



New York State Department of Taxation and Finance

Instructions for Form IT-201

Resident Income Tax Return

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

IT-201-I
Instructions

(for full-year New York State residents only)

New for 2004

(see page 3 for more detailed information)

- You can contribute to the new *Prostate Cancer Research, Detection, and Education Fund*
- Certain New York State and New York City tax rates reduced
- College tuition credit or itemized deduction increased
- New earned income credit available for New York City residents
- Long-term care insurance credit increased
- New Empire State film credit for qualified film production costs available
- Alternative fuels credit extended
- New subtraction modification available for members of the New York organized militia
- Combat zone relief provisions expanded for military personnel
- Two new check boxes on lines 9 and 10 for certain beneficiaries
- Your refund can be reduced by any New York City tax warrant judgment debts you owe

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.

This booklet also contains instructions for:

- Form IT-201-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*
- Form IT-200, *Resident Income Tax Return* (see pages 59 through 65)
- Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*
- Form IT-215, *Claim for Earned Income Credit*
- Form IT-216, *Claim for Child and Dependent Care Credit*
- Form IT-272, *Claim for College Tuition Credit for New York State Residents*
- Form IT-2104, *Employee's Withholding Allowance Certificate and Instructions*

New York State



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And if you qualify, you can e-file for FREE!

See page 9 and log on to www.nystax.gov for more information.

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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.

- **Gift for Prostate Cancer Research, Detection, and Education Fund**

There is a new entry on line 57 of Form IT-201 where you can contribute to the Prostate Cancer Research, Detection, and Education Fund (Prostate Cancer Research Fund). The Prostate Cancer Research Fund will be used only for prostate cancer research, detection, and educational projects. See the instruction for line 57 on page 43 for additional information.

- **Income received as a beneficiary**

If as a beneficiary you included a taxable amount of an IRA distribution or of a pension and annuity in your federal adjusted gross income, you must mark the box on Form IT-201, line 9 and/or line 10.

- **College tuition credit or itemized deduction increased**

- The deduction is now allowed for 100% of tuition payments made during the tax year. However, the deduction is limited to \$10,000 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 \$200 or 100% of the deduction amount, if the tuition expense is less than \$5,000.

- **City of New York earned income credit**

A new city of New York earned income credit is available to New York City full-year and part-year residents. You can claim this credit if you were allowed an earned income credit on your federal income tax return. This credit is in addition to the New York State earned income credit. For additional information, see Form IT-215, *Claim for Earned Income Credit*.

- **Long-term care insurance credit increased**

The long-term care insurance credit has been increased from 10% to 20% of the premiums paid during the tax year for the purchase of a qualified long-term care insurance policy. For more information, see Form IT-249, *Claim for Long-Term Care Insurance Credit*.

- **Empire State film production credit**

The Empire State film production credit is a new New York State credit that is available for qualified film production costs. For additional information, see Form IT-248, *Claim for Empire State Film Production Credit*. In addition, the city of New York has been given the authority to enact a city of New York film production credit. At press time, the city of New York had not yet enacted its film production credit. For more information concerning the city of New York film production credit and other up-to-date information, visit our Web site at www.nystax.gov.

- **Alternative fuels credit**

The alternative fuels credit has been extended to qualified property placed in service on or before December 31, 2004. Under prior law, the credit expired for property placed in service after December 31, 2003. The credit applies to electric vehicles, qualified hybrid vehicles, clean-fuel vehicle property, and clean-fuel vehicle refueling property. For more information, see Form IT-253, *Alternative Fuels Credit*.

- **Tax rates**

Certain rates within the New York State and city of New York tax rate schedules have been reduced. See pages 32 and 35.

- **New provisions for members of the New York organized militia and the military**

- **New subtraction for income received by members of the New York organized militia**

If you are a member of the New York organized militia and you included in your federal adjusted gross income any income you received for performing active service within New York State pursuant to active duty orders issued by the governor of New York, you may subtract that income when computing your New York adjusted gross income. Members of the New York organized militia include the New York Army National Guard, the New York Air National Guard, the New York Naval Militia, and the New York Guard. For more information, see subtraction S-32 on page 28.

- **Combat zone relief provisions expanded to include contingency operations**

The combat zone relief provisions, including the extension of time to file your personal income tax return, have been expanded to include members of the armed forces deployed outside the United States while participating in a contingency operation. For more information regarding the extension of time to file and other tax relief provisions for military personnel, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

- **Your refund can be applied to a city of New York tax warrant judgment debt**

Due to a recent law change, your refund can be reduced by amounts owed for a city of New York tax warrant judgment debt. For additional information concerning these changes see *Collection of debts from your refund* on page 46.

- **New location for your peel-off label**

We have redesigned the inside front cover of the income tax packet to conceal your pre-printed peel-off label. See [Step 5](#) on page 49.

- **Report your unpaid state and local sales and use taxes on your personal income tax return**

Individual taxpayers may report the amount of New York State and local sales and use taxes that they owe, if any, on their personal income tax return. To see if you owe these taxes, please read the general description of the sales and use taxes on pages 4 and 5. Detailed instructions on how to figure the amount you owe, if any, for line 56 of your Form IT-201 begin on page 38.

New for 2005

- **Forms redesign**

As the 2004 forms go to print, the Tax Department is planning a major redesign of many personal income tax forms for 2005. The forms you use next year may look different from the forms you currently use and, in some cases, may carry a completely new form number. Additional details will be announced by the department as they become available and will be posted on our Web site, www.nystax.gov.

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 that 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, 2, and 3*, Column D, on page 40.)

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 the 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 unpaid sales or use tax owed for 2004 on his or her personal income tax return for 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 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 (for example, 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 2004 must pay the sales or use tax by filing Form ST-140 by April 15, 2005. 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.

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

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.

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-201*, beginning on page 38.

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*.

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.
- Determine if you are eligible for **free** e-filing with **FreeFile**.
- 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 our Taxpayer 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 e-mail notifications through our subscription service.

www.nystax.gov

Who must file

New York residents

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

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

but:

your federal filing status would have been:

and you had federal adjusted gross income (plus New York additions)* of more than:

single, and you can be claimed as a dependent on another taxpayer's federal return \$3,000

single, and you cannot be claimed as a dependent on another taxpayer's federal return **or** married filing joint return **or** married filing separate return **or** head of household **or** qualifying widow(er) \$4,000.

*(New York additions are explained on pages 21 through 23 of these instructions; see the federal instructions to find your filing status and figure your federal adjusted gross income.)

- You want to claim a refund of any New York State, city of New York, or city of Yonkers income taxes withheld from your pay.

- You want to claim a refund of any of the following New York State, city of New York, or city of Yonkers refundable credits:

- New York State earned income credit;
- City of New York earned income credit;
- New York State child and dependent care credit;
- Farmers' school tax credit;
- Investment credit for new businesses;
- Empire zone (EZ) investment tax credit and EZ employment incentive credit for new businesses;
- Financial services industry (FSI) investment tax credit for new businesses;
- Financial services industry EZ investment tax credit and EZ employment incentive credit for new businesses;
- EZ wage tax credit for new businesses;
- ZEA wage tax credit for new businesses;
- Qualified emerging technology company (QETC) employment credit for new businesses;
- Industrial or manufacturing business (IMB) credit for energy taxes;
- College tuition credit;
- QEZE credit for real property taxes;
- Refundable Empire State film production credit; **or**
- Claim of right credit (New York State, city of New York, and city of Yonkers).

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

Did you use federal Form 8814 or federal Form 8615 to report your child's investment income?

If you elected to file federal Form 8814 with your federal return, the amount of your child's investment income over \$1,600 that was included in your federal gross income will be reported on your New York return and taxed at your rate. In this case, you will not file a New York return for your child. However, it will be to your advantage to file a New York return for your child since there will not be any New York tax on the first \$3,000 of your child's investment income. To qualify for filing a New York return for your child, you must first file a federal Form 8615 (instead of federal Form 8814) to report your child's investment income.

Residents of New York City and Yonkers

If you were a New York City or Yonkers resident for the tax year 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 2004 but you earned wages or self-employment income from within the city of 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 Form Y-203.

Partnerships/limited liability partnerships or companies

Partnerships, limited liability partnerships (LLPs) and limited liability companies (LLCs), limited liability investment companies (LLICs) and limited liability trust companies (LLTCs) that are treated as partnerships for federal purposes are not subject to the New York State personal income tax, but individual members of the partnerships are.

If your partnership has a partner who is a New York State resident, or if the partnership has any income from New York State sources, it must file Form IT-204, *Partnership Return*. If you were a partner, transfer your share of income or loss, deductions and adjustments from Form IT-204 to your Form IT-201. If your partnership carried on a business in New York City, it may also be required to file Form NYC-204, *City of New York Unincorporated Business Tax Partnership Return*.

Since New York State does not administer the New York City unincorporated business tax, do not file your NYC-204 with your state return.

How to get New York City forms

If you need to get tax forms and instructions from the New York City Department of Finance, you can get them:

Online - Visit www.nyc.gov/finance.

By fax - Call Finance's *Tax Fax Service* at (212) 504-4038 from the phone connected to your fax machine or modem (24 hours a day, 7 days a week).

By mail - Call Finance's *Forms Ordering Service* at (212) 504-4035 anytime to receive forms and instructions by the U.S. mail.

For more information on New York City taxes, call *Finance Customer Assistance* at (212) 504-4080 weekdays from 8:00 a.m. to 5:30 p.m.

Estates and trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return*. Each beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 20 of these instructions.

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

Even if you do not have to file an income tax return, you may still claim the real property tax credit by filing only Form IT-214. For more information, see *Instructions for Form IT-214* on page 66 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

Farmers' school tax credit

TIP

If you are engaged in the business of farming, you may be entitled to an income tax credit for the school district property taxes you paid. To see if you qualify and for more information, see the instructions for Form IT-217, *Claim for Farmers' School Tax Credit*, and Publications 51, *Questions and Answers on New York State's Farmers' School Tax Credit*, and 51.1, *Update to Publication 51*.

Who must file *(continued)*

Residents of New York State claiming the 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 62 on page 44, and the instructions for Form IT-272, *Claim for College Tuition Credit for New York State Residents*, and Publication 10-W, *FAQs: New York State College Tuition Credit and Itemized Deduction - For tax year 2004*.

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.

Residents of New York State claiming the 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 page 69.

Residents of New York State claiming the child and dependent care credit

If you are a New York State resident and claimed the federal child and dependent care credit, you may be entitled to a state child and dependent care credit.

TIP You may still be entitled to claim the state credit even if you did not claim the credit on your federal return or did not have to file a federal return. To be eligible 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 page 73.

New York City residents claiming the city of New York school tax credit

If you are a New York City resident or part-year resident and cannot be claimed as a dependent on another taxpayer's federal return, you are entitled to the **city of New York school tax credit**. The amount of the credit can be as much as \$125, depending on your filing status.

If you or your spouse (if married) are a part-year New York City resident and qualify to claim the city of New York school tax credit, you are allowed a portion of the above amounts.

See the instructions for line 63 on page 44.

TIP Even if you do not have to file an income tax return, you may still claim the city of New York school tax 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).

New for 2004

New York City residents claiming the city of New York earned income credit

TIP If you are a New York City resident and claimed a federal earned income credit, you may be entitled to a city of New York 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 page 69.

Deceased taxpayers

If a taxpayer died after 2003 and before filing a return for 2004, 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.

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 do not 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. Do **not** file Form IT-285 with your return.

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. (Also see *Disclaiming of spouse's debt* at line 72 on page 46.)

Members of the armed forces

TIP You may be eligible for free e-filing; see page 9 for more information.

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 income tax.

If you are stationed in a foreign country when your return is due and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return.

If you are serving or did serve in a combat zone or certain other designated areas, you may qualify for additional extensions of time to file your return. For more information on extensions of time to file and other tax relief for military personnel, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

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.

Who must file *(continued)*

Nonresidents and part-year residents

If you were a nonresident of New York State and received income in 2004 from New York State sources, or if you moved into or out of New York State in 2004 (see *Resident, nonresident and part-year resident defined* below), you must file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. For more information, see the instructions for Form IT-203.

City taxes — If you changed your New York City or Yonkers resident status during the year, you must complete Form IT-360.1, *Change of City Resident Status*, and pay the New York City resident tax or a Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

If you earned wages in the city of Yonkers or conducted a trade or business there (either as an individual or a member of a partnership) during the part of the year that you were not a Yonkers resident, you must complete Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and pay any tax due. For more information, see Form Y-203-1, *Instructions for Form Y-203*.

Resident, nonresident and part-year resident defined

You may have to pay income tax as a New York State resident even if you are not considered a resident for other purposes. For income tax purposes, your resident status depends on where you were domiciled and where you maintained a permanent place of abode during the taxable year.

In general, your *domicile* is the place you intend to have as your permanent home. Your domicile is, in effect, the **state** where your permanent home is located. It is the place you intend to return to whenever you may be away (as on vacation abroad, business assignment, educational leave, or military assignment).

You can have only one domicile. Your New York domicile is not changed until you can demonstrate that you have abandoned your New York domicile and established a new permanent domicile outside New York State.

A change of domicile must be *clear and convincing*. Easily controlled factors such as where you vote, where your driver's license and registration are issued, where your will is located or similar items are **not** the primary factors to be taken into consideration in determining where you are domiciled. To properly determine whether you have changed your domicile, you should first consider a comparison of your primary ties in both locations. For example, compare (1) the size, value, and nature of use of your first residence to the size, value, and nature of use of your newly acquired residence; (2) your employment and/or business connections in both locations; (3) the amount of time spent in both locations; (4) the physical location of items that have significant sentimental value to you in both locations; and (5) your close family ties in both locations. A change of domicile is *clear and convincing* only when your primary ties are clearly **greater** in the new location. When weighing your primary ties keep in mind that depending upon your overall lifestyle, some may weigh more heavily than others. It is the responsibility of the taxpayer to make available, if required by the Tax Department, documentation showing the necessary intention to effect a change of domicile.

If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change. For example, Mr. Green of ABC Electronics in Newburgh, New York, was temporarily assigned to the Atlanta, Georgia branch office for two years. After his stay in Atlanta, he returned to his job in New York. His domicile did not change during his stay in Georgia; it remained New York State.

If your domicile is New York State and you go to a foreign country because of a business assignment by your employer, or for study, research or any other purpose, your domicile does not change unless you show that you definitely do not intend to return to New York.

A *permanent place of abode* is a residence (a building or structure where a person can live) you permanently maintain, whether you own it or not, and usually includes a residence your husband or wife owns or leases. A place of abode is not permanent if you maintain it only during a temporary or limited period of time for a particular purpose.

Resident — You are a New York State resident if:

- Your domicile is not New York State but you maintain a permanent place of abode in New York and spend *184 days or more* in New York during the taxable year.

However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition; or

- Your domicile is New York State. However, even if your domicile is New York, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

Group A

- You did not maintain any permanent place of abode in New York State during the taxable year; and
- You maintained a permanent place of abode outside New York State during the entire taxable year; and
- You spent *30 days or less* in New York State during the taxable year.

Group B

- You were in a foreign country for at least 450 days during any period of 548 consecutive days; and
- You spent *90 days or less* in New York State during this 548-day period, and your spouse (unless legally separated) or minor children spent *90 days or less* in New York during this 548-day period in a permanent place of abode maintained by you; and
- During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. This condition is illustrated by the following formula:

$$\frac{\text{Number of days in the nonresident portion}}{548} \times 90 = \text{Maximum number of days allowed in New York State}$$

Nonresident — You are a New York State nonresident if you were not a resident of New York State for any part of the year.

Part-year resident — You are a New York State part-year resident if you meet the definition of resident or nonresident for only part of the year.

For the definition of a **New York City** or **Yonkers** resident, nonresident, and part-year resident, see the definitions of a New York State resident, nonresident, and part-year resident above, and substitute *New York City* or *Yonkers* in place of *New York State*.

For more information on nonresidents and part-year residents, see the instructions for Form IT-203.

New York State

**TIP**

You can file your income tax return 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 e-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 using tax preparation software greatly reduces the possibility of errors and delays. To receive your refund even faster, you can choose to have it deposited directly into your savings or checking account.

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. For more details, visit our e-filing Web site at: www.nystax.gov/elf

The following forms may be e-filed:

- IT-200, *Resident Income Tax Return*
- IT-201, *Resident Income Tax Return*
- IT-201-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*
- IT-203, *Nonresident and Part-Year Resident Income Tax Return*
- IT-203-ATT, *Income Allocation and Itemized Deduction*
- IT-203-B, *Other New York State and City of New York Taxes and Tax Credits*
- IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification*

- IT-112-R, *New York State Resident Credit*
- IT-112.1, *New York State Resident Credit Against Separate Tax on Lump-Sum Distributions*
- IT-212, *Investment Credit*
- IT-212-ATT, *Claim for Historic Barn Rehabilitation and Employment Incentive Credit*
- IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*
- IT-215, *Claim for Earned Income Credit*
- IT-216, *Claim for Child and Dependent Care Credit*
- IT-217, *Claim for Farmers' School Tax Credit*
- IT-219, *Credit for City of New York Unincorporated Business Tax*
- IT-220, *Minimum Income Tax*
- IT-230, *Separate Tax on Lump-Sum Distributions*
- IT-249, *Claim for Long-Term Care Insurance Credit*
- IT-272, *Claim for College Tuition Credit for New York State Residents*
- IT-280, *Nonobligated Spouse Allocation*
- IT-360.1, *Change of City Resident Status*
- IT-370, *Request for Extension of Time to File*
- IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*
- 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 2004, so you should verify that the package you select can file the forms you need.

E-file your tax-due return

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 E-Filed Income Tax Returns*, by credit card (see instructions on page 47), 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. The electronic funds withdrawal payment will be withdrawn on the date that you indicate on your electronic return, so you can file your return as early as you like, and schedule your payment anytime on or before April 15.

If paying by check or money order, Form IT-201-V will be provided to you by your tax preparer, or may be printed from your software. 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.

Taxpayers who e-file their 2004 New York State personal income tax return may sign their return 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 State. 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-file...check it out!

Easy

All you need is a computer, Internet access, and you! Or have your tax preparer e-file for you!

Fast

Faster refunds than ever before! Or if you owe tax, several payment options are available...including *File Now/Pay Later!*

Safe

Secure and accurate; receive an electronic acknowledgment of your return's receipt and acceptance!

Free?

You may qualify for **FREE** e-filing of your New York State income tax return!

Which form to file

If the federal income tax return you filed was:

Form 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, the New York State earned income credit (however, see **Note** that follows), the New York State child and dependent care credit, the city of New York school tax credit, or the city of New York earned income credit (however, see **Note** that follows). **Note:** You must use Form IT-200 if you are claiming the New York State or the city of New York earned income credit and you elect to treat nontaxable combat pay as earned income for purposes of the federal earned income credit; 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 or claim the real property tax credit (see *Homeowners and renters* on page 6) or you want to disclaim a spouse's debt (see *Collection of debts from your refund*, page 46) or you want to claim the New York State earned income credit (see page 44), the city of New York school tax credit (see page 44), the city of New York earned income credit (see page 45), the New York State child and dependent care credit (see page 44), or the college tuition credit (see page 44).

Form 1040A

Form IT-100 if you want us to figure your tax and, if applicable, the New York State earned income credit (however, see **Note** below), the New York State child and dependent care credit, the city of New York school tax credit, or the city of New York earned income credit (however, see **Note** below), and you did not have 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 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); you are claiming the New York State or the city of New York earned income credit and you elect to treat nontaxable combat pay as earned income for purposes of the federal earned income credit; or have to report any amount of New York State and local sales and use tax that you owe.

or

If the federal income tax return you filed was:

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

Form IT-200 if you want to figure your tax yourself and you did not have 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 6) or you want to disclaim a spouse's debt (see *Collection of debts from your refund*, page 46) or you want to claim the New York State earned income credit (see page 44), the New York State child and dependent care credit (see page 44), the city of New York school tax credit (see page 44), the City of New York earned income credit (see page 45), or the college tuition credit (see page 44).

Form 1040

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

TIP

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 the worksheet to the right) and you do not elect to claim the college tuition itemized deduction (see **Worksheet 5, College tuition itemized deduction**, on page 53); **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 and 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, college tuition, or real property tax credits; **and**
- your only city of New York credits are the city of New York household credit, the city of New York school tax credit, and the city of New York earned income credit; **and**

- your only other income taxes are full-year New York City or Yonkers income taxes; **and**
- you did not make estimated tax payments, you do not need to extend the time to file your return, and you are a calendar-year filer.



