you bring into New York State for use here.

(You may be eligible for a credit for sales or use tax paid to another state. See *Instructions for Worksheets 1 and 2*, Column D, on page 15.)

However, you are not required to pay state or local sales or use tax on any property or service that you bring into New York State which you purchased outside of the state before you became a resident of New York State.

You may owe an additional **local** tax if you are a resident of a locality (county or city) at the time of purchase and you:

- bring property into that locality which you purchased in another locality in New York State that has a lower tax rate;
- bring property into that locality on which you had a taxable service performed in another locality in New York State that has a lower tax rate; or
- bring a service (such as an information service) into that locality which you purchased in another locality in New York State that has a lower tax rate.

However, you are not required to pay any additional local tax on any property or service that you bring into a locality in New York State that you purchased outside that locality before you became a resident of that locality.

Note: For purposes of these sales and use tax instructions, the word *tax* will be used to refer to either the sales tax or the use tax, or both.

For sales and use tax purposes, the definition of *resident* includes persons who may not be considered residents for personal income tax purposes. For example, persons maintaining a permanent place of abode in New York who do not spend more than 183 days a year in the state, college students, and military personnel may all be residents for sales

and use tax purposes even if they are not residents for income tax purposes. For sales and use tax purposes, an individual is a resident of the state and of any locality in which he or she maintains a permanent place of abode. A *permanent place of abode* is a dwelling place maintained by a person, or by another for that person to use, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a home, apartment or flat; a room including a room at a hotel, motel, boarding house or club; a room at a residence hall operated by an educational, charitable or other institution; housing provided by the armed forces of the United States, whether such housing is located on or off a military base or reservation; or a trailer, mobile home, houseboat or any other premises. This includes second homes. Therefore, you can be a resident of more than one locality and state for sales and use tax purposes.

An individual doing business in New York State is a resident for sales and use tax purposes of the state and of any county or city in which the individual is doing business, with respect to purchases of taxable property or services used in the business. Therefore, if an individual is engaged in business in New York State but has no permanent place of abode in New York State, the individual will owe use tax only on taxable purchases made with respect to the business operated in New York.

What tangible personal property and services are subject to sales and use taxes?

Most tangible personal property is subject to tax. Some examples are: cigarettes and other tobacco products; alcohol; candy; clothing; books; electronic equipment; furniture; collectibles (for example, stamps, coins, etc., bought for collections); works of art; off-the-shelf computer software; and generally, garage sale items costing more than \$600. Some examples of exempt items are: prescription and nonprescription drugs and medicines used for humans; certain medical equipment; newspapers; periodicals; most food items; flags of the United States of America or the state of New York; Indian arts and crafts when purchased on an Indian reservation; used mobile homes; and college textbooks.

Only certain services are subject to tax. Taxable services include maintaining, servicing and repairing tangible personal property and real property. Some examples are auto repair, appliance service, house repairs, lawn maintenance, and information services. Some examples of exempt services are dry cleaning, veterinary, legal, and medical services.

Reporting and paying sales and use taxes

An individual must report any sales or use tax for 2003 on his or her personal income tax return for 2003. However, if the

individual is registered, or required to be registered, for sales tax purposes, all sales and use taxes owed with respect to business purchases must be reported and paid with the person's sales tax returns.

If you are requesting an extension of time to **file** your personal income tax return and you owe sales or use tax, you must pay any sales or use tax you owe at the time you request the extension. See Form IT-370 for more information.

If you receive an automatic extension of time to **pay** your New York State personal income tax (e.g., you are in a foreign country), your sales or use tax is due when your New York State personal income tax return is due.

You may report and pay your sales or use tax liability on your personal income tax return for:

- your personal purchases,
- purchases related to your royalty activities or rental real estate activities reported in Part I of federal Schedule E, and
- purchases related to your Schedule C, C-EZ, or F business (not otherwise eligible for exemption) unless the business is, or is required to be, registered for sales tax purposes.

If you are married and file a joint return, you may include your spouse's sales or use tax liability for:

- your spouse's purchases,
- purchases related to your spouse's royalty activities or rental real estate activities reported in Part I of federal Schedule E, and
- purchases related to your spouse's Schedule C, C-EZ, or F business (not otherwise eligible for exemption) unless the business is, or is required to be, registered for sales tax purposes.

An individual who is not filing an income tax return but who owes sales or use tax for 2003 must pay the sales or use tax by filing Form ST-140 by April 15, 2004. However, if the individual is registered, or required to be registered, for sales tax purposes, all sales and use taxes owed with respect to business purchases must be reported and paid with the person's periodic sales and use tax return.

Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on your personal income tax return.

Information on paying sales and use tax on your income tax return *(continued)*

What happens if I don't pay the sales or use tax due?

The Tax Department has the authority to issue an assessment for, and impose penalty and interest on, unpaid sales or use tax. The department conducts both routine and special audits that produce this type of information. In addition, the U.S. Customs Service provides the department with information from customs declarations filed by New York State residents returning from

overseas travel. The department also has agreements with several other states to provide information to the department when an audit is done on a merchant in one of the other states, and sales to New York State residents are discovered.

Computing sales or use tax

To compute the amount of tax you owe, see *How to calculate and report your sales and use tax liability on Form IT-200*, beginning on page 14.

If you don't owe any sales or use tax, you **must** enter "0" on the sales or use tax line of your personal income tax return.

For more information, see Publication 774, *Purchaser's Obligation to Pay Sales and Use Taxes Directly to the Tax Department*.

For more information on taxable and exempt goods and services, see Publication 750, *A Guide to Sales Tax in New York State*.



E-file

It makes filing your personal income tax return *easy, fast, and safe.*

Easy

E-file from your home computer or have your tax preparer e-file for you.

Accurate

Receive your refund faster.

Fast

Use a PIN and eliminate the need to mail in W-2s and other attachments.

Worry-free

Eliminate errors using Tax Department approved software programs.

Paper-free

Know when your return is received and accepted for processing.

Interested in e-filing?

Visit the Tax Department's Web site at

www.nystax.gov

and click on *Electronic services* for more information.

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 2003 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 2003 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 31 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 19.

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 35.

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 37.

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 18 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 after 2002 and before filing a return for 2003, 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 deceased 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 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

Who must file (continued)

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 22 of these instructions.

Innocent spouse relief

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

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 (IRS) 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 19.)

Nonresidents and part-year residents

If you were not a New York State resident for 2003, 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 2003, 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-360.1-1, *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.nystax.gov/elf

If the federal income tax return you filed was:

1040EZ or you used Telefile

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

Form IT-100 if you want us to figure your tax, and, if applicable, claim the earned income credit, the New York State child and dependent care credit, or the city of New York school tax credit.

Note: You must use Form IT-200 if you have to report any amount of New York State and local sales and use tax that you owe.

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 5) or the city of New York school tax credit (see *New York City residents* on page 5) or you want to disclaim a spouse's debt (see *Collection of debts from your refund and Disclaiming of spouse's debt*, page 19) or you want to claim the earned income credit (see page 5) or you want to claim the child and dependent care credit (see page 5) or you want to claim the college tuition credit (see page 5).

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; you have an IRC 125 amount shown on your wage and tax statement(s); or you have to report any amount of New York State and local sales and use tax that you owe.

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 5) or the city of New York school tax credit (see *New York City residents* on page 5) or you want to disclaim a spouse's debt (see *Collection of debts from your refund and Disclaiming of spouse's debt*, page 19), you want to claim the earned income credit (see page 5) or you want to claim the child and dependent care credit (see page 18) or you want to claim the college tuition credit (see page 5).

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 18 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**

Which form to file (continued)

- your only New York City credits are the household credit and the New York City school tax credit; **and**
- your only other income taxes are full-year New York City or Yonkers income taxes; **and**
- you didn't make estimated tax payments, you don't need to extend the time to file your return and you're a calendar-year filer.



Worksheet

for figuring which deduction is larger

- | | |
|--|----------|
| a. Total itemized deductions from federal Schedule A, line 28 | a. _____ |
| b. State, local, and foreign income taxes from federal Schedule A, lines 5 and 8 | b. _____ |
| c. Subtract line b from line a | c. _____ |
| d. Enter the standard deduction that applies to your filing status: | d. _____ |
- | | |
|---|---------|
| Single (can be claimed as a dependent) | \$3,000 |
| Single (cannot be claimed as a dependent) | 7,500 |
| Married filing joint return | 14,600 |
| Married filing separate return | 6,500 |
| Head of household | 10,500 |
| Qualifying widow(er) ... | 14,600 |

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 and fuel cell electric generating equipment credits
- 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 2003 estimated tax payment or an overpayment credit from your 2002 return.
- You want to apply any part of your 2003 overpayment to your estimated tax for 2004.
- You were a New York State resident for all of 2003, 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, 2003.
- 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 22 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 6. 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 10.



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 2003 New York State personal income tax return may now sign their returns electronically using a self-select PIN (personal identification number) that eliminates the need to file Form IT-201-E, *Declaration for E-filing of Income Tax Return*, and any accompanying wage and tax statements. You may select the same PIN that you use to sign your federal return, or you may select a different PIN for New York. If you are married filing a joint return, you and your spouse will each need a PIN to enter as your electronic signature. Your software package or tax professional will guide you through this process. Tax professionals may also use their federal PIN to electronically sign state returns that they prepare.

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 24), 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.

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 2003, 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 (Form IT-201-X-1).

To amend your 2003 return, you must use 2003 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, 2004, but not later than the filing deadline, April 15, 2004. If you file late, you may have to pay penalties and interest. See *Interest and penalties* on page 23.

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 22 for the Web site address. If you expect to either receive a refund or have no amount of New York State, New York City, Yonkers income tax, or sales or use 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 7 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, 2004. 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 24.

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 5) 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 5 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 19 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 5.

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 5 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 18 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 18 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 2003 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.

Note: The New York State household credit is not a refundable credit. It can only be used to lower the state income tax that you owe; any unused portion of the credit is not refundable.

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 12 of these instructions. For more information on the **New York City** household credit, see the instructions for line 23 on page 13 of these instructions.

Note: The New York City household credit is not a refundable credit. It can only be used to

lower the city income tax that you owe; any unused portion of the credit is not refundable.

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 21 of these instructions. If you have not received your wage and tax statement by February 16, 2004, 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 23.

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

Check your withholding for 2004

If, after completing your 2003 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 elements will let us use state-of-the-art scanning equipment to process your return. The boxes will guide you in making your handwritten entries on the forms, and will allow our scanning equipment to more accurately read your return and let us process it more efficiently.

You can help by observing the following:

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

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

1 2 3 4 5 6 7 8 9 0 X

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

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

..... 1. 13,525.50

- If you are rounding all money items on your return (see *Whole dollar amounts* on page 8) 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 22.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 2003 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 16, 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 27. Then continue with Step 4 on page 20.

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, 2003. 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 20 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. See *Deceased taxpayers* on page 5.

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 6.

Item B

Were you a city of New York resident for all of 2003?

If you were a city of New York resident for all of 2003, mark an **X** in the **Yes** box. If you were not a city of New York resident for all of 2003, mark an **X** in the **No** box. If you were a resident of the city of New York for only part of 2003, **stop**; you must use Form IT-201.

Item C

Can you be claimed as a dependent on another taxpayer's federal return?

If you can be claimed as a dependent on another taxpayer's federal return, but they chose not to claim you, you must mark an **X** in the **Yes** box. For example, if another taxpayer was entitled to claim you as a dependent on his or her federal return, but they chose not to in order to allow you to claim a federal education credit, you must mark the **Yes** box.

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 mark an **X** in the box at item D of your Form IT-200. By marking 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 5 of these instructions.)

If your income consists only of wages, salaries, tips, interest, dividends and unemployment compensation and you do not owe any sales or use tax, you may qualify for simplified filing. To see if you qualify, answer the following questions:

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

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

Worksheet

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

| Filing status | Standard deduction amount |
|--|---------------------------|
| Single (and can be claimed as a dependent on another taxpayer's return) | \$ 3,000 |
| Single (and cannot be claimed as a dependent on another taxpayer's return) | 7,500 |
| Married filing joint return | 14,600 |
| Married filing separate return | 6,500 |
| Head of household | 10,500 |
| Qualifying widow(er) with dependent child | 14,600 |

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 5 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 2003 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 ordinary dividends reported on line 9a of 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 amount)

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 | 14,600 |
| ③ Married filing separate return | 6,500 |
| ④ Head of household (with qualifying person) | 10,500 |
| ⑤ Qualifying widow(er) with dependent child ... | 14,600 |

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.

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 27. 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 *New York State Tax Table* on violet pages 47 through 54 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

Note: The New York State household credit is not a refundable credit. It can only be used to lower the state income tax that you owe; any unused portion of the credit is not refundable.

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:

And the number of exemptions from your New York dependent exemption worksheet, line c (married 1040EZ filers use column 2), is:

| Over | but not over | Enter on Form IT-200, line 20: | | | | | | | over 7** |
|----------------|--------------|---|-----|-----|-----|-----|-----|-----|----------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| | \$ 5,000* | \$ 90 | 105 | 120 | 135 | 150 | 165 | 180 | 15 |
| \$ 5,000 | 6,000 | 75 | 90 | 105 | 120 | 135 | 150 | 165 | 15 |
| 6,000 | 7,000 | 65 | 80 | 95 | 110 | 125 | 140 | 155 | 15 |
| 7,000 | 20,000 | 60 | 75 | 90 | 105 | 120 | 135 | 150 | 15 |
| 20,000 | 22,000 | 60 | 70 | 80 | 90 | 100 | 110 | 120 | 10 |
| 22,000 | 25,000 | 50 | 60 | 70 | 80 | 90 | 100 | 110 | 10 |
| 25,000 | 28,000 | 40 | 45 | 50 | 55 | 60 | 65 | 70 | 5 |
| 28,000 | 32,000 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 5 |
| 32,000 | | No credit is allowed; enter "0" on Form IT-200, line 20 | | | | | | | |

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

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

New York State Household credit table III Filing status ③ only (Married filing separate return)

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

And the number of exemptions from both New York dependent exemption worksheets, line c, is:

| Over | but not over | Enter on Form IT-200, line 20: | | | | | | | over 7** |
|----------------|--------------|---|-------|-------|-------|-------|-------|-------|----------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| | \$ 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 of New York Tax Table* on white pages 55 through 62 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

Note: The New York City household credit is not a refundable credit. It can only be used to lower the city income tax that you owe; any unused portion of the credit is not refundable. Enter your New York City household credit. This credit can reduce your tax to zero but cannot be refunded. You qualify to claim this credit if you checked the *No* box at item C on your Form IT-200 and if you checked:

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

Filing status ① only (Single) - Use *Household credit table IV* below to find the amount of your New York City household credit.
Filing status ②, ④ and ⑤ - Use *Household credit table V* below to find the amount of your New York City household credit. (Married 1040EZ filers use column 2)
Filing status ③ only (Married filing separate return) - Use *Household credit table VI* below to find the amount of your New York City household credit.

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

If Form IT-200, line 8 is:

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

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

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

If Form IT-200, line 8 is:

And the number of exemptions from your New York dependent exemption worksheet, line c (married 1040EZ filers use column 2), is:

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

* This may be any amount up to \$15,000, including "0" or a negative amount.
 ** For each exemption over 7, add amount in this column to column 7 amount.

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

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

And the number of exemptions from both New York dependent exemption worksheets, line c, is:

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

* This may be any amount up to \$15,000, including "0" or a negative amount.
 ** For each exemption over 7, add amount in this column to column 7 amount.

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.

Line 27 Sales or use tax

How to calculate and report your sales and use tax liability on Form IT-200

For general information on paying sales and use taxes, see *Information on paying sales and use taxes on your income tax return* on page 3. To determine if you owe sales or use tax, continue with these instructions.

Complete the *Computation of total sales or use tax due* section below, using the *Sales and use tax chart* and any of Worksheets 1 and 2, beginning below that apply.

These instructions offer two ways to compute your sales and use taxes. For purchases of individual items or services costing less than \$1,000 each, excluding shipping and handling, you may elect to use the *Exact Calculation Method* on Worksheet 1 or the *Sales and use tax chart* below to determine your tax due on these purchases. The *Sales and use tax chart*

is a simple, time-saving method to use to compute your sales or use tax on individual items or services costing less than \$1,000 each.

Note: For purposes of the sales or use tax line instructions, the word *tax* will be used to refer to either the sales tax or the use tax, or both.

If you do not owe sales or use tax, you **must** enter "0" on line 27 of Form IT-200.

Computation of total sales or use tax due

- 1 Tax due on items or services costing less than \$1,000 each excluding shipping and handling
(Enter your tax due on all purchases where the price of each item or service was under \$1,000. You may use the Exact Calculation Method by entering the amount from line 3 of Worksheet 1, on page 15. Or, you may elect to determine the amount by using the Sales and use tax chart below. Continue with lines 2 and 3.) **1.** _____
- 2 Tax due on items or services costing \$1,000 or more each (from line 1 of Worksheet 2 on page 15) **2.** _____
- 3 Total sales or use tax due (add lines 1 and 2. Enter the total here and on line 27 of Form IT-200) **3.** _____

**Sales and use tax chart
(for line 1 computation only)**

If your federal adjusted gross income (line 8) is:

| If your federal adjusted gross income (line 8) is: | Tax amount |
|--|---|
| up to \$15,000* | \$6 |
| \$15,001 - \$30,000 | \$18 |
| \$30,001 - \$50,000 | \$26 |
| \$50,001 - \$75,000 | \$34 |
| \$75,001 - \$100,000 | \$43 |
| \$100,001 - \$150,000 | \$54 |
| \$150,001 - \$200,000 | \$69 |
| \$200,001 and greater | .0345% (.000345) of income, or \$200, whichever amount is smaller |

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

The following rule is for a full year New York State income tax resident who did not maintain a permanent place of abode for sales tax purposes during the entire tax year.

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart (determined based on your total federal adjusted gross income for 2003) by the

number of months you maintained the permanent place of abode in New York State and divide the result by 12. Enter that amount on line 1. In determining the number of months you maintained the abode in New York, count any period you maintained the abode for more than one-half month as a full month; do not count a period of one-half month or less.

Example: You live in Monroe County in New York State.

Over the course of the year, you purchased several items for less than \$1,000 each (excluding shipping and handling) over the Internet and by catalog during the year. You know that you did not pay any tax on the items purchased. You may elect to use the sales and use tax chart to determine the tax due on these purchases.

Also, on August 15, 2003, you received a computer that you ordered from a retailer located in Michigan for \$1,500 including the retailer's \$100 charge for shipping and

handling. The Michigan retailer did not collect any New York or Michigan sales or use tax.

Your federal adjusted gross income for the year is \$53,400. You determine the amount of tax due as follows:

For line 1 of the Computation of total sales or use tax due, you elect to use the Sales and Use Tax Chart and select the amount based on your federal AGI of \$53,400. Enter this amount on line 1 of the Computation of total sales or use tax due \$34

For line 2 of the Computation of total sales or use tax due, you use Worksheet 2 to calculate your tax liability on the computer purchase. $\$1,500 \times 8\frac{1}{4}\%$ (state and local combined rate in Monroe County from Chart I, on page 16). Enter this amount on line 2 of the Computation of total sales or use tax due 123.75
Total tax \$157.75

Worksheet 1 — Exact calculation of tax due for purchases during 2003 costing less than \$1,000 each.

Use this worksheet for purchases where the item or service cost less than \$1,000 each, excluding shipping and handling. However, the shipping and handling charges must be included in column A of Part I and Part II when computing your tax due. Therefore, the total purchase price may exceed \$110 in column A of Part I and \$1,000 in column A of Part II when the shipping and handling charges are included.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on your personal income tax return.