Worksheet for figuring which deduction is larger

a. Total itemized deductions from federal Schedule A, line 28 a. _____

b. State, local, and foreign **income** taxes from federal Schedule A, lines 5* and 8 b. _____

c. Subtract line b from line a c. _____

d. Enter the standard deduction that applies to your filing status:

- Single and can be claimed as a dependent \$3,000
- Single and **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 d.

If line d is larger than line c, you meet the first requirement in *Can you file Form IT-200 instead of Form IT-201?*, and you should file Form IT-200 if you meet the other requirements. If line c is larger than line d, your tax will be less if you file Form IT-201 and take the itemized deduction. If you itemize your deductions on federal Form 1040, fill in lines 1 through 16 of Form IT-201-ATT. If any of the other adjustments to federal itemized deductions apply to you (see pages 51 and 52 of these instructions), adjust line c appropriately.

* Do not include on line b above any **general sales taxes** that you entered on federal Schedule A, line 5.

Which form to file *(continued)*

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

- You have 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, 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); and income from active duty service in the New York State organized militia, **additions** to income for interest income on state and local bonds and obligations (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. For information on all New York adjustments to income, see *New York adjustments* on page 20.
- You can claim any of these New York State tax credits:
 - resident credit
 - accumulation distribution credit
 - defibrillator credit
 - QEZE tax reduction 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
 - QETC employment credit and capital tax credit
 - IMB credit for energy taxes
 - claim of right credit
 - employment of persons with disabilities credit
 - alternative fuels credit
 - solar and fuel cell electric generating equipment credits
 - fuel oil storage tank credit carryover
 - green building credit
 - low-income housing credit
 - long-term care insurance credit
 - QEZE credit for real property taxes
 - Empire State film production credit.
- You can claim the credit for city of New York unincorporated business tax paid.

- You are subject to any of these taxes:
 - minimum income tax
 - separate tax on lump-sum distributions
 - addback of investment credit on early dispositions
 - part-year city of New York resident tax
 - part-year city of Yonkers resident income tax surcharge
 - addback of EZ investment tax credit
 - addback of financial services industry investment tax credit on early dispositions
 - addback of financial services industry EZ investment tax credit and EZ employment incentive credit on early dispositions
 - addback of EZ capital tax credit
 - addback of resident credit for taxes paid to a province of Canada
 - addback of farmers' school tax credit
 - addback of alternative fuels credit
 - addback of QETC capital tax credit on early dispositions
 - addback of low-income housing credit
 - addback of QEZE credit for real property taxes.
- You are claiming a 2004 estimated tax payment or an overpayment credit from your 2003 return.
- You want to apply any part of your 2004 overpayment to your estimated tax for 2005.
- You were a New York State resident for all of 2004, 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, 2004, through December 31, 2004.
- 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 the back cover of these instructions.

If you did not have to file a federal return but are required to file a New York State return, you may qualify for simplified filing. See page 19 of these instructions.

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. For the definition of resident, nonresident and part-year resident, see page 8. Some federal Form 1040 filers can use Form IT-200. See *Can you file Form IT-200 instead of Form IT-201?* on page 10.

Also, if you filed a joint federal return but are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you may be able to file a separate return. See *Line Instructions for Form IT-201, Item A*, on page 18.

Other forms you may have to file

Form IT-2105, *Estimated Income Tax Payment Voucher*

The total amount you must pay for 2005 through withholding and estimated income tax is the lesser of:

- 90% of the income tax shown on the 2005 return, **or**
- 100% of the income tax shown on the 2004 return (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000).

However, if you do not file a 2004 tax return, or your 2004 return did not cover all 12 months, item 2 above does not apply.

For more information, see the instructions for Form IT-2105. The 2005 Form IT-2105-I contains references to known Tax Law changes that apply to tax year 2005.

You must pay estimated income tax if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim.

If you paid estimated income tax for 2004 and filed a 2003 New York State income tax return, you will automatically receive a 2005 estimated income tax packet in the mail. Included in your packet will be your account statement for tax year 2004. It will show the total amount recorded in your account as of the date shown on the statement. You can also check your account by accessing our Web site at www.nystax.gov and clicking on *Electronic Services*. Review this statement carefully. If you disagree with any of the information, complete Form IT-2105.1 and fax or mail it immediately. Fax: (518) 457-2249 or mail: **NYS Tax Department, Estimated Tax Unit, Building 8, Room 200, W A Harriman Campus, Albany NY 12227**. Do not use a pre-addressed peel-off label for this form.

If you do not receive your 2005 estimated income tax packet by the date your first payment is due (generally April 15), call or write us for forms and instructions. See *Need help?* on the back cover.

Estimated income tax for estates and trusts — Estates and trusts are required to make estimated income tax payments. However, estates (and certain grantor trusts that receive the residue of the decedent's estate under the decedent's will) are exempt from paying estimated income tax for the first two years after the decedent's death. Generally, an estate or trust must pay estimated income tax if the estate or trust is expected to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits the estate or trust is entitled to claim for 2005.

A fiduciary of an estate or trust who makes an election to allocate any portion of the estate's or trust's estimated income tax payment among the beneficiaries must file Form IT-205-T. For more information, see the instructions for Form IT-205.

• **Notice to estimated income tax filers**

The Tax Department plans to begin mailing estimated income tax vouchers for 2005 in mid-February. Estimated income tax filers can expect to receive their IT-2105 payment vouchers in late February or early March.

Form IT-201-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*

Complete this form if you claimed itemized deductions on your federal return or are subject to any other New York State or New York City taxes. You must also use this form if you are claiming any New York State, New York City, or Yonkers credits other than the household credit(s), the child and dependent care credit, the earned income credit, the real property tax credit, the college tuition credit, or the city of New York school tax credit. For more information, see the *Instructions for Form IT-201-ATT* on page 51.

Form IT-220, *Minimum Income Tax*

Complete this form if you have New York State tax preference items totaling more than your specific deduction of \$5,000 (\$2,500 if you are married and filing separately). The tax preference items are depreciation (pre-1987), intangible drilling costs, IRC section 1202 exclusion, and New York addition for restoration of net operating loss deduction. You may have to file Form IT-220 even if you are not required to file federal Form 6251, *Alternative Minimum Tax - Individuals*. For more information, see the instructions for Form IT-220.

Form IT-221, *Disability Income Exclusion*

Complete this form to figure the amount of your disability income that may be excluded from income on Form IT-201. To qualify, you must have retired due to permanent and total disability and you must not have reached age 65 when your tax year ended. If you claim this exclusion, the *Physician's statement* at the bottom of Form IT-221 may also have to be completed and signed by your doctor. For more information, see Form IT-221.

Form IT-230, *Separate Tax on Lump-Sum Distributions*

Complete Form IT-230 if you used federal Form 4972 to figure your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.

Form IT-399, *New York State Depreciation Schedule*

Complete this form if you are an individual, partnership, estate or trust to figure your New York depreciation deduction for property placed in service during taxable years beginning in 1981, 1982, 1983, and 1984. New York State does not allow ACRS depreciation for property placed in service (whether inside or outside New York State) during these years.

For property placed in service outside New York State for taxable years beginning after December 31, 1984, but before January 1, 1994, see addition A-13 on page 22.

Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*

Complete this form if you are an individual, partnership, estate, or trust, to compute your New York depreciation deduction for IRC section 168(k) property placed in service beginning on or after June 1, 2003 (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)).

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

Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date the tax was paid, whichever is later. However, if you file an amended federal return showing a change in your taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, the amount of your earned income credit or credit for child and dependent care expenses, or the amount of your foreign tax credit affecting the computation of the resident credit for taxes paid to a province of Canada, you must also file an amended New York State return within 90 days from 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 (IRS). **If the IRS changes the:**

- **taxable income,**
 - **tax preference items,**
 - **total taxable amount or capital gain or ordinary income portion of a lump-sum distribution,**
 - **amount of your earned income credit, or**
 - **amount of any claim of right adjustment,**
- or if the IRS disallows**
- **your refund claim,**
 - **your credit for child and dependent care expenses, or**
 - **the amount of your foreign tax credit affecting the computation of the resident credit for taxes paid to a province of Canada 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 IRS 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 IRS, see Form IT-201-X-I, *Instructions for Form IT-201-X*.

To amend your 2004 return, you must use 2004 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 completing the review of your amended return. If you need forms, see *Need help?* on the back cover.

When to file

File your return as soon as you can after January 1, 2005, but not later than the filing deadline, April 15, 2005. If you file late, you may have to pay penalties and interest. See *Interest and penalties* on page 14.

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, if required, 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 the back cover for the Web site address.

If you expect to receive a refund or anticipate having no amount of New York State, New York City or Yonkers income tax, or no sales or use tax remaining unpaid as of the due date of the return, we will accept a copy of federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. Send us a copy of federal Form 4868 on or before the due date of the return. Attach another copy to your return when you file it. 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 4125
Binghamton NY 13902-4125***

If the balance due with your extension request is 0, or if you intend to pay by credit card, mail Form IT-370 (or the copy of your federal Form 4868) to:

**Extension Request - NR
PO Box 4126
Binghamton NY 13902-4126***

*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 Form IT-100 or Form IT-200.

If you qualify for an automatic two-month extension of time to file your federal income tax return because (1) you are a U.S. citizen or resident and live outside the U.S. and your main place of business or post of duty is outside the U.S. and Puerto Rico or (2) you are in the military service outside the U.S. and Puerto Rico when your 2004 return is due, you are entitled to a similar two-month automatic extension to file your New York income tax return. The time to pay your New York State, New York City and city of Yonkers income tax, and any New York State or local sales or use tax is similarly automatically extended. You must attach to your New York State return a statement showing that you qualify for the federal automatic two-month extension.

If you are serving or did serve in a combat zone or certain other designated areas, you may qualify for additional extensions of time to file your return. For more information on extensions of time to file and other tax relief for military personnel, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

If you cannot file on or before the end of this automatic two-month extension, file Form IT-370 and pay any tax due with it to receive an additional two months to file. If you still need more time, you must file Form IT-372, *Application for Additional Extension of Time to File for Individuals*.

Statute of limitations

Generally, a claim for a credit or refund of an overpayment of income tax must be filed within three years from the time the return was filed or two years from the time the tax was paid, whichever period expires later. If no return was filed, the claim for a credit or refund must be filed within two years from the time the tax was paid.

Where to file

Use the preaddressed envelope that came with your tax packet to mail in your New York State income tax return and any attachments. If you do not have one, address your envelope as follows:

**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 cover 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.

Interest and penalties

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

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, the New York State earned income credit, the child and dependent care credit, the farmers' school tax credit, the college tuition credit, the city of New York school tax credit, or the city of New York earned income 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 income 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 income tax due on the return, reduced by any tax paid and by any credit that may be claimed. For information on getting an extension of time to file your return, see *When to file* on page 13 of these instructions.

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

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

If you figure your income tax incorrectly — You may have to pay a penalty if the income 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 income tax you reported and the income tax you actually owe.

Underpayment of estimated income tax penalty — You may be subject to a penalty for underpayment of estimated income tax if your 2004 withholding and estimated income tax payments do not equal:

- at least 90% of the income tax shown on your return for the taxable year, or
- 100% of the income tax shown on your return for the preceding taxable year (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000), based on a return covering 12 months.

You will **not** be subject to an underpayment of estimated income tax penalty if you owe less than \$300 of New York State, New York City, or Yonkers income tax after deducting tax withheld, estimated income tax payments, and credits you are entitled to claim.

For more information, see Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions, to see if you owe the penalty, how to figure the penalty and which exceptions to the penalty apply.

Negligence penalty — If your return does not show all of the income 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 income tax and the income tax shown on your return. In addition, 50% of the interest due on any underpayment resulting from negligence will be added to your income 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 income tax and the income 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 income tax.

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

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.

Reminders

TIP

Available New York tax credits

You may be eligible for one or more of the following New York State, New York City, or Yonkers tax credits.

Credits that reduce tax but cannot be carried over to future years:

- NY State household credit (see page 33)
- Resident credit (page 55)
- Resident credit against separate tax on lump-sum distributions (page 55)
- Defibrillator credit (page 55)
- QEZE tax reduction credit (page 55)
- NY State accumulation distribution credit (page 55)
- City of New York household credit (page 36)
- City of New York UBT credit (page 57)
- City of New York accumulation distribution credit (page 57).

Credits that reduce tax, and any excess may be carried over to future years (see pages 55 through 57):

- Solar and fuel cell electric generating equipment credits
- Investment credit
- Financial services industry (FSI) investment tax credit
- Empire zone (EZ) investment tax credit and EZ employment incentive credit
- FSI EZ investment tax credit and EZ employment incentive credit
- EZ wage tax credit
- ZEA wage tax credit
- EZ capital tax credit
- Qualified emerging technology company (QETC) employment credit
- QETC capital tax credit
- Special additional mortgage recording tax credit carryover
- Solar and wind energy credit carryover
- Employment of persons with disabilities credit
- Alternative fuels credit
- Residential fuel oil storage tank credit carryover
- Green building credit
- Low-income housing credit
- Long-term care insurance credit
- Empire State film production credit.

Credits that may be refunded to you:

- NY State child and dependent care credit (see page 44)
- NY State earned income credit (page 44)
- Real property tax credit (page 44)
- College tuition credit (page 44)
- City of New York school tax credit (page 44)
- City of New York earned income credit (page 45)
- Farmers' school tax credit (page 57)
- Investment credit for new businesses (page 57)

- FSI investment tax credit for new businesses (page 57)
- EZ investment tax credit and EZ employment incentive credit for new businesses (page 57)
- FSI EZ investment tax credit and FSI EZ employment incentive credit for new businesses (page 57)
- EZ wage tax credit for new businesses (page 58)
- ZEA wage tax credit for new businesses (page 58)
- QETC employment credit for new businesses (page 58)
- Industrial or manufacturing business (IMB) credit for energy taxes (page 58)
- QEZE credit for real property taxes (page 58)
- Refundable Empire State film production credit (page 58)
- NY State claim of right (page 58)
- City of New York claim of right (page 58)
- City of Yonkers claim of right (page 58).

TIP

Refunds and refundable credits

Even if you do not have to file a return, you should file to get a refund if New York State, New York City or Yonkers income taxes were withheld from your pay, or you are eligible to claim a credit that may be refunded (see *Credits that may be refunded to you* above).

Name and social security number

You must enter your name and social security number on all forms you send to us. **If you are making a payment, write your social security number and 2004 Income Tax on your check or money order.**

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-201, 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.

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.

If you received periodic annuity, pension, retired pay or IRA payments and income tax was withheld, the payer must give you a statement, federal Form 1099-R. This statement shows the amount of your gross and taxable retirement plan payments, and the New York State, New York City and Yonkers tax withheld from your payments during the year.

If you received payments of lottery distributions and income tax was withheld from those payments, you will receive federal Form W-2G. This statement shows your total payments and the amount of New York State, New York City and Yonkers taxes withheld during the year.

You must staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front of your return as shown in [Step 7](#) on page 50 of these instructions. If you have not received your wage and tax statement(s) by February 15, 2005, or if the statement(s) you received is incorrect, contact your employer.

Estimated income tax paid

Enter the amount of estimated income tax payments made for New York State, city of New York and Yonkers. Before completing this section of your return, review the account statement that was included with your estimated tax packet. Report any discrepancies by completing Form IT-2105.1 provided in your packet and fax or mail it immediately. Fax: (518) 457-2249 or mail: **NYS Tax Department, Estimated Tax Unit, Building 8, Room 200, W A Harriman Campus, Albany NY 12227.**

You can check your balance and reconcile your estimated tax account by accessing our Web site at www.nystax.gov and clicking on *Electronic Services*.

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 of your return. The preparer required to sign your return must sign it by hand; signature stamps or labels are not acceptable. However, see page 9 if you are electronically filing your return. 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 14.

Computer filled-in returns

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

If you do not use the official income tax forms that we provide, any computer-generated form you use must comply with the guidelines in Publication 75, *Specifications for Reproduction of Scannable and Non-scannable New York State Income Tax Forms*, for tax year 2004.

Your software must conform to current federal and state income tax laws.

Check your withholding for 2005

If, after completing your 2004 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. Form IT-2104 is included in this booklet.

Keep copies of your tax records

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 returns.

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

E-file your return or have your tax preparer e-file it for you.

Using tax preparation software to prepare your income tax return reduces the possibility of mistakes that will slow down the processing of your return.

- Use your preprinted peel-off label.**
The peel-off label located under the flap on the inside front cover of your income tax packet is designed to speed processing and prevent common errors that may delay refund checks. But do not attach the label until you have completed and checked your return. See **Step 5** on page 49 of these instructions.
- Make sure you enter your social security number(s) in the boxes to the right of your name(s) on the front of the return.**
The peel-off label does not display 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(s) in the boxes in the top right corner of Form IT-201, whether or not you are using the preprinted peel-off label.
- Be sure to mark an X in either the Yes or No box at item B.**
Item B asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to mark an X in either the *Yes* or *No* box, especially if you are single, since the answer determines the amount of standard deduction allowed.
- Public employee 414(h) retirement contributions must be entered on line 20.**
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 Police

and Fire 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 Police Pension Fund, the New York City Fire Department Pension Fund, or a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) pension plan, you must enter the amount of public employee 414(h) retirement contributions you made in 2004 on line 20. This amount will be shown on your W-2 statement.

- New York City IRC 125 flexible benefits program amounts must be entered on line 22.**
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 22 of Form IT-201. This amount will be shown on your W-2 statement.
- Check the New York standard deduction table on page 29 and make sure that you have claimed the correct standard deduction for your filing status on line 34.**
For example, do not claim a head of household filing status and then claim a standard deduction for a single or married filer.
- Complete the New York Dependent exemption worksheet on page 29 and enter the line e number on line 36.**
Some taxpayers make the mistake of entering the number of exemptions that they claimed on their federal return on line 36 of their Form IT-201. In general,

federal exemptions include both personal and dependent exemptions. However, only dependent exemptions are allowed on your New York State return. The value of each New York dependent exemption is \$1,000. To ensure that you receive credit for the correct number of New York dependent exemptions, complete the worksheet on page 29 of these instructions before making an entry at line 36 of your return.

- Use the correct New York tax table.**
Be sure you are using the correct tax table to look up your tax; some taxpayers erroneously use the *City of New York Tax Table* to determine their New York State tax, and vice versa. (The state tax table is on red pages 79 through 86.)
- 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 72) instead of on the **amount you owe** line (line 74). The taxpayer then expects a refund, when in fact he or she owes tax. This will result in a bill for the tax owed plus interest and possible penalty. This situation can be avoided by making sure that if you owe tax, you enter the amount owed on the correct line and pay this amount when you file your return.
- Amount applied to 2005 estimated income tax.**
If you elect to apply all or part of the amount overpaid to your 2005 estimated income tax, that election generally **cannot** be changed after April 15, 2005.
- Nonobligated spouses should attach Form IT-280 to their returns.**
If you are a nonobligated spouse who is filing Form IT-280 to disclaim your spouse's debt, attach the original Form IT-280. Do not attach a photocopy. To get Form IT-280, see *Need help?* on the back cover.

Do you need an income tax packet mailed to you:

If you would like the Tax Department to mail you an income tax packet with tax forms for next year's taxes, you must mark an X in the *Yes* box at Item (C) of your Form IT-201.

If you use a paid preparer, or if you use computer software to e-file or prepare your income tax return, or if for any other reason you do **not** need a tax packet mailed to you, mark an X in the *No* box. By marking the *No* box, you will help us reduce printing and mailing costs.

Americans with Disabilities Act

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the *Personal Income Tax Information Center* number under *Need help?* on the back cover.

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.

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.

If you used federal Form 8814 or 8615 to report your child's investment income, see page 6 for more information.

Step 1

Get all forms and publications you need.

If you need any forms or publications, see *Need help?* on the back cover.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 2004 wage and tax statements, federal Form(s) W-2, together. Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 15, 2005, or if the form you received is incorrect, contact your employer.

If you had tax withheld from annuities, pensions, retired pay or IRA payments, get together all of your federal Form(s) 1099-R.

If you had tax withheld from your lottery distributions, you will need your federal Form W-2G.

If you paid income taxes to another state, a local government within another state, the District of Columbia or province of Canada, get a copy of the income tax return you filed with that taxing authority.

If you made payments during the year for New York State, New York City or Yonkers estimated income tax, compare your account statement (included in your estimated income tax packet) with your records. You can also check your account by accessing our Web site at www.nystax.gov and clicking on *Electronic Services*.

If you plan to take any credits or deductions, 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-201 that begin on page 18. Then continue with [Step 4](#) on page 49.

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 Tax Department 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*. For a copy of Publication 131, see *Need help?* on the back cover of these instructions.

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.

Line instructions for Form IT-201

All information on your return, except for your mailing address, should be for the calendar year January 1, 2004, through December 31, 2004, or for your fiscal year. If you are filing for a fiscal year, enter the month and day your tax year began, and the month, day and year that it ended at the top of the front page.

Filling in your tax return

You may notice that Form IT-201, its attachment Form IT-201-ATT, and other selected forms and attachments (Forms IT-200, IT-214, IT-215, etc.), are designed to let us use the latest scanning and image-processing equipment.

If you are using a software package that prints a two-dimensional (2D) barcode page as page one of Form IT-201, be sure to include that 2D barcode page (with the back blank) when you file both pages of your Form IT-201.

Boxes have been printed on the forms to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

— Please print (use black ink only; no red or other color ink or pencils please) or type all **X** marks and money amounts in the boxes and spaces provided.

— Write your numbers and **X** marks like this:

1 2 3 4 5 6 7 8 9 0 X

— Do not use dollar signs (\$), commas (,), decimal points (.), or any other punctuation marks or symbols. We have already printed the appropriate commas and the decimal points to assist you.

— If you show a loss on lines 1 through 16 or on lines 18, 23 or 32, place a minus (-) sign in the box **immediately to the left** of the loss amount. Do not use brackets or parentheses. For example, a business loss of \$1,123.78 on line 6 should look as follows:

... 6. , - 1, 1 2 3 . 7 8

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

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

— 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.

Example: If your total amount of *Wages, salaries, tips, etc.* for line 1 of Form IT-201 is \$32,406.18, your money field entry on line 1 of your Form IT-201 should look like this:

... 1. , 3 2, 4 0 6 . 1 8

If you are **rounding all money items** on your return (see *Whole dollar amounts* on page 15) to the nearest dollar, it should look like this:

... 1. , 3 2, 4 0 6 . 0 0

— When rounding or when entering a whole dollar amount, please enter **00** in the cents boxes. Do not leave the cents boxes blank.

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.

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-201, even when using the preprinted peel-off label.

Step 5 on page 49 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 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

If the taxpayer or the taxpayer's spouse died **after December 31, 2003**, enter the first name of the deceased taxpayer. In the boxes provided, list the date of death in month, day, and last 2 digits of year order. See *Deceased Taxpayers* on page 7.

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) 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) above 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 for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, 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 7.

Item B

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, you must mark an **X** in the **Yes** box. You must mark the **Yes** box even if the other taxpayer chose not to claim you as a dependent. 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 the federal education credit, you must mark the **Yes** box.

New for 2004

Item C

Do you need an income tax packet (IT-201-P) mailed to you next year?

If you would like the Tax Department to mail you an income tax packet with tax forms for next year's taxes, you must mark an **X** in the **Yes** box at Item (C) of your Form IT-201.

If you use a paid preparer, or if you use computer software to e-file or prepare your income tax return, or if for any other reason you do **not** need a tax packet mailed to you, mark an **X** in the **No** box. By marking the **No** box, you will help us reduce printing and mailing costs.

Item D

Living quarters in New York City

If you or your spouse maintained or had use of an apartment or other living quarters in New York City during any part of 2004, mark an **X** in the box at Item D of your Form IT-201.

Living quarters include a house, apartment, co-op, or any other living quarters maintained or paid for by you or your spouse. Living quarters also include any New York City living quarters maintained for your primary use by another person, family member, or employer.

For example, if a company were to lease an apartment for the use of the company's president or chief executive officer, and the dwelling was principally available to that individual, the individual would be considered as maintaining living quarters in New York City even though others might use the apartment on an occasional basis.

Note: You may be considered a city of New York resident if you spend 184 days or more in New York City. See the definition of *Resident, nonresident and part-year resident* under *Who must file* on page 8 of these instructions. If you meet the definition of a resident of New York City, complete the New York City resident taxes and credits lines (45 through 51, and 63 and 64) on Form IT-201. See the instructions on pages 34 through 37, and 44 and 45.

Item E

City of New York residents and part-year residents only:

- (1) **Number of months you lived in New York City in 2004** - Enter in the box the number of months during 2004 that you lived in New York City.
- (2) **Number of months your spouse lived in New York City in 2004** - If you were married and marked an **X** in box 2 (*Married filing joint return*) of Item A, and your spouse lived in New York City in 2004, enter in the box the number of months during 2004 that your spouse lived in New York City.

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

All other taxpayers should leave the boxes at Item E blank.

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, visit our Web site at

www.nystax.gov

Federal income and adjustments

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:**
 - 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**

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 by marking an **X** in the appropriate boxes:

	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 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, alimony, pensions and annuities, and unemployment compensation?	<input type="checkbox"/>	<input type="checkbox"/>

If you marked 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** mark any shaded box, continue with the worksheet below.

Worksheet



	Amount	Enter on Form IT-201, line #
Wages, salaries, tips, etc.	\$ _____	1
Taxable interest income	_____	2
Ordinary dividends	_____	3
Alimony	_____	5
Pensions and annuities	_____	10
Unemployment compensation	_____	13
Total. This is your federal adjusted gross income	_____	18
Enter from the table below the standard deduction amount that applies to your filing status	_____	

<i>Filing status</i>	<i>Standard deduction amount</i>
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-201, sign the return, and mail it. You do not owe any New York State tax.

If you are a New York City 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 pages 21 through 23 of these instructions.

New York additions

Line 19

Interest income on state and local bonds and obligations (but not those of New York State or its local governments)

Enter any interest income on obligations of other states or political subdivisions of those states that you received or that was credited to you during 2004 that was **not** included in your federal adjusted gross income. This includes interest income on state and local bonds (but not those of New York State and local governments within the state), interest and dividend income from tax-exempt bond mutual funds and tax-exempt money market funds that invest in obligations of states other than New York.

If you purchased a bond between interest dates, do not include on line 19 the seller's accrued interest. The seller's accrued interest is the amount accrued from the interest date preceding your purchase to the date you purchased the bond. Include on line 19 the amount of interest you received during the year, less the seller's accrued interest. This information should have been provided to you when you purchased the bond.

Line 20

Public employee 414(h) retirement contributions

Enter the amount of 414(h) retirement contributions shown on your wage and tax statement(s), federal Form W-2 (Copy 2), made by:

- 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 Police and Fire 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; **or**
- members of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

Do not enter on line 20 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

Line 21

College choice tuition savings distributions

If you made a nonqualified withdrawal from a New York State college choice tuition program account, then include on line 21 the amount from line 7 of the worksheet below.

A withdrawal is nonqualified if: 1) the funds are used for purposes other than the higher education of the designated beneficiary; 2) the withdrawal is actually disbursed in cash or

in-kind from the qualified state tuition program, even if the amount withdrawn is reinvested in the college choice tuition savings program within the Internal Revenue Code 60-day rollover period; or 3) on or after January 1, 2003, the funds are transferred from the New York State college choice tuition program to another state's program (whether for the same beneficiary or for the benefit of another family member). However, nonqualified withdrawals do not include any withdrawals made in tax year 2004 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

Please note: Transfers between accounts of family members not disbursed in cash or in-kind within the New York State college choice tuition savings program are not considered distributions within the meaning of Tax Law section 612(b)(34) and are therefore **not** required to be added back as nonqualified withdrawals.

Include on lines 1 through 7 of the worksheet below the applicable amounts from all existing accounts of which you are the account owner. Do not include amounts applicable to accounts that were closed in a prior taxable year. If you are filing a joint return, include the applicable amounts from all existing accounts of which you and your spouse are the account owners.

Please note: Before completing the worksheet below, you must first compute your Form IT-201, **line 29, subtraction for college choice tuition savings deduction** for 2004. See page 25 of these instructions.

Worksheet

1. Total current and prior years' nonqualified withdrawals from your account(s) 1.
2. Total current and prior years' contributions to your account(s) 2.
3. Total current year's subtraction modification (from line 1 of worksheet for line 29 on page 25) and prior years' subtraction modifications* 3.
4. Subtract line 3 from line 2 4.
5. Total prior years' addition modifications** 5.
6. Add lines 4 and 5 6.
7. Subtract line 6 from line 1. This is your current year addition modification. Enter this amount on Form IT-201, line 21 7.

If line 7 is 0 (zero) or less, there is no addback.

* These amounts are included in line 28 of your 1998, 1999, and 2000 Form IT-201 (S-26 subtraction modification), and from Form IT-201-I, line 29 worksheet, line 1, for tax years 2001, 2002, and 2003.

** These amounts are included in line 21 of your 1998, 1999 (A-23 addition modification), and 2000 (A-22 addition modification) Form IT-201, and on line 21 of your 2001, 2002, and 2003 Form IT-201.

Also include on lines 1 and 2 your share of any amounts withdrawn or contributed by a partnership of which you are a member partner. The partnership should provide this information to you.

Keep this worksheet with your tax return.

Line 22

Other additions

Some additions that are not as common as those identified on Form IT-201 are reported on line 22 as *Other* additions. The requirement for these additions to federal adjusted gross income is provided for in New York State Tax Law sections 612(b)(1) through 612(b)(36) and section 612(r).

Identify any of the following additions (below and on pages 22 and 23) that apply to you by writing the item number (A-1 through A-25) and the amount of each addition in the white area on line 22. Enter the total amount of these other additions on line 22 in the money column.

[A-1] Investment income from certain obligations of U.S. government agencies or affiliations — Federal laws specifically exempt investment income from certain obligations of U.S. government agencies or affiliations from federal taxation but not from state taxation.

If, during 2004, you received or were credited with any interest or dividend income from any United States authority, commission or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax, **then** include that income on line 22. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the New York State Tax Department (see *Need help?* on the back cover of these instructions).

[A-2] Personal income taxes and unincorporated business taxes deducted in determining federal adjusted gross income — No personal income taxes or unincorporated business taxes can be deducted in the computation of New York taxable income.

If you included a deduction for state, local or foreign income taxes, including unincorporated business taxes, when figuring your federal adjusted gross income, **then** you must include the amount of that deduction on line 22. For example, if you operated a business and deducted New York City unincorporated business tax on your federal Form 1040, Schedule C, as an expense of doing business, include this tax on line 22.

Partners — Include on line 22 your distributive share of state, local or foreign income taxes, including unincorporated business taxes, deducted in figuring net income.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect, **and if** that corporation deducted taxes imposed by Article 9-A, general business corporation, or Article 32, banking corporation franchise tax, of the New York State Tax Law, **then** include your pro rata share of those taxes on line 22. (However, no state or local taxes of another state, political subdivision of another state, or the District of Columbia need be included.)

(continued)

New York additions *(continued)*

A-3 Interest expense on loans used to buy obligations exempt from New York State tax, amortized bond premium on bonds that are exempt from New York State tax and other expenses relating to the production of income exempt from New York State tax —

- (a) If your federal adjusted gross income includes a deduction for interest expense used to buy bonds, obligations or securities whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense on line 22.
- (b) If your federal adjusted gross income includes a deduction for the amortization of bond premiums on bonds whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that amortized premium on line 22.
- (c) If your federal adjusted gross income includes a deduction for expenses relating to the production of income which is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense on line 22.

A-4 Special additional mortgage recording tax deduction —

If you excluded or deducted special additional mortgage recording tax in figuring your federal adjusted gross income and you were previously allowed a New York State personal income tax credit for that tax, **then** include on line 22 the amount excluded or deducted.

A-5 Special additional mortgage recording tax basis adjustment —

If property on which you paid a special additional mortgage recording tax is sold or disposed of, and you claimed the New York State credit in a prior year for the special additional mortgage recording tax paid on that property, and the federal basis of the property was not adjusted to reflect the amount of the credit allowed, **then** include on line 22 the amount of the basis that was not adjusted for the amount of the credit claimed.

A-6 Special depreciation —

If you made an election for tax years beginning before 1987 for:

- special depreciation,
- research and development expenditures,
- waste treatment facility expenditures,
- air pollution control equipment expenditures, **or**
- acid deposition control equipment,

then include on line 22 the amount of depreciation or expenditures relating to these items that was deducted in determining your federal adjusted gross income. Also see subtraction S-12 on page 26 of these instructions.

A-7 Percentage depletion —

If you claimed a deduction on your federal return for percentage depletion on mines, oil and gas wells, and other natural deposits, **then** include on line 22 the amount deducted in figuring your federal adjusted gross income. Also see subtraction S-11 on page 26 of these instructions.

A-8 Sales or dispositions of assets acquired from decedents — In certain cases involving assets of decedents, the assets can acquire different bases for state and federal tax purposes. In those cases, adjustments in the gains or losses on the sales or disposition of those assets must eventually be made.

If, during the tax year, there was a sale or other disposition of any stocks, bonds, property or other assets that had been either inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent who left behind those assets was not large enough to require the filing of a federal estate tax return, **and if** the executor or administrator of that estate had valued those assets for New York State purposes at less than their value for federal purposes, **then** include on line 22 the **difference between** (a) the gain or loss on that sale or disposition that you figured into your federal adjusted gross income for the tax year and (b) the gain or loss that would have resulted if the executor or administrator had valued the assets for federal purposes at the same value that he or she valued them for New York State purposes.

This adjustment is no longer required for property acquired from decedents who died on or after February 1, 2000.

A-9 Disposition of solar and wind energy systems — In certain cases, because the federal government did not have a similar credit to adjust the basis of the system being acquired, New York State credits taken for the purchase and installation of a solar and wind energy system have to be added to federal adjusted gross income when the system is sold or disposed of.

If in any tax year beginning on or after January 1, 1981, you took a New York State solar and wind energy credit on property, **and if** that property was sold or otherwise disposed of in 2004, **and if** a reportable gain resulted for federal income tax purposes from that sale or disposition, **and if** you had included the cost of the energy system in the federal basis of the property but did not reduce the federal basis by the state credit, **then** include on line 22 the amount of the credit you had previously claimed.

A-10 New business investment; deferral recognition —

If, in any tax year beginning on or after January 1, 1982, and before 1988, you chose to subtract all or a portion of a long term capital gain from your federal adjusted gross income because that amount had been reinvested in a new New York business, **and if** that reinvestment was sold in 2004, **then** include on line 22 the amount that you had previously subtracted.

A-11 Deductions attributable to safe harbor leases (Such a lease is a financial arrangement between either a corporation, partnership, or certain grantor trusts and a person, firm, estate, or trust to acquire and use an asset; the arrangement is allowed for federal tax purposes, but is not allowed for state tax purposes unless it involves mass transit vehicles.) —

If, in figuring your federal adjusted gross income, you took deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the Internal Revenue

Code as it was in effect for agreements entered into prior to January 1, 1984, **then** include those deductions on line 22, **and** see A-12, S-15, and S-16.

A-12 Safe harbor leases; election for qualified leased property (see A-11 above for a definition of safe harbor leases) —

If your financial matters in 2004 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the Internal Revenue Code as it was in effect for agreements entered into prior to January 1, 1984, **then** you must include on line 22 the income that you would have included in your federal adjusted gross income if such an election had not been made. Also see A-11, S-15, and S-16.

A-13 Accelerated cost recovery system (ACRS) deduction — New York State does not allow ACRS depreciation for property placed in service inside or outside New York State during tax years 1981, 1982, 1983, and 1984. You must figure your New York depreciation by using one of the methods provided for in section 167 of the Internal Revenue Code as it was in effect on December 31, 1980 (e.g., straight line, declining balance, etc.).

For property (except for property classified as IRC section 280F property) placed in service outside New York State for tax years beginning after 1984 but before 1994, New York did not allow ACRS or MACRS depreciation under section 168 of the IRC. Instead, New York allowed the depreciation deduction that would have been allowed under IRC section 167 as it was in effect on December 31, 1980.

However, **if** you claimed ACRS depreciation on your federal return for property not classified as IRC section 280F property and that property was placed in service **outside** New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (including property on which ACRS depreciation was figured in accordance with the Federal Tax Reform Act on 1986), **then** you may:

- continue using the pre-1981 IRC section 167 depreciation on that property, making the applicable depreciation addition and subtraction; **or**
- choose to switch to the IRC section 168 depreciation deduction.

If you choose to switch to the IRC section 168 depreciation deduction, you are no longer responsible for making the New York depreciation addition and subtraction adjustments since you will now be allowed to claim the same depreciation as was claimed on the federal tax return for property placed in service outside New York State during tax years 1985 through 1993. If you switch to IRC section 168 depreciation, you must use IRC section 168 depreciation from this taxable year forward, and you must use it for all subject property owned by the taxpayer. For more information concerning this property, see TSB-M-99(1)I. This TSB-M is available on the Department Web site (see *Need help?* on the back cover of these instructions).

New York additions *(continued)*

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (other than 280F property); or
- property placed in service outside New York State for 1985 through 1993 (other than 280F property) **and you elect to continue using IRC 167 depreciation;**

then include on line 22 the amount that was deducted in figuring your federal adjusted gross income. You must complete and attach Form IT-399, *New York State Depreciation Schedule*.

A-14 Accelerated cost recovery property; year of disposition adjustment —

If you disposed of property which was depreciated for federal purposes using ACRS, **and if** ACRS depreciation was not allowed for state purposes, **then** you must complete Part II of Form IT-399, *New York State Depreciation Schedule*, to figure the amount to include on line 22.

Additions A-15, A-16, A-17, and A-18 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders*.

A-15 S corporation shareholders; reduction for taxes —

If you are a shareholder of an S corporation for which the election to be a New York S corporation is in effect for the taxable year, **then** include on line 22 your pro rata share of the S corporation's reductions for taxes imposed on built-in gains and reductions for taxes imposed on excess net passive income as described in sections 1366(f)(2) and (3) of the Internal Revenue Code.

A-16 S corporation shareholders; pass-through loss or deduction items —

If you are a shareholder of an S corporation for which the election to be a New York S corporation was **not** in effect for the taxable year, **then** include on line 22 any S corporation pass-through items of loss or deduction taken into account in figuring your federal adjusted gross income, pursuant to section 1366 of the Internal Revenue Code.

A-17 S corporation shareholders; distributions relating to stock, cash distributions during post termination transition period, and distributions of undistributed taxable income —

If you had S corporation distributions that were not included in federal adjusted gross income due to the application of Internal Revenue Code sections 1368, 1371(e) or 1379(c), **and if** these distributions were not previously subject to New York personal income tax because the election to be a New York S corporation was **not** in effect, **then** include these distributions on line 22.

A-18 S corporation shareholders; disposition of stock or indebtedness with increased basis —

If you had a gain or loss reported on your federal income tax return because of the disposition of stock or indebtedness of an

S corporation, **and if** that S corporation did **not** have an election to treat the corporation as a New York S corporation in effect for any taxable year beginning, in the case of a corporation taxable under Article 9-A, general business corporation, after December 31, 1980, and, in the case of a corporation taxable under Article 32, banking corporation franchise tax, beginning after December 31, 1996, **then** include on line 22 the increase in basis of stock or indebtedness that is due to the application of Internal Revenue Code sections 1376(a) (as it was in effect for taxable years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) for each taxable year that the New York election was **not** in effect.

Note: The Internal Revenue Code sections referenced above pertain to S corporation undistributed taxable income that was required to be included in the shareholder's federal adjusted gross income.

A-19 New York City flexible benefits program (IRC 125) —

If your wage and tax statement(s), federal Form W-2 (Copy 2, Box 14), show(s) that an amount was 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 on your behalf, **then** include this amount on line 22.

Note: For purposes of this addition, certain other New York City public employers include:

- 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 Board of Education;
- New York City School Construction Authority;
- New York City Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority; and
- Staten Island Rapid Transit Authority.

A-20 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, **and if** you have an amount shown on your wage and tax statement(s), federal Form W-2 (Copy 2), that was deducted from your salary for health insurance and the welfare benefit fund surcharge, **then** include this amount on line 22.

A-21 Farmers' school tax credit —

If you claimed the farmers' school tax credit on your 2003 New York State tax return, and if you deducted your school taxes in figuring your federal adjusted gross income on your 2003 federal return, **then** you must include the amount of the credit claimed for 2003 on line 22 of this year's return. However, do not

make this modification if you were required to report the amount of the credit as income on your 2004 federal return.