Part I — Purchases of clothing and footwear costing less than \$110, excluding shipping and handling, made on or after January 1, 2003, and before June 1, 2003, or on or after August 26, 2003, and before September 2, 2003.

Clothing and footwear purchases under \$110 per item, excluding shipping and handling, made on or after January 1, 2003, and before June 1, 2003, or on or after August 26, 2003, and before September 2, 2003, were exempt from the **state** portion of the tax and also from some local taxes. However, if the locality where you reside chose not to provide the clothing and footwear exemption, the **local** portion of the tax still applied. Chart II on page 17 of these instructions lists the appropriate rate of local tax for you to enter for your locality in column B on the next page. If your locality provided the clothing and footwear exemption, its rate will be listed as "0." In this case, do not complete Part I.

List all clothing and footwear purchases under \$110 per item, excluding shipping and handling, made during the above periods if your locality imposed tax during one or both of these periods. (See Chart II on page 17.)

Line 27 (continued)

For fully taxable clothing and footwear purchases and for purchases of all other taxable items and services costing less than \$1,000 per item or service, excluding shipping and handling, you must also complete Part II below.

| A Purchase price <i>(see instructions below)</i> | B Your local rate <i>(from Chart II, page 17; see instructions below)</i> | C Tax <i>(multiply column A by column B)</i> | D Tax paid to another taxing jurisdiction, if any <i>(see instructions, below)</i> | E Tax due <i>(subtract column D from column C; do not enter less than zero)</i> |
|---|--|---|--|--|
| | | | | |
| | | | | |
| 1 Total <i>(add the Part I, column E amounts; do not enter less than zero)</i> | | | | 1. |

Part II — All other taxable items and services — List all other taxable items and services and taxable clothing and footwear not included in Part I on which no New York State or local tax was collected from you at the time of purchase or on which you owe additional local tax (see: *Information on paying sales and use taxes on your income tax return on page 3*).

| A Purchase price <i>(see instructions below)</i> | B Combined state and local rate <i>(from Chart I, page 16; see instructions below)</i> | C Tax <i>(multiply column A by column B)</i> | D Tax paid to another taxing jurisdiction, if any <i>(see instructions below)</i> | E Tax due <i>(subtract column D from column C; do not enter less than zero)</i> |
|---|---|---|---|--|
| | | | | |
| | | | | |
| 2 Total <i>(add the Part II, column E amounts; do not enter less than zero)</i> | | | | 2. |
| 3 Add lines 1 and 2; transfer this amount to the <i>Computation of total sales or use tax due</i> section, line 1 on page 14 | | | | 3. |

Worksheet 2 — Purchases during 2003 costing \$1,000 or more each.

Use this worksheet for purchases where the item or service cost \$1,000 or more each, excluding shipping and handling. If any item or service cost \$25,000 or more each, excluding shipping and handling, you must also complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and attach it to your return.

Note: Any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel or snowmobile that must be registered or titled by the New York State Department of Motor Vehicles is collected at the time of registration. Therefore, do not report or pay the sales or use tax on these items on your personal income tax return.

| A Purchase price <i>(see instructions below)</i> | B Combined state and local rate <i>(from Chart I, page 16; see instructions below)</i> | C Tax <i>(multiply column A by column B)</i> | D Tax paid to another taxing jurisdiction, if any <i>(see instructions below)</i> | E Tax due <i>(subtract column D from column C; do not enter less than zero)</i> |
|--|---|---|---|--|
| | | | | |
| | | | | |
| 1 Total <i>(transfer this amount to the Computation of total sales or use tax due section, line 2 on page 14)</i> | | | | 1. |

Instructions for Worksheets 1 and 2

Column A — Purchase price

The tax is generally computed on the price you paid for an item or service, **including** any shipping or handling charges made by the seller. However, if you were a resident of New York State at the time of purchase and you purchased property outside New York State which you used outside the state for more than six months before you brought it into the state, compute the tax on the lower of the cost or fair market value of the property at the time you brought it into New York State. This may result in a lower amount of tax. The same six month rule applies for purposes of computing local tax.

Column B — Rate

The tax rate to use is determined as follows:

- If the property or service is delivered to you in New York State, the tax is computed at the combined state and local rate in effect in the

locality where the delivery occurs regardless of where you reside. The rate that applies is the rate in effect at the time of delivery.

- If you are a New York State resident and you purchase property or services outside New York State which you bring into New York State to your jurisdiction of residence, tax is computed at the combined state and local rate in effect where you reside. The rate that applies is the rate in effect at the time you brought the property or service into that jurisdiction.

In addition, if you use the property or service in another locality in New York State, you owe tax to the second locality if you were a resident of that locality at the time of the purchase, and its rate is higher than the rate in effect where you made the purchase.

See Chart I or Chart II on pages 16 and 17 for a listing of rates through November 30, 2003. For

rate changes effective December 1, 2003, visit our Web site or call the Tax Department. See *Need help?* on page 22.

Column D — Tax paid to another taxing jurisdiction, if any

To determine whether the tax you paid to another state or local jurisdiction in another state qualifies for credit against New York State and local tax, see Publication 39, *A Guide to New York State Reciprocal Credits for Sales Taxes Paid to Other States*. If you bought the item or service in a locality in New York State other than where you reside, the tax you paid at the time of purchase may be claimed as a credit against the tax due in the locality where you reside. Federal excise taxes and customs duties, and taxes and fees you paid in foreign countries are not allowed as a credit against any New York State or local sales or use tax that you owe.

Line 27 (continued)

Chart I

New York State Sales and Use Tax Rates by Jurisdiction

This chart and the notes below show the combined state and local tax rates for the period January 1, 2003, through and including November 30, 2003. Use these rates for your entries in the Worksheets on page 15. The tax rates shown below include the ¼% increase in the state rate that went into effect June 1, 2003. Therefore, for purchases prior to June 1, 2003, the rates listed below should be reduced by ¼%. Changes to county and city rates that occurred during the period are noted in the footnotes below.

New York City comprises five counties. These counties are also boroughs whose names are more widely known. The counties, with

borough names shown in parentheses, are Bronx (Bronx), Kings (Brooklyn), New York (Manhattan), Queens (Queens), and Richmond (Staten Island).

Note that tax rates may change over the course of the year. The tax rates included with these instructions were effective through November 30, 2003. For information on whether the rates changed after November 30, 2003, visit our Web site at www.nystax.gov or call the Tax Department at 1 800 225-5829.

| County or other locality | Tax rate % | County or other locality | Tax rate % | County or other locality | Tax rate % |
|-----------------------------------|------------|--|------------|---|------------|
| New York State — only | 4¼ | Jefferson | 7¼ | Richmond (Staten Island) — see <i>New York City</i> | |
| Albany | 8¼ | Kings (Brooklyn)—see <i>New York City</i> | | Rockland | 8⅞ |
| Allegany | 8¼ | Lewis | 7¼ | St. Lawrence | 7¼ |
| Bronx—see <i>New York City</i> | | Livingston ¹ | 8¼ | Saratoga—except | 7¼ |
| Brooklyn—see <i>New York City</i> | | Madison—except | 7¼ | Saratoga Springs (city) | 7¼ |
| Broome | 8¼ | Oneida (city) | 7¼ | Schenectady ⁵ | 8¼ |
| Cattaraugus—except | 8¼ | Manhattan—see <i>New York City</i> | | Schoharie | 7¼ |
| Olean (city) | 8¼ | Monroe | 8¼ | Schuyler | 8¼ |
| Salamanca (city) | 8¼ | Montgomery ¹ | 8¼ | Seneca | 8¼ |
| Cayuga—except | 8¼ | Nassau | 8¾ | Staten Island—see <i>New York City</i> | |
| Auburn (city) | 8¼ | New York (Manhattan)— see <i>New York City</i> | | Steuben—except | 8¼ |
| Chautauqua | 7¼ | New York City ³ | 8⅞ | Corning (city) | 8¼ |
| Chemung | 8¼ | Niagara ⁴ | 8¼ | Hornell (city) | 8¼ |
| Chenango—except | 8¼ | Oneida—except | 8¼ | Suffolk | 8¾ |
| Norwich (city) | 8¼ | Rome (city) | 8¼ | Sullivan ¹ | 7¾ |
| Clinton | 7¼ | Sherrill (city) | 8¼ | Tioga | 7¾ |
| Columbia | 8¼ | Utica (city) | 8¼ | Tompkins—except | 8¼ |
| Cortland | 8¼ | Onondaga | 7¼ | Ithaca (city) | 8¼ |
| Delaware | 7¼ | Ontario—except | 7¼ | Ulster | 8¼ |
| Dutchess ² | 8¼ | Canandaigua (city) | 7¼ | Warren—except | 7¼ |
| Erie | 8¼ | Geneva (city) | 7¼ | Glens Falls (city) | 7¼ |
| Essex | 7¼ | Orange | 7½ | Washington | 7¼ |
| Franklin | 7¼ | Orleans | 8¼ | Wayne | 7¼ |
| Fulton—except | 7¼ | Oswego—except | 7¼ | Westchester—except | 7 |
| Gloversville (city) | 7¼ | Fulton ¹ (city) | 8¼ | Mount Vernon (city) | 8½ |
| Johnstown (city) | 7¼ | Oswego (city) | 7¼ | New Rochelle (city) | 8½ |
| Genesee | 8¼ | Otsego | 7¼ | White Plains (city) | 8 |
| Greene | 8¼ | Putnam | 7½ | Yonkers (city) | 8½ |
| Hamilton | 7¼ | Queens—see <i>New York City</i> | | Wyoming | 8¼ |
| Herkimer | 8¼ | Rensselaer | 8¼ | Yates ⁶ | 8¼ |

1 The combined state and local rate was 7% from January 1, 2003, through May 31, 2003.

2 Dutchess County combined rate was 7¼% from January 1, 2003, through May 31, 2003.

3 New York City combined rate was 8¼% from January 1, 2003, through May 31, 2003, and 8½% from June 1, 2003, through June 3, 2003.

4 Niagara County combined rate was 7% from January 1, 2003, through February 28, 2003, and 8% from March 1, 2003, through May 31, 2003.

5 Schenectady County combined rate was 7½% from January 1, 2003, through May 31, 2003.

6 Yates County combined rate was 7% from January 1, 2003, through May 31, 2003, and 7¼% from June 1, 2003, through August 31, 2003.

Line 27 (continued)

Chart II

Local Sales and Use Tax Rates on Clothing and Footwear Effective 1/1/03 - 5/31/03 and 8/26/03 - 9/1/03

Local tax rates are shown below for jurisdictions that imposed tax on purchases of clothing and footwear costing less than \$110 per item, excluding shipping and handling, during the period beginning 1/1/03 and ending 5/31/03 or beginning 8/26/03 and ending 9/1/03.

Use these rates for your entries in the worksheet on page 15.

If the rate for your locality is "0," no state or local tax is due on clothing and footwear costing less than \$110 purchased during that period.

| Taxing jurisdiction | 1/1-5/31 Tax rate % | 8/26-9/1 Tax rate % |
|--|------------------------|------------------------|
| Albany County | 4 | 0 |
| Allegany County | 4 | 0 |
| Broome County | 0 | 0 |
| Cattaraugus County (outside the following) | 4 | 0 |
| Olean (city) | 4 | 1½ |
| Salamanca (city) | 4 | 1½ |
| Cayuga County (outside the following) | 4 | 4 |
| Auburn (city) | 4 | 4 |
| Chautauqua County | 0 | 0 |
| Chemung County | 4 | 0 |
| Chenango County (outside the following) | 0 | 0 |
| Norwich (city) | 0 | 0 |
| Clinton County | 3 | 0 |
| Columbia County | 0 | 0 |
| Cortland County | 0 | 0 |
| Delaware County | 0 | 0 |
| Dutchess County ¹ | 0 | 0 |
| Erie County | 4 | 0 |
| Essex County | 3 | 3 |
| Franklin County | 3 | 0 |
| Fulton County (outside the following) | 3 | 0 |
| Gloversville (city) | 1½ | 0 |
| Johnstown (city) | 3 | 1½ |
| Genesee County | 4 | 0 |
| Greene County | 0 | 0 |
| Hamilton County | 3 | 0 |
| Herkimer County | 4 | 0 |
| Jefferson County | 0 | 0 |
| Lewis County | 3 | 3 |
| Livingston County | 3 | 4 |
| Madison County (outside the following) | 0 | 0 |
| Oneida (city) | 1½ | 1½ |
| Monroe County | 4 | 0 |
| Montgomery County | 3 | 4 |
| Nassau County | 4½ | 4½ |
| New York City | 0 | 0 |
| Niagara County ² | 4 | 4 |
| Oneida County (outside the following) | 4 | 4 |
| Rome (city) | 4 | 4 |
| Sherrill (city) | 3 | 4 |
| Utica (city) | 4 | 4 |

| Taxing jurisdiction | 1/1-5/31 Tax rate % | 8/26-9/1 Tax rate % |
|--|------------------------|------------------------|
| Onondaga County | 3 | 0 |
| Ontario County (outside the following) | 3 | 0 |
| Canandaigua (city) | 3 | 0 |
| Geneva (city) | 3 | 0 |
| Orange County | 3¼ | 3¼ |
| Orleans County | 4 | 4 |
| Oswego County (outside the following) | 0 | 0 |
| Fulton (city) | 3 | 0 |
| Oswego (city) | 3 | 3 |
| Otsego County | 3 | 0 |
| Putnam County | 3¼ | 3¼ |
| Rensselaer County | 0 | 0 |
| Rockland County ³ | 3⅞ | 0 |
| St. Lawrence County | 3 | 0 |
| Saratoga County (outside the following) | 3 | 0 |
| Saratoga Springs (city) | 3 | 0 |
| Schenectady County | 3½ | 0 |
| Schoharie County | 3 | 0 |
| Schuyler County | 0 | 0 |
| Seneca County | 4 | 0 |
| Steuben County (outside the following) | 4 | 0 |
| Corning (city) | 4 | 0 |
| Hornell (city) | 4 | 0 |
| Suffolk County | 0 | 0 |
| Sullivan County | 0 | 0 |
| Tioga County | 0 | 3½ |
| Tompkins County ³ (outside the following) | 4 | 0 |
| Ithaca ³ (city) | 4 | 0 |
| Ulster County | 4 | 0 |
| Warren County (outside the following) | 3 | 0 |
| Glens Falls (city) | 3 | 0 |
| Washington County | 3 | 0 |
| Wayne County | 3 | 0 |
| Westchester County (outside the following) | 2¾ | 2¾ |
| Mount Vernon (city) | 4¼ | 4¼ |
| New Rochelle (city) | 4¼ | 4¼ |
| White Plains (city) | 3¾ | 3¾ |
| Yonkers (city) | 4¼ | 4¼ |
| Wyoming County | 4 | 0 |
| Yates County | 3 | 0 |

1 Dutchess county local rate was 3¼% from January 1, 2003, through February 28, 2003.

2 Niagara county local rate was 3% from January 1, 2003, through February 28, 2003.

3 Local rate was 0% from January 1, 2003, through February 28, 2003.

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. 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 37.

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 31.

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.

Note: For tax year 2003 the college tuition itemized deduction is limited to \$7,500 (a maximum of \$10,000 of qualified tuition expenses paid times 75%).



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 75% (.75)
3. Enter the amount from federal Schedule A, line 28

continued

- 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 47 through 54 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 55 through 62 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. Add the amount from Form IT-200, lines 24, 25, and 26
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 22 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 marked the *Yes* box at item C, you cannot claim the *New York City school tax credit*.

If you marked 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 21 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 21 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 21 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 a large number of refund checks are returned to the Tax Department, mainly 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 20.
- Make sure the address is **complete** - include **c/o** if necessary, and PO 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.



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, mark an **X** in 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

The diagram shows a sample check with the following details:

- Payee:** JOHN SMITH, MARY SMITH, 999 Maple Street, Someplace, NY 10000
- Amount:** 20 DOLLARS
- Bank:** SOME BANK, Someplace, NY 10000
- Routing number (line 39a):** 090090099
- Account number (line 39c):** 1357902468
- Check number:** 1234
- Warning:** Do not include the check number.

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

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 **2003 income tax** on it, or you can pay by credit card (see page 24). 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, 2004, 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, see page 22 for a listing of our phone numbers and the Web site address or use the *Income Tax Forms Order Blank* (Form IT-86) that came with your income tax packet.

You must attach your completed Form DTF-383 to the **front** of the 2003 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, less the amount on line 27, 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 2003 prepayments equal at least 100% of your 2002 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 2003 tax return with the New York State Tax Department, mark an **X** in 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 mark 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 2004 tax return. For most taxpayers the due date will be April 15, 2005.

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 includes two barcodes 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. 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, 2003. School districts and code numbers are on pages 43 through 46 of these instructions. If you do not know the name of your school district in which you lived on December 31, 2003, 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, 2003, if it is not the same as the address on your peel-off label or if it is different from the mailing address that you entered.

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, 2003, enter your permanent home address as of December 31, 2003, not your current home address. Enter your new home address in the mailing address area if you want your refund and other correspondence sent there.

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, 2003.**

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.

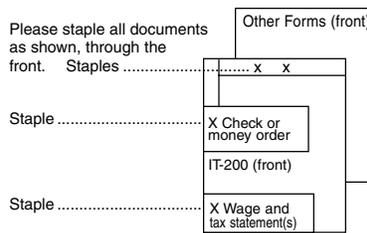
Note to paid preparers - When signing a taxpayer's New York State income tax return, you must use the same identification number (social security number or federal preparer's Tax Identification Number) that you used on the taxpayer's federal income tax return.

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)?
- mark an X in 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?**
- mark an X in the 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 2003 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 24.

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.

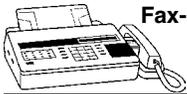
Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

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.

Need help?



Internet access: www.nystax.gov
Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.



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



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

| | |
|---------------------------------------|----------------|
| 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.)

| | |
|---|----------------|
| To order forms and publications: | 1 800 462-8100 |
| Personal Income Tax Information Center: | 1 800 225-5829 |
| From areas outside the U.S. and outside Canada: | (518) 485-6800 |



Hotline for the hearing and speech impaired: If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:
NYS TAX DEPARTMENT
PERSONAL INCOME TAX INFORMATION 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 2003 on line 9. This amount will be shown on your W-2 statement.
- **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. This amount will be shown on your W-2 statement.
- **Be sure to mark an X in 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 mark 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 12 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, attach the original Form IT-280. Do not attach 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 11 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.

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 8 of these instructions.

Late payment penalty — If you do not pay your tax when due, you will be charged a penalty of $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. This penalty is in addition to the interest charged for late payments.

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

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

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

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

Frivolous returns — A penalty of up to \$500 will be imposed on any person who files a frivolous tax return. A return is considered frivolous when it does not contain information needed to judge the correctness of the tax return, or reports

information that is obviously and substantially incorrect, and intended to delay or impede the administration of Article 22 of the Tax Law or the processing of the return. This penalty is added to any other penalty provided by law.

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.

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 2003 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 2PAYTAXsm**
(1 800 272-9829), or

OR

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

Visit their Web site at
www.officialpayments.com

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.nystax.gov** 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.nystax.gov** and click on *Electronic Services*.

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 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 19 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 20 and 21 of these instructions.

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 22 of these instructions for information on ordering forms and publications.) 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.

Return a Gift to Wildlife
on your
New York State
Tax Return





To find out more about New York's Wildlife, check out the *Conservationist* magazine online at www.theconservationist.org

New York's fish, wildlife & marine resources thank you for your contribution



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>).



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.

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.

Electronic Services

We invite you to visit our Web site at www.nystax.gov to learn about our growing list of *Electronic Services*.

- E-file your income tax return. The logo for New York e-file, featuring the text "NEW YORK" above "e file" and "FILE. OR. MAIL. RETURN. 1998." below it.
- Determine which income tax form to file.
- Pay your income taxes by credit card and electronic funds withdrawal.
- 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.
- Visit the Individual Answer Center to find answers to all your tax questions.
- View and pay open assessments.
- Use the penalty and interest calculator.
- Sign up for free email notifications through our subscription service.

www.nystax.gov

Step 1 — Get your tax records together

If you received a salary or wages, you need your 2003 federal Form(s) W-2, *Wage and Tax Statement*. If you have not received your wage and tax statement(s) by February 16, 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:

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

After completing all items that apply to you, continue with Step 3 on page 28 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, 2003.

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 the next page of these instructions will tell you how to complete this section.

Item (A) — Filing status

Show your filing status by marking 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 19.)

Item (B) — Can you be claimed as a dependent?

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

Item (C) — Were you a resident of the city of New York for all of 2003?

If you were a city of New York resident for all of 2003, mark an **X** in the **Yes** box. If you were **not** a resident of the city of New York for all of 2003, mark an **X** in the **No** box. If you were a resident of the city of New York for only part of 2003, **stop**; you must use Form IT-201.

Item (D) — Were you a resident of the city of Yonkers for all of 2003?

If you were a Yonkers resident for all of 2003, mark an **X** in the **Yes** box. If you were **not** a resident of Yonkers for all of 2003, mark an **X** in the **No** box. If you were a resident of Yonkers for only part of 2003, **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 or Form IT-201.

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 2003 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.

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 63 and complete the *Claim for earned income credit for IT-100 filers* section 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* section 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* section 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 29.

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 2003 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 2004 tax return. For most taxpayers the due date will be April 15, 2005.

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, 2003);
- **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, 2003. School districts and code numbers are listed, by county, in the instructions for Form IT-200 and Form IT-201 and on the Tax Department Web site (www.nystax.gov). For the code number of your school district you may also contact the Tax Department; see *Need help?* on page 22 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, 2003, if it is not the same as your mailing address.

The image shows a sample check with the following details:

- Payee:** JOHN SMITH, MARY SMITH, 999 Maple Street, Someplace, NY 10000
- Payable to:** PAY TO THE ORDER OF
- Bank:** SOME BANK, Someplace, NY 10000
- Routing number:** 090090099
- Account number:** 1357902468
- Check number:** 1234
- Amount:** 1234 DOLLARS
- Callout:** A box around the check number says "Do not include the check number."

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

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

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

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

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

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

If you moved after December 31, 2003, enter your permanent home address as of December 31, 2003, **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, 2004, but not later than April 15, 2004.

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. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on page 22 of these instructions for information on ordering forms and publications.) 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.

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 page 28.

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 \$2,600. For most people, investment income is the total amount of:

- Taxable interest (line 8a of Form 1040A).
- Tax-exempt interest (line 8b of Form 1040A).
- Ordinary dividends (line 9a 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. If you claimed qualifying children on your 2003 federal Schedule EIC, list the same children (up to two) in the spaces provided on line 4. If you claimed more than two qualifying children on your 2003 federal Schedule EIC, enter the required information for two qualifying children in the spaces provided on the form, and

attach a statement to your return with the required identifying information for each additional child. Be sure to include your name and social security number on your attachment. Also, be sure to mark an **X** in the box under the heading:

- **Full time student** if the qualifying person was born before 1985 and was at the end of 2003 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 2003.

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 2003.

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 2003; 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 \$3,050 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 2003.

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 2003, 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 2003 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 2003.
3. One or both of the parents had custody of the child for more than half of 2003.
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 2003, **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 2003. 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 2003 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 2003, 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. If you have more than two qualifying persons, 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. Also, be sure to mark an **X** in the box under the heading *Person with disability* if the qualifying person was permanently disabled during 2003.

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 2003 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 2003 only. Do not enter more than \$3,000 (*one qualifying person*) or \$6,000 (*two or more qualifying persons*). If you had qualified prior year expenses for 2002 that you didn't pay until 2003, 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 includes the amount of your income shown on Form IT-100, line 2, less any amount included for a scholarship or fellowship grant that was not reported to you on a wage and tax statement (federal Form W-2). For more information, see federal Publication 503, *Child and Dependent Care Expenses*.

If you are **filing a joint federal return**, disregard community property laws. If your spouse died in 2003 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2003, see the line 12 instructions below.

Line 12 — If you are filing your return using filing status ②, *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 2003. 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 \$250 (\$500 if more than one qualifying person was cared for in 2003). If your spouse also worked during that month, use the higher of \$250 (or \$500) 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 2003. 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 2003:

- 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 2003;
- 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 2003:

- 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 2003;
- 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 2003:

- 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 if the trailer or mobile home is assessed for real property tax purposes.

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 IRC.

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, 2004, but not later than April 15, 2004.

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, 2004.

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 2003, file Form IT-214 as soon as you can, but not later than April 17, 2007.

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 |
|------|-------------------|
| 2000 | April 16, 2004 |
| 2001 | April 15, 2005 |
| 2002 | April 15, 2006 |

Need help?

 **Internet access:** www.nystax.gov
Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

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

 **Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

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.)

To order forms and publications: 1 800 462-8100

Personal Income Tax Information Center: 1 800 225-5829

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

Hearing and speech impaired: (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M., eastern time).

 **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, Personal Income Tax Information 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, 2003. 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 PO 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:

1 2 3 4 5 6 7 8 9 0 X

- 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:

..... 10.

- 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 2003, mark an **X** in the Yes box. If not, mark an **X** in 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 mark 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 mark 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 2003. 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, 2004, 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

Mark an **X** in the appropriate box. If you owned your residence for part of the year and rented your residence for part of the year, mark 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 2003. (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 2003; 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 2003. 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 2003 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, mark an **X** in the Yes box. If not, mark an **X** in the No box.

Line 10

Real property taxes paid or 25% of adjusted rent paid

If you owned your residence for all of 2003, enter your real property taxes paid (line 21) on line 10.

If you rented your residence for all of 2003, 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: | 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 2003 New York State income tax return, transfer your line 17 amount to Form IT-200, line 32 or Form IT-201, line 61.

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.

Where to file

If you are not filing a 2003 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**

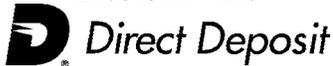
Private delivery services

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 22 of these instructions for information

34 Instructions for Preparing Form IT-214

on ordering forms and publications.) 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



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

Mark an **X** in 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 a large number of refund checks are returned to the Tax Department, mainly 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 PO 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.

The diagram shows a sample check from JOHN SMITH and MARY SMITH, 999 Maple Street, Someplace, NY 10000. The check is payable to the order of '20' dollars. The routing number is 090090099 and the account number is 1357902468. A note indicates that the routing and account numbers may appear in different places on the check. A warning states: 'Do not include the check number.' The check number 1234 is shown in the top right corner.

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.

General information

New for 2003

- The amount of the New York State earned income credit has increased to 30% of your federal earned income credit.

Who qualifies

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

- have claimed the federal earned income credit for tax year 2003; **and**
- file (or have filed) a New York State return for 2003.

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

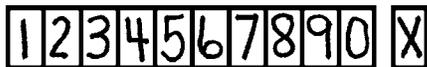
In order to claim the New York State earned income credit you must:

- 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

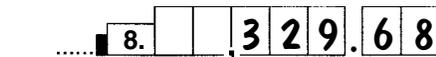
Form IT-215 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us 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 2003.)

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

Line 1 — You must have claimed the federal earned income credit for 2003 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 \$2,600. 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 9a of federal Form 1040 or 1040A); and
- capital gain net income from line 13a 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 2003 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 claimed qualifying children on your 2003 federal EIC, list the same children (up to two) in the spaces provided on line 4 of Form IT-215. If you claimed more than two qualifying children on your 2003 federal EIC, enter the required information for two qualifying children in the spaces provided on the form, and attach a statement to your return with the required identifying information for each additional child. Be sure to include your name and social security number on your attachment.

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, 2004:

- File Form IT-370 requesting an automatic extension of time to file until August 16, 2004. (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**
- 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 1985 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 2003 federal Schedule EIC, line 3a.

Be sure to mark an **X** in the box under the heading *Person with disability* if your child was born before 1985 and was permanently disabled during any part of 2003. Mark an **X** in this box **only** if you put a checkmark in the **Yes** box on your 2003 federal Schedule EIC, line 3b.

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. However, if you are a member of the clergy or a church employee who checked the **Yes** box in step 5, line 1, of the federal Form 1040 instructions for line 63, enter on line 6 the amount in the first space of step 5, line 2 of the Form 1040 instructions.

Line 7 — If you received a taxable scholarship or fellowship grant 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 1040A, line 41, or federal Form 1040 instructions for line 63, earned income credit computation step 5, 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*, the total of lines 1e, 2c and 3. **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 2003, the New York State earned income credit is 30% (.30) 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 2003 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 60.
- **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 2003 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 60.
- **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 2003 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 round the result to the fourth decimal place. (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 2003 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 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

Need help?



Internet access: www.nystax.gov

Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.



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



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

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.)

To order forms and publications: 1 800 462-8100

Personal Income Tax Information Center: 1 800 225-5829

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

Hearing and speech impaired:

(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:00 A.M. to 5:00 P.M., eastern time).



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, Personal Income Tax Information 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 joint return*. 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 39.
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 2003.

Married persons filing separate federal and New York State returns — If your filing status is *Married filing separate return* 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 2003; **and**
- The qualifying person lived in your home more than half of 2003; **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 the 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 2003,
- 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 \$3,050 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 2003.

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 2003, 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 2003 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 2003.
3. One or both of the parents had custody of the child for more than half of 2003.

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 2003, **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 2003. 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 2003 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 2002 that you didn't pay until 2003, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2003. 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 taxable employee compensation. This is the amount shown on federal Form 1040 or Form 1040A, line 7, reduced by:

- any amount for a scholarship or fellowship grant if you did not get a wage and tax statement (federal form W-2) for it;
- any amount also reported on federal Schedule SE because you were a member of the clergy or a church employee; and
- any amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernment section 457 plan.

Earned income **does not** include certain nontaxable earned income, such as meals and lodging provided for the convenience of your employer, voluntary salary deferrals, military basic quarters and subsistence allowances and in-kind quarters and subsistence, and military pay earned in a combat zone. For more information, see federal Publication 503, *Child and Dependent Care Expenses*.

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 28. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 28, 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 2003 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2003, see the line 7 instructions on the next page.

Where to file

If you have previously filed your 2003 New York State income tax return and you answered **Yes** at line 1, mail your completed form to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return 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 the back of Form IT-216 for information on ordering forms and publications.) 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.

Filling in your claim form

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

- Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.
- Please print (using a blue or black ballpoint pen; no pencils, please) or type all **X** marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes, or any other punctuation marks or symbols.
- Write your numerals like this:

1 2 3 4 5 6 7 8 9 0 X

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

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

Example: If your entry for line 5 is \$3,525.50, your money field entry should look like this:

... 5. 3,525.50

- 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 2003 and did not claim the child and dependent care credit on it.)

Line 1 — File Form IT-216 with your original 2003 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 2003 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 2003, 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, mark an **X** in 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 16, 2004. (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 2003. If you have marked 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 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 2003. **Do not include** the following expenses on line 5:
 1. Qualified expenses you incurred in 2003 but did not pay until 2004. However, next year you may be able to use these expenses to increase your 2004 credit.
 2. Qualified expenses you incurred in 2002 but did not pay until 2003. If you had prior year expenses you did not pay until 2003, see the instructions for line 11 below.
 3. Expenses you paid through a dependent care account.

For more information, see *Qualified expenses* on page 37.

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 2003. 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 \$250 (\$500 if more than one qualifying person was cared for in 2003). If your spouse also worked during that month, use the higher of \$250 (or \$500) 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 34.

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 11, or federal Form 1040A, Schedule 2, line 11, before any federal limitation.

If you had qualified expenses for 2002 that you didn't pay until 2003, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2003. If you can take a credit for 2002 expenses paid in 2003, 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 2002 expenses.

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

Line 13 — For 2003, 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 1 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 1 (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 <i>New York adjusted gross income</i> 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.

Line 14 — If you are attaching this claim to your original 2003 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 59.
- **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.

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 2003. 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 round the result to the fourth decimal place. **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 and Private delivery services* on page 38.

New York State child and dependent care credit limitation table

| If your New York adjusted gross income is - | | | If your New York adjusted gross income is - | | | If your New York adjusted gross income is - | | | If your New York adjusted gross income is - | | |
|---|--------------|------------------|---|--------------|------------------|---|--------------|------------------|---|--------------|------------------|
| Over | But not over | Enter on line 13 | Over | But not over | Enter on line 13 | Over | But not over | Enter on line 13 | Over | But not over | Enter on line 13 |
| \$ | - 25,000* | 1.100 | 32,400 | - 32,600 | 1.050 | 40,000 | - 50,000 | 1.000 | 57,400 | - 57,600 | 0.600 |
| 25,000 | - 25,200 | 1.099 | 32,600 | - 32,800 | 1.049 | 50,000 | - 50,200 | 0.995 | 57,600 | - 57,800 | 0.589 |
| 25,200 | - 25,400 | 1.098 | 32,800 | - 33,000 | 1.047 | 50,200 | - 50,400 | 0.984 | 57,800 | - 58,000 | 0.579 |
| 25,400 | - 25,600 | 1.097 | 33,000 | - 33,200 | 1.046 | 50,400 | - 50,600 | 0.973 | 58,000 | - 58,200 | 0.568 |
| 25,600 | - 25,800 | 1.095 | 33,200 | - 33,400 | 1.045 | 50,600 | - 50,800 | 0.963 | 58,200 | - 58,400 | 0.557 |
| 25,800 | - 26,000 | 1.094 | 33,400 | - 33,600 | 1.043 | 50,800 | - 51,000 | 0.952 | 58,400 | - 58,600 | 0.547 |
| 26,000 | - 26,200 | 1.093 | 33,600 | - 33,800 | 1.042 | 51,000 | - 51,200 | 0.941 | 58,600 | - 58,800 | 0.536 |
| 26,200 | - 26,400 | 1.091 | 33,800 | - 34,000 | 1.041 | 51,200 | - 51,400 | 0.931 | 58,800 | - 59,000 | 0.525 |
| 26,400 | - 26,600 | 1.090 | 34,000 | - 34,200 | 1.039 | 51,400 | - 51,600 | 0.920 | 59,000 | - 59,200 | 0.515 |
| 26,600 | - 26,800 | 1.089 | 34,200 | - 34,400 | 1.038 | 51,600 | - 51,800 | 0.909 | 59,200 | - 59,400 | 0.504 |
| 26,800 | - 27,000 | 1.087 | 34,400 | - 34,600 | 1.037 | 51,800 | - 52,000 | 0.899 | 59,400 | - 59,600 | 0.493 |
| 27,000 | - 27,200 | 1.086 | 34,600 | - 34,800 | 1.035 | 52,000 | - 52,200 | 0.888 | 59,600 | - 59,800 | 0.483 |
| 27,200 | - 27,400 | 1.085 | 34,800 | - 35,000 | 1.034 | 52,200 | - 52,400 | 0.877 | 59,800 | - 60,000 | 0.472 |
| 27,400 | - 27,600 | 1.083 | 35,000 | - 35,200 | 1.033 | 52,400 | - 52,600 | 0.867 | 60,000 | - 60,200 | 0.461 |
| 27,600 | - 27,800 | 1.082 | 35,200 | - 35,400 | 1.031 | 52,600 | - 52,800 | 0.856 | 60,200 | - 60,400 | 0.451 |
| 27,800 | - 28,000 | 1.081 | 35,400 | - 35,600 | 1.030 | 52,800 | - 53,000 | 0.845 | 60,400 | - 60,600 | 0.440 |
| 28,000 | - 28,200 | 1.079 | 35,600 | - 35,800 | 1.029 | 53,000 | - 53,200 | 0.835 | 60,600 | - 60,800 | 0.429 |
| 28,200 | - 28,400 | 1.078 | 35,800 | - 36,000 | 1.027 | 53,200 | - 53,400 | 0.824 | 60,800 | - 61,000 | 0.419 |
| 28,400 | - 28,600 | 1.077 | 36,000 | - 36,200 | 1.026 | 53,400 | - 53,600 | 0.813 | 61,000 | - 61,200 | 0.408 |
| 28,600 | - 28,800 | 1.075 | 36,200 | - 36,400 | 1.025 | 53,600 | - 53,800 | 0.803 | 61,200 | - 61,400 | 0.397 |
| 28,800 | - 29,000 | 1.074 | 36,400 | - 36,600 | 1.023 | 53,800 | - 54,000 | 0.792 | 61,400 | - 61,600 | 0.387 |
| 29,000 | - 29,200 | 1.073 | 36,600 | - 36,800 | 1.022 | 54,000 | - 54,200 | 0.781 | 61,600 | - 61,800 | 0.376 |
| 29,200 | - 29,400 | 1.071 | 36,800 | - 37,000 | 1.021 | 54,200 | - 54,400 | 0.771 | 61,800 | - 62,000 | 0.365 |
| 29,400 | - 29,600 | 1.070 | 37,000 | - 37,200 | 1.019 | 54,400 | - 54,600 | 0.760 | 62,000 | - 62,200 | 0.355 |
| 29,600 | - 29,800 | 1.069 | 37,200 | - 37,400 | 1.018 | 54,600 | - 54,800 | 0.749 | 62,200 | - 62,400 | 0.344 |
| 29,800 | - 30,000 | 1.067 | 37,400 | - 37,600 | 1.017 | 54,800 | - 55,000 | 0.739 | 62,400 | - 62,600 | 0.333 |
| 30,000 | - 30,200 | 1.066 | 37,600 | - 37,800 | 1.015 | 55,000 | - 55,200 | 0.728 | 62,600 | - 62,800 | 0.323 |
| 30,200 | - 30,400 | 1.065 | 37,800 | - 38,000 | 1.014 | 55,200 | - 55,400 | 0.717 | 62,800 | - 63,000 | 0.312 |
| 30,400 | - 30,600 | 1.063 | 38,000 | - 38,200 | 1.013 | 55,400 | - 55,600 | 0.707 | 63,000 | - 63,200 | 0.301 |
| 30,600 | - 30,800 | 1.062 | 38,200 | - 38,400 | 1.011 | 55,600 | - 55,800 | 0.696 | 63,200 | - 63,400 | 0.291 |
| 30,800 | - 31,000 | 1.061 | 38,400 | - 38,600 | 1.010 | 55,800 | - 56,000 | 0.685 | 63,400 | - 63,600 | 0.280 |
| 31,000 | - 31,200 | 1.059 | 38,600 | - 38,800 | 1.009 | 56,000 | - 56,200 | 0.675 | 63,600 | - 63,800 | 0.269 |
| 31,200 | - 31,400 | 1.058 | 38,800 | - 39,000 | 1.007 | 56,200 | - 56,400 | 0.664 | 63,800 | - 64,000 | 0.259 |
| 31,400 | - 31,600 | 1.057 | 39,000 | - 39,200 | 1.006 | 56,400 | - 56,600 | 0.653 | 64,000 | - 64,200 | 0.248 |
| 31,600 | - 31,800 | 1.055 | 39,200 | - 39,400 | 1.005 | 56,600 | - 56,800 | 0.643 | 64,200 | - 64,400 | 0.237 |
| 31,800 | - 32,000 | 1.054 | 39,400 | - 39,600 | 1.003 | 56,800 | - 57,000 | 0.632 | 64,400 | - 64,600 | 0.227 |
| 32,000 | - 32,200 | 1.053 | 39,600 | - 39,800 | 1.002 | 57,000 | - 57,200 | 0.621 | 64,600 | - 64,800 | 0.216 |
| 32,200 | - 32,400 | 1.051 | 39,800 | - 40,000 | 1.001 | 57,200 | - 57,400 | 0.611 | 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.