A-22 Qualified emerging technology investments (QETI) —

If you elected to defer the gain from the sale of QETI, **then** you must include on line 22 the amount previously deferred when the reinvestment in the New York qualified emerging technology company which qualified you for that deferral is sold. See subtraction S-27 on page 27.

A-23 Sport utility vehicle expense deduction —

If, in computing your federal adjusted gross income, you claimed an IRC section 179 deduction with respect to a sport utility vehicle that weighs more than 6,000 pounds, and you are not an eligible farmer as defined for purposes of the farmers' school tax credit (see Form IT-217-I, *Instructions for Form IT-217, Claim for Farmers' School Tax Credit*), **then** include the amount of that deduction on line 22. A *sport utility vehicle* means any four-wheeled passenger vehicle manufactured primarily for use on public streets, roads, and highways. However, *sport utility vehicle* does not include (1) any ambulance, hearse, or combination ambulance-hearse used directly in a trade or business; (2) any vehicle used directly in the trade or business of transporting persons or property for compensation or hire; or (3) any truck, van, or motor home. A *truck* is defined as any vehicle that has a primary load-carrying device or container attached, or is equipped with an open cargo area or covered box not readily accessible from the passenger compartment.

A-24 IRC section 168(k) property depreciation —

New York State does not follow the federal depreciation for IRC section 168(k) property (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State on or after June 1, 2003. If you claimed a depreciation deduction for property under section 168(k) of the IRC (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)) on your federal return, **then** complete Part I of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to determine the amount to include on line 22. You must attach Form IT-398 to your return.

A-25 Royalty and interest payments made to a related member or members —

For tax years beginning on or after January 1, 2003, you may be required to add back certain royalty payments made during the tax year to a related member or members for the use of intangible property, such as trademarks or patents, and interest payments made to a related member or members, to the extent the payments were deducted in computing your federal adjusted gross income. For additional information, see section 612(r) of the Tax Law. If you included a deduction for certain royalty payments or certain interest payments made during the tax year in computing your federal adjusted gross income, **then** include that amount on line 22.

New York subtractions

Line 25

Pensions of New York State and local governments and the federal government

TIP: You may be eligible for free e-filing; see page 9 for more information.

If included in your federal adjusted gross income, enter any pension you received, or distributions made to you from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

- New York State, including State and City University of New York and New York State Education Department employees who belong to the Optional Retirement Program.
- Certain public authorities, including:
 - Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program;
 - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); and
 - Long Island Railroad Company.
- Local governments within the state, including:
 - New York City Teachers' Retirement IRC 403(b) plan; and
 - New York City variable supplemental funds (VSF), including:
 - Transit Police Officers' VSF
 - Transit Police Superior Officers' VSF
 - Housing Police Officers' VSF
 - Housing Police Superior Officers' VSF
 - Police Officers' VSF
 - Police Superior Officers' VSF
 - Firefighters' VSF
 - Fire Officers' VSF
 - Corrections Officers' VSF
 - Corrections Captain and Above VSF.
- The United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military).

Caution — In the case of the Optional Retirement Program, only that portion of the pension payments or return of contributions that is attributable to your employment with the State or City University of New York or New York Education Department would qualify for the above subtraction.

The portion of pension payments or return of contributions that was attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program do not qualify for the subtraction. However, if these payments are periodic and the individual is 59½ or older, those payments, up to a maximum amount of \$20,000, would qualify for the pension and annuity income exclusion under section 612(c)(3-a) of the Tax Law. For more information, see the instructions for line 28 below.

Line 27

Interest income on U.S. government bonds

Enter the amount of interest income from U.S. government bonds or other U.S. government obligations that is included in the amount you reported on line 2. (This may be all or part of the line 2 amount, or it may be zero. Check your interest income records to determine the correct amount to enter on line 27.) Interest income on bonds or other obligations of the U.S. government is **not** taxed by New York State.

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 qualify for the subtraction at line 27. Once this requirement is met, the portion of the dividends you receive that may be subtracted 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).

Further information relating to meeting the 50% asset requirement and figuring your allowable subtraction (if any), can be obtained from the mutual fund.

If you include an amount on line 27 from more than one line on Form IT-201, attach a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 27 and 30; see the instructions for line 30, subtractions S-1 and S-3 on page 25.

Line 28

Pension and annuity income exclusion

TIP: You may be eligible for free e-filing; see page 9 for more information.

If you were age 59½ before January 1, 2004, enter the qualifying pension and annuity income included in your 2004 federal adjusted gross income, **but not more than \$20,000**. If you became 59½ during 2004, enter only the amount received after you became 59½, **but not more than \$20,000**.

Do **not** enter any pension income you received from New York State, local governments within the state, and the United States here; see the instructions for line 25 on this page.

Qualifying pension and annuity income includes:

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;
- periodic distributions from government (IRC section 457) deferred compensation plans, after December 31, 2001;
- periodic distributions from an annuity contract (IRC section 403(b)) purchased by an employer for an employee and the employer is a corporation, community chest, fund, foundation, or public school;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;

- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. Do **not** include that part of your payment that was derived from contributions made after you retired;
- periodic distributions of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k)), but not distributions derived from contributions made after you retired.

Married taxpayers — If you and your spouse both qualify, each of you can subtract up to \$20,000 of your own pension and annuity income. However, you cannot claim any unused part of your spouse's exclusion.

Example: A resident husband and wife included total pension and annuity income of \$45,000 in their federal adjusted gross income on their 2004 joint federal income tax return. Both individuals were 62 years of age. The husband received qualifying pension and annuity payments totaling \$30,000 for the full year. The wife received qualifying pension and annuity payments totaling \$15,000 for the full year. They are filing a joint 2004 New York State resident personal income tax return. In this instance, the husband is entitled to claim a pension and annuity income exclusion, limited to the maximum amount allowed of \$20,000, and the wife is entitled to claim a pension and annuity income exclusion of \$15,000, for a total pension and annuity income exclusion of \$35,000 (\$20,000 plus \$15,000).

Beneficiaries — If you received the pension and annuity income of a decedent, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of the age of the beneficiary. If the decedent would have become 59½ during 2004, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

If the deceased has more than one beneficiary, the decedent's \$20,000 pension and annuity income exclusion must be allocated among the beneficiaries in the same ratio as the distribution is shared, so that the total pension and annuity income exclusion of all beneficiaries does not exceed \$20,000 in total.

Note: The maximum exclusion allowable, from the total of all sources that qualify for the exclusion, may not exceed \$20,000.

Example: A taxpayer received pension and annuity income as a beneficiary of a decedent totaling \$6,000. The decedent was 59½ before January 1, 2004. The total pension and annuity income of the decedent was \$24,000, shared equally among four beneficiaries. Each beneficiary is entitled to one-quarter of the decedent's pension exclusion, or \$5,000 (\$20,000 divided by 4). The taxpayer also received a qualifying pension and annuity payment of \$14,000 in 2004. The taxpayer is entitled to claim a pension and annuity income exclusion of \$19,000 (\$14,000 attributable to the taxpayer's own pension and annuity payment, plus \$5,000 received as a beneficiary*).

*The total amount of the taxpayer's pension and annuity income exclusion that can be

New York subtractions *(continued)*

applied against the taxpayer's pension and annuity income received as a beneficiary is limited to the taxpayer's share of the decedent's pension and annuity income exclusion.

If you are also claiming the disability income exclusion, the total of your pension and annuity income exclusion and disability income exclusion cannot exceed \$20,000.

For more information, see Publication 36, *General Information for Senior Citizens and Retired Persons*.

Line 29

College choice tuition savings deduction / earnings distributions

If you made contributions as the account owner to one or more tuition savings accounts established under the New York State College Choice Tuition Program, and the contributions were not deductible or eligible for a credit for federal income tax purposes, **then** enter that amount, up to \$5,000 for an individual, head of household, married taxpayers filing separately, or qualifying widow(er), or up to \$10,000 for married taxpayers filing a joint return, on line 1 of the worksheet below.

Also, if you made a withdrawal from a New York State college choice tuition savings program account and part of the withdrawal was included in your federal adjusted gross income on line 21 of federal Form 1040, **then** enter that amount on line 2 of the worksheet below.



College choice tuition savings deduction / earnings distributions

Worksheet

1. Contributions to New York State College Choice Tuition Savings Program* 1. _____
2. Amount of Qualified Tuition Program distribution reported on federal Form 1040, line 21* 2. _____
3. Add lines 1 and 2. Enter here and on Form IT-201, line 29 3.

* In determining the amount to enter on lines 1 and 2, also include your share of any amounts contributed or withdrawn by a partnership of which you are a member partner. The partnership should provide this information to you.

Note: Keep this worksheet for future-year computations of the college choice tuition savings deduction worksheet.

Line 30

Other subtractions

Some subtractions that are not as common as those identified individually on Form IT-201 are reported on line 30 as *Other* subtractions. The requirement for these subtractions from federal adjusted gross income is provided for in New York Tax Law sections 612(c)(1) through 612(c)(37) and section 612(r).

Identify any of the following subtractions (below and on pages 26 through 28) that apply to you by writing the item number (S-1 through S-31) and the amount of each subtraction in the white area on line 30. Enter the total amount of these other subtractions on line 30 in the money column.

S-1 Certain investment income from U.S. government agencies —

If you included in your federal adjusted gross income any interest or dividend income on bonds or securities of any United States authority, commission or instrumentality that is exempt from state income taxes under federal laws, **then** include that income on line 30. If you are uncertain whether a particular federal bond or security is exempt from state income tax, contact the New York State Tax Department (see *Need help?* on the back cover of these instructions).

S-2 Certain railroad retirement income and railroad unemployment insurance benefits —

If you included in your 2004 federal adjusted gross income **either**:

- supplemental annuity or Tier 2 benefits received under the Railroad Retirement Act of 1974, **or**
- benefits received under the Railroad Unemployment Insurance Act,

and if those benefits are exempt from state income taxes under Title 45 of the United States Code, **then** include that income on line 30.

S-3 Certain investment income exempted by other New York State laws —

If you included in your federal adjusted gross income any interest or dividend income from any obligations or securities authorized to be issued by the laws of New York State, **and if** that income is exempt from state taxation by those laws (such as income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law), **then** include that income on line 30. If you are uncertain whether a particular obligation or security is exempt from state income tax, contact the New York State Tax Department at the number on the back cover of these instructions.

S-4 Trade or business interest expense on loans used to buy federally tax exempt obligations that are taxable to New York State —

If investment income from an obligation is taxable to a trade or business, then interest expense incurred to buy that obligation is deductible when determining New York adjusted gross income.

If you are including, on either line 19 or line 22, interest income from bonds or other obligations that are federally tax exempt but taxable to New York State, **and if** that interest expense is attributable to a trade or business carried on by you (as opposed to personal investments), **then** include that interest expense on line 30.

S-5 Trade or business expenses (other than interest expense) connected with federally tax-exempt income that is taxable to New York State —

If income from an obligation is taxable to a trade or business,

then expenses incurred to acquire or maintain that income is deductible when determining New York adjusted gross income.

If you are including, on either line 19 or line 22, income that is federally tax exempt but taxable to New York State, **and if** you incurred expenses to either produce or collect that income or manage, conserve or protect the assets that produce that income that were not deducted for federal purposes, **and if** those expenses are attributable to a trade or business carried on by you (as opposed to personal investments), **then** include that expense on line 30.

S-6 Amortizable bond premiums on bonds that are owned by a trade or business and the interest on which is federally tax-exempt income but taxable to New York State —

If investment income from an obligation is taxable to a trade or business, then expenses incurred to buy that obligation are deductible when determining New York adjusted gross income.

If you are including, on either line 19 or line 22, interest income that is federally tax exempt but taxable to New York State, **and if** those bonds were bought for more than their face value (i.e., at a premium), **and if** you did not reduce your federal adjusted gross income by deducting the amortization of that premium attributable to 2004, **and if** those bonds were owned by a trade or business carried on by you in 2004 (as opposed to personal investments), **then** include that amortization on line 30.

S-7 Professional service corporation shareholders —

Between 1969 and 1988, New York State did not allow certain expenses of professional service corporations that were deductible on federal returns. When income attributable to those expenses is eventually received, it is not taxable to New York State.

If you received or were credited with pension or annuity income or other income or gain from a plan acquired through a professional service corporation (PSC) **that was both**

- based on membership in that PSC, **and**
- included in your federal adjusted gross income for 2004,

and if, in a taxable year ending after 1969 and beginning before 1988, you included deductions made by that PSC for contributions to plans that produced that pension, annuity or other income, **then** include on line 30 the portion of those previously added deductions that can be allocated to the income you included in your 2004 federal adjusted gross income.

S-8 Wage and salary expenses allowed as federal credits but not as federal expenses —

The federal government allows certain wage and salary payments to others to be taken as credits against taxes instead of as expenses against income. New York State does not have comparable credits, but does allow the expenses.

If you are entitled to take either a federal Indian employment credit, a work opportunity credit, or an empowerment zone employment credit for wages and salaries paid in 2004 to one or more people in certain groups, **then** include the amount of wages not deducted on line 30.

(continued)

New York subtractions *(continued)*

S-9 Sales or dispositions of assets acquired before 1960 with greater state than federal bases — When federally taxable gains are realized from the sale of certain assets that have higher adjusted bases for state tax purposes, subtraction adjustments must be made to reduce the gain for state tax purposes. State income tax laws prior to 1960 and currently existing state income tax laws about depletion can cause these differences in adjusted bases.

If your federal adjusted gross income included gain that was from **either**:

- property that had a higher adjusted basis for New York State income tax purposes than for federal tax purposes on December 31, 1959 (or on the last day of a fiscal year ending during 1960); **or**
- property that was held in connection with mines, oil or gas wells, and other natural deposits and that had a higher adjusted basis for New York State income tax purposes than for federal tax purposes when sold;

then include on line 30 of your return the **lesser of**:

- the gain itself, **or**
- the difference in the adjusted bases.

Note: If you divide the gain on the sale or other disposition of jointly owned property between you and your spouse, then you must also divide any subtraction for different adjusted bases between you and your spouse as well.

S-10 Income earned before 1960 and previously reported to New York State —

Due to a different set of state income tax laws for any tax year ending before 1960 (and any fiscal tax year ending during 1960), income that is reportable for federal purposes for 2004 that was reported for New York State tax purposes then, is not subject to New York State tax again.

If you included any income (including annuity income) or gain in your 2004 federal adjusted gross income that was properly reported as income to New York State prior to 1960 (or during a fiscal year ending in 1960) by **either**:

- yourself, **or**
- the decedent or estate or trust from whom you acquired that income or gain,

then include that income or gain on line 30.

S-11 Cost depletion — New York State does not allow percentage depletion of natural resource holdings (see A-7 on page 22) but does allow cost depletion.

If you are making addition number A-7, for any percentage depletion deducted for property in determining your federal adjusted gross income, **then**:

- compute the cost depletion that would be allowed on that property by section 611 of the Internal Revenue Code, without any reference to either section 613 or 613-a of that code; **and**
- include that amount on line 30 of your return.

S-12 Special depreciation expenditures — The excess expenditures incurred in taxable years beginning before 1987 in connection with depreciable, tangible business property

located in New York State may be carried over to the following taxable year or years and subtracted from federal adjusted gross income for that year(s) if those expenses exceeded your New York adjusted gross income before the allowance of those expenditures.

If you incurred such expenditures, **then** complete Form IT-211, *Special Depreciation Schedule*, to figure the amount to include on line 30.

S-13 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required

If you acquired property from a decedent and the property was valued by the executor of the estate in such a manner where the estate was insufficient to require the filing of a federal estate tax return, **and** a loss on the sale would have been realized if a federal estate tax return had been required, **then** include on line 30 the amount of the loss that would have been realized.

This adjustment is no longer required for property acquired from decedents who died on or after February 1, 2000.

S-14 Gain to be subtracted from the sale of a new business investment reported on your federal income tax return —

If you reported a capital gain on your federal income tax return from the sale of a new business investment that was issued before 1988 and was held at least six years, **then** include on line 30 one-hundred percent (100%) of that federal gain.

S-15 Amount that was included in federal adjusted gross income because the IRC 168(f)(8) election was made (see A-11 for a definition of safe harbor leases) —

If an amount was included in federal adjusted gross income (except for mass transit vehicles) solely because you made the safe harbor election on your federal return for agreements entered into before January 1, 1984, **then** you must include that amount on line 30.

S-16 Amount that could have been excluded from federal adjusted gross income had the IRC 168(f)(8) election not been made (see A-11 for a definition of safe harbor leases) —

If an amount could have been excluded from federal adjusted gross income (except for mass transit vehicles) had the safe harbor election not been made on your federal return for agreements entered into before January 1, 1984, **then** you must include that amount on line 30.

S-17 New York depreciation allowed —

New York does not allow ACRS depreciation for property placed in service inside or outside New York State during tax years 1981, 1982, 1983, and 1984. You must figure your New York State depreciation by using one of the methods provided for in section 167 of the Internal Revenue Code as it was in effect on December 31, 1980 (e.g., straight line, declining balance, etc.).

For property (except for property classified as IRC section 280F property) placed in service outside New York State for tax years beginning after 1984 but before 1994, New York did not allow ACRS or MACRS depreciation under section 168 of the IRC. Instead, New York

allowed the depreciation deduction that would have been allowed under IRC section 167 as it was in effect on December 31, 1980.

However, **if** you claimed ACRS depreciation on your federal return for property not classified as IRC section 280F property and that property was placed in service **outside** New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (including property on which ACRS depreciation was figured in accordance with the Federal Tax Reform Act of 1986), **then** you may:

- continue using the pre-1981 IRC section 167 depreciation on that property, making the applicable depreciation addition and subtraction; **or**
- choose to switch to the IRC section 168 depreciation deduction.

If you choose to switch to the IRC section 168 depreciation deduction, you are no longer responsible for making the New York depreciation addition and subtraction adjustments since you will now be allowed to claim the same depreciation as was claimed on the federal tax return for property placed in service outside New York State during tax years 1985 through 1993. If you switch to IRC section 168 depreciation, you must use IRC section 168 depreciation from this taxable year forward, and you must use it for all subject property owned by the taxpayer. For more information concerning this property, see TSB-M-99(1)I. This TSB-M is available on the Department Web site (see *Need help?* on the back cover of these instructions).

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (other than 280F property); **or**
- property placed in service outside New York State for 1985 through 1993 (other than 280F property) **and you elect to continue using IRC 167 depreciation;**

then include on line 30 the amount that was deducted in figuring your federal adjusted gross income. You must complete and attach Form IT-399, *New York State Depreciation Schedule*.

S-18 Amount of ACRS deduction which is greater than depreciation claimed for New York State (year of disposition adjustment) —

If you dispose of property that was placed in service inside or outside New York State after December 31, 1980, but before January 1, 1985, or property that was placed in service outside New York State after December 31, 1984, but before January 1, 1994 (except for section 280F property), **and** your total federal ACRS deduction is more than your New York depreciation deduction for that property, **then** complete Part II of Form IT-399, *New York State Depreciation Schedule*, to figure the amount of the adjustment to enter on line 30. See addition A-14 on page 23.

Subtractions S-19 and S-20 on page 27 apply to S corporation shareholders only. For additional information see New York State Publication 35, New York Tax Treatment of S Corporations and Their Shareholders.

New York subtractions *(continued)*

S-19 S corporation shareholders; disposition of stock or indebtedness with a reduced basis/New York additions previously made for distributions relating to stock, cash distributions during post termination transition period, and distributions of undistributed taxable income —

If you had a gain or loss reported on your federal income tax return because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation did **not** have an election to treat the corporation as a New York S corporation in effect for any taxable year beginning, in the case of a corporation taxable under Article 9-A, general business corporation, after December 31, 1980, and, in the case of a corporation taxable under Article 32, banking corporation franchise tax, beginning after December 31, 1996, **then** include on line 30 the reduction in basis of stock or indebtedness that is due to the application of Internal Revenue Code sections 1376(b) (as it was in effect for taxable years beginning before January 1, 1983) and 1367(a)(2)(B) and (C) for each taxable year that the New York election was **not** in effect.

If you previously made any New York additions to federal adjusted gross income required under addition A-17 on page 23 (section 612(b)(20) of the New York Tax Law) that were made with respect to the stock described above, **then** include the total of those additions on line 30.

Note: The Internal Revenue Code (IRC) sections referenced above pertain to the shareholder's pro rata share of S corporation loss and deduction that was required to be taken into account in figuring the shareholder's federal adjusted gross income.