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. For tax year 2003, the credit is limited to \$300 per eligible student.

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. For tax year 2003, the maximum deduction is \$7,500 per eligible student. 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 18 of Form IT-200-I, *Instructions for Form IT-200*, or on page 51 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 or credit for qualified college tuition expenses, for example, as an adjustment to income on federal Form 1040, as an itemized deduction on federal Schedule A, or as a deduction on federal Schedule C (Form 1040), or when computing the Hope or Lifetime Learning credits, 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 2003. 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.

(continued)

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:

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

- 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:

.....

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 3 | 3 | 5 | 2 | 5 | . | 5 | 0 |
|---|---|---|---|---|---|---|---|

- 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.

Note: Do not list the same student more than once in Part I.

Column A

Enter the first and last name of each eligible student.

Column B

Enter each student's social security number.

Column C

Enter the name(s) of the institution of higher learning to which you paid qualified college tuition expenses for each eligible student listed in column A.

Column D

Enter only qualified tuition expenses paid for each eligible student in 2003. If you paid qualified college tuition expenses to more than one institution of higher learning on behalf of the same eligible student, enter the total qualified expenses paid to all institutions during 2003 on behalf of that student. **Do not list the same eligible student more than once in Part I.**

Qualified tuition expenses paid in 2003 for an academic period that begins in 2004 or thereafter are considered expenses eligible for the 2003 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 62. 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 62.

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 62. 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 62.

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 62.



School districts and code numbers

Albany - Erie

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2003. (If you are a New York City resident, look for your listing after Nassau County.) Enter the school district name and code number at the top of the front of your return in the white spaces and boxes provided. If you do not know the name of your school district, contact your nearest public school.

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

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



School districts and code numbers

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

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



School districts and code numbers

New York City - Schuyler

| School district name School district code number |
|---|---|---|---|
| New York City | Ontario | Otsego (Cont'd) | St. Lawrence (Cont'd) |
| Bronx 068 | Canandaigua 082 | Cooperstown 128 | Hammond (Alexandria Common) 253 |
| Brooklyn (Kings County) 071 | East Bloomfield (Bloomfield) 157 | Edmeston 174 | Harrisville 261 |
| Manhattan (NY County) 369 | Geneva 219 | Franklin 203 | Hermon Dekalb 269 |
| Queens 519 | Honeoye 282 | Gilbertsville-Mt. Upton 222 | Heuvelton 271 |
| Staten Island (Richmond County) 622 | Honeoye Falls-Lima 283 | Laurens 336 | Indian River 297 |
| Niagara | Livonia 350 | Milford 395 | Lisbon 345 |
| Akron 004 | Lyons 360 | Morris 409 | Madrid Waddington 362 |
| Barker 035 | Manchester-Shortsville (Red Jacket) 527 | Mount Markham (Bridgewater-W. Winfield) 412 | Massena 380 |
| Lewiston Porter 341 | Marcus Whitman (Gorham-Middlesex) 374 | Oneonta 464 | Morristown 410 |
| Lockport 351 | Naples 420 | Owen D. Young (Hornesville) 474 | Norwood Norfolk 456 |
| Medina 387 | Newark 431 | Richfield Springs 533 | Ogdensburg 461 |
| Newfane 435 | Palmyra-Macedon 478 | Schenevus (Andrew S. Draper) 570 | Parishville-Hopkinton 480 |
| Niagara Falls 437 | Penn Yan 489 | Sharon Springs 579 | Potsdam 513 |
| Niagara Wheatfield 438 | Phelps-Clifton Springs 493 | Sidney 586 | Salmon River 558 |
| North Tonawanda 450 | Pittsford 500 | Unadilla Valley (New Berlin-South New Berlin) 422 | St. Regis Falls 619 |
| Royalton Hartland 548 | Victor 659 | Unatego (Otego-Unadilla) 649 | Tupper Lake 647 |
| Star Point 621 | Wayland-Cohocton 677 | Worcester 711 | Saratoga |
| Wilson 708 | Orange | Putnam | Amsterdam 015 |
| Oneida | Chester 110 | Brewster 060 | Ballston Spa 034 |
| Adirondack (Boonville) 002 | Cornwall 133 | Carmel 089 | Broadalbin-Perth 065 |
| Brookfield 070 | Eldred 178 | Garrison 215 | Burnt Hills-Ballston Lake 074 |
| Camden 079 | Florida (S.S. Seward) 196 | Haldane (Philipstown) 249 | Corinth 131 |
| Central Square 098 | Goshen 228 | Lakeland (Shrub Oak) 331 | Edinburg 173 |
| Clinton 117 | Greenwood Lake 243 | Mahopac 363 | Galway 212 |
| Holland Patent 279 | Haverstraw-Stony Point (North Rockland) 445 | North Salem 447 | Hadley Luzerne 247 |
| Madison 361 | Highland Falls 275 | Pawling 483 | Hudson Falls 290 |
| Mount Markham (Bridgewater-W. Winfield) 412 | Kiryas Joel Village 725 | Putnam Valley 518 | Mechanicville 386 |
| New Hartford 424 | Marlboro 377 | Wappingers Falls 665 | Niskayuna 439 |
| New York Mills 430 | Middletown 394 | Rensselaer | Northville 454 |
| Oneida (Sylvan Beach) 463 | Minisink Valley 400 | Averill Park (George Washington) 027 | Saratoga Springs 562 |
| Oriskany 469 | Monroe Woodbury 403 | Berlin 049 | Schuylerville 574 |
| Poland 506 | Newburgh 433 | Brittonkill (Brunswick Central) 064 | Scotia Glenville 576 |
| Remsen 528 | Pine Bush 495 | Cambridge 078 | Shenendehowa 581 |
| Rome 541 | Port Jervis 510 | East Greenbush 158 | South Glens Falls 597 |
| Sauquoit Valley 564 | Ramapo (Suffern) 626 | Hoosic Valley 284 | Stillwater 623 |
| Sherrill (Vernon-Verona) 584 | Tuxedo 648 | Hoosick Falls 285 | Waterford-Halfmoon 670 |
| Stockbridge Valley 624 | Valley (Montgomery) 405 | Kinderhook (Ichabod Crane) 294 | Schenectady |
| Town of Webb 639 | Walkkill 662 | Lansingburgh 334 | Amsterdam 015 |
| Utica 653 | Warwick Valley 668 | Mechanicville 386 | Burnt Hills-Ballston Lake 074 |
| Waterville 673 | Washingtonville 669 | New Lebanon 426 | Duanesburg 153 |
| West Canada Valley 685 | Orleans | North Greenbush (Williams) 704 | Galway 212 |
| Westmoreland 695 | Albion 006 | Rensselaer 530 | Mohonasen-Draper (Rotterdam) 402 |
| Whitesboro 701 | Barker 035 | Schodack 571 | Niskayuna 439 |
| Onondaga | Brockport 066 | Stillwater 623 | Schalmont (Rotterdam) 568 |
| Baldwinsville 033 | Byron Bergen 075 | Troy 642 | Schenectady 569 |
| Cato Meridian 092 | Holley 280 | Wynantskill 713 | Schoharie 572 |
| Cazenovia 095 | Kendall 318 | Rockland | Scotia Glenville 576 |
| Central Square 098 | Lyndonville 359 | Clarkstown (New City) 423 | South Colonie 595 |
| Chittenango 111 | Medina 387 | East Ramapo (Spring Valley) 615 | Schoharie |
| De Ruyter 141 | Oakfield Alabama 458 | Haverstraw-Stony Point (North Rockland) 445 | Berne-Knox-Westerlo 050 |
| East Syracuse-Minoa 167 | Royalton Hartland 548 | Nanuet 419 | Cairo-Durham 076 |
| Fabius-Pompey 187 | Oswego | Nyack 457 | Canajoharie 081 |
| Fayetteville-Manlius 370 | Altmar Parish-Williamstown 012 | Pearl River 484 | Charlotte Valley 101 |
| Homer 281 | Camden 079 | Ramapo (Suffern) 626 | Cobleskill-Richmondville 120 |
| Jamesville-Dewitt 307 | Cato Meridian 092 | S. Orangetown 605 | Duanesburg 153 |
| Jordan Elbridge 315 | Central Square 098 | St. Lawrence | Fonda Fultonville 197 |
| La Fayette 325 | Fulton 211 | Alexandria Bay (Alexandria) 009 | Gilboa Conesville 223 |
| Liverpool 348 | Hannibal 257 | Brasher Falls (St. Lawrence) 058 | Greenville 240 |
| Lyncourt (Salina) 358 | Mexico 390 | Brushon Moira 072 | Jefferson 310 |
| Marcellus 373 | Oswego 472 | Canton 087 | Middleburgh 393 |
| Moravia 407 | Phoenix 494 | Clifton Fine 116 | Schoharie 572 |
| North Syracuse 449 | Pulaski 516 | Colton Pierrepont 124 | Sharon Springs 579 |
| Onondaga 465 | Sandy Creek 559 | Edwards-Knox 724 | Stamford 620 |
| Phoenix 494 | South Jefferson 600 | Gouverneur 229 | Schuyler |
| Skaneateles 588 | Otsego | School district name | Bradford 057 |
| Solvay 593 | Bainbridge Guilford 031 | School district code number | Corning 132 |
| Syracuse 631 | Charlotte Valley 101 | | Dundee 154 |
| East Syracuse (Minoa) 167 | Cherry Valley-Springfield 616 | | Hammondsport 254 |
| North Syracuse 449 | Cobleskill-Richmondville 120 | | Horseheads 287 |
| Tully 646 | | | Odesa Montour 460 |
| West Genesee (Camillus) 686 | | | South Seneca 607 |
| Westhill 694 | | | |



School districts and code numbers

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

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



2003 New York State Tax Table

\$0 - \$5,999

Based on Taxable Income

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

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

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

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

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



| If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 6,000 | | Your New York State tax is: | | | 9,000 | | Your New York State tax is: | | | 12,000 | | Your New York State tax is: | | |
| 6,000 | 6,050 | 241 | 241 | 241 | 9,000 | 9,050 | 366 | 361 | 361 | 12,000 | 12,050 | 509 | 481 | 486 |
| 6,050 | 6,100 | 243 | 243 | 243 | 9,050 | 9,100 | 368 | 363 | 363 | 12,050 | 12,100 | 511 | 483 | 488 |
| 6,100 | 6,150 | 245 | 245 | 245 | 9,100 | 9,150 | 371 | 365 | 365 | 12,100 | 12,150 | 514 | 485 | 491 |
| 6,150 | 6,200 | 247 | 247 | 247 | 9,150 | 9,200 | 373 | 367 | 367 | 12,150 | 12,200 | 517 | 487 | 493 |
| 6,200 | 6,250 | 249 | 249 | 249 | 9,200 | 9,250 | 375 | 369 | 369 | 12,200 | 12,250 | 519 | 489 | 495 |
| 6,250 | 6,300 | 251 | 251 | 251 | 9,250 | 9,300 | 377 | 371 | 371 | 12,250 | 12,300 | 522 | 491 | 497 |
| 6,300 | 6,350 | 253 | 253 | 253 | 9,300 | 9,350 | 380 | 373 | 373 | 12,300 | 12,350 | 525 | 493 | 500 |
| 6,350 | 6,400 | 255 | 255 | 255 | 9,350 | 9,400 | 382 | 375 | 375 | 12,350 | 12,400 | 527 | 495 | 502 |
| 6,400 | 6,450 | 257 | 257 | 257 | 9,400 | 9,450 | 384 | 377 | 377 | 12,400 | 12,450 | 530 | 497 | 504 |
| 6,450 | 6,500 | 259 | 259 | 259 | 9,450 | 9,500 | 386 | 379 | 379 | 12,450 | 12,500 | 532 | 499 | 506 |
| 6,500 | 6,550 | 261 | 261 | 261 | 9,500 | 9,550 | 389 | 381 | 381 | 12,500 | 12,550 | 535 | 501 | 509 |
| 6,550 | 6,600 | 263 | 263 | 263 | 9,550 | 9,600 | 391 | 383 | 383 | 12,550 | 12,600 | 538 | 503 | 511 |
| 6,600 | 6,650 | 265 | 265 | 265 | 9,600 | 9,650 | 393 | 385 | 385 | 12,600 | 12,650 | 540 | 505 | 513 |
| 6,650 | 6,700 | 267 | 267 | 267 | 9,650 | 9,700 | 395 | 387 | 387 | 12,650 | 12,700 | 543 | 507 | 515 |
| 6,700 | 6,750 | 269 | 269 | 269 | 9,700 | 9,750 | 398 | 389 | 389 | 12,700 | 12,750 | 546 | 509 | 518 |
| 6,750 | 6,800 | 271 | 271 | 271 | 9,750 | 9,800 | 400 | 391 | 391 | 12,750 | 12,800 | 548 | 511 | 520 |
| 6,800 | 6,850 | 273 | 273 | 273 | 9,800 | 9,850 | 402 | 393 | 393 | 12,800 | 12,850 | 551 | 513 | 522 |
| 6,850 | 6,900 | 275 | 275 | 275 | 9,850 | 9,900 | 404 | 395 | 395 | 12,850 | 12,900 | 553 | 515 | 524 |
| 6,900 | 6,950 | 277 | 277 | 277 | 9,900 | 9,950 | 407 | 397 | 397 | 12,900 | 12,950 | 556 | 517 | 527 |
| 6,950 | 7,000 | 279 | 279 | 279 | 9,950 | 10,000 | 409 | 399 | 399 | 12,950 | 13,000 | 559 | 519 | 529 |
| 7,000 | | Your New York State tax is: | | | 10,000 | | Your New York State tax is: | | | 13,000 | | Your New York State tax is: | | |
| 7,000 | 7,050 | 281 | 281 | 281 | 10,000 | 10,050 | 411 | 401 | 401 | 13,000 | 13,050 | 561 | 521 | 531 |
| 7,050 | 7,100 | 283 | 283 | 283 | 10,050 | 10,100 | 413 | 403 | 403 | 13,050 | 13,100 | 564 | 523 | 533 |
| 7,100 | 7,150 | 285 | 285 | 285 | 10,100 | 10,150 | 416 | 405 | 405 | 13,100 | 13,150 | 567 | 525 | 536 |
| 7,150 | 7,200 | 287 | 287 | 287 | 10,150 | 10,200 | 418 | 407 | 407 | 13,150 | 13,200 | 570 | 527 | 538 |
| 7,200 | 7,250 | 289 | 289 | 289 | 10,200 | 10,250 | 420 | 409 | 409 | 13,200 | 13,250 | 573 | 529 | 540 |
| 7,250 | 7,300 | 291 | 291 | 291 | 10,250 | 10,300 | 422 | 411 | 411 | 13,250 | 13,300 | 576 | 531 | 542 |
| 7,300 | 7,350 | 293 | 293 | 293 | 10,300 | 10,350 | 425 | 413 | 413 | 13,300 | 13,350 | 579 | 533 | 545 |
| 7,350 | 7,400 | 295 | 295 | 295 | 10,350 | 10,400 | 427 | 415 | 415 | 13,350 | 13,400 | 582 | 535 | 547 |
| 7,400 | 7,450 | 297 | 297 | 297 | 10,400 | 10,450 | 429 | 417 | 417 | 13,400 | 13,450 | 585 | 537 | 549 |
| 7,450 | 7,500 | 299 | 299 | 299 | 10,450 | 10,500 | 431 | 419 | 419 | 13,450 | 13,500 | 588 | 539 | 551 |
| 7,500 | 7,550 | 301 | 301 | 301 | 10,500 | 10,550 | 434 | 421 | 421 | 13,500 | 13,550 | 591 | 541 | 554 |
| 7,550 | 7,600 | 303 | 303 | 303 | 10,550 | 10,600 | 436 | 423 | 423 | 13,550 | 13,600 | 594 | 543 | 556 |
| 7,600 | 7,650 | 305 | 305 | 305 | 10,600 | 10,650 | 438 | 425 | 425 | 13,600 | 13,650 | 597 | 545 | 558 |
| 7,650 | 7,700 | 307 | 307 | 307 | 10,650 | 10,700 | 440 | 427 | 427 | 13,650 | 13,700 | 600 | 547 | 560 |
| 7,700 | 7,750 | 309 | 309 | 309 | 10,700 | 10,750 | 443 | 429 | 429 | 13,700 | 13,750 | 603 | 549 | 563 |
| 7,750 | 7,800 | 311 | 311 | 311 | 10,750 | 10,800 | 445 | 431 | 431 | 13,750 | 13,800 | 606 | 551 | 565 |
| 7,800 | 7,850 | 313 | 313 | 313 | 10,800 | 10,850 | 447 | 433 | 433 | 13,800 | 13,850 | 609 | 553 | 567 |
| 7,850 | 7,900 | 315 | 315 | 315 | 10,850 | 10,900 | 449 | 435 | 435 | 13,850 | 13,900 | 612 | 555 | 569 |
| 7,900 | 7,950 | 317 | 317 | 317 | 10,900 | 10,950 | 452 | 437 | 437 | 13,900 | 13,950 | 615 | 557 | 572 |
| 7,950 | 8,000 | 319 | 319 | 319 | 10,950 | 11,000 | 454 | 439 | 439 | 13,950 | 14,000 | 618 | 559 | 574 |
| 8,000 | | Your New York State tax is: | | | 11,000 | | Your New York State tax is: | | | 14,000 | | Your New York State tax is: | | |
| 8,000 | 8,050 | 321 | 321 | 321 | 11,000 | 11,050 | 456 | 441 | 441 | 14,000 | 14,050 | 620 | 561 | 576 |
| 8,050 | 8,100 | 323 | 323 | 323 | 11,050 | 11,100 | 459 | 443 | 443 | 14,050 | 14,100 | 623 | 563 | 578 |
| 8,100 | 8,150 | 326 | 325 | 325 | 11,100 | 11,150 | 462 | 445 | 446 | 14,100 | 14,150 | 626 | 565 | 581 |
| 8,150 | 8,200 | 328 | 327 | 327 | 11,150 | 11,200 | 464 | 447 | 448 | 14,150 | 14,200 | 629 | 567 | 583 |
| 8,200 | 8,250 | 330 | 329 | 329 | 11,200 | 11,250 | 467 | 449 | 450 | 14,200 | 14,250 | 632 | 569 | 585 |
| 8,250 | 8,300 | 332 | 331 | 331 | 11,250 | 11,300 | 469 | 451 | 452 | 14,250 | 14,300 | 635 | 571 | 587 |
| 8,300 | 8,350 | 335 | 333 | 333 | 11,300 | 11,350 | 472 | 453 | 455 | 14,300 | 14,350 | 638 | 573 | 590 |
| 8,350 | 8,400 | 337 | 335 | 335 | 11,350 | 11,400 | 475 | 455 | 457 | 14,350 | 14,400 | 641 | 575 | 592 |
| 8,400 | 8,450 | 339 | 337 | 337 | 11,400 | 11,450 | 477 | 457 | 459 | 14,400 | 14,450 | 644 | 577 | 594 |
| 8,450 | 8,500 | 341 | 339 | 339 | 11,450 | 11,500 | 480 | 459 | 461 | 14,450 | 14,500 | 647 | 579 | 596 |
| 8,500 | 8,550 | 344 | 341 | 341 | 11,500 | 11,550 | 483 | 461 | 464 | 14,500 | 14,550 | 650 | 581 | 599 |
| 8,550 | 8,600 | 346 | 343 | 343 | 11,550 | 11,600 | 485 | 463 | 466 | 14,550 | 14,600 | 653 | 583 | 601 |
| 8,600 | 8,650 | 348 | 345 | 345 | 11,600 | 11,650 | 488 | 465 | 468 | 14,600 | 14,650 | 656 | 585 | 603 |
| 8,650 | 8,700 | 350 | 347 | 347 | 11,650 | 11,700 | 490 | 467 | 470 | 14,650 | 14,700 | 659 | 587 | 605 |
| 8,700 | 8,750 | 353 | 349 | 349 | 11,700 | 11,750 | 493 | 469 | 473 | 14,700 | 14,750 | 662 | 589 | 608 |
| 8,750 | 8,800 | 355 | 351 | 351 | 11,750 | 11,800 | 496 | 471 | 475 | 14,750 | 14,800 | 665 | 591 | 610 |
| 8,800 | 8,850 | 357 | 353 | 353 | 11,800 | 11,850 | 498 | 473 | 477 | 14,800 | 14,850 | 668 | 593 | 612 |
| 8,850 | 8,900 | 359 | 355 | 355 | 11,850 | 11,900 | 501 | 475 | 479 | 14,850 | 14,900 | 671 | 595 | 614 |
| 8,900 | 8,950 | 362 | 357 | 357 | 11,900 | 11,950 | 504 | 477 | 482 | 14,900 | 14,950 | 674 | 597 | 617 |
| 8,950 | 9,000 | 364 | 359 | 359 | 11,950 | 12,000 | 506 | 479 | 484 | 14,950 | 15,000 | 677 | 599 | 619 |

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



2003 New York State Tax Table

\$15,000 - \$23,999

49

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

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

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

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



2003 New York State Tax Table

\$33,000 - \$41,999

| If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 33,000 | | Your New York State tax is: | | | 36,000 | | Your New York State tax is: | | | 39,000 | | Your New York State tax is: | | |
| 33,000 | 33,050 | 1,865 | 1,534 | 1,699 | 36,000 | 36,050 | 2,071 | 1,711 | 1,905 | 39,000 | 39,050 | 2,276 | 1,888 | 2,110 |
| 33,050 | 33,100 | 1,869 | 1,537 | 1,703 | 36,050 | 36,100 | 2,074 | 1,714 | 1,908 | 39,050 | 39,100 | 2,280 | 1,891 | 2,114 |
| 33,100 | 33,150 | 1,872 | 1,540 | 1,706 | 36,100 | 36,150 | 2,078 | 1,717 | 1,912 | 39,100 | 39,150 | 2,283 | 1,894 | 2,117 |
| 33,150 | 33,200 | 1,875 | 1,543 | 1,709 | 36,150 | 36,200 | 2,081 | 1,720 | 1,915 | 39,150 | 39,200 | 2,286 | 1,897 | 2,120 |
| 33,200 | 33,250 | 1,879 | 1,546 | 1,713 | 36,200 | 36,250 | 2,084 | 1,723 | 1,918 | 39,200 | 39,250 | 2,290 | 1,900 | 2,124 |
| 33,250 | 33,300 | 1,882 | 1,549 | 1,716 | 36,250 | 36,300 | 2,088 | 1,726 | 1,922 | 39,250 | 39,300 | 2,293 | 1,903 | 2,127 |
| 33,300 | 33,350 | 1,886 | 1,552 | 1,720 | 36,300 | 36,350 | 2,091 | 1,729 | 1,925 | 39,300 | 39,350 | 2,297 | 1,906 | 2,131 |
| 33,350 | 33,400 | 1,889 | 1,555 | 1,723 | 36,350 | 36,400 | 2,095 | 1,732 | 1,929 | 39,350 | 39,400 | 2,300 | 1,909 | 2,134 |
| 33,400 | 33,450 | 1,893 | 1,558 | 1,727 | 36,400 | 36,450 | 2,098 | 1,735 | 1,932 | 39,400 | 39,450 | 2,304 | 1,912 | 2,138 |
| 33,450 | 33,500 | 1,896 | 1,561 | 1,730 | 36,450 | 36,500 | 2,102 | 1,738 | 1,936 | 39,450 | 39,500 | 2,307 | 1,915 | 2,141 |
| 33,500 | 33,550 | 1,899 | 1,564 | 1,733 | 36,500 | 36,550 | 2,105 | 1,741 | 1,939 | 39,500 | 39,550 | 2,310 | 1,918 | 2,144 |
| 33,550 | 33,600 | 1,903 | 1,567 | 1,737 | 36,550 | 36,600 | 2,108 | 1,744 | 1,942 | 39,550 | 39,600 | 2,314 | 1,921 | 2,148 |
| 33,600 | 33,650 | 1,906 | 1,570 | 1,740 | 36,600 | 36,650 | 2,112 | 1,747 | 1,946 | 39,600 | 39,650 | 2,317 | 1,924 | 2,151 |
| 33,650 | 33,700 | 1,910 | 1,573 | 1,744 | 36,650 | 36,700 | 2,115 | 1,750 | 1,949 | 39,650 | 39,700 | 2,321 | 1,927 | 2,155 |
| 33,700 | 33,750 | 1,913 | 1,576 | 1,747 | 36,700 | 36,750 | 2,119 | 1,753 | 1,953 | 39,700 | 39,750 | 2,324 | 1,930 | 2,158 |
| 33,750 | 33,800 | 1,917 | 1,579 | 1,751 | 36,750 | 36,800 | 2,122 | 1,756 | 1,956 | 39,750 | 39,800 | 2,328 | 1,933 | 2,162 |
| 33,800 | 33,850 | 1,920 | 1,582 | 1,754 | 36,800 | 36,850 | 2,126 | 1,759 | 1,960 | 39,800 | 39,850 | 2,331 | 1,936 | 2,165 |
| 33,850 | 33,900 | 1,923 | 1,585 | 1,757 | 36,850 | 36,900 | 2,129 | 1,762 | 1,963 | 39,850 | 39,900 | 2,334 | 1,939 | 2,168 |
| 33,900 | 33,950 | 1,927 | 1,588 | 1,761 | 36,900 | 36,950 | 2,132 | 1,765 | 1,966 | 39,900 | 39,950 | 2,338 | 1,942 | 2,172 |
| 33,950 | 34,000 | 1,930 | 1,591 | 1,764 | 36,950 | 37,000 | 2,136 | 1,768 | 1,970 | 39,950 | 40,000 | 2,341 | 1,945 | 2,175 |
| 34,000 | | Your New York State tax is: | | | 37,000 | | Your New York State tax is: | | | 40,000 | | Your New York State tax is: | | |
| 34,000 | 34,050 | 1,934 | 1,593 | 1,768 | 37,000 | 37,050 | 2,139 | 1,770 | 1,973 | 40,000 | 40,050 | 2,345 | 1,948 | 2,179 |
| 34,050 | 34,100 | 1,937 | 1,596 | 1,771 | 37,050 | 37,100 | 2,143 | 1,773 | 1,977 | 40,050 | 40,100 | 2,348 | 1,951 | 2,182 |
| 34,100 | 34,150 | 1,941 | 1,599 | 1,775 | 37,100 | 37,150 | 2,146 | 1,776 | 1,980 | 40,100 | 40,150 | 2,352 | 1,955 | 2,186 |
| 34,150 | 34,200 | 1,944 | 1,602 | 1,778 | 37,150 | 37,200 | 2,149 | 1,779 | 1,983 | 40,150 | 40,200 | 2,355 | 1,958 | 2,189 |
| 34,200 | 34,250 | 1,947 | 1,605 | 1,781 | 37,200 | 37,250 | 2,153 | 1,782 | 1,987 | 40,200 | 40,250 | 2,358 | 1,961 | 2,192 |
| 34,250 | 34,300 | 1,951 | 1,608 | 1,785 | 37,250 | 37,300 | 2,156 | 1,785 | 1,990 | 40,250 | 40,300 | 2,362 | 1,965 | 2,196 |
| 34,300 | 34,350 | 1,954 | 1,611 | 1,788 | 37,300 | 37,350 | 2,160 | 1,788 | 1,994 | 40,300 | 40,350 | 2,365 | 1,968 | 2,199 |
| 34,350 | 34,400 | 1,958 | 1,614 | 1,792 | 37,350 | 37,400 | 2,163 | 1,791 | 1,997 | 40,350 | 40,400 | 2,369 | 1,972 | 2,203 |
| 34,400 | 34,450 | 1,961 | 1,617 | 1,795 | 37,400 | 37,450 | 2,167 | 1,794 | 2,001 | 40,400 | 40,450 | 2,372 | 1,975 | 2,206 |
| 34,450 | 34,500 | 1,965 | 1,620 | 1,799 | 37,450 | 37,500 | 2,170 | 1,797 | 2,004 | 40,450 | 40,500 | 2,376 | 1,979 | 2,210 |
| 34,500 | 34,550 | 1,968 | 1,623 | 1,802 | 37,500 | 37,550 | 2,173 | 1,800 | 2,007 | 40,500 | 40,550 | 2,379 | 1,982 | 2,213 |
| 34,550 | 34,600 | 1,971 | 1,626 | 1,805 | 37,550 | 37,600 | 2,177 | 1,803 | 2,011 | 40,550 | 40,600 | 2,382 | 1,985 | 2,216 |
| 34,600 | 34,650 | 1,975 | 1,629 | 1,809 | 37,600 | 37,650 | 2,180 | 1,806 | 2,014 | 40,600 | 40,650 | 2,386 | 1,989 | 2,220 |
| 34,650 | 34,700 | 1,978 | 1,632 | 1,812 | 37,650 | 37,700 | 2,184 | 1,809 | 2,018 | 40,650 | 40,700 | 2,389 | 1,992 | 2,223 |
| 34,700 | 34,750 | 1,982 | 1,635 | 1,816 | 37,700 | 37,750 | 2,187 | 1,812 | 2,021 | 40,700 | 40,750 | 2,393 | 1,996 | 2,227 |
| 34,750 | 34,800 | 1,985 | 1,638 | 1,819 | 37,750 | 37,800 | 2,191 | 1,815 | 2,025 | 40,750 | 40,800 | 2,396 | 1,999 | 2,230 |
| 34,800 | 34,850 | 1,989 | 1,641 | 1,823 | 37,800 | 37,850 | 2,194 | 1,818 | 2,028 | 40,800 | 40,850 | 2,400 | 2,003 | 2,234 |
| 34,850 | 34,900 | 1,992 | 1,644 | 1,826 | 37,850 | 37,900 | 2,197 | 1,821 | 2,031 | 40,850 | 40,900 | 2,403 | 2,006 | 2,237 |
| 34,900 | 34,950 | 1,995 | 1,647 | 1,829 | 37,900 | 37,950 | 2,201 | 1,824 | 2,035 | 40,900 | 40,950 | 2,406 | 2,009 | 2,240 |
| 34,950 | 35,000 | 1,999 | 1,650 | 1,833 | 37,950 | 38,000 | 2,204 | 1,827 | 2,038 | 40,950 | 41,000 | 2,410 | 2,013 | 2,244 |
| 35,000 | | Your New York State tax is: | | | 38,000 | | Your New York State tax is: | | | 41,000 | | Your New York State tax is: | | |
| 35,000 | 35,050 | 2,002 | 1,652 | 1,836 | 38,000 | 38,050 | 2,208 | 1,829 | 2,042 | 41,000 | 41,050 | 2,413 | 2,016 | 2,247 |
| 35,050 | 35,100 | 2,006 | 1,655 | 1,840 | 38,050 | 38,100 | 2,211 | 1,832 | 2,045 | 41,050 | 41,100 | 2,417 | 2,020 | 2,251 |
| 35,100 | 35,150 | 2,009 | 1,658 | 1,843 | 38,100 | 38,150 | 2,215 | 1,835 | 2,049 | 41,100 | 41,150 | 2,420 | 2,023 | 2,254 |
| 35,150 | 35,200 | 2,012 | 1,661 | 1,846 | 38,150 | 38,200 | 2,218 | 1,838 | 2,052 | 41,150 | 41,200 | 2,423 | 2,026 | 2,257 |
| 35,200 | 35,250 | 2,016 | 1,664 | 1,850 | 38,200 | 38,250 | 2,221 | 1,841 | 2,055 | 41,200 | 41,250 | 2,427 | 2,030 | 2,261 |
| 35,250 | 35,300 | 2,019 | 1,667 | 1,853 | 38,250 | 38,300 | 2,225 | 1,844 | 2,059 | 41,250 | 41,300 | 2,430 | 2,033 | 2,264 |
| 35,300 | 35,350 | 2,023 | 1,670 | 1,857 | 38,300 | 38,350 | 2,228 | 1,847 | 2,062 | 41,300 | 41,350 | 2,434 | 2,037 | 2,268 |
| 35,350 | 35,400 | 2,026 | 1,673 | 1,860 | 38,350 | 38,400 | 2,232 | 1,850 | 2,066 | 41,350 | 41,400 | 2,437 | 2,040 | 2,271 |
| 35,400 | 35,450 | 2,030 | 1,676 | 1,864 | 38,400 | 38,450 | 2,235 | 1,853 | 2,069 | 41,400 | 41,450 | 2,441 | 2,044 | 2,275 |
| 35,450 | 35,500 | 2,033 | 1,679 | 1,867 | 38,450 | 38,500 | 2,239 | 1,856 | 2,073 | 41,450 | 41,500 | 2,444 | 2,047 | 2,278 |
| 35,500 | 35,550 | 2,036 | 1,682 | 1,870 | 38,500 | 38,550 | 2,242 | 1,859 | 2,076 | 41,500 | 41,550 | 2,447 | 2,050 | 2,281 |
| 35,550 | 35,600 | 2,040 | 1,685 | 1,874 | 38,550 | 38,600 | 2,245 | 1,862 | 2,079 | 41,550 | 41,600 | 2,451 | 2,054 | 2,285 |
| 35,600 | 35,650 | 2,043 | 1,688 | 1,877 | 38,600 | 38,650 | 2,249 | 1,865 | 2,083 | 41,600 | 41,650 | 2,454 | 2,057 | 2,288 |
| 35,650 | 35,700 | 2,047 | 1,691 | 1,881 | 38,650 | 38,700 | 2,252 | 1,868 | 2,086 | 41,650 | 41,700 | 2,458 | 2,061 | 2,292 |
| 35,700 | 35,750 | 2,050 | 1,694 | 1,884 | 38,700 | 38,750 | 2,256 | 1,871 | 2,090 | 41,700 | 41,750 | 2,461 | 2,064 | 2,295 |
| 35,750 | 35,800 | 2,054 | 1,697 | 1,888 | 38,750 | 38,800 | 2,259 | 1,874 | 2,093 | 41,750 | 41,800 | 2,465 | 2,068 | 2,299 |
| 35,800 | 35,850 | 2,057 | 1,700 | 1,891 | 38,800 | 38,850 | 2,263 | 1,877 | 2,097 | 41,800 | 41,850 | 2,468 | 2,071 | 2,302 |
| 35,850 | 35,900 | 2,060 | 1,703 | 1,894 | 38,850 | 38,900 | 2,266 | 1,880 | 2,100 | 41,850 | 41,900 | 2,471 | 2,074 | 2,305 |
| 35,900 | 35,950 | 2,064 | 1,706 | 1,898 | 38,900 | 38,950 | 2,269 | 1,883 | 2,103 | 41,900 | 41,950 | 2,475 | 2,078 | 2,309 |
| 35,950 | 36,000 | 2,067 | 1,709 | 1,901 | 38,950 | 39,000 | 2,273 | 1,886 | 2,107 | 41,950 | 42,000 | 2,478 | 2,081 | 2,312 |