S-20 S corporation shareholders - pass-through income —

If you are a shareholder of an S corporation for which the election to be a New York S corporation was **not** in effect for the taxable year, **then** include on line 30 any S corporation pass-through income that was included in your federal adjusted gross income pursuant to section 1366 of the Internal Revenue Code.

S-21 Certain disability income that could have been deducted under former IRC section 105(d) — Disability income included in your federal adjusted gross income may be subtracted when figuring your New York adjusted gross income.

If you were not yet 65 when your tax year ended **and** you retired on disability and were permanently and totally disabled when you retired, **then** complete Form IT-221, *Disability Income Exclusion*, to compute your disability income exclusion to enter on line 30.

S-22 Accelerated death benefits received that were includable in federal gross income —

If you included in your federal adjusted gross income an amount received by any person as an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy or a payment received as a viatical settlement, as a result of terminal illness defined as life expectancy of 12 months or less, or of a medical condition requiring extraordinary

medical care of treatment, regardless of life expectancy, **then** include that amount on line 30.

S-23 Contributions for Executive Mansion, natural & historical resources, not deducted elsewhere —

If you made contributions for the purpose of the preservation, improvement, and promotion of the Executive Mansion as a historical and cultural resource of the state of New York, **or if** you made contributions to the Natural Heritage Trust for the purpose of the preservation and improvement of the natural and historical resources constituting the natural heritage of the people of the state of New York in furtherance of their welfare and prosperity, **and** you did not deduct the amounts in determining federal adjusted gross income or New York itemized deductions, **then** include that amount on line 30 (sections 54.15 and 55.15 of the Arts and Cultural Affairs Law).

S-24 Long-term residential care deduction —

If you were a resident in a continuing care retirement community that was issued a certificate of authority by the New York State Department of Health to operate as a continuing care retirement community, **then** include in line 30 the portion of the fees you paid during the year that are attributable to the cost of providing long-term benefits to you under a continuing care contract. However, do not enter more than the premium limitation shown for your age in the table below. If you and your spouse both qualify, you may each take the subtraction. However, you cannot claim any unused part of your spouse's subtraction.

Limitation	You cannot claim more than:
If your age at the end of 2004 was:	
40 or younger	\$ 260
at least 41	
but not older than 50	490
at least 51	
but not older than 60	980
at least 61	
but not older than 70	2,600
71 or older	3,250

S-25 Distributions made to a victim of Nazi persecution —

If you included in your federal adjusted gross income amounts received from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law (because you were an individual who was persecuted or targeted for persecution by the Nazi regime because of race, religion, ethnicity, sexual orientation, national origin or physical or mental disability or handicap), or distributions received because of your status as a victim of Nazi persecution, or as a spouse or heir of the victim (successors or assignees, if payment is from an eligible settlement fund or grantor trust), **then** include that amount on line 30.

S-26 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution —

If you received items of income attributable to, derived from, or in any way related to assets stolen from, hidden from, or otherwise lost to a

victim of Nazi persecution immediately prior to, during, and immediately after World War II, including but not limited to interest on the proceeds receivable as insurance under policies issued to a victim of Nazi persecution by European insurance companies immediately prior to and during World War II, or as a spouse or heir of such victim, and that income was included in your federal adjusted gross income, **then** include on line 30 the amount of that income included in federal adjusted gross income.

However, do not include on line 30 income attributable to assets acquired with assets as described above or with the proceeds from the sale of any asset described above. Also, do not enter on line 30 any income if you were not the first recipient of the asset, or if you are not a victim of Nazi persecution, or a spouse or descendent of a victim.

S-27 Qualified emerging technology investments (QETI) —

You may defer the gain on the sale of qualified emerging technology investments (QETI) that are:

- (1) held for more than 36 months, and
- (2) rolled over into the purchase of a QETI within 365 days.

Replacement QETI must be purchased within the 365-day period beginning on the date of sale. The gain is not deferred and must be recognized to the extent that the amount realized on the sale of the original QETI exceeds the cost of replacement QETI. The gain deferral applies to any QETI sold on or after March 12, 1998, that meets the holding-period criteria. The gain deferred must be added back in the year the replacement QETI is sold.

If you elect to defer the gain from the sale of QETI, **then** include on line 30 the amount of the gain deferral to the extent the gain was included in federal adjusted gross income. If purchase of the replacement QETI within the 365-day period occurs in the same taxable year as the sale of the original QETI, or in the following taxable year and before the date your personal income tax return is filed, **then**, take the deduction on that return. If purchase of the replacement QETI within the 365-day period occurs in the following taxable year and on or after the date your personal income tax return is filed, **then** you must file an amended return to claim the deduction (*see Form IT-201-X, Amended Resident Income Tax Return*, on page 12).

A QETI is an investment in the stock of a corporation or an ownership interest in a partnership or limited liability company (LLC) that is a qualified emerging technology company. A QETI is also an investment in a partnership or an LLC to the extent that such partnership or LLC invests in qualified emerging technology companies. The investment must be acquired by the taxpayer as provided in Internal Revenue Code (IRC) section 1202(c)(1)(B), or from a person who acquired it pursuant to this section. IRC section 1202(c)(1)(B) requires the acquisition to be original issue from the company, either directly or through an underwriter, and in exchange for cash, services, or property (but not in stock).

(continued)

New York subtractions *(continued)*

A *qualified emerging technology company* (QETC) is a company that is located in New York State, that has total annual product sales of 10 million dollars or less, and meets either of the following criteria:

- its primary products or services are classified as emerging technologies; **or**
- it has research and development activities in New York State and its ratio of research and development funds to net sales equals or exceeds the average ratio for all surveyed companies classified (as determined by the National Science Foundation in the most recently published results from its Survey of Industry Research and Development, or any comparable successor survey, as determined by the Tax Department).

S-28 Sport utility vehicle expense deduction recapture —

If, in computing your federal adjusted gross income, you were required to recapture certain amounts you claimed as an IRC section 179 deduction with respect to a sport utility vehicle that weighs more than 6,000 pounds, and you are not an eligible farmer as defined for purposes of the farmers' school tax credit, **then** include the amount you were required to recapture on line 30. A *sport utility vehicle* means any four-wheeled passenger vehicle manufactured primarily for use on public streets, roads, and highways. However, *sport utility vehicle* does not include (1) any ambulance, hearse, or combination ambulance-hearse used directly in a trade or business; (2) any vehicle used directly in the trade or business of transporting persons or property for compensation or hire; or (3) any truck, van, or motor home. A *truck* is defined as any vehicle that has a primary load-carrying device or container attached, or is equipped with an open cargo area or covered box not readily accessible from the passenger compartment.

S-29 IRC section 168(k) property depreciation —

New York State does not follow the federal depreciation for IRC section 168(k) property (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State on or after June 1, 2003. **If** you claimed a depreciation deduction for property under section 168(k) of the IRC (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)) on your federal return, **then** complete Part I of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the amount of New York depreciation to include on line 30. You must attach Form IT-398 to your return.

S-30 Amount of IRC section 168(k) property deduction that is greater than the depreciation claimed for New York State (year of disposition adjustment) —

If you dispose of IRC section 168(k) property (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State on or after June 1, 2003, **and** your total federal depreciation deduction is more than your New York depreciation deduction for that property, **then** complete Part II of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the amount of the disposition adjustment to enter on line 30. You must attach Form IT-398 to your return.

S-31 Royalty and interest payments made to a related member or members —

For tax years beginning on or after January 1, 2003, you may be required to subtract certain royalty payments for the use of intangible property such as trademarks or patents, and interest payments that you received either directly or indirectly during the tax year from a related member or members, to the extent the payments were included in your federal taxable income, and the payments were required to be added back by the related member or members in accordance with A-26. For additional information, see section 612(r) of the Tax Law.

If, you, as a related party, included in your federal adjusted gross income certain royalty or interest payments during the tax year for the use of intangible property, **then** include that amount on line 30.

New for 2004

S-32 New York Organized Militia —

If you are a member of the New York organized militia and you included in your federal adjusted gross income any income you received for performing active service within New York State pursuant to active duty orders issued by the governor of New York, **then** include that income on line 30. Do not include on line 30 any income you receive for regular duties in the organized militia (for example, pay received for the annual two-week training program) or any income received because you were called to active duty in the United States armed forces. Members of the New York State organized militia include the New York Army National Guard, the New York Air National Guard, the New York Naval Militia, and the New York Guard.

Tax computation

— Notes —

The lines for entering your federal itemized deductions are on **Form IT-201-ATT**. If you itemized your deductions on federal Form 1040, **fill in lines 1 through 16, Part I, of Form IT-201-ATT**. Compare the line 16 amount to your allowable standard deduction amount from the **Standard deduction table** below and enter the larger amount on line 34.

If you claim the standard deduction on line 34 and if the only entries made on Form IT-201-ATT are in Part I, do not attach Form IT-201-ATT to Form IT-201.

If you elect to claim the itemized deduction on line 34 of your New York return, **you must attach your completed Form IT-201-ATT to your Form IT-201**.

Line 36

Dependent exemptions

Enter on line 36 the number of your dependent exemptions from the *Dependent exemption worksheet*, line e, below.

Caution: Unlike on your federal return, personal exemptions for yourself and for your spouse are **not** allowed on your New York State return.

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.

Line 34

Standard or itemized deduction

The deduction you take on line 34 depends on which deduction you took on federal Form 1040.

- If you took the standard deduction on your federal return or you did not have to file a federal return, you must take the standard deduction on line 34. Find the correct amount for your filing status in the *Standard deduction table* below and be sure to mark an **X** in the standard deduction box on line 34;



Dependent exemption worksheet

Personal exemptions for you and for your spouse are **not** allowed.

- a. Enter the number of exemptions claimed on federal Form 1040 or 1040A, 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 federal Form 1040 or 1040A, line 6a and line 6b d. _____
- e. Subtract line d from line c. This is the number of your dependent exemptions to enter in the box(es) on Form IT-201, line 36 (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 him or her as a dependent on your New York return.

Example — If the result on line e above was 2, the entry on Form IT-201, line 36 would be:

... **36.**

Since the value of each dependent exemption is \$1,000, the total value of dependent exemptions in this example is \$2,000.

Line 37

Taxable income

Subtract line 36 from line 35. The result is your taxable income. Use this amount to find your tax on line 38. If line 36 is more than line 35, leave line 37 blank.

Standard deduction table

Filing status	Standard deduction — enter on Form IT-201, line 34
① Single and you marked item B Yes	\$ 3,000
① Single and you marked item B No	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

- If you itemized your deductions on federal Form 1040, compare the Form IT-201-ATT, line 16 amount to your standard deduction from the table above. Your tax will be less if you enter on line 34 the **larger of these amounts** (if you marked filing status ③, see *Caution* below). To show which deduction you are taking, be sure to mark an **X** in either the standard or the itemized deduction box on line 34.

Note: If you paid qualified college tuition expenses, your New York itemized deduction may be increased to an amount greater than your New York standard deduction as shown in the chart above. You should complete Form IT-201-ATT, Part I, lines 1 through 16, to determine if your allowable New York itemized deduction is greater than your standard deduction.

Caution If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless both of you itemized deductions on your federal returns and both of you elect to itemize deductions on your New York returns.

Tax computation *(continued)*

Line 38

New York State tax — Find your New York State tax by using either the ***New York State Tax Table*** on red pages 79 through 86, or if applicable, the ***New York State tax rate schedule*** on page 32, or ***Tax computation worksheet 1, 2, 3, 4, or 5*** below and on page 31.

Please note: Failure to use the correct *New York State Tax Table* amount or the applicable *New York State tax rate schedule* or tax computation worksheet below or on page 31 may result in your having to pay a penalty if the income tax you report on line 38 of your Form IT-201 is less than the correct income tax.

● If the amount on Form IT-201, line 33, is **\$100,000 or less**, and the amount on line 37 is **less than \$65,000**, then you must find your tax on line 37 using the ***New York State Tax Table*** on red pages 79 through 86 of these instructions. Be sure you use the correct column. After you have found the correct tax, enter that amount on line 38.

● If the amount on Form IT-201, line 33, is **\$100,000 or less**, and the amount on line 37 is **\$65,000 or more**, then you must compute your tax on the amount on line 37 using the ***New York State tax rate schedule*** on page 32 of these instructions. Be sure you use the correct filing status. After you have computed the correct tax, enter that amount on line 38. Do not use the *New York State Tax Table*.

● If the amount on Form IT-201, line 33, is **more than \$100,000, but not more than \$150,000**; and your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤; or
- single ① or married filing separately ③, and Form IT-201, line 37, is **\$100,000 or less**; or
- head of household ④, and Form IT-201, line 37, is **\$125,000 or less**;

then you must compute your tax using ***Tax computation worksheet 1*** below. Do not use the *New York State Tax Table*.

● If the amount on Form IT-201, line 33, is **more than \$100,000, but not more than \$150,000**; and your filing status is:

- single ① or married filing separately ③, and Form IT-201, line 37, is **more than \$100,000**; or
- head of household ④, and Form IT-201, line 37, is **more than \$125,000**;

then you must compute your tax using ***Tax computation worksheet 2*** below. Do not use the *New York State Tax Table*.

Tax computation worksheet 1

1. Enter your New York adjusted gross income from Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-201, line 37 2. _____
3. Multiply line 2 by 6.85% (.0685) 3. _____
4. Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule on page 32* 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$100,000 or enter \$50,000, whichever amount is less 6. _____
7. Divide line 6 by \$50,000 and round to the fourth decimal place (*cannot exceed 1.0000*) 7. _____
8. Multiply line 5 by line 7 8.
9. Add lines 4 and 8. Enter here and on Form IT-201, line 38. 9. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 9 amount.

Tax computation worksheet 2

1. Enter your New York adjusted gross income from Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-201, line 37 2. _____
3. Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule on page 32* 3.
4. ● If single ① or married filing separately ③, enter **\$397** on line 4.
● If head of household ④, enter **\$563** on line 4 4. _____
5. Enter the excess of line 1 over \$100,000 or enter \$50,000, whichever amount is less 5. _____
6. Divide line 5 by \$50,000 and round to the fourth decimal place (*cannot exceed 1.0000*) 6. _____
7. Multiply line 4 by line 6 7.
8. Add lines 3 and 7. Enter here and on Form IT-201, line 38. 8. _____

Tax computation *(continued)*

Line 38 *(continued)*

New York State tax —

- If the amount on Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**; and **your filing status is:**
 - married filing jointly ② or qualifying widow(er), and Form IT-201, line 37, is **\$150,000 or less**;
 - single ① or married filing separately ③, and Form IT-201, line 37, is **\$100,000, or less**; or
 - head of household ④, and Form IT-201, line 37, is **\$125,000 or less**;**then** you must compute your tax using **Tax computation worksheet 3** below. Do **not** use the *New York State Tax Table*.

Tax computation worksheet 3

1. Enter your taxable income from Form IT-201, line 37 1. _____
2. Multiply line 1 by 6.85% (.0685).
Enter here and on Form IT-201, line 38 ... 2. _____

- If the amount on Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**; and **your filing status is:**
 - married filing jointly ② or qualifying widow(er) ⑤, and Form IT-201, line 37, is **more than \$150,000**;
 - single ① or married filing separately ③, and Form IT-201, line 37, is **more than \$100,000**; or
 - head of household ④, and Form IT-201, line 37 is **more than \$125,000**;**then** you must compute your tax using **Tax computation worksheet 4** below. Do **not** use the *New York State Tax Table*.

Tax computation worksheet 4

1. Enter your New York adjusted gross income from Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-201, line 37 2. _____
3. Multiply line 2 by 7.375% (.07375) 3. _____
4. Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule on page 32* 4.
5. Subtract line 4 from line 3 5. _____
6. If married filing jointly ② or qualifying widow(er) ⑤, enter **\$794** on line 6. If single ① or married filing separately ③, enter **\$397** on line 6. If head of household ④, enter **\$563** on line 6. ... 6. _____
7. Subtract line 6 from line 5 7. _____
8. Enter the excess of line 1 over \$150,000 or enter \$50,000 whichever amount is less 8. _____
9. Divide line 8 by \$50,000 and round to the fourth decimal place (*cannot exceed 1.0000*) 9. _____
10. Multiply line 7 by line 9 10.
11. Enter amount from line 6 11.
12. **Add lines 4, 10, and 11.**
Enter here and on Form IT-201, line 38. ... 12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

- If the amount on Form IT-201, line 33, is **more than \$500,000**, **then** you must compute your tax using **Tax computation worksheet 5** below. Do **not** use the *New York State Tax Table*.

Tax computation worksheet 5

1. Enter your taxable income from Form IT-201, line 37 1. _____
2. Multiply line 1 by 7.7% (.077).
Enter here and on Form IT-201, line 38 ... 2. _____

Tax computation *(continued)*

— Notes —

Line 38 *(continued)*

New York State tax —

New York State tax rate schedule**Married filing jointly and qualifying widow(er) — filing status ② and ⑤**

If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$16,000		4%	of line 37	
16,000	22,000	\$640	plus 4.5%	of the excess over	\$16,000
22,000	26,000	910	plus 5.25%	" " " "	22,000
26,000	40,000	1,120	plus 5.9%	" " " "	26,000
40,000	150,000	1,946	plus 6.85%	" " " "	40,000
150,000	500,000	9,481	plus 7.375%	" " " "	150,000
500,000		35,294	plus 7.7%	" " " "	500,000

Single and married filing separately — filing status ① and ③

If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$8,000		4%	of line 37	
8,000	11,000	\$320	plus 4.5%	of the excess over	\$8,000
11,000	13,000	455	plus 5.25%	" " " "	11,000
13,000	20,000	560	plus 5.9%	" " " "	13,000
20,000	100,000	973	plus 6.85%	" " " "	20,000
100,000	500,000	6,453	plus 7.375%	" " " "	100,000
500,000		35,953	plus 7.7%	" " " "	500,000

Head of household — filing status ④

If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$11,000		4%	of line 37	
11,000	15,000	\$440	plus 4.5%	of the excess over	\$11,000
15,000	17,000	620	plus 5.25%	" " " "	15,000
17,000	30,000	725	plus 5.9%	" " " "	17,000
30,000	125,000	1,492	plus 6.85%	" " " "	30,000
125,000	500,000	8,000	plus 7.375%	" " " "	125,000
500,000		35,656	plus 7.7%	" " " "	500,000

Credits and other taxes

Line 39

New York State household credit

Enter your New York State household credit. You qualify to claim this credit if you marked the **No** box for item B on the front page of your Form IT-201 and if you marked:

filing status ① **only (Single)** and the amount on Form IT-201, line 18, is **not** over \$28,000; **or**

filing status ②, ③, ④, or ⑤ and the amount on Form IT-201, line 18, is **not** over \$32,000.

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.

Filing status ① only (Single) - Use *Household credit table I* below.
Filing status ②, ④ and ⑤ - Use *Household credit table II* below.
Filing status ③ only (Married filing separate return) - Use *Household credit table III* below.

New York State Household credit table I

Filing status ① only (Single)

If Form IT-201, line 18 is: Over	but not over	enter on Form IT-201, line 39:
\$	\$ 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; do not make an entry on Form IT-201, line 39.

* 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-201, line 18 is: Over	but not over	And the number of exemptions from your <i>Dependent exemption worksheet</i> , line c, page 29 (married 1040EZ filers use column 2), is:							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; do not make an entry on Form IT-201, line 39.							

* 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-201, line 18 *** total from both returns is: Over	but not over	And the number of exemptions from both <i>Dependent exemption worksheets</i> , line c, page 29, is:							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; do not make an entry on Form IT-201, line 39.							

* 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.

*** If spouse is filing Form IT-203, use the amount from the **Federal amount column**, line 18.

Line 41

New York State nonrefundable credits

Enter the total amount of New York State nonrefundable credits from **Form IT-201-ATT, Part IV, Section B, line 64**. These are: resident credit, accumulation distribution credit, defibrillator credit, QEZE tax reduction credit, solar and fuel cell electric generating equipment credits, investment credit, financial services industry investment tax credit, EZ investment tax credits, EZ employment incentive credit, financial services industry EZ investment tax credit, financial services industry EZ employment incentive credit, EZ wage tax credit, ZEA wage tax credit, EZ capital tax credit, QETC employment credit, QETC capital tax credit, special additional mortgage recording tax credit carryover, solar and wind energy credit carryover, employment of persons with disabilities credit, alternative fuels credit, fuel oil storage tank credit carryover, green building credit, low-income housing credit, long-term care insurance credit, and Empire State film production credit. For more information, see *Instructions for Form IT-201-ATT, Part IV, Other tax credits*, on page 55.

Line 43

Net other New York State taxes

Enter the total amount of other New York State taxes from **Form IT-201-ATT, Part II, line 36**. These are: New York State tax on capital gain portion of lump-sum distributions, addback of investment tax credit on early dispositions, addback of financial services industry investment tax credit on early dispositions, addback of financial services industry EZ investment tax credit and EZ employment incentive credit on early dispositions, addback of EZ capital tax credit, EZ investment tax credit and EZ employment incentive credit on early dispositions, addback of resident credit for taxes paid to a province of Canada, addback of farmers' school tax credit on converted property, addback of alternative fuels credit, addback of QETC capital tax credit, addback of low-income housing credit, addback of QEZE credit for real property taxes, New York State separate tax on lump-sum distributions, and New York State minimum income tax. For more information, see *Instructions for Form IT-201-ATT, Part II, Other New York State taxes*, on page 54.

Lines 45 through 50 starting on the next page apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

Credits and other taxes *(continued)*

Line 45

City of New York resident tax — Find your city of New York resident tax by using the **City of New York Tax Table** on white pages 87 through 94, or if applicable, the **City of New York tax rate schedule** on page 35, or **Tax computation worksheet 6** or **7** below.

- **Do not complete line 45 if you were a New York City resident for only part of 2004.** Use Form IT-360.1, *Change of City Resident Status*, to figure your part-year New York City resident tax, and transfer it to Form IT-201-ATT, *Part III, Other city of New York taxes*, line 37. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.
- If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2004, do not enter an amount here. See the instructions for line 48 on page 36.

Please note: Failure to use the correct *City of New York Tax Table* amount or the applicable *City of New York tax rate schedule* or tax computation worksheet below may result in your having to pay a penalty if the city of New York resident income tax you report on line 45 of your Form IT-201 is less than the correct income tax.

● If the amount on Form IT-201, line 33, is **\$150,000 or less**; and the amount on line 37 is **less than \$65,000**;
then you must find your New York City tax on the amount on **line 37** using the **City of New York Tax Table** on white pages 87 through 94 of these instructions. Be sure you use the correct column.
 After you have found the correct New York City tax, enter that amount on **line 45**.

● If the amount on Form IT-201, line 33, is **\$150,000 or less**; and the amount on line 37 is **\$65,000 or more**;
then you must compute your New York City tax on the amount on **line 37** using the **City of New York tax rate schedule** on page 35 of these instructions. Be sure you use the correct filing status.
 After you have computed the correct New York City tax, enter that amount on **line 45**.
 Do **not** use the *City of New York Tax Table*.

● If the amount on Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**; and **your filing status is:**

- married filing jointly ② or qualifying widow(er), and Form IT-201, line 37, is **\$150,000 or less**;
- single ① or married filing separately ③, and Form IT-201, line 37, is **\$100,000 or less**; or
- head of household ④, and Form IT-201, line 37, is **\$125,000 or less**;

then you must compute your New York City tax using the **City of New York tax rate schedule** on page 35.
 After you have computed the correct New York City tax, enter that amount on line 45.

● If the amount on Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**; and **your filing status is:**

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-201, line 37, is **more than \$150,000**;
- single ① or married filing separately ③, and Form IT-201, line 37, is **more than \$100,000**; or
- head of household ④, and Form IT-201, line 37 is **more than \$125,000**;

then you must compute your New York City tax using **Tax computation worksheet 6** below.
 Do **not** use the *City of New York Tax Table*.

Tax computation worksheet 6

1. Enter your New York adjusted gross income from Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-201, line 37 2. _____
3. Multiply line 2 by 4.175% (.04175) 3. _____
4. Enter your New York City tax on the line 2 amount above from the *City of New York tax rate schedule on page 35* 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$150,000 or enter \$50,000 whichever amount is less 6. _____
7. Divide line 6 by \$50,000 and round to the fourth decimal place (*cannot exceed 1.0000*) 7. _____
8. Multiply line 5 by line 7 8.
9. **Add lines 4 and 8.**
Enter here and on Form IT-201, line 45. 9. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 9 amount.

● If the amount on Form IT-201, line 33, is **more than \$500,000**,
then you must compute your New York City tax using **Tax computation worksheet 7** below.
 Do **not** use the *City of New York Tax Table*.

Tax computation worksheet 7

1. Enter your taxable income from Form IT-201, line 37 1. _____
2. Multiply line 1 by 4.45% (.0445).
Enter here and on Form IT-201, line 45 ... 2. _____

Credits and other taxes *(continued)*

Line 45 *(continued)*
 City of New York resident tax —

— **Notes** —

City of New York tax rate schedule

Married filing jointly and qualifying widow(er) — filing status ② and ⑤					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$21,600		2.907%	of line 37	
21,600	45,000	\$628	plus	3.534%	of the excess over \$21,600
45,000	90,000	1,455	plus	3.591%	" " " " 45,000
90,000	150,000	3,071	plus	3.648%	" " " " 90,000
150,000	500,000	5,260	plus	4.175%	" " " " 150,000
500,000		19,872	plus	4.45%	" " " " 500,000

Single and married filing separately — filing status ① and ③					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$12,000		2.907%	of line 37	
12,000	25,000	\$349	plus	3.534%	of the excess over \$12,000
25,000	50,000	808	plus	3.591%	" " " " 25,000
50,000	100,000	1,706	plus	3.648%	" " " " 50,000
100,000	500,000	3,530	plus	4.175%	" " " " 100,000
500,000		20,230	plus	4.45%	" " " " 500,000

Head of household — filing status ④					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$14,400		2.907%	of line 37	
14,400	30,000	\$419	plus	3.534%	of the excess over \$14,400
30,000	60,000	970	plus	3.591%	" " " " 30,000
60,000	125,000	2,047	plus	3.648%	" " " " 60,000
125,000	500,000	4,418	plus	4.175%	" " " " 125,000
500,000		20,075	plus	4.45%	" " " " 500,000

Credits and other taxes *(continued)*

Line 46

City of New York household credit

Enter your New York City household credit. You qualify to claim this credit if you marked the **No** box for item B on the front page of your Form IT-201 and if you marked:

filing status ① **only (Single)** and the amount on Form IT-201, line 18, is **not** over \$12,500; **or**

filing status ②, ③, ④, or ⑤ and the amount on Form IT-201, line 18, is **not** over \$22,500.

Note: The New York City household credit is not a refundable credit. It can only be used to lower the city income tax you owe. Any unused portion of the credit is not refundable.

Caution: If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2004, do not enter an amount here. See the instructions for line 48 on this page.

Filing status ① only (Single) - Use *Household credit table IV* below.

Filing status ②, ④ and ⑤ - Use *Household credit table V* below. Married 1040EZ filers use column 2.

Filing status ③ only (Married filing separate return) - Use *Household credit table VI* below.

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

If Form IT-201, line 18 is:

Over	but not over	enter on Form IT-201, line 46:
\$	\$10,000*	\$ 15
10,000	12,500	10
12,500		No credit is allowed; do not make an entry on Form IT-201, line 46

* 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-201, line 18 is:

And the number of exemptions from your *Dependent exemption worksheet*, line c, page 29 (married 1040EZ filers use column 2), is:

Over	but not over	1	2	3	4	5	6	7	over 7**
Enter on Form IT-201, line 46:									
\$	\$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; do not make an entry on Form IT-201, line 46.							

* 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-201, line 18 *** total from both returns is:

And the number of exemptions from both *Dependent exemption worksheets*, line c, page 29 is:

Over	but not over	1	2	3	4	5	6	7	over 7**
Enter on Form IT-201, line 46:									
\$	\$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; do not make an entry on Form IT-201, line 46.							

* 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.

*** If spouse is filing Form IT-203, use the amount from the **Federal amount column**, line 18.

Line 48

Other city of New York taxes

Enter on this line the total amount of other New York City taxes from Form IT-201-ATT, line 41. These are: part-year city of New York resident tax, city of New York minimum income tax, full-year city of New York resident separate tax on lump-sum distributions, and full-year city of New York tax on capital gain portion of lump-sum distributions. For more information, see *Instructions for Form IT-201-ATT, Part III, Other city of New York taxes*, on page 55.

If you are self-employed and carry on a trade, business or profession in New York City, you may also be required to file Form NYC-202, *City of New York Unincorporated Business Tax Return*.

Since New York State does not administer the New York City unincorporated business tax, do not file your Form NYC-202 with your state return.

If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2004, figure the New York City resident tax on the New York State taxable income of the city resident as would be required if separate federal returns were filed, reduced by the city of New York household credit (if applicable). Attach a separate piece of paper showing the computations. The spouse that was a part-year city of New York resident in 2004 should figure his or her part-year city of New York resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate piece of paper to line 48. Be sure to write the name and social security number of the New York City resident and **Taxable income of New York City resident** on the piece of paper.

If one spouse was a resident of New York City and the other a nonresident for all of 2004, figure on a separate piece of paper the New York City resident tax on the New York State taxable income of the city resident as would be required if separate federal returns were filed, reduced by the city of New York household credit (if applicable). Transfer the amount from your separate piece of paper to line 48. Be sure to write the name and social security number of the New York City resident and **Taxable income of New York City resident** on the piece of paper and attach it to your return.

How to get New York City forms

If you need to get tax forms and instructions from the New York City Department of Finance, you can get them:

Online - Visit www.nyc.gov/finance.

By fax - Call Finance's *Tax Fax Service* at (212) 504-4038 from the phone connected to your fax machine or modem (24 hours a day, 7 days a week).

By mail - Call Finance's *Forms Ordering Service* at (212) 504-4035 anytime to receive forms and instructions by the U.S. mail.

For more information on New York City taxes, call *Finance Customer Assistance* at (212) 504-4080 weekdays from 8:00 a.m. to 5:30 p.m.

Credits and other taxes *(continued)*

Line 50

City of New York nonrefundable credits

Enter the total amount of city of New York nonrefundable credits from *Form IT-201-ATT, Part IV, Section C*, line 67. These are: full-year city of New York resident UBT credit, and the full-year city of New York accumulation distribution credit.

Lines 52, 53, and 54 apply only to Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 52

City of Yonkers resident income tax surcharge

Enter on line 52 your Yonkers resident income tax surcharge from the *Yonkers worksheet*, line j, below. However, if you did not make an entry on line 44, leave line 52 blank also.



Yonkers worksheet

- a. Amount from line 44 a. _____
- b. Amount from Form IT-214, *Claim for Real Property Tax Credit*, line 17, if any b. _____
- c. Amount from Form IT-216, *Claim for Child and Dependent Care Credit*, line 14 (New York filing status ☉ taxpayers, see instructions for Form IT-216) c. _____
- d. Amount from Form IT-215, *Claim for Earned Income Credit*, line 16 (New York filing status ☉ taxpayers transfer the amount from Form IT-215, line 17), if any d. _____
- e. If you elected to claim the college tuition credit, the amount from Form IT-272, *Claim for College Tuition Credit for New York State Residents*, line 5 or 7, whichever applies e. _____
- f. Amount from Form IT-201-ATT, *Itemized Deduction, and Other Taxes, and Tax Credits*, line 78, if any f. _____
- g. Add lines b, c, d, e, and f ... g. _____
- h. Subtract line g from line a h. _____
- i. Yonkers resident tax rate (5 percent) i. .05
- j. Multiply line h by line i. Enter this amount on Form IT-201, line 52 j.

Do not complete line 52 if you were a Yonkers resident for only part of 2004. Use Form IT-360.1, *Change of City Resident Status*, to figure your part-year Yonkers resident income tax surcharge, and transfer it to Form IT-201, line 54. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

If you are married and filing a joint New York State return and only one of you was a resident of Yonkers for all of 2004, figure the Yonkers resident income tax surcharge on the New York State tax of the city resident as would be required if separate federal returns were filed. Attach a separate schedule showing your computations and enter the amount computed on line 52. Be sure to write the name and social security number of the Yonkers resident, and **Yonkers resident income tax surcharge** on the schedule.

Line 53

City of Yonkers nonresident earnings tax

Complete line 53 only if you are subject to the Yonkers nonresident earnings tax.

If you were not a Yonkers resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the Yonkers nonresident earnings tax. Fill in Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and enter the tax on line 53. Attach Form Y-203 to the back of your Form IT-201. For more information, see the instructions for Form Y-203.

Line 54

Part-year city of Yonkers resident income tax surcharge

Enter your part-year Yonkers resident income tax surcharge. If you were a Yonkers resident for only part of 2004, fill in Form IT-360.1 and attach it to your return. If you were subject to the Yonkers nonresident earnings tax for the remainder of the year, see the instructions for Form Y-203. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

The line 56 calculation that begins on the next page applies only to the New York State and local sales or use tax. (See page 4 for general information about the sales or use tax.) If you do not owe any sales or use tax, you must enter 0 on line 56 and then go directly to the instructions for line 57, *Voluntary gifts/contributions*, on page 43.

Credits and other taxes *(continued)*

Line 56

Sales or use tax

How to calculate and report your sales and use tax liability on Form IT-201

For general information on paying sales and use taxes, see *Information on paying sales and use taxes on your income tax return* on pages 4 and 5. 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, 2, and 3, beginning on page 39 that apply.

These instructions offer two ways to compute your sales and use taxes for

nonbusiness-related purchases of individual items or services costing less than \$1,000 each, excluding shipping and handling. For these purchases, you may elect to use the *Exact Calculation Method* on Worksheet 1 on page 39 or the *Sales and use tax chart* below to determine your tax due. 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. However, you may not use the *Sales and use tax chart* for business-related

purchases or for royalty activity or rental real estate activity-related purchases, regardless of the amount. You must use the *Exact Calculation Method* on Worksheet 3 on page 40 to calculate your tax on these purchases.

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 56 of Form IT-201.

Computation of total sales or use tax due

- 1 Tax due on nonbusiness-related items or services costing less than \$1,000 each, excluding shipping and handling
(Enter your tax due on all nonbusiness-related 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 39. 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 nonbusiness-related items or services costing \$1,000 or more each *(from line 1 of Worksheet 2 on page 39)* 2. _____
- 3 Tax due on Schedule C, Schedule C-EZ, or Schedule F business-related purchases, or Schedule E (Part I), royalty or rental real estate related purchases *(from line 3 of Worksheet 3 on page 40)* 3. _____
- 4 Total sales or use tax due *(add lines 1, 2, and 3. Enter the total here and on line 56 of Form IT-201)* 4.

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

If your federal adjusted gross income (line 18) is:	Tax amount
up to \$15,000*	\$5
\$15,001 - \$30,000	\$17
\$30,001 - \$50,000	\$27
\$50,001 - \$75,000	\$32
\$75,001 - \$100,000	\$46
\$100,001 - \$150,000	\$57
\$150,001 - \$200,000	\$71
\$200,001 and greater0355% (.000355) 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 2004) 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 *(continued)*

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 \$32

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 41). Enter this amount on line 2 of the Computation of total sales or use tax due 123.75

Total tax \$155.75

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. 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, 2004, 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.

Line 56 Sales or use tax (continued)

Worksheet 1 — Exact calculation of tax due for nonbusiness-related purchases during 2004 costing less than \$1,000 each.

Use this worksheet for nonbusiness-related 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.

Part I — Purchases of clothing and footwear costing less than \$110, excluding shipping and handling, made on or after January 26, 2004, and before February 2, 2004, or on or after August 31, 2004, and before September 7, 2004.

Purchases of clothing and footwear and items used to make or repair exempt clothing, costing less than \$110 per item or pair (excluding shipping and handling), made on or after January 26, 2004, and before February 2, 2004, or on or after August 31, 2004, and before September 7, 2004, 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 42 of these instructions lists the appropriate rate of local tax for you to enter for your locality in column B below. 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 42.)

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 on page 40)</i>	B Your local rate <i>(from Chart II, page 42; see instructions on page 40)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions on page 40)</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 4).

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 on page 40)</i>	B Combined state and local rate <i>(from Chart I, page 41; see instructions on page 40)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions on page 40)</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 38				3.

Worksheet 2 — Nonbusiness-related purchases during 2004 costing \$1,000 or more each.

Use this worksheet for nonbusiness-related 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 on page 40)</i>	B Combined state and local rate <i>(from Chart I, page 41; see instructions on page 40)</i>	C Tax <i>(multiply column A by column B)</i>	D Tax paid to another taxing jurisdiction, if any <i>(see instructions on page 40)</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 38)</i>				1.

Line 56 Sales or use tax (continued)

Worksheet 3 — Schedule C, C-EZ, and Schedule F taxable business purchases or Schedule E (Part I) taxable royalty or rental real estate activity-related purchases during 2004.

Part I — Purchases of clothing and footwear costing less than \$110, excluding shipping and handling, made on or after January 26, 2004, and before February 2, 2004, or on or after August 31, 2004, and before September 7, 2004.

Purchases of clothing and footwear and items used to make or repair exempt clothing, costing less than \$110 per item or pair (excluding shipping and handling), made on or after January 26, 2004, and before February 2, 2004, or on or after August 31, 2004, and before September 7, 2004, 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 42 of these instructions lists the appropriate rate of local tax for you to enter for your locality in column B below. 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 42.) However, the shipping and handling charges must be included in column A when computing your tax due.

A Purchase price (see instructions below)	B Your local rate (from Chart II, page 42; see instructions below)	C Tax (multiply column A by column B)	D Tax paid to another taxing jurisdiction, if any (see instructions below)	E Tax due (subtract column D from column C; do not enter less than zero)
1 Total (add the Part I, column E amounts; do not enter less than zero)				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 4). If any item or service purchased 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 (see instructions below)	B Combined state and local rate (from Chart I, page 41; see instructions below)	C Tax (multiply column A by column B)	D Tax paid to another taxing jurisdiction, if any (see instructions below)	E Tax due (subtract column D from column C; do not enter less than zero)
2 Total (add the Part II, column E amounts; do not enter less than zero)				2.
3 Add lines 1 and 2; transfer this amount to the <i>Computation of total sales or use tax due</i> section, line 3 on page 38				3.

Instructions for Worksheets 1, 2, and 3

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 that locality at the time of the purchase, and its rate is higher than the rate in effect where you made the purchase or where the property was originally delivered to you in New York State.

See Chart I or Chart II on pages 41 and 42 for a listing of rates through November 30, 2004. For rate changes effective December 1, 2004, visit

our Web site or call the Tax Department. See *Need help?* on the back cover.

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 56 Sales or use tax (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, 2004, through and including November 30, 2004. Use these rates for your entries in the Worksheets on pages 39 and 40. Changes to county and city rates that occurred during the period are noted in the footnotes below.

Note that tax rates may change over the course of the year. The tax rates included with these instructions were effective through November 30, 2004. For information on whether the rates changed after November 30, 2004, visit our Web site at www.nystax.gov or call the Tax Department at 1 800 225-5829.

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).

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

1 The combined state and local rate was 7¼% from January 1, 2004, through May 31, 2004.

2 The combined state and local rate was 7¼% from January 1, 2004, through August 31, 2004.

3 Orange County combined rate was 7½% from January 1, 2004, through May 31, 2004.

4 Wayne County combined rate was 7¼% from January 1, 2004, through February 29, 2004.

5 Westchester County combined rate was 7% from January 1, 2004, through February 29, 2004.

Line 56 Sales or use tax (continued)**Chart II****Local Sales and Use Tax Rates on Clothing and Footwear —
Effective January 26, 2004, through February 1, 2004, and
August 31, 2004, through September 6, 2004**

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 1/26/04 and ending 2/1/04, or the period beginning 8/31/04 and ending 9/6/04.

Use these rates for your entries in the worksheets on pages 39 and 40.