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



| If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 42,000 | | Your New York State tax is: | | | 45,000 | | Your New York State tax is: | | | 48,000 | | Your New York State tax is: | | |
| 42,000 | 42,050 | 2,482 | 2,085 | 2,316 | 45,000 | 45,050 | 2,687 | 2,290 | 2,521 | 48,000 | 48,050 | 2,893 | 2,496 | 2,727 |
| 42,050 | 42,100 | 2,485 | 2,088 | 2,319 | 45,050 | 45,100 | 2,691 | 2,294 | 2,525 | 48,050 | 48,100 | 2,896 | 2,499 | 2,730 |
| 42,100 | 42,150 | 2,489 | 2,092 | 2,323 | 45,100 | 45,150 | 2,694 | 2,297 | 2,528 | 48,100 | 48,150 | 2,900 | 2,503 | 2,734 |
| 42,150 | 42,200 | 2,492 | 2,095 | 2,326 | 45,150 | 45,200 | 2,697 | 2,300 | 2,531 | 48,150 | 48,200 | 2,903 | 2,506 | 2,737 |
| 42,200 | 42,250 | 2,495 | 2,098 | 2,329 | 45,200 | 45,250 | 2,701 | 2,304 | 2,535 | 48,200 | 48,250 | 2,906 | 2,509 | 2,740 |
| 42,250 | 42,300 | 2,499 | 2,102 | 2,333 | 45,250 | 45,300 | 2,704 | 2,307 | 2,538 | 48,250 | 48,300 | 2,910 | 2,513 | 2,744 |
| 42,300 | 42,350 | 2,502 | 2,105 | 2,336 | 45,300 | 45,350 | 2,708 | 2,311 | 2,542 | 48,300 | 48,350 | 2,913 | 2,516 | 2,747 |
| 42,350 | 42,400 | 2,506 | 2,109 | 2,340 | 45,350 | 45,400 | 2,711 | 2,314 | 2,545 | 48,350 | 48,400 | 2,917 | 2,520 | 2,751 |
| 42,400 | 42,450 | 2,509 | 2,112 | 2,343 | 45,400 | 45,450 | 2,715 | 2,318 | 2,549 | 48,400 | 48,450 | 2,920 | 2,523 | 2,754 |
| 42,450 | 42,500 | 2,513 | 2,116 | 2,347 | 45,450 | 45,500 | 2,718 | 2,321 | 2,552 | 48,450 | 48,500 | 2,924 | 2,527 | 2,758 |
| 42,500 | 42,550 | 2,516 | 2,119 | 2,350 | 45,500 | 45,550 | 2,721 | 2,324 | 2,555 | 48,500 | 48,550 | 2,927 | 2,530 | 2,761 |
| 42,550 | 42,600 | 2,519 | 2,122 | 2,353 | 45,550 | 45,600 | 2,725 | 2,328 | 2,559 | 48,550 | 48,600 | 2,930 | 2,533 | 2,764 |
| 42,600 | 42,650 | 2,523 | 2,126 | 2,357 | 45,600 | 45,650 | 2,728 | 2,331 | 2,562 | 48,600 | 48,650 | 2,934 | 2,537 | 2,768 |
| 42,650 | 42,700 | 2,526 | 2,129 | 2,360 | 45,650 | 45,700 | 2,732 | 2,335 | 2,566 | 48,650 | 48,700 | 2,937 | 2,540 | 2,771 |
| 42,700 | 42,750 | 2,530 | 2,133 | 2,364 | 45,700 | 45,750 | 2,735 | 2,338 | 2,569 | 48,700 | 48,750 | 2,941 | 2,544 | 2,775 |
| 42,750 | 42,800 | 2,533 | 2,136 | 2,367 | 45,750 | 45,800 | 2,739 | 2,342 | 2,573 | 48,750 | 48,800 | 2,944 | 2,547 | 2,778 |
| 42,800 | 42,850 | 2,537 | 2,140 | 2,371 | 45,800 | 45,850 | 2,742 | 2,345 | 2,576 | 48,800 | 48,850 | 2,948 | 2,551 | 2,782 |
| 42,850 | 42,900 | 2,540 | 2,143 | 2,374 | 45,850 | 45,900 | 2,745 | 2,348 | 2,579 | 48,850 | 48,900 | 2,951 | 2,554 | 2,785 |
| 42,900 | 42,950 | 2,543 | 2,146 | 2,377 | 45,900 | 45,950 | 2,749 | 2,352 | 2,583 | 48,900 | 48,950 | 2,954 | 2,557 | 2,788 |
| 42,950 | 43,000 | 2,547 | 2,150 | 2,381 | 45,950 | 46,000 | 2,752 | 2,355 | 2,586 | 48,950 | 49,000 | 2,958 | 2,561 | 2,792 |
| 43,000 | | Your New York State tax is: | | | 46,000 | | Your New York State tax is: | | | 49,000 | | Your New York State tax is: | | |
| 43,000 | 43,050 | 2,550 | 2,153 | 2,384 | 46,000 | 46,050 | 2,756 | 2,359 | 2,590 | 49,000 | 49,050 | 2,961 | 2,564 | 2,795 |
| 43,050 | 43,100 | 2,554 | 2,157 | 2,388 | 46,050 | 46,100 | 2,759 | 2,362 | 2,593 | 49,050 | 49,100 | 2,965 | 2,568 | 2,799 |
| 43,100 | 43,150 | 2,557 | 2,160 | 2,391 | 46,100 | 46,150 | 2,763 | 2,366 | 2,597 | 49,100 | 49,150 | 2,968 | 2,571 | 2,802 |
| 43,150 | 43,200 | 2,560 | 2,163 | 2,394 | 46,150 | 46,200 | 2,766 | 2,369 | 2,600 | 49,150 | 49,200 | 2,971 | 2,574 | 2,805 |
| 43,200 | 43,250 | 2,564 | 2,167 | 2,398 | 46,200 | 46,250 | 2,769 | 2,372 | 2,603 | 49,200 | 49,250 | 2,975 | 2,578 | 2,809 |
| 43,250 | 43,300 | 2,567 | 2,170 | 2,401 | 46,250 | 46,300 | 2,773 | 2,376 | 2,607 | 49,250 | 49,300 | 2,978 | 2,581 | 2,812 |
| 43,300 | 43,350 | 2,571 | 2,174 | 2,405 | 46,300 | 46,350 | 2,776 | 2,379 | 2,610 | 49,300 | 49,350 | 2,982 | 2,585 | 2,816 |
| 43,350 | 43,400 | 2,574 | 2,177 | 2,408 | 46,350 | 46,400 | 2,780 | 2,383 | 2,614 | 49,350 | 49,400 | 2,985 | 2,588 | 2,819 |
| 43,400 | 43,450 | 2,578 | 2,181 | 2,412 | 46,400 | 46,450 | 2,783 | 2,386 | 2,617 | 49,400 | 49,450 | 2,989 | 2,592 | 2,823 |
| 43,450 | 43,500 | 2,581 | 2,184 | 2,415 | 46,450 | 46,500 | 2,787 | 2,390 | 2,621 | 49,450 | 49,500 | 2,992 | 2,595 | 2,826 |
| 43,500 | 43,550 | 2,584 | 2,187 | 2,418 | 46,500 | 46,550 | 2,790 | 2,393 | 2,624 | 49,500 | 49,550 | 2,995 | 2,598 | 2,829 |
| 43,550 | 43,600 | 2,588 | 2,191 | 2,422 | 46,550 | 46,600 | 2,793 | 2,396 | 2,627 | 49,550 | 49,600 | 2,999 | 2,602 | 2,833 |
| 43,600 | 43,650 | 2,591 | 2,194 | 2,425 | 46,600 | 46,650 | 2,797 | 2,400 | 2,631 | 49,600 | 49,650 | 3,002 | 2,605 | 2,836 |
| 43,650 | 43,700 | 2,595 | 2,198 | 2,429 | 46,650 | 46,700 | 2,800 | 2,403 | 2,634 | 49,650 | 49,700 | 3,006 | 2,609 | 2,840 |
| 43,700 | 43,750 | 2,598 | 2,201 | 2,432 | 46,700 | 46,750 | 2,804 | 2,407 | 2,638 | 49,700 | 49,750 | 3,009 | 2,612 | 2,843 |
| 43,750 | 43,800 | 2,602 | 2,205 | 2,436 | 46,750 | 46,800 | 2,807 | 2,410 | 2,641 | 49,750 | 49,800 | 3,013 | 2,616 | 2,847 |
| 43,800 | 43,850 | 2,605 | 2,208 | 2,439 | 46,800 | 46,850 | 2,811 | 2,414 | 2,645 | 49,800 | 49,850 | 3,016 | 2,619 | 2,850 |
| 43,850 | 43,900 | 2,608 | 2,211 | 2,442 | 46,850 | 46,900 | 2,814 | 2,417 | 2,648 | 49,850 | 49,900 | 3,019 | 2,622 | 2,853 |
| 43,900 | 43,950 | 2,612 | 2,215 | 2,446 | 46,900 | 46,950 | 2,817 | 2,420 | 2,651 | 49,900 | 49,950 | 3,023 | 2,626 | 2,857 |
| 43,950 | 44,000 | 2,615 | 2,218 | 2,449 | 46,950 | 47,000 | 2,821 | 2,424 | 2,655 | 49,950 | 50,000 | 3,026 | 2,629 | 2,860 |
| 44,000 | | Your New York State tax is: | | | 47,000 | | Your New York State tax is: | | | 50,000 | | Your New York State tax is: | | |
| 44,000 | 44,050 | 2,619 | 2,222 | 2,453 | 47,000 | 47,050 | 2,824 | 2,427 | 2,658 | 50,000 | 50,050 | 3,030 | 2,633 | 2,864 |
| 44,050 | 44,100 | 2,622 | 2,225 | 2,456 | 47,050 | 47,100 | 2,828 | 2,431 | 2,662 | 50,050 | 50,100 | 3,033 | 2,636 | 2,867 |
| 44,100 | 44,150 | 2,626 | 2,229 | 2,460 | 47,100 | 47,150 | 2,831 | 2,434 | 2,665 | 50,100 | 50,150 | 3,037 | 2,640 | 2,871 |
| 44,150 | 44,200 | 2,629 | 2,232 | 2,463 | 47,150 | 47,200 | 2,834 | 2,437 | 2,668 | 50,150 | 50,200 | 3,040 | 2,643 | 2,874 |
| 44,200 | 44,250 | 2,632 | 2,235 | 2,466 | 47,200 | 47,250 | 2,838 | 2,441 | 2,672 | 50,200 | 50,250 | 3,043 | 2,646 | 2,877 |
| 44,250 | 44,300 | 2,636 | 2,239 | 2,470 | 47,250 | 47,300 | 2,841 | 2,444 | 2,675 | 50,250 | 50,300 | 3,047 | 2,650 | 2,881 |
| 44,300 | 44,350 | 2,639 | 2,242 | 2,473 | 47,300 | 47,350 | 2,845 | 2,448 | 2,679 | 50,300 | 50,350 | 3,050 | 2,653 | 2,884 |
| 44,350 | 44,400 | 2,643 | 2,246 | 2,477 | 47,350 | 47,400 | 2,848 | 2,451 | 2,682 | 50,350 | 50,400 | 3,054 | 2,657 | 2,888 |
| 44,400 | 44,450 | 2,646 | 2,249 | 2,480 | 47,400 | 47,450 | 2,852 | 2,455 | 2,686 | 50,400 | 50,450 | 3,057 | 2,660 | 2,891 |
| 44,450 | 44,500 | 2,650 | 2,253 | 2,484 | 47,450 | 47,500 | 2,855 | 2,458 | 2,689 | 50,450 | 50,500 | 3,061 | 2,664 | 2,895 |
| 44,500 | 44,550 | 2,653 | 2,256 | 2,487 | 47,500 | 47,550 | 2,858 | 2,461 | 2,692 | 50,500 | 50,550 | 3,064 | 2,667 | 2,898 |
| 44,550 | 44,600 | 2,656 | 2,259 | 2,490 | 47,550 | 47,600 | 2,862 | 2,465 | 2,696 | 50,550 | 50,600 | 3,067 | 2,670 | 2,901 |
| 44,600 | 44,650 | 2,660 | 2,263 | 2,494 | 47,600 | 47,650 | 2,865 | 2,468 | 2,699 | 50,600 | 50,650 | 3,071 | 2,674 | 2,905 |
| 44,650 | 44,700 | 2,663 | 2,266 | 2,497 | 47,650 | 47,700 | 2,869 | 2,472 | 2,703 | 50,650 | 50,700 | 3,074 | 2,677 | 2,908 |
| 44,700 | 44,750 | 2,667 | 2,270 | 2,501 | 47,700 | 47,750 | 2,872 | 2,475 | 2,706 | 50,700 | 50,750 | 3,078 | 2,681 | 2,912 |
| 44,750 | 44,800 | 2,670 | 2,273 | 2,504 | 47,750 | 47,800 | 2,876 | 2,479 | 2,710 | 50,750 | 50,800 | 3,081 | 2,684 | 2,915 |
| 44,800 | 44,850 | 2,674 | 2,277 | 2,508 | 47,800 | 47,850 | 2,879 | 2,482 | 2,713 | 50,800 | 50,850 | 3,085 | 2,688 | 2,919 |
| 44,850 | 44,900 | 2,677 | 2,280 | 2,511 | 47,850 | 47,900 | 2,882 | 2,485 | 2,716 | 50,850 | 50,900 | 3,088 | 2,691 | 2,922 |
| 44,900 | 44,950 | 2,680 | 2,283 | 2,514 | 47,900 | 47,950 | 2,886 | 2,489 | 2,720 | 50,900 | 50,950 | 3,091 | 2,694 | 2,925 |
| 44,950 | 45,000 | 2,684 | 2,287 | 2,518 | 47,950 | 48,000 | 2,889 | 2,492 | 2,723 | 50,950 | 51,000 | 3,095 | 2,698 | 2,929 |

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

**2003 New York State Tax Table****\$51,000 - \$59,999****53**

| If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 51,000 | | Your New York State tax is: | | | 54,000 | | Your New York State tax is: | | | 57,000 | | Your New York State tax is: | | |
| 51,000 | 51,050 | 3,098 | 2,701 | 2,932 | 54,000 | 54,050 | 3,304 | 2,907 | 3,138 | 57,000 | 57,050 | 3,509 | 3,112 | 3,343 |
| 51,050 | 51,100 | 3,102 | 2,705 | 2,936 | 54,050 | 54,100 | 3,307 | 2,910 | 3,141 | 57,050 | 57,100 | 3,513 | 3,116 | 3,347 |
| 51,100 | 51,150 | 3,105 | 2,708 | 2,939 | 54,100 | 54,150 | 3,311 | 2,914 | 3,145 | 57,100 | 57,150 | 3,516 | 3,119 | 3,350 |
| 51,150 | 51,200 | 3,108 | 2,711 | 2,942 | 54,150 | 54,200 | 3,314 | 2,917 | 3,148 | 57,150 | 57,200 | 3,519 | 3,122 | 3,353 |
| 51,200 | 51,250 | 3,112 | 2,715 | 2,946 | 54,200 | 54,250 | 3,317 | 2,920 | 3,151 | 57,200 | 57,250 | 3,523 | 3,126 | 3,357 |
| 51,250 | 51,300 | 3,115 | 2,718 | 2,949 | 54,250 | 54,300 | 3,321 | 2,924 | 3,155 | 57,250 | 57,300 | 3,526 | 3,129 | 3,360 |
| 51,300 | 51,350 | 3,119 | 2,722 | 2,953 | 54,300 | 54,350 | 3,324 | 2,927 | 3,158 | 57,300 | 57,350 | 3,530 | 3,133 | 3,364 |
| 51,350 | 51,400 | 3,122 | 2,725 | 2,956 | 54,350 | 54,400 | 3,328 | 2,931 | 3,162 | 57,350 | 57,400 | 3,533 | 3,136 | 3,367 |
| 51,400 | 51,450 | 3,126 | 2,729 | 2,960 | 54,400 | 54,450 | 3,331 | 2,934 | 3,165 | 57,400 | 57,450 | 3,537 | 3,140 | 3,371 |
| 51,450 | 51,500 | 3,129 | 2,732 | 2,963 | 54,450 | 54,500 | 3,335 | 2,938 | 3,169 | 57,450 | 57,500 | 3,540 | 3,143 | 3,374 |
| 51,500 | 51,550 | 3,132 | 2,735 | 2,966 | 54,500 | 54,550 | 3,338 | 2,941 | 3,172 | 57,500 | 57,550 | 3,543 | 3,146 | 3,377 |
| 51,550 | 51,600 | 3,136 | 2,739 | 2,970 | 54,550 | 54,600 | 3,341 | 2,944 | 3,175 | 57,550 | 57,600 | 3,547 | 3,150 | 3,381 |
| 51,600 | 51,650 | 3,139 | 2,742 | 2,973 | 54,600 | 54,650 | 3,345 | 2,948 | 3,179 | 57,600 | 57,650 | 3,550 | 3,153 | 3,384 |
| 51,650 | 51,700 | 3,143 | 2,746 | 2,977 | 54,650 | 54,700 | 3,348 | 2,951 | 3,182 | 57,650 | 57,700 | 3,554 | 3,157 | 3,388 |
| 51,700 | 51,750 | 3,146 | 2,749 | 2,980 | 54,700 | 54,750 | 3,352 | 2,955 | 3,186 | 57,700 | 57,750 | 3,557 | 3,160 | 3,391 |
| 51,750 | 51,800 | 3,150 | 2,753 | 2,984 | 54,750 | 54,800 | 3,355 | 2,958 | 3,189 | 57,750 | 57,800 | 3,561 | 3,164 | 3,395 |
| 51,800 | 51,850 | 3,153 | 2,756 | 2,987 | 54,800 | 54,850 | 3,359 | 2,962 | 3,193 | 57,800 | 57,850 | 3,564 | 3,167 | 3,398 |
| 51,850 | 51,900 | 3,156 | 2,759 | 2,990 | 54,850 | 54,900 | 3,362 | 2,965 | 3,196 | 57,850 | 57,900 | 3,567 | 3,170 | 3,401 |
| 51,900 | 51,950 | 3,160 | 2,763 | 2,994 | 54,900 | 54,950 | 3,365 | 2,968 | 3,199 | 57,900 | 57,950 | 3,571 | 3,174 | 3,405 |
| 51,950 | 52,000 | 3,163 | 2,766 | 2,997 | 54,950 | 55,000 | 3,369 | 2,972 | 3,203 | 57,950 | 58,000 | 3,574 | 3,177 | 3,408 |
| 52,000 | | Your New York State tax is: | | | 55,000 | | Your New York State tax is: | | | 58,000 | | Your New York State tax is: | | |
| 52,000 | 52,050 | 3,167 | 2,770 | 3,001 | 55,000 | 55,050 | 3,372 | 2,975 | 3,206 | 58,000 | 58,050 | 3,578 | 3,181 | 3,412 |
| 52,050 | 52,100 | 3,170 | 2,773 | 3,004 | 55,050 | 55,100 | 3,376 | 2,979 | 3,210 | 58,050 | 58,100 | 3,581 | 3,184 | 3,415 |
| 52,100 | 52,150 | 3,174 | 2,777 | 3,008 | 55,100 | 55,150 | 3,379 | 2,982 | 3,213 | 58,100 | 58,150 | 3,585 | 3,188 | 3,419 |
| 52,150 | 52,200 | 3,177 | 2,780 | 3,011 | 55,150 | 55,200 | 3,382 | 2,985 | 3,216 | 58,150 | 58,200 | 3,588 | 3,191 | 3,422 |
| 52,200 | 52,250 | 3,180 | 2,783 | 3,014 | 55,200 | 55,250 | 3,386 | 2,989 | 3,220 | 58,200 | 58,250 | 3,591 | 3,194 | 3,425 |
| 52,250 | 52,300 | 3,184 | 2,787 | 3,018 | 55,250 | 55,300 | 3,389 | 2,992 | 3,223 | 58,250 | 58,300 | 3,595 | 3,198 | 3,429 |
| 52,300 | 52,350 | 3,187 | 2,790 | 3,021 | 55,300 | 55,350 | 3,393 | 2,996 | 3,227 | 58,300 | 58,350 | 3,598 | 3,201 | 3,432 |
| 52,350 | 52,400 | 3,191 | 2,794 | 3,025 | 55,350 | 55,400 | 3,396 | 2,999 | 3,230 | 58,350 | 58,400 | 3,602 | 3,205 | 3,436 |
| 52,400 | 52,450 | 3,194 | 2,797 | 3,028 | 55,400 | 55,450 | 3,400 | 3,003 | 3,234 | 58,400 | 58,450 | 3,605 | 3,208 | 3,439 |
| 52,450 | 52,500 | 3,198 | 2,801 | 3,032 | 55,450 | 55,500 | 3,403 | 3,006 | 3,237 | 58,450 | 58,500 | 3,609 | 3,212 | 3,443 |
| 52,500 | 52,550 | 3,201 | 2,804 | 3,035 | 55,500 | 55,550 | 3,406 | 3,009 | 3,240 | 58,500 | 58,550 | 3,612 | 3,215 | 3,446 |
| 52,550 | 52,600 | 3,204 | 2,807 | 3,038 | 55,550 | 55,600 | 3,410 | 3,013 | 3,244 | 58,550 | 58,600 | 3,615 | 3,218 | 3,449 |
| 52,600 | 52,650 | 3,208 | 2,811 | 3,042 | 55,600 | 55,650 | 3,413 | 3,016 | 3,247 | 58,600 | 58,650 | 3,619 | 3,222 | 3,453 |
| 52,650 | 52,700 | 3,211 | 2,814 | 3,045 | 55,650 | 55,700 | 3,417 | 3,020 | 3,251 | 58,650 | 58,700 | 3,622 | 3,225 | 3,456 |
| 52,700 | 52,750 | 3,215 | 2,818 | 3,049 | 55,700 | 55,750 | 3,420 | 3,023 | 3,254 | 58,700 | 58,750 | 3,626 | 3,229 | 3,460 |
| 52,750 | 52,800 | 3,218 | 2,821 | 3,052 | 55,750 | 55,800 | 3,424 | 3,027 | 3,258 | 58,750 | 58,800 | 3,629 | 3,232 | 3,463 |
| 52,800 | 52,850 | 3,222 | 2,825 | 3,056 | 55,800 | 55,850 | 3,427 | 3,030 | 3,261 | 58,800 | 58,850 | 3,633 | 3,236 | 3,467 |
| 52,850 | 52,900 | 3,225 | 2,828 | 3,059 | 55,850 | 55,900 | 3,430 | 3,033 | 3,264 | 58,850 | 58,900 | 3,636 | 3,239 | 3,470 |
| 52,900 | 52,950 | 3,228 | 2,831 | 3,062 | 55,900 | 55,950 | 3,434 | 3,037 | 3,268 | 58,900 | 58,950 | 3,639 | 3,242 | 3,473 |
| 52,950 | 53,000 | 3,232 | 2,835 | 3,066 | 55,950 | 56,000 | 3,437 | 3,040 | 3,271 | 58,950 | 59,000 | 3,643 | 3,246 | 3,477 |
| 53,000 | | Your New York State tax is: | | | 56,000 | | Your New York State tax is: | | | 59,000 | | Your New York State tax is: | | |
| 53,000 | 53,050 | 3,235 | 2,838 | 3,069 | 56,000 | 56,050 | 3,441 | 3,044 | 3,275 | 59,000 | 59,050 | 3,646 | 3,249 | 3,480 |
| 53,050 | 53,100 | 3,239 | 2,842 | 3,073 | 56,050 | 56,100 | 3,444 | 3,047 | 3,278 | 59,050 | 59,100 | 3,650 | 3,253 | 3,484 |
| 53,100 | 53,150 | 3,242 | 2,845 | 3,076 | 56,100 | 56,150 | 3,448 | 3,051 | 3,282 | 59,100 | 59,150 | 3,653 | 3,256 | 3,487 |
| 53,150 | 53,200 | 3,245 | 2,848 | 3,079 | 56,150 | 56,200 | 3,451 | 3,054 | 3,285 | 59,150 | 59,200 | 3,656 | 3,259 | 3,490 |
| 53,200 | 53,250 | 3,249 | 2,852 | 3,083 | 56,200 | 56,250 | 3,454 | 3,057 | 3,288 | 59,200 | 59,250 | 3,660 | 3,263 | 3,494 |
| 53,250 | 53,300 | 3,252 | 2,855 | 3,086 | 56,250 | 56,300 | 3,458 | 3,061 | 3,292 | 59,250 | 59,300 | 3,663 | 3,266 | 3,497 |
| 53,300 | 53,350 | 3,256 | 2,859 | 3,090 | 56,300 | 56,350 | 3,461 | 3,064 | 3,295 | 59,300 | 59,350 | 3,667 | 3,270 | 3,501 |
| 53,350 | 53,400 | 3,259 | 2,862 | 3,093 | 56,350 | 56,400 | 3,465 | 3,068 | 3,299 | 59,350 | 59,400 | 3,670 | 3,273 | 3,504 |
| 53,400 | 53,450 | 3,263 | 2,866 | 3,097 | 56,400 | 56,450 | 3,468 | 3,071 | 3,302 | 59,400 | 59,450 | 3,674 | 3,277 | 3,508 |
| 53,450 | 53,500 | 3,266 | 2,869 | 3,100 | 56,450 | 56,500 | 3,472 | 3,075 | 3,306 | 59,450 | 59,500 | 3,677 | 3,280 | 3,511 |
| 53,500 | 53,550 | 3,269 | 2,872 | 3,103 | 56,500 | 56,550 | 3,475 | 3,078 | 3,309 | 59,500 | 59,550 | 3,680 | 3,283 | 3,514 |
| 53,550 | 53,600 | 3,273 | 2,876 | 3,107 | 56,550 | 56,600 | 3,478 | 3,081 | 3,312 | 59,550 | 59,600 | 3,684 | 3,287 | 3,518 |
| 53,600 | 53,650 | 3,276 | 2,879 | 3,110 | 56,600 | 56,650 | 3,482 | 3,085 | 3,316 | 59,600 | 59,650 | 3,687 | 3,290 | 3,521 |
| 53,650 | 53,700 | 3,280 | 2,883 | 3,114 | 56,650 | 56,700 | 3,485 | 3,088 | 3,319 | 59,650 | 59,700 | 3,691 | 3,294 | 3,525 |
| 53,700 | 53,750 | 3,283 | 2,886 | 3,117 | 56,700 | 56,750 | 3,489 | 3,092 | 3,323 | 59,700 | 59,750 | 3,694 | 3,297 | 3,528 |
| 53,750 | 53,800 | 3,287 | 2,890 | 3,121 | 56,750 | 56,800 | 3,492 | 3,095 | 3,326 | 59,750 | 59,800 | 3,698 | 3,301 | 3,532 |
| 53,800 | 53,850 | 3,290 | 2,893 | 3,124 | 56,800 | 56,850 | 3,496 | 3,099 | 3,330 | 59,800 | 59,850 | 3,701 | 3,304 | 3,535 |
| 53,850 | 53,900 | 3,293 | 2,896 | 3,127 | 56,850 | 56,900 | 3,499 | 3,102 | 3,333 | 59,850 | 59,900 | 3,704 | 3,307 | 3,538 |
| 53,900 | 53,950 | 3,297 | 2,900 | 3,131 | 56,900 | 56,950 | 3,502 | 3,105 | 3,336 | 59,900 | 59,950 | 3,708 | 3,311 | 3,542 |
| 53,950 | 54,000 | 3,300 | 2,903 | 3,134 | 56,950 | 57,000 | 3,506 | 3,109 | 3,340 | 59,950 | 60,000 | 3,711 | 3,314 | 3,545 |