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	1/26-2/1 Tax rate %	8/31-9/6 Tax rate %
Albany County	0	0
Allegany County	0	0
Broome County	0	0
Cattaraugus County (outside the following)	0	0
Olean (city)	1½	0
Salamanca (city)	1½	1½
Cayuga County (outside the following)	4	0
Auburn (city)	4	0
Chautauqua County	0	0
Chemung County	0	0
Chenango County (outside the following)	0	0
Norwich (city)	0	0
Clinton County	0	0
Columbia County	0	0
Cortland County	0	0
Delaware County	0	0
Dutchess County	0	0
Erie County	0	0
Essex County ¹	3	3¾
Franklin County	0	0
Fulton County (outside the following)	0	0
Gloversville (city)	0	0
Johnstown (city)	1½	0
Genesee County	0	0
Greene County	0	0
Hamilton County	0	0
Herkimer County	0	0
Jefferson County	0	0
Lewis County	3	3¾
Livingston County	4	0
Madison County (outside the following)	0	0
Oneida (city)	1½	0
Monroe County	0	0
Montgomery County	4	0
Nassau County	4½	4½
New York City	0	0
Niagara County	4	0
Oneida County (outside the following)	4	0
Rome (city)	4	0
Sherrill (city)	4	0
Utica (city)	4	1½

Taxing jurisdiction	1/26-2/1 Tax rate %	8/31-9/6 Tax rate %
Onondaga County	0	0
Ontario County (outside the following)	0	0
Canandaigua (city)	0	0
Geneva (city)	0	0
Orange County	3¼	4
Orleans County	4	0
Oswego County (outside the following)	0	0
Fulton (city)	0	4
Oswego (city) ²	3	4
Otsego County	0	0
Putnam County	3¼	3¼
Rensselaer County	0	0
Rockland County	0	0
St. Lawrence County	0	0
Saratoga County (outside the following)	0	0
Saratoga Springs (city)	0	0
Schenectady County	0	0
Schoharie County	0	0
Schuyler County	0	0
Seneca County	0	0
Steuben County (outside the following)	0	0
Corning (city)	0	0
Hornell (city)	0	0
Suffolk County	0	0
Sullivan County	0	0
Tioga County	4	0
Tompkins County (outside the following)	0	0
Ithaca (city)	0	0
Ulster County	0	0
Warren County (outside the following)	0	0
Glens Falls (city)	0	0
Washington County	0	0
Wayne County	0	0
Westchester County (outside the following)	2¾	3¼
Mount Vernon (city)	4¼	4¼
New Rochelle (city)	4¼	4¼
White Plains (city)	3¾	3¾
Yonkers (city)	4¼	4¼
Wyoming County	0	0
Yates County	0	0

1 The rate in Essex County during the second one-week exemption period was: August 31, 2004: 3%; September 1 – September 6, 2004: 3¾%.

2 The rate in the city of Oswego during the second one-week exemption period was: August 31, 2004: 3%; September 1 – September 6, 2004: 4%.

Voluntary gifts/contributions

Line 57

You may elect to make a voluntary gift or contribution to any of the funds listed below. Enter your gift/contribution in the amount boxes to the right of the fund you wish to contribute to. Enter on line 57 the total amount of gifts/contributions made to one or more of the funds. For more information and a brief description of each fund, also see below and page 48.

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 of your gift in the designated boxes at the left of line 57. The amount you give must be in whole dollars: \$5, \$10, \$20, or any other amount. Include this amount in the total gifts/contributions on line 57.

Missing and Exploited Children Clearinghouse (MECC) Fund (Missing/Exploited Children Fund)

If you want to contribute to the Missing and Exploited Children Clearinghouse (MECC) Fund, enter any whole dollar amount in the designated boxes at the left of line 57. Include this amount in the total gifts/contributions on line 57.

Breast Cancer Research and Education Fund (Breast Cancer Research Fund)

If you want to contribute to the Breast Cancer Research and Education Fund, enter any whole dollar amount in the designated boxes at the left of line 57. Include this amount in the total gifts/contributions on line 57. New York State will match contributions to the Breast Cancer Research and Education Fund, dollar for dollar.

United States Olympic Committee/ Lake Placid Olympic Training Center (Olympic Fund)

If you want to contribute to the U.S. Olympic Committee/Lake Placid Olympic Training Center Fund, enter \$2 in the designated box at the left of line 57. (If you are filing jointly, filing status ②, and your spouse also wants to contribute, enter \$4.) Include this amount in the total gifts/contributions on line 57.

Alzheimer's Disease Assistance Fund (Alzheimer's Fund)

If you want to contribute to the Alzheimer's Disease Assistance Fund, enter any whole dollar amount in the designated boxes at the left of line 57. Include this amount in the total gifts/contributions on line 57.

New for 2004

Prostate Cancer Research, Detection, and Education Fund (Prostate Cancer Research Fund)

If you want to contribute to the new Prostate Cancer Research, Detection, and Education Fund, enter any whole dollar amount in the designated boxes at the left of line 57. The fund will be used to provide grants to the New York State Coalition to Cure Prostate Cancer, which will help coordinate and manage prostate cancer research, detection, and education efforts in New York State. Include this amount in the total gifts/contributions on line 57. New York State will match contributions to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.



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.



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. Your contribution will be used to fund important biomedical research studies and education projects.

Payments and refundable credits

Line 59

New York State child and dependent care credit

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

You may be eligible to claim a New York State child and dependent care credit even if you did not claim the credit on your federal return or did not have to file a federal return. For married taxpayers, 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 on page 73.

Line 60

New York State earned income credit

Tip: You may be eligible for free e-filing; see page 9 for more information.

Enter the amount of New York State earned income credit. **You can claim this credit if you were allowed an earned income credit on your federal income tax return.**

To claim this credit, fill in Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215 to Form IT-201, line 60. Attach Form IT-215 to your return. For more information, see *Instructions for Form IT-215* on page 69 of these instructions.

If you are having the IRS compute your federal earned income credit, complete lines 1 through 9 of Form IT-215, and write **EIC** in the white area (not in the boxes) to the left of line 60 of Form IT-201. Be sure to fill in the rest of the payment section of your Form IT-201 (lines 61 through 69). Do **not** complete lines 70 through 74. The Tax Department will figure your New York State earned income credit for you.

If you are due a refund, we will send you the refund along with a statement that shows how the refund was computed. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2005.

Line 61

Real property tax credit

If you qualify, enter on this line your real property tax credit.

To claim this credit, fill in Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, and transfer the amount from Form IT-214 to Form IT-201, line 61. Attach Form IT-214 to your return. For more information, see *Instructions for Form IT-214* on page 66 of these instructions.

Line 62

College tuition credit

If you qualify, enter on this line your college tuition credit.

To claim the credit, fill in Form IT-272, *Claim for College Tuition Credit for New York State Residents*, and transfer the amount from Form IT-272 to Form IT-201, line 62. Attach Form IT-272 to your return. For more information, see *Instructions for Form IT-272*, on page 77 of these instructions.

Line 63

City of New York school tax credit

Please note: If you qualify for the city of New York school tax credit, answer question 1 and, if applicable, question 2 at Item (E) on the front of your Form IT-201.

Enter on line 63 your city of New York school tax credit. You qualify to claim this credit if you or your spouse, if filing a joint return, were city of New York residents or part-year residents, and you marked an X in the No box for Item (B) on the front of your Form IT-201.

If you are claiming filing status ①, ③, ④, or ⑤, figure your credit using Table 1 below if you were a full-year city resident, or Table 2 below if you were a part-year city resident.

If you are claiming filing status ②, figure your credit using Table 1 if both spouses were full-year city residents. If both spouses were not full-year city residents, see the special rule below.

Special rule for filing status ② - If both spouses were part-year city residents, find your part-year city of New York school tax credit using filing status ② and Table 2. If both spouses do not have the same resident period, figure the credit using the spouse with the longer city resident period.

Example 1: You were a 5-month city of New York resident and your spouse was an 8-month city of New York resident, and you marked filing status ②, married filing joint return. You are entitled to a credit of \$83.33 (using the 8-month period from Table 2).

Married taxpayers (filing status ③) - If you are figuring your city of New York tax separately, you must determine your city of New York school tax credit from the applicable table below using filing status ③.

If one spouse is a city resident and the other is a city nonresident for the entire year, and you are figuring your city of New York tax as married filing separately, then determine the city of New York school tax credit for the city resident spouse using Table 1 and filing status ③. The nonresident spouse is not entitled to a credit.

If one spouse is a resident and the other is a nonresident but you **elect** to figure your city of New York tax as if both were residents for the entire year, determine your credit using Table 1 and filing status ②.

If one spouse is a city resident and the other is a part-year city resident, and you are figuring your city of New York tax as married filing separately, then determine your credit using the *City of New York school tax credit worksheet* on page 45 and Table 1, filing status ③, for the resident spouse; use the worksheet on page 45 and Table 2, filing status ③, for the part-year resident spouse.

Example 2 — Full-year resident and a part-year resident spouse:

You and your spouse are filing a joint New York State income tax return (filing status ②) on Form IT-201. You were a resident of New York City for the **entire 2004 tax year**. However, your spouse was a New York City resident for **only 3 months** during the year.

If one spouse is a full-year city resident and one spouse is a part-year city resident, you must figure your credit separately. To figure your combined school tax credit, you will have to get your amount from the full-year resident table below using filing status ③, and your spouse's from the proration chart using filing status ③. You are allowed a credit of \$62.50, and your spouse is allowed a credit of \$15.63. Therefore your total combined city of New York school tax credit to be entered on line 63 for tax year 2004 is **\$78.13**.

If one spouse was a city of New York part-year resident and the other spouse was a city nonresident for the entire year, determine your credit using Table 2 and filing status ③. The nonresident spouse is not entitled to the credit.

Table 1 - Full-year city of New York residents: city of New York school tax credit table

Filing status:	Your credit is:
- Single, filing status ①	\$ 62.50
- Married filing separate return, filing status ③	
- Head of household, filing status ④	
- Married filing joint return, filing status ②	\$ 125
- Qualifying widow(er) with dependent child, filing status ⑤	

Table 2 - Part-year city of New York residents: city of New York school tax credit proration chart

Resident period (# of months)	Filing status ①, ③ and ④ only	Filing status ②, and ⑤ only
1	\$ 5.21	\$10.42
2	10.42	20.83
3	15.63	31.25
4	20.83	41.67
5	26.04	52.08
6	31.25	62.50
7	36.46	72.92
8	41.67	83.33
9	46.88	93.75
10	52.08	104.17
11	57.29	114.58
12	62.50	125.00

Payments and refundable credits *(continued)*

City of New York school tax credit worksheet – filing status ② only

- | | | | |
|---|---|---|-------|
| 1 | Full-year resident spouse's credit from Table 1 | 1 | _____ |
| 2 | Part-year resident spouse's allowable credit from Table 2 ... | 2 | _____ |
| 3 | Add lines 1 and 2. This is your city of New York school tax credit. Enter here and on Form IT-201, line 63 | 3 | _____ |

New for 2004

Line 64

City of New York earned income credit

Enter the amount of city of New York earned income credit. You can claim this credit if you were allowed an earned income credit on your federal income tax return.

To claim this credit, fill in Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215, line 27, to Form IT-201, line 64. Attach Form IT-215 to your return. For more information, see *Instructions for Form IT-215* on page 69 of these instructions.

If you are having the IRS compute your federal earned income credit, leave line 64 blank and write **EIC** in the white area (not in the boxes) to the left of line 64 of Form IT-201. Be sure to fill in the rest of the payment section of your Form IT-201 (lines 65 through 69). Do **not** complete lines 70 through 74. The Tax Department will figure your city of New York earned income credit for you.

If you are due a refund, we will send you the refund along with a statement that shows how the refund was computed. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2005.

Line 65

Other refundable credits

Enter the total amount of other refundable credits from **Form IT-201-ATT, Part IV, Section D, line 82**. These are: farmers' school tax credit, investment credit for new businesses, financial services industry investment tax credit for new businesses, EZ investment tax credit for new businesses, EZ employment incentive credit for new businesses, financial services industry EZ investment tax credit for new businesses, financial services industry EZ employment incentive credit for new businesses, EZ wage tax credit for new businesses, ZEA wage tax credit for new businesses, QETC employment credit for new businesses, IMB credit for energy taxes, refundable Empire State film production credit, QEZE credit for real property taxes, New York State claim of right credit, city of New York claim of right credit, and city of Yonkers claim of right credit. For more information, see *Instructions for Form IT-201-ATT, Part IV, Section D, Refundable New York State, city of New York, and Yonkers credits*, on page 57.

Line 66

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 W-2.

If you marked filing status ②, enter the total New York State tax withheld for you and your spouse.

Staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front bottom of your return as shown in **Step 7** on page 50 of these instructions. The amount on line 66 should be the same as the total **New York State** tax withheld on your statement(s).

If New York State tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 2 of federal Form 1099-R to your return.

If New York State tax was withheld from New York State lottery distributions, staple Copy 2 of federal Form W-2G to the front bottom your return.

If you did not have New York City tax withheld skip line 67.

Line 67

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 marked filing status ②, enter the total New York City tax withheld for you and your spouse.

Staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front bottom of your return as shown in **Step 7** on page 50 of these instructions. The amount on line 67 should be the same as the total **city of New York** tax withheld on your statement(s).

If New York City tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 2 of federal Form 1099-R to your return.

If New York City tax was withheld from New York State lottery distributions, staple Copy 2 of federal Form W-2G to the front bottom of your return.

If you did not have Yonkers tax withheld, skip line 68.

Line 68

Total city of Yonkers tax withheld

Enter your total **Yonkers** tax withheld as shown on your wage and tax statement(s).

If you marked filing status ②, enter the total Yonkers tax withheld for you and your spouse.

Staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front bottom of your return as shown in **Step 7** on page 50 of these instructions. The amount on line 68 should be the same as the total **city of Yonkers** tax withheld on your statement(s).

If Yonkers tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 2 of federal Form 1099-R to the front bottom of your return.

If Yonkers tax was withheld from New York State lottery distributions, staple Copy 2 of federal Form W-2G to the front bottom of your return.

Line 69

Total of estimated income tax payments, and amount paid with Form IT-370

Enter on this line the total of your estimated income tax payments for New York State, New York City and Yonkers. Also enter the amount you paid with Form IT-370, *Application for Automatic Extension of Time to File for Individuals*.

Estimated income tax paid

Include on line 69 the total of your 2004 estimated income tax payments (include your last installment, even if paid in 2005) and any overpayment that you asked us to apply from your 2003 return to your 2004 estimated income tax. If this amount was adjusted by the Tax Department after you filed your 2003 return, please enter the adjusted amount.

If you marked filing status ② but made **separate** 2004 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid. If you have separate estimated income tax accounts, you will receive separate account statements. If the amount does not agree with the account statement(s) included in your estimated income tax packet(s), complete Form IT-2105.1 for each account in error and fax or mail the Form(s) IT-2105.1 immediately.

Fax: **(518) 457-2249** or mail: **NYS Tax Department, Estimated Tax Unit, Building 8, Room 200, W A Harriman Campus, Albany NY 12227**. Do not use a preaddressed peel-off label for this form.

You can check your balance and reconcile your estimated income tax account by accessing our Web site at **www.nystax.gov** and clicking on *Electronic Services*.

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated income taxes allocated to you by the estate or trust, include your amount on line 69 and attach a copy of the notification issued by the estate or trust to the front of your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

Do not include any amounts you paid for the **New York City** unincorporated business tax. File the New York City unincorporated business tax return directly with the New York City Department of Finance.

Amount paid with Form IT-370

If you filed Form IT-370 to get an extension of time to file Form IT-201, include on line 69 the amount you paid with Form IT-370. If you marked filing status ② but filed **separate** Forms IT-370, enter the total amount you and your spouse paid with your separate Forms IT-370.

Amount overpaid / Your refund

Line 71

Amount overpaid

If line 70 is more than line 58, subtract line 58 from line 70. This is your overpayment.

If you have to pay an estimated income tax penalty (see line 75 instructions on page 47), subtract the penalty amount from the overpayment and enter the net overpayment on line 71.

Your net overpayment can be:

- 1) refunded to you (enter refund amount on line 72); or
- 2) deposited directly into your bank account (enter refund amount on line 72 and fill in lines 72a, b, and c; see instructions for line 72 below); or
- 3) applied to your 2005 estimated income tax (enter on line 73); or
- 4) apportioned between 1) and 3), or 2) and 3).

You cannot request an overpayment credited toward your 2005 estimated income tax to be refunded after April 15, 2005.

If your estimated income tax penalty on line 75 is greater than your overpayment on line 71, enter the difference on line 74.

Line 72 Refund

Your refund

Enter the amount of your overpayment from line 71 that you want refunded to you. 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* below.

Collection of debts from your refund — We will keep all or part of your refund if you owe a New York State tax liability or a city of New York or Yonkers personal income tax liability, or if you owe past-due support or a past-due legally enforceable debt to the IRS, to a New York State agency, or if you owe a city of New York tax warrant judgment debt. A *New York State* agency 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. We will refund any amount over your debt.

Disclaiming of spouse's debt — If you marked filing status $\text{\textcircled{2}}$ and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*,

and attach it (not a photocopy) to your original return. We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency and you did not attach Form IT-280 to your return. You will have ten days from the notification of offset date 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, a state agency, or whether you owe a city of New York tax warrant judgment debt, contact the IRS, that particular state agency, or the New York City Department of Finance.

For New York State tax liabilities or New York City or Yonkers personal income 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. If you have any questions about whether you owe a city of New York tax warrant judgement debt, call (212) 232-3550.

Direct Deposit

Complete lines 72a through 72c 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 72a, 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 72b, mark an **X** in the box for the type of account, checking or savings.

On line 72c, enter the account number where you want your refund deposited. If you selected *Checking* on line 72b, 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 72b, 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. On the sample check, the account number is 1357902468.

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

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint refund to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return.

If you encounter any problem with the direct deposit of your refund to your account, call toll free 1 800 225-5829. The processing time for an income tax return is approximately six to eight weeks.

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

PAY TO THE ORDER OF _____

SOME BANK
Someplace, NY 10000

For _____

Routing number (line 72a): 090090099

Account number (line 72c): 1357902468

1234
15-0000-1000

Do not include the check number.

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

Line 73

New York State, city of New York and city of Yonkers estimated income tax only for 2005

Enter the amount of overpayment from line 71 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2005. Do not include any amount that you claimed as a refund on line 72.

This election to apply all or part of the amount overpaid to your 2005 estimated income tax generally **cannot** be changed after April 15, 2005.

Amount you owe

Line 74 **Owe**

Amount you owe

If line 70 is less than line 58, subtract line 70 from line 58. This is the amount you owe.

If you owe more than one dollar, include full payment with your return. (You do not have to pay one dollar or less.) Make your check or money order payable to **New York State Income Tax** and write your social security number and **2004 Income Tax** on it. **Do not send cash.**

You may also pay your taxes by **credit card** (see boxed instructions below).

If you also have to pay an estimated income tax penalty (see line 75 instructions to the right), that amount must be included on line 74 with any tax you owe. Send one check or money order for the total amount (estimated income tax penalty plus tax due).

Staple your payment to the front of your return where indicated.

If your software package prints a two-dimensional (2D) barcode **Cover Sheet** as page one of your Form IT-201, staple your payment to the front of the **Cover Sheet** where indicated, place the **Cover Sheet** face up on top of the front page of Form IT-201, and staple the entire return at the top of the **Cover Sheet**. Do not write, print, or photocopy anything onto the back of the 2D barcode **Cover Sheet**.

If you include penalties or interest with your check or money order, identify and enter those amounts in the white area (not in the boxes) to the left of the **Owe** box at line 74 of Form IT-201.

Note: You may compute the interest and penalty by accessing our Web site at www.nystax.gov and clicking on *Electronic Services*, or you may call 1 800 225-5829, and we will compute the interest and penalty for you.

Installment payments — If you cannot pay the full amount you owe as shown on line 74 of your 2004 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, 2005.

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 *Need help?* on the back cover for a listing of our phone numbers and the Web site address, or use the forms order blank *Forms and Publications Ordering Information* (Form IT-86) that came with your income tax packet.

You must attach your completed Form DTF-383 to the front of the 2004 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.

Line 75

Estimated income tax penalty

Generally, you are not subject to a penalty if your 2004 prepayments equal at least 100% of your 2003 income tax (110% of that amount if you are not a farmer or fisherman and the New York 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. However, if line 74 is at least \$300 and, in addition, represents more than 10% of the income tax shown on your 2004 return or you underpaid your estimated income tax liability for any payment period, you may owe a penalty. For more information, get Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, to see if you owe a penalty and how to figure the amount.

If you owe an estimated income tax penalty, enter the penalty amount on line 75. Also add the penalty amount to any tax due and enter the total on line 74. If you are due a refund, subtract the estimated income tax penalty amount from the overpayment and enter the net result on line 71. Be sure to attach Form IT-2105.9 to your return.

Do not include any other penalty or interest amounts on line 75. If you include penalties or interest with your check or money order, identify and enter these amounts in the white area (not in the boxes) to the left of the **Owe** box at line 74 of Form IT-201.