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

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

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

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

Example: Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 18 of Form IT-200 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for Married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,217. 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 household |
|--------------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| 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 - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|--------------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| Your City of New York tax is: | | | | | 2,000 | | Your City of New York tax is: | | | 4,000 | | Your City of New York tax is: | | |
| \$0 | \$18 | \$0 | \$0 | \$0 | 2,000 | 2,050 | 59 | 59 | 59 | 4,000 | 4,050 | 117 | 117 | 117 |
| 18 | 25 | 1 | 1 | 1 | 2,050 | 2,100 | 60 | 60 | 60 | 4,050 | 4,100 | 118 | 118 | 118 |
| 25 | 50 | 1 | 1 | 1 | 2,100 | 2,150 | 62 | 62 | 62 | 4,100 | 4,150 | 120 | 120 | 120 |
| 50 | 100 | 2 | 2 | 2 | 2,150 | 2,200 | 63 | 63 | 63 | 4,150 | 4,200 | 121 | 121 | 121 |
| 100 | 150 | 4 | 4 | 4 | 2,200 | 2,250 | 65 | 65 | 65 | 4,200 | 4,250 | 123 | 123 | 123 |
| 150 | 200 | 5 | 5 | 5 | 2,250 | 2,300 | 66 | 66 | 66 | 4,250 | 4,300 | 124 | 124 | 124 |
| 200 | 250 | 7 | 7 | 7 | 2,300 | 2,350 | 68 | 68 | 68 | 4,300 | 4,350 | 126 | 126 | 126 |
| 250 | 300 | 8 | 8 | 8 | 2,350 | 2,400 | 69 | 69 | 69 | 4,350 | 4,400 | 127 | 127 | 127 |
| 300 | 350 | 9 | 9 | 9 | 2,400 | 2,450 | 70 | 70 | 70 | 4,400 | 4,450 | 129 | 129 | 129 |
| 350 | 400 | 11 | 11 | 11 | 2,450 | 2,500 | 72 | 72 | 72 | 4,450 | 4,500 | 130 | 130 | 130 |
| 400 | 450 | 12 | 12 | 12 | 2,500 | 2,550 | 73 | 73 | 73 | 4,500 | 4,550 | 132 | 132 | 132 |
| 450 | 500 | 14 | 14 | 14 | 2,550 | 2,600 | 75 | 75 | 75 | 4,550 | 4,600 | 133 | 133 | 133 |
| 500 | 550 | 15 | 15 | 15 | 2,600 | 2,650 | 76 | 76 | 76 | 4,600 | 4,650 | 134 | 134 | 134 |
| 550 | 600 | 17 | 17 | 17 | 2,650 | 2,700 | 78 | 78 | 78 | 4,650 | 4,700 | 136 | 136 | 136 |
| 600 | 650 | 18 | 18 | 18 | 2,700 | 2,750 | 79 | 79 | 79 | 4,700 | 4,750 | 137 | 137 | 137 |
| 650 | 700 | 20 | 20 | 20 | 2,750 | 2,800 | 81 | 81 | 81 | 4,750 | 4,800 | 139 | 139 | 139 |
| 700 | 750 | 21 | 21 | 21 | 2,800 | 2,850 | 82 | 82 | 82 | 4,800 | 4,850 | 140 | 140 | 140 |
| 750 | 800 | 23 | 23 | 23 | 2,850 | 2,900 | 84 | 84 | 84 | 4,850 | 4,900 | 142 | 142 | 142 |
| 800 | 850 | 24 | 24 | 24 | 2,900 | 2,950 | 85 | 85 | 85 | 4,900 | 4,950 | 143 | 143 | 143 |
| 850 | 900 | 25 | 25 | 25 | 2,950 | 3,000 | 86 | 86 | 86 | 4,950 | 5,000 | 145 | 145 | 145 |
| 900 | 950 | 27 | 27 | 27 | | | | | | | | | | |
| 950 | 1,000 | 28 | 28 | 28 | | | | | | | | | | |
| 1,000 | | Your City of New York tax is: | | | 3,000 | | Your City of New York tax is: | | | 5,000 | | Your City of New York tax is: | | |
| 1,000 | 1,050 | 30 | 30 | 30 | 3,000 | 3,050 | 88 | 88 | 88 | 5,000 | 5,050 | 146 | 146 | 146 |
| 1,050 | 1,100 | 31 | 31 | 31 | 3,050 | 3,100 | 89 | 89 | 89 | 5,050 | 5,100 | 148 | 148 | 148 |
| 1,100 | 1,150 | 33 | 33 | 33 | 3,100 | 3,150 | 91 | 91 | 91 | 5,100 | 5,150 | 149 | 149 | 149 |
| 1,150 | 1,200 | 34 | 34 | 34 | 3,150 | 3,200 | 92 | 92 | 92 | 5,150 | 5,200 | 150 | 150 | 150 |
| 1,200 | 1,250 | 36 | 36 | 36 | 3,200 | 3,250 | 94 | 94 | 94 | 5,200 | 5,250 | 152 | 152 | 152 |
| 1,250 | 1,300 | 37 | 37 | 37 | 3,250 | 3,300 | 95 | 95 | 95 | 5,250 | 5,300 | 153 | 153 | 153 |
| 1,300 | 1,350 | 39 | 39 | 39 | 3,300 | 3,350 | 97 | 97 | 97 | 5,300 | 5,350 | 155 | 155 | 155 |
| 1,350 | 1,400 | 40 | 40 | 40 | 3,350 | 3,400 | 98 | 98 | 98 | 5,350 | 5,400 | 156 | 156 | 156 |
| 1,400 | 1,450 | 41 | 41 | 41 | 3,400 | 3,450 | 100 | 100 | 100 | 5,400 | 5,450 | 158 | 158 | 158 |
| 1,450 | 1,500 | 43 | 43 | 43 | 3,450 | 3,500 | 101 | 101 | 101 | 5,450 | 5,500 | 159 | 159 | 159 |
| 1,500 | 1,550 | 44 | 44 | 44 | 3,500 | 3,550 | 102 | 102 | 102 | 5,500 | 5,550 | 161 | 161 | 161 |
| 1,550 | 1,600 | 46 | 46 | 46 | 3,550 | 3,600 | 104 | 104 | 104 | 5,550 | 5,600 | 162 | 162 | 162 |
| 1,600 | 1,650 | 47 | 47 | 47 | 3,600 | 3,650 | 105 | 105 | 105 | 5,600 | 5,650 | 164 | 164 | 164 |
| 1,650 | 1,700 | 49 | 49 | 49 | 3,650 | 3,700 | 107 | 107 | 107 | 5,650 | 5,700 | 165 | 165 | 165 |
| 1,700 | 1,750 | 50 | 50 | 50 | 3,700 | 3,750 | 108 | 108 | 108 | 5,700 | 5,750 | 166 | 166 | 166 |
| 1,750 | 1,800 | 52 | 52 | 52 | 3,750 | 3,800 | 110 | 110 | 110 | 5,750 | 5,800 | 168 | 168 | 168 |
| 1,800 | 1,850 | 53 | 53 | 53 | 3,800 | 3,850 | 111 | 111 | 111 | 5,800 | 5,850 | 169 | 169 | 169 |
| 1,850 | 1,900 | 55 | 55 | 55 | 3,850 | 3,900 | 113 | 113 | 113 | 5,850 | 5,900 | 171 | 171 | 171 |
| 1,900 | 1,950 | 56 | 56 | 56 | 3,900 | 3,950 | 114 | 114 | 114 | 5,900 | 5,950 | 172 | 172 | 172 |
| 1,950 | 2,000 | 57 | 57 | 57 | 3,950 | 4,000 | 116 | 116 | 116 | 5,950 | 6,000 | 174 | 174 | 174 |

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

| If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 6,000 | | Your City of New York tax is: | | | 9,000 | | Your City of New York tax is: | | | 12,000 | | Your City of New York tax is: | | |
| \$6,000 | \$6,050 | 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)

| If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 15,000 | | Your City of New York tax is: | | | 18,000 | | Your City of New York tax is: | | | 21,000 | | Your City of New York tax is: | | |
| 15,000 | 15,050 | 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)

| If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 24,000 | | Your City of New York tax is: | | | 27,000 | | Your City of New York tax is: | | | 30,000 | | Your City of New York tax is: | | |
| 24,000 | 24,050 | 774 | 714 | 759 | 27,000 | 27,050 | 881 | 820 | 865 | 30,000 | 30,050 | 988 | 926 | 971 |
| 24,050 | 24,100 | 776 | 715 | 761 | 27,050 | 27,100 | 883 | 821 | 867 | 30,050 | 30,100 | 990 | 928 | 973 |
| 24,100 | 24,150 | 777 | 717 | 763 | 27,100 | 27,150 | 884 | 823 | 869 | 30,100 | 30,150 | 992 | 929 | 974 |
| 24,150 | 24,200 | 779 | 719 | 764 | 27,150 | 27,200 | 886 | 825 | 870 | 30,150 | 30,200 | 994 | 931 | 976 |
| 24,200 | 24,250 | 781 | 721 | 766 | 27,200 | 27,250 | 888 | 827 | 872 | 30,200 | 30,250 | 996 | 933 | 978 |
| 24,250 | 24,300 | 783 | 723 | 768 | 27,250 | 27,300 | 890 | 829 | 874 | 30,250 | 30,300 | 997 | 935 | 980 |
| 24,300 | 24,350 | 785 | 724 | 770 | 27,300 | 27,350 | 891 | 830 | 876 | 30,300 | 30,350 | 999 | 936 | 982 |
| 24,350 | 24,400 | 786 | 726 | 772 | 27,350 | 27,400 | 893 | 832 | 878 | 30,350 | 30,400 | 1,001 | 938 | 983 |
| 24,400 | 24,450 | 788 | 728 | 773 | 27,400 | 27,450 | 895 | 834 | 879 | 30,400 | 30,450 | 1,003 | 940 | 985 |
| 24,450 | 24,500 | 790 | 730 | 775 | 27,450 | 27,500 | 897 | 836 | 881 | 30,450 | 30,500 | 1,005 | 942 | 987 |
| 24,500 | 24,550 | 792 | 731 | 777 | 27,500 | 27,550 | 899 | 837 | 883 | 30,500 | 30,550 | 1,006 | 943 | 989 |
| 24,550 | 24,600 | 793 | 733 | 779 | 27,550 | 27,600 | 900 | 839 | 885 | 30,550 | 30,600 | 1,008 | 945 | 991 |
| 24,600 | 24,650 | 795 | 735 | 780 | 27,600 | 27,650 | 902 | 841 | 886 | 30,600 | 30,650 | 1,010 | 947 | 992 |
| 24,650 | 24,700 | 797 | 737 | 782 | 27,650 | 27,700 | 904 | 843 | 888 | 30,650 | 30,700 | 1,012 | 949 | 994 |
| 24,700 | 24,750 | 799 | 738 | 784 | 27,700 | 27,750 | 906 | 844 | 890 | 30,700 | 30,750 | 1,014 | 950 | 996 |
| 24,750 | 24,800 | 800 | 740 | 786 | 27,750 | 27,800 | 908 | 846 | 892 | 30,750 | 30,800 | 1,015 | 952 | 998 |
| 24,800 | 24,850 | 802 | 742 | 787 | 27,800 | 27,850 | 909 | 848 | 893 | 30,800 | 30,850 | 1,017 | 954 | 1,000 |
| 24,850 | 24,900 | 804 | 744 | 789 | 27,850 | 27,900 | 911 | 850 | 895 | 30,850 | 30,900 | 1,019 | 956 | 1,001 |
| 24,900 | 24,950 | 806 | 746 | 791 | 27,900 | 27,950 | 913 | 852 | 897 | 30,900 | 30,950 | 1,021 | 958 | 1,003 |
| 24,950 | 25,000 | 808 | 747 | 793 | 27,950 | 28,000 | 915 | 853 | 899 | 30,950 | 31,000 | 1,023 | 959 | 1,005 |
| 25,000 | | Your City of New York tax is: | | | 28,000 | | Your City of New York tax is: | | | 31,000 | | Your City of New York tax is: | | |
| 25,000 | 25,050 | 809 | 749 | 794 | 28,000 | 28,050 | 917 | 855 | 901 | 31,000 | 31,050 | 1,024 | 961 | 1,007 |
| 25,050 | 25,100 | 811 | 751 | 796 | 28,050 | 28,100 | 918 | 857 | 902 | 31,050 | 31,100 | 1,026 | 963 | 1,009 |
| 25,100 | 25,150 | 812 | 753 | 798 | 28,100 | 28,150 | 920 | 859 | 904 | 31,100 | 31,150 | 1,028 | 965 | 1,010 |
| 25,150 | 25,200 | 814 | 754 | 800 | 28,150 | 28,200 | 922 | 860 | 906 | 31,150 | 31,200 | 1,030 | 966 | 1,012 |
| 25,200 | 25,250 | 816 | 756 | 802 | 28,200 | 28,250 | 924 | 862 | 908 | 31,200 | 31,250 | 1,032 | 968 | 1,014 |
| 25,250 | 25,300 | 818 | 758 | 803 | 28,250 | 28,300 | 926 | 864 | 909 | 31,250 | 31,300 | 1,033 | 970 | 1,016 |
| 25,300 | 25,350 | 820 | 760 | 805 | 28,300 | 28,350 | 927 | 866 | 911 | 31,300 | 31,350 | 1,035 | 972 | 1,018 |
| 25,350 | 25,400 | 821 | 761 | 807 | 28,350 | 28,400 | 929 | 867 | 913 | 31,350 | 31,400 | 1,037 | 973 | 1,019 |
| 25,400 | 25,450 | 823 | 763 | 809 | 28,400 | 28,450 | 931 | 869 | 915 | 31,400 | 31,450 | 1,039 | 975 | 1,021 |
| 25,450 | 25,500 | 825 | 765 | 810 | 28,450 | 28,500 | 933 | 871 | 916 | 31,450 | 31,500 | 1,041 | 977 | 1,023 |
| 25,500 | 25,550 | 827 | 767 | 812 | 28,500 | 28,550 | 935 | 873 | 918 | 31,500 | 31,550 | 1,042 | 979 | 1,025 |
| 25,550 | 25,600 | 829 | 768 | 814 | 28,550 | 28,600 | 936 | 874 | 920 | 31,550 | 31,600 | 1,044 | 981 | 1,027 |
| 25,600 | 25,650 | 830 | 770 | 816 | 28,600 | 28,650 | 938 | 876 | 922 | 31,600 | 31,650 | 1,046 | 982 | 1,028 |
| 25,650 | 25,700 | 832 | 772 | 817 | 28,650 | 28,700 | 940 | 878 | 923 | 31,650 | 31,700 | 1,048 | 984 | 1,030 |
| 25,700 | 25,750 | 834 | 774 | 819 | 28,700 | 28,750 | 942 | 880 | 925 | 31,700 | 31,750 | 1,049 | 986 | 1,032 |
| 25,750 | 25,800 | 836 | 776 | 821 | 28,750 | 28,800 | 944 | 882 | 927 | 31,750 | 31,800 | 1,051 | 988 | 1,034 |
| 25,800 | 25,850 | 838 | 777 | 823 | 28,800 | 28,850 | 945 | 883 | 929 | 31,800 | 31,850 | 1,053 | 989 | 1,036 |
| 25,850 | 25,900 | 839 | 779 | 825 | 28,850 | 28,900 | 947 | 885 | 931 | 31,850 | 31,900 | 1,055 | 991 | 1,037 |
| 25,900 | 25,950 | 841 | 781 | 826 | 28,900 | 28,950 | 949 | 887 | 932 | 31,900 | 31,950 | 1,057 | 993 | 1,039 |
| 25,950 | 26,000 | 843 | 783 | 828 | 28,950 | 29,000 | 951 | 889 | 934 | 31,950 | 32,000 | 1,058 | 995 | 1,041 |
| 26,000 | | Your City of New York tax is: | | | 29,000 | | Your City of New York tax is: | | | 32,000 | | Your City of New York tax is: | | |
| 26,000 | 26,050 | 845 | 784 | 830 | 29,000 | 29,050 | 953 | 890 | 936 | 32,000 | 32,050 | 1,060 | 996 | 1,043 |
| 26,050 | 26,100 | 847 | 786 | 832 | 29,050 | 29,100 | 954 | 892 | 938 | 32,050 | 32,100 | 1,062 | 998 | 1,045 |
| 26,100 | 26,150 | 848 | 788 | 833 | 29,100 | 29,150 | 956 | 894 | 939 | 32,100 | 32,150 | 1,064 | 1,000 | 1,046 |
| 26,150 | 26,200 | 850 | 790 | 835 | 29,150 | 29,200 | 958 | 896 | 941 | 32,150 | 32,200 | 1,066 | 1,002 | 1,048 |
| 26,200 | 26,250 | 852 | 791 | 837 | 29,200 | 29,250 | 960 | 897 | 943 | 32,200 | 32,250 | 1,067 | 1,003 | 1,050 |
| 26,250 | 26,300 | 854 | 793 | 839 | 29,250 | 29,300 | 962 | 899 | 945 | 32,250 | 32,300 | 1,069 | 1,005 | 1,052 |
| 26,300 | 26,350 | 856 | 795 | 840 | 29,300 | 29,350 | 963 | 901 | 946 | 32,300 | 32,350 | 1,071 | 1,007 | 1,053 |
| 26,350 | 26,400 | 857 | 797 | 842 | 29,350 | 29,400 | 965 | 903 | 948 | 32,350 | 32,400 | 1,073 | 1,009 | 1,055 |
| 26,400 | 26,450 | 859 | 799 | 844 | 29,400 | 29,450 | 967 | 905 | 950 | 32,400 | 32,450 | 1,075 | 1,011 | 1,057 |
| 26,450 | 26,500 | 861 | 800 | 846 | 29,450 | 29,500 | 969 | 906 | 952 | 32,450 | 32,500 | 1,076 | 1,012 | 1,059 |
| 26,500 | 26,550 | 863 | 802 | 847 | 29,500 | 29,550 | 970 | 908 | 954 | 32,500 | 32,550 | 1,078 | 1,014 | 1,061 |
| 26,550 | 26,600 | 865 | 804 | 849 | 29,550 | 29,600 | 972 | 910 | 955 | 32,550 | 32,600 | 1,080 | 1,016 | 1,062 |
| 26,600 | 26,650 | 866 | 806 | 851 | 29,600 | 29,650 | 974 | 912 | 957 | 32,600 | 32,650 | 1,082 | 1,018 | 1,064 |
| 26,650 | 26,700 | 868 | 807 | 853 | 29,650 | 29,700 | 976 | 913 | 959 | 32,650 | 32,700 | 1,084 | 1,019 | 1,066 |
| 26,700 | 26,750 | 870 | 809 | 855 | 29,700 | 29,750 | 978 | 915 | 961 | 32,700 | 32,750 | 1,085 | 1,021 | 1,068 |
| 26,750 | 26,800 | 872 | 811 | 856 | 29,750 | 29,800 | 979 | 917 | 962 | 32,750 | 32,800 | 1,087 | 1,023 | 1,070 |
| 26,800 | 26,850 | 874 | 813 | 858 | 29,800 | 29,850 | 981 | 919 | 964 | 32,800 | 32,850 | 1,089 | 1,025 | 1,071 |
| 26,850 | 26,900 | 875 | 814 | 860 | 29,850 | 29,900 | 983 | 920 | 966 | 32,850 | 32,900 | 1,091 | 1,026 | 1,073 |
| 26,900 | 26,950 | 877 | 816 | 862 | 29,900 | 29,950 | 985 | 922 | 968 | 32,900 | 32,950 | 1,093 | 1,028 | 1,075 |
| 26,950 | 27,000 | 879 | 818 | 863 | 29,950 | 30,000 | 987 | 924 | 969 | 32,950 | 33,000 | 1,094 | 1,030 | 1,077 |

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

| If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | | If line 18 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------|--------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 33,000 | | Your City of New York tax is: | | | 36,000 | | Your City of New York tax is: | | | 39,000 | | Your City of New York tax is: | | |
| 33,000 | 33,050 | 1,096 | 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 household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 42,000 | | Your City of New York tax is: | | | 45,000 | | Your City of New York tax is: | | | 48,000 | | Your City of New York tax is: | | |
| 42,000 | 42,050 | 1,419 | 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 | 1,566 | 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)

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 household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 51,000 | | Your City of New York tax is: | | | 54,000 | | Your City of New York tax is: | | | 57,000 | | Your City of New York tax is: | | |
| 51,000 | 51,050 | 1,743 | 1,671 | 1,725 | 54,000 | 54,050 | 1,853 | 1,779 | 1,833 | 57,000 | 57,050 | 1,962 | 1,887 | 1,940 |
| 51,050 | 51,100 | 1,745 | 1,673 | 1,727 | 54,050 | 54,100 | 1,855 | 1,781 | 1,835 | 57,050 | 57,100 | 1,964 | 1,889 | 1,942 |
| 51,100 | 51,150 | 1,747 | 1,675 | 1,729 | 54,100 | 54,150 | 1,856 | 1,783 | 1,836 | 57,100 | 57,150 | 1,966 | 1,890 | 1,944 |
| 51,150 | 51,200 | 1,749 | 1,677 | 1,730 | 54,150 | 54,200 | 1,858 | 1,784 | 1,838 | 57,150 | 57,200 | 1,968 | 1,892 | 1,946 |
| 51,200 | 51,250 | 1,751 | 1,679 | 1,732 | 54,200 | 54,250 | 1,860 | 1,786 | 1,840 | 57,200 | 57,250 | 1,970 | 1,894 | 1,948 |
| 51,250 | 51,300 | 1,753 | 1,680 | 1,734 | 54,250 | 54,300 | 1,862 | 1,788 | 1,842 | 57,250 | 57,300 | 1,971 | 1,896 | 1,949 |
| 51,300 | 51,350 | 1,754 | 1,682 | 1,736 | 54,300 | 54,350 | 1,864 | 1,790 | 1,844 | 57,300 | 57,350 | 1,973 | 1,898 | 1,951 |
| 51,350 | 51,400 | 1,756 | 1,684 | 1,738 | 54,350 | 54,400 | 1,866 | 1,792 | 1,845 | 57,350 | 57,400 | 1,975 | 1,899 | 1,953 |
| 51,400 | 51,450 | 1,758 | 1,686 | 1,739 | 54,400 | 54,450 | 1,867 | 1,793 | 1,847 | 57,400 | 57,450 | 1,977 | 1,901 | 1,955 |
| 51,450 | 51,500 | 1,760 | 1,688 | 1,741 | 54,450 | 54,500 | 1,869 | 1,795 | 1,849 | 57,450 | 57,500 | 1,979 | 1,903 | 1,957 |
| 51,500 | 51,550 | 1,762 | 1,689 | 1,743 | 54,500 | 54,550 | 1,871 | 1,797 | 1,851 | 57,500 | 57,550 | 1,981 | 1,905 | 1,958 |
| 51,550 | 51,600 | 1,763 | 1,691 | 1,745 | 54,550 | 54,600 | 1,873 | 1,799 | 1,852 | 57,550 | 57,600 | 1,982 | 1,907 | 1,960 |
| 51,600 | 51,650 | 1,765 | 1,693 | 1,747 | 54,600 | 54,650 | 1,875 | 1,801 | 1,854 | 57,600 | 57,650 | 1,984 | 1,908 | 1,962 |
| 51,650 | 51,700 | 1,767 | 1,695 | 1,748 | 54,650 | 54,700 | 1,877 | 1,802 | 1,856 | 57,650 | 57,700 | 1,986 | 1,910 | 1,964 |
| 51,700 | 51,750 | 1,769 | 1,696 | 1,750 | 54,700 | 54,750 | 1,878 | 1,804 | 1,858 | 57,700 | 57,750 | 1,988 | 1,912 | 1,966 |
| 51,750 | 51,800 | 1,771 | 1,698 | 1,752 | 54,750 | 54,800 | 1,880 | 1,806 | 1,860 | 57,750 | 57,800 | 1,990 | 1,914 | 1,967 |
| 51,800 | 51,850 | 1,773 | 1,700 | 1,754 | 54,800 | 54,850 | 1,882 | 1,808 | 1,861 | 57,800 | 57,850 | 1,991 | 1,916 | 1,969 |
| 51,850 | 51,900 | 1,774 | 1,702 | 1,756 | 54,850 | 54,900 | 1,884 | 1,810 | 1,863 | 57,850 | 57,900 | 1,993 | 1,917 | 1,971 |
| 51,900 | 51,950 | 1,776 | 1,704 | 1,757 | 54,900 | 54,950 | 1,886 | 1,811 | 1,865 | 57,900 | 57,950 | 1,995 | 1,919 | 1,973 |
| 51,950 | 52,000 | 1,778 | 1,705 | 1,759 | 54,950 | 55,000 | 1,887 | 1,813 | 1,867 | 57,950 | 58,000 | 1,997 | 1,921 | 1,975 |
| 52,000 | | Your City of New York tax is: | | | 55,000 | | Your City of New York tax is: | | | 58,000 | | Your City of New York tax is: | | |
| 52,000 | 52,050 | 1,780 | 1,707 | 1,761 | 55,000 | 55,050 | 1,889 | 1,815 | 1,869 | 58,000 | 58,050 | 1,999 | 1,923 | 1,976 |
| 52,050 | 52,100 | 1,782 | 1,709 | 1,763 | 55,050 | 55,100 | 1,891 | 1,817 | 1,870 | 58,050 | 58,100 | 2,001 | 1,925 | 1,978 |
| 52,100 | 52,150 | 1,784 | 1,711 | 1,765 | 55,100 | 55,150 | 1,893 | 1,819 | 1,872 | 58,100 | 58,150 | 2,002 | 1,926 | 1,980 |
| 52,150 | 52,200 | 1,785 | 1,713 | 1,766 | 55,150 | 55,200 | 1,895 | 1,820 | 1,874 | 58,150 | 58,200 | 2,004 | 1,928 | 1,982 |
| 52,200 | 52,250 | 1,787 | 1,714 | 1,768 | 55,200 | 55,250 | 1,897 | 1,822 | 1,876 | 58,200 | 58,250 | 2,006 | 1,930 | 1,984 |
| 52,250 | 52,300 | 1,789 | 1,716 | 1,770 | 55,250 | 55,300 | 1,898 | 1,824 | 1,878 | 58,250 | 58,300 | 2,008 | 1,932 | 1,985 |
| 52,300 | 52,350 | 1,791 | 1,718 | 1,772 | 55,300 | 55,350 | 1,900 | 1,826 | 1,879 | 58,300 | 58,350 | 2,010 | 1,934 | 1,987 |
| 52,350 | 52,400 | 1,793 | 1,720 | 1,773 | 55,350 | 55,400 | 1,902 | 1,828 | 1,881 | 58,350 | 58,400 | 2,012 | 1,935 | 1,989 |
| 52,400 | 52,450 | 1,794 | 1,722 | 1,775 | 55,400 | 55,450 | 1,904 | 1,829 | 1,883 | 58,400 | 58,450 | 2,013 | 1,937 | 1,991 |
| 52,450 | 52,500 | 1,796 | 1,723 | 1,777 | 55,450 | 55,500 | 1,906 | 1,831 | 1,885 | 58,450 | 58,500 | 2,015 | 1,939 | 1,993 |
| 52,500 | 52,550 | 1,798 | 1,725 | 1,779 | 55,500 | 55,550 | 1,908 | 1,833 | 1,887 | 58,500 | 58,550 | 2,017 | 1,941 | 1,994 |
| 52,550 | 52,600 | 1,800 | 1,727 | 1,781 | 55,550 | 55,600 | 1,909 | 1,835 | 1,888 | 58,550 | 58,600 | 2,019 | 1,942 | 1,996 |
| 52,600 | 52,650 | 1,802 | 1,729 | 1,782 | 55,600 | 55,650 | 1,911 | 1,837 | 1,890 | 58,600 | 58,650 | 2,021 | 1,944 | 1,998 |
| 52,650 | 52,700 | 1,804 | 1,731 | 1,784 | 55,650 | 55,700 | 1,913 | 1,838 | 1,892 | 58,650 | 58,700 | 2,022 | 1,946 | 2,000 |
| 52,700 | 52,750 | 1,805 | 1,732 | 1,786 | 55,700 | 55,750 | 1,915 | 1,840 | 1,894 | 58,700 | 58,750 | 2,024 | 1,948 | 2,002 |
| 52,750 | 52,800 | 1,807 | 1,734 | 1,788 | 55,750 | 55,800 | 1,917 | 1,842 | 1,896 | 58,750 | 58,800 | 2,026 | 1,950 | 2,003 |
| 52,800 | 52,850 | 1,809 | 1,736 | 1,790 | 55,800 | 55,850 | 1,918 | 1,844 | 1,897 | 58,800 | 58,850 | 2,028 | 1,951 | 2,005 |
| 52,850 | 52,900 | 1,811 | 1,738 | 1,791 | 55,850 | 55,900 | 1,920 | 1,846 | 1,899 | 58,850 | 58,900 | 2,030 | 1,953 | 2,007 |
| 52,900 | 52,950 | 1,813 | 1,740 | 1,793 | 55,900 | 55,950 | 1,922 | 1,847 | 1,901 | 58,900 | 58,950 | 2,032 | 1,955 | 2,009 |
| 52,950 | 53,000 | 1,815 | 1,741 | 1,795 | 55,950 | 56,000 | 1,924 | 1,849 | 1,903 | 58,950 | 59,000 | 2,033 | 1,957 | 2,010 |
| 53,000 | | Your City of New York tax is: | | | 56,000 | | Your City of New York tax is: | | | 59,000 | | Your City of New York tax is: | | |
| 53,000 | 53,050 | 1,816 | 1,743 | 1,797 | 56,000 | 56,050 | 1,926 | 1,851 | 1,905 | 59,000 | 59,050 | 2,035 | 1,959 | 2,012 |
| 53,050 | 53,100 | 1,818 | 1,745 | 1,799 | 56,050 | 56,100 | 1,928 | 1,853 | 1,906 | 59,050 | 59,100 | 2,037 | 1,960 | 2,014 |
| 53,100 | 53,150 | 1,820 | 1,747 | 1,800 | 56,100 | 56,150 | 1,929 | 1,854 | 1,908 | 59,100 | 59,150 | 2,039 | 1,962 | 2,016 |
| 53,150 | 53,200 | 1,822 | 1,749 | 1,802 | 56,150 | 56,200 | 1,931 | 1,856 | 1,910 | 59,150 | 59,200 | 2,041 | 1,964 | 2,018 |
| 53,200 | 53,250 | 1,824 | 1,750 | 1,804 | 56,200 | 56,250 | 1,933 | 1,858 | 1,912 | 59,200 | 59,250 | 2,043 | 1,966 | 2,019 |
| 53,250 | 53,300 | 1,825 | 1,752 | 1,806 | 56,250 | 56,300 | 1,935 | 1,860 | 1,914 | 59,250 | 59,300 | 2,044 | 1,968 | 2,021 |
| 53,300 | 53,350 | 1,827 | 1,754 | 1,808 | 56,300 | 56,350 | 1,937 | 1,862 | 1,915 | 59,300 | 59,350 | 2,046 | 1,969 | 2,023 |
| 53,350 | 53,400 | 1,829 | 1,756 | 1,809 | 56,350 | 56,400 | 1,939 | 1,863 | 1,917 | 59,350 | 59,400 | 2,048 | 1,971 | 2,025 |
| 53,400 | 53,450 | 1,831 | 1,758 | 1,811 | 56,400 | 56,450 | 1,940 | 1,865 | 1,919 | 59,400 | 59,450 | 2,050 | 1,973 | 2,027 |
| 53,450 | 53,500 | 1,833 | 1,759 | 1,813 | 56,450 | 56,500 | 1,942 | 1,867 | 1,921 | 59,450 | 59,500 | 2,052 | 1,975 | 2,028 |
| 53,500 | 53,550 | 1,835 | 1,761 | 1,815 | 56,500 | 56,550 | 1,944 | 1,869 | 1,923 | 59,500 | 59,550 | 2,053 | 1,977 | 2,030 |
| 53,550 | 53,600 | 1,836 | 1,763 | 1,817 | 56,550 | 56,600 | 1,946 | 1,871 | 1,924 | 59,550 | 59,600 | 2,055 | 1,978 | 2,032 |
| 53,600 | 53,650 | 1,838 | 1,765 | 1,818 | 56,600 | 56,650 | 1,948 | 1,872 | 1,926 | 59,600 | 59,650 | 2,057 | 1,980 | 2,034 |
| 53,650 | 53,700 | 1,840 | 1,767 | 1,820 | 56,650 | 56,700 | 1,950 | 1,874 | 1,928 | 59,650 | 59,700 | 2,059 | 1,982 | 2,036 |
| 53,700 | 53,750 | 1,842 | 1,768 | 1,822 | 56,700 | 56,750 | 1,951 | 1,876 | 1,930 | 59,700 | 59,750 | 2,061 | 1,984 | 2,037 |
| 53,750 | 53,800 | 1,844 | 1,770 | 1,824 | 56,750 | 56,800 | 1,953 | 1,878 | 1,931 | 59,750 | 59,800 | 2,063 | 1,986 | 2,039 |
| 53,800 | 53,850 | 1,846 | 1,772 | 1,826 | 56,800 | 56,850 | 1,955 | 1,880 | 1,933 | 59,800 | 59,850 | 2,064 | 1,987 | 2,041 |
| 53,850 | 53,900 | 1,847 | 1,774 | 1,827 | 56,850 | 56,900 | 1,957 | 1,881 | 1,935 | 59,850 | 59,900 | 2,066 | 1,989 | 2,043 |
| 53,900 | 53,950 | 1,849 | 1,775 | 1,829 | 56,900 | 56,950 | 1,959 | 1,883 | 1,937 | 59,900 | 59,950 | 2,068 | 1,991 | 2,045 |
| 53,950 | 54,000 | 1,851 | 1,777 | 1,831 | 56,950 | 57,000 | 1,960 | 1,885 | 1,939 | 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 household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| 60,000 | | Your City of New York tax is: | | | 62,000 | | Your City of New York tax is: | | | 64,000 | | Your City of New York tax is: | | |
| 60,000 | 60,050 | 2,072 | 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)