Pay your taxes by credit card

You can use your American Express Cards[®], Discover^{®/Novus}, MasterCard[®], or Visa[®] to pay the amount you owe on your 2004 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

Visit their Web site at
www.officialpayments.com

OR

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

Visit their Web site at
www.nytaxpayment.com

You can also connect to either of these Web sites by going to the Tax Department's Web site at www.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 74 of Form IT-201**). 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*.

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss your 2004 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.

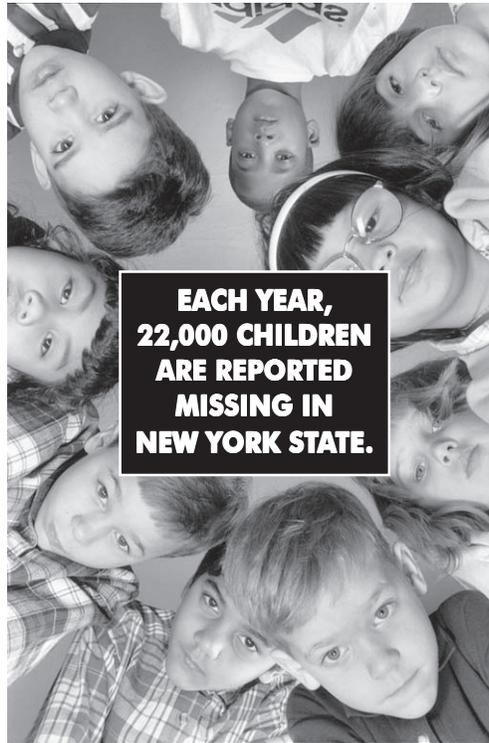
If you mark the *Yes* box, you (and your spouse, if filing a joint return) are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- 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 2005 tax return. For most taxpayers the due date will be April 17, 2006. (April 18, 2006, if you file your federal return at the IRS Service Center in Andover, Massachusetts).

New York State Missing and Exploited Children



**EACH YEAR,
22,000 CHILDREN
ARE REPORTED
MISSING IN
NEW YORK STATE.**

The New York State Missing and Exploited Children Clearinghouse works with police agencies and parents to locate missing children and to prevent child exploitation through education. Contributions are used to distribute educational materials, disseminate missing child alerts and conduct investigative training for police officers. Additional information about services and free safety publications can be obtained by visiting our website at www.criminaljustice.state.ny.us or by calling **1-800-FIND-KID**.

Gift for the Alzheimer's Disease Assistance Fund

Gifts to this fund support services provided by 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 to people with Alzheimer's disease, their families, caregivers, and health care professionals.

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 marked your correct filing status and that you have signed your return, entered your social security number(s), 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 49 and 50 of these instructions.

Now continue with **Step 4** on page 49.

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

Step 4**Check the figures on your return and any attachments.****Step 5****Complete the top of the front page of your return.** **Peel-off label —**

- Remove the peel-off label from under the flap on the inside front cover of your packet and place it in the name and address box at the top of your return.
- Check the label to make sure the information on it is complete and correct. The label includes two barcodes which represent the numeric information on the label. It will 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	

Also on the label is a single letter that indicates the form you filed last year.

- If your name, your spouse's name, or your address is wrong, cross it out and make the corrections, in black ink only, directly on the label. Space for each name on the label is limited to 36 characters. Do not correct the label if it is correct except for some missing final characters.
- If any other information is incorrect or missing - or if you do not have a peel-off label - enter the correct information in the white spaces and boxes at the top of your return.
- Do not enter information in the white spaces of the address, the county of residence, the school district name, or school district code number boxes (see below for details) if all the information on the peel-off label is correct.

 If you do not have a peel-off label —

Enter all of the following information, in black ink only, in the white spaces and boxes at the top of the front page of your return, as explained below:

- name (first name first, middle initial, and last name last) and address** (both names if filing a joint return; see **Note** below);
- social security number(s)**;
- New York State county of residence** on December 31, 2004;

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

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

- school district name and code number.** (see below for details);
- permanent home address** (if different from your mailing address, or if you are using a PO box);
- the decedent's first name and date of death** (if taxpayer or spouse died **after December 31, 2003**).

Note: 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.

 Social security numbers —

- You must enter your social security number(s) in the boxes to the right of your name(s) whether or not you are using the peel-off label.** Be sure your social security numbers are in the same order as your names.

 School district name and code number —
If your public school district code number is missing or incorrect:

- Enter the correct code number in the three boxes at the top of your return. Also enter in the white space above the code number the name of your public school district.** This is the district where you were a resident on December 31, 2004. School districts and code numbers are on pages 95 through 98 of these instructions. If you do not know the name of your school district, 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 name or code number is not correct.**

 Permanent home address —

You must provide your permanent home address if you use a different address for your mailing address (such as your post office box number) on your return.

Enter your permanent home address within New York State on December 31, 2004, 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 are married and maintain separate New York State residences and are filing separate New York State returns, enter as

your permanent home address the address of your own residence.

- If you moved after December 31, 2004, enter your permanent home address as of December 31, 2004, **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.

 Death of taxpayer —

If the taxpayer or spouse is deceased (and the date of death was **after December 31, 2003**), enter the decedent's **first name** and also enter the **date of death** in the boxes provided.

 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:

- 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 *Peel-off label* above for details.
- 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.

Step 6**Sign and date your return at the bottom on the back page.**

You must sign and date your original return. If you are married and filing a joint return, you must both 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.**

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.

You should keep a copy of your original return and attachments in a safe place in case you need to refer to them at a later date. If someone prepares your return for you, be sure to get a copy for your records.

(continued)

A paid preparer must also sign your return.

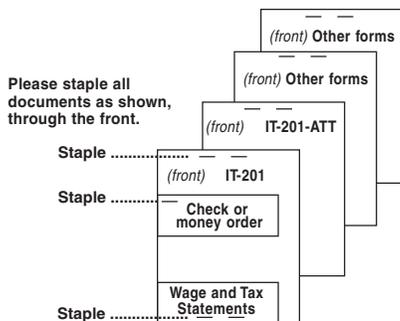
If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Note to paid preparers – When signing a taxpayer's New York State income tax return, you must enter the same identification number that you used on the taxpayer's federal income tax return, either your social security number or your federal preparer tax identification number (PTIN). If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

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-201, face up.



If your software package prints a two-dimensional (2D) barcode **Cover Sheet** as page one of your Form IT-201, place the **Cover Sheet** face up, on top of the front page of Form IT-201 and staple the entire return at the top of the **Cover Sheet**. Staple payments, if any, to the front of the 2D barcode **Cover Sheet** where indicated.

Please note: Do not write, print, or photocopy anything onto the back of the 2D barcode **Cover Sheet**.

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?** If you do not have a label, did you enter your name(s), address, county of residence, school district name and school district code number in the white spaces and boxes at the top of your return?
- enter your social security number(s) in the boxes to the right of your name(s) or your peel-off label?**
- enter your permanent home address** (if different from your mailing address)?
- mark an X in the Yes box at item (C) on the front of Form IT-201 if you need an income tax packet with tax forms mailed to you for next year?**
- mark an X in the box at item (D) on the front of Form IT-201 if you or your spouse maintained or had use of an apartment or any other living quarters in New York City during 2004?**
- enter the number of months in the box(es) at item (E) that you (and your spouse if you are married) lived in New York City during 2004?**
- mark an X in the Standard or Itemized deduction box on line 34 of Form IT-201?**
- attach Form IT-201-ATT if you elected to claim the New York itemized deduction on line 34 of Form IT-201, or if you are claiming other New York State, New York City or Yonkers credits, or if you are subject to other New York State or New York City taxes?**
- use the correct tax table(s), tax rate schedule(s), or tax computation worksheet?**
- claim any credit(s) that you may qualify for and attach a copy of the credit form?**
- complete line 56 to report any New York State and local sales or use tax owed?**
- mark an X in the Yes or No box in the Third-party designee area after line 75 if you want to authorize a friend, family member, the paid preparer who signed your return, or any other person you choose to discuss your 2004 tax return with the Tax Department?**
- sign your return** (both husband and wife must sign a joint return)?
- staple your wage and tax statement(s), federal Form W-2 (Copy 2), to the front bottom of your return?**
- if paying by check or money order, make it payable to New York State Income Tax for the full amount you owe, and write your social security number and 2004 Income Tax on it?**
- if paying by credit card, use either of the two credit card service providers listed on page 47?**

Step 9**Use the preaddressed mailing envelope**

To speed your refund, use the preaddressed envelope that came with your tax packet to mail in your New York State income tax return and any attachments. If you do not have a preaddressed envelope, address your envelope —

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 cover 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

Line instructions for Form IT-201-ATT, Itemized Deduction, and Other Taxes and Tax Credits

Purpose of Form IT-201-ATT — If you elect to claim the New York itemized deduction, or if you are subject to other New York State or New York City taxes, or if you are claiming other New York State, New York City, or Yonkers credits, fill in Form IT-201-ATT and attach it to your return. If you need more forms or schedules, see *Need help?* on the back cover.

Be sure to carefully enter your money amounts in the boxes on lines 1 through 82. See *Filling in your tax return* on page 18 for more information.

Part I — New York State itemized deduction

If you itemized your deductions on federal Form 1040, fill in lines 1 through 16. Compare the line 16 amount to your allowable standard deduction amount from the *Standard deduction table* on page 29 of these instructions and enter the larger amount on line 34 of your Form IT-201.

If you completed the *Worksheet for figuring which deduction is larger* on page 10 of these instructions and you take the New York standard deduction, skip lines 1 through 16 of Form IT-201-ATT.

Lines 1 through 8

Enter on each line the total of each group of itemized deductions (medical and dental, taxes you paid, job expenses, etc.) and total itemized deductions exactly as you reported them on your federal *Schedule A — Itemized Deductions* (Form 1040).

If your federal adjusted gross income is more than \$142,700 (more than \$71,350 if married filing separately), you may not have been able to deduct all your federal itemized deductions. **For those taxpayers with income above this amount, the total of Form IT-201-ATT, lines 1 through 7, in most instances will not equal the amount on line 8.** The difference represents itemized deductions disallowed for federal purposes.

Line 9

State, local, and foreign income taxes and other subtraction adjustments

If your Form IT-201, line 18 amount is:

\$142,700 or less (\$71,350 or less if you are married filing separately), and you itemized your deductions on your federal return, enter the amount of state, local and foreign **income** taxes (do not include any **general sales taxes** that you entered on federal Schedule A, line 5) included on line 2 of Form IT-201-ATT and any other subtraction adjustments (from itemized deductions), A through E, listed on page 52.

more than \$142,700 (more than \$71,350 if you are married filing separately), and you itemized your deductions on your federal return, complete **Worksheet 1** and **Worksheet 2** to the right.



Worksheet 1 Long-term care adjustment

1. Amount of long-term care premiums included on federal Schedule A, line 1	1.	_____
2. Amount from federal Schedule A, line 1	2.	_____
3. Divide line 1 by line 2 and round to the fourth decimal place	3.	_____
4. Amount from federal Schedule A, line 4	4.	_____
5. Multiply line 4 by line 3 If Form IT-201, line 18 is:	5.	<input type="text"/>
<input type="checkbox"/> \$142,700 or less (\$71,350 or less if you are married filing separately), add the line 5 amount to the state, local, and foreign income taxes included on line 2 of Form IT-201-ATT, and the amount of subtraction adjustments A through D on page 52. Enter the total on Form IT-201-ATT, line 9.		
<input type="checkbox"/> more than \$142,700 (more than \$71,350 if you are married filing separately), also enter the line 5 amount on Worksheet 2 , line 10, to the right.		



Worksheet 2 Subtraction adjustment limitation

1. Enter amount from line 9 of the federal itemized deduction worksheet in the instructions for line 28 of federal Form 1040, Schedule A	1.	_____
2. Enter amount from federal itemized deduction worksheet, line 3	2.	_____
3. Divide line 1 by line 2 and round to the fourth decimal place	3.	<input type="text"/>
4. Amount of state, local and foreign income taxes from federal Schedule A, lines 5* and 8	4.	_____
5. Amount of subtraction adjustments (from itemized deductions) A and B listed on page 52 that are included in total federal itemized deductions from federal Schedule A, line 28, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment D that is included in lines 18, 26, and 27 of federal Schedule A (e.g., contributions)	5.	_____
6. Add line 4 and line 5	6.	<input type="text"/>
7. Multiply line 6 by line 3	7.	_____
8. Subtract line 7 from line 6	8.	_____
9. Enter other subtraction adjustments to itemized deductions C and D listed on page 52, excluding that portion of D included in line 5 above	9.	_____
10. Enter the amount from Worksheet 1 , line 5, above ...	10.	_____
11. Add lines 8, 9, and 10. Enter the total on Form IT-201-ATT, line 9	11.	<input type="text"/>

* Do not include on line 4 above any **general sales taxes** that you entered on federal Schedule A, line 5.

Other subtraction adjustments from itemized deductions

On a separate sheet marked **Form IT-201-ATT, line 9 — other subtraction adjustments**, identify by item letter (from the list of subtractions below) other subtraction adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your subtractions and include that amount in the total for line 9.

- A** Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent deducted in figuring your federal taxable income.
- B** Amortization of bond premium attributable to 2004 on any bond whose interest income is exempt from New York income tax, but only to the extent deducted in figuring your federal taxable income.
- C** Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax.
- D** If you are a shareholder of a federal S corporation that could elect but did not elect to be a New York S corporation, any S corporation deductions included in your federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions.
- E** Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income. Complete **Worksheet 1** on page 51.

Partners — Include on line 9 the subtractions described above that apply to your share of partnership deduction items (if not included in your New York subtractions on the front page of Form IT-201). Determine your share of partnership items from Form IT-204, *Partnership Return*.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to treat the corporation as a New York S corporation was in effect for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line 9 subtractions A, B, C, and E described above that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

If you are a shareholder of a federal S corporation that could elect but did not elect to be a New York S corporation, include subtraction D only.

Line 10

Subtract line 9 from line 8 and enter the result.

If you made no entry on line 9, enter the amount from line 8 on line 10.

Line 11

Addition adjustments for itemized deductions

On a separate sheet marked **Form IT-201-ATT, Line 11 - Addition**

Adjustments to Itemized Deductions, identify by item letter (from the list of additions below) addition adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your additions and include that amount in the total for line 11.

- F** Interest expense on money borrowed to purchase or carry bonds or securities whose interest is subject to New York income tax, but exempt from federal income tax, if this interest expense was not deducted on your federal return or shown as a New York subtraction on the front page of your state return.
- G** Ordinary and necessary expenses paid or incurred during 2004 in connection with income, or property held for the production of income, which is subject to New York income tax but exempt from federal income tax, if these expenses were not deducted on your federal return or shown as a New York subtraction on the front page of your state return.
- H** Amortization of bond premium attributable to 2004 on any bond whose interest income is subject to New York income tax, but exempt from federal income tax, if this amortization was not deducted on your federal return or shown as a New York subtraction on the front page of your state return.

Partners — Include on line 11 the additions described above that apply to your share of partnership deduction items (if not included in your New York additions on the front page of Form IT-201). Determine your share of partnership items from Form IT-204, *Partnership Return*.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to treat the corporation as a New York S corporation was in effect for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line 11 additions F through H, described above, that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

Line 12

Add lines 10 and 11 and enter the total on line 12.

If you made no entry on line 11, enter the amount from line 10 on line 12.

Line 13

Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-201, line 33 is:

- \$100,000 or less, leave line 13 blank,
- more than \$100,000 but not more than \$475,000, fill in **Worksheet 3** below,
- more than \$475,000 but not more than \$525,000, fill in **Worksheet 4** below,
- more than \$525,000, enter 50% (.50) of line 12 on line 13.



Worksheet 3

1. New York adjusted gross income from Form IT-201, line 33 1. _____
 2. Filing status ① or ③ enter \$100,000 or filing status ④ enter \$150,000, or filing status ② or ⑤ enter \$200,000 2. _____
 3. Subtract line 2 from line 1. (If line 2 is more than line 1, leave line 13 on Form IT-201-ATT blank. **Do not continue with this worksheet.**) .. 3. _____
 4. Enter the lesser of line 3 or \$50,000 4. _____
 5. Divide line 4 by \$50,000 and round to the fourth decimal place 5. _____
 6. Enter 25% (.25) of Form IT-201-ATT, line 12 6. _____
 7. Multiply line 5 by line 6... 7. _____
- Transfer this amount to Form IT-201-ATT, line 13.**



Worksheet 4

1. Enter the excess of New York adjusted gross income over \$475,000 (cannot exceed \$50,000) .. 1. _____
 2. Divide line 1 by \$50,000 and round to the fourth decimal place 2. _____
 3. Enter 25% (.25) of Form IT-201-ATT, line 12 ... 3. _____
 4. Multiply line 2 by line 3 4. _____
 5. Add lines 3 and 4 5. _____
- Transfer this amount to Form IT-201-ATT, line 13.**

Line 14

Subtract line 13 from line 12.

If you made no entry on line 13, enter the amount from line 12 on line 14.

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, visit our Web site at www.nystax.gov

Line 15

College tuition itemized deduction

If you will **not** have any entries on lines 17 through 82 of your Form IT-201-ATT, complete *Worksheet 5, College tuition itemized deduction*, to the right to figure your college tuition itemized deduction.

Worksheet 5 will also help you determine if the college tuition **itemized deduction** or the college tuition **credit** offers you the greater tax savings.

You **cannot** claim both the college tuition itemized deduction and the college tuition credit.

If you elect to claim the college tuition itemized deduction, enter on line 15 the amount of your college tuition itemized deduction from Worksheet 5, line 5. The maximum deduction allowed is \$10,000 per eligible student.

Before completing Worksheet 5, you must first complete the following, if applicable:

- Form IT-272, *Claim for College Tuition Credit for New York State Residents*;
- Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*;
- Form IT-215, *Claim for Earned Income Credit*; and
- Form IT-216, *Claim for Child and Dependent Care Credit*.

Please note:

If you **will** have any entries on Form IT-201-ATT, lines 17 through 82, Worksheet 5 will not accurately help you determine if the college tuition **itemized deduction** or the college tuition **credit** offers you the greater tax savings because any other New York State taxes and credits you may be able to claim will misrepresent your tax.

In order to determine if the credit or the itemized deduction offers you the greater tax savings, you will need to figure your tax liability claiming the college tuition credit first and then figure your tax liability claiming the college tuition itemized deduction second. You should then claim the one that results in the **lesser tax**.

If you completed the *College tuition credit worksheet* in the instructions for **Form IT-200**, line 33, and you are now claiming the college tuition itemized deduction instead on Form IT-201-ATT, transfer the amount from line 2 of that IT-200 worksheet to line 15 of Form IT-201-ATT. Do not complete Worksheet 5. (If you did not keep a copy of the Form IT-200 worksheet, only complete lines 1 and 5 of Worksheet 5. Transfer the amount from line 5 of Worksheet 5 to line 15.)

If you elect to claim the itemized deduction on your New York return, **you must attach your completed IT-201-ATT to your Form IT-201**. If you elect to claim the college choice tuition deduction, you must attach completed **Form IT-272 and completed Form IT-201-ATT to your Form IT-201**. Failure to attach both forms will result in your college tuition itemized deduction being disallowed.

**Worksheet 5
College tuition itemized deduction**

<p>1. Amount from Form IT-272, line 3 ... 1 _____</p> <p>• If the amount on Form IT-201, line 33, is \$100,000 or less, skip lines 2 through 4 and enter the amount from line 1 on line 5 below.</p> <p>• If the amount on Form IT-201, line 33, is more than \$100,000, continue with line 2 below.</p> <p>2. Amount, if any, from Form IT-201-ATT, line 14 2 _____</p> <p>(If the amount on line 2 is 0, skip lines 3 and 4 below and enter the amount from line 1 on line 5 below.)</p> <p>3. Amount from Form IT-201-ATT, line 12 ... 3 _____</p> <p>4. Divide line 2 by line 3 and round to the fourth decimal place 4 _____</p> <p>5. Multiply line 1 by the amount on line 4. This is your college tuition itemized deduction 5 <input type="text"/></p> <p>6. Amount from Form IT-201-ATT, line 14 6 _____</p> <p>7. Add lines 5 and 6 7 _____</p> <p>8. Enter your New York standard deduction for your filing status as shown on page 29 of these instructions 8 _____</p> <p>If line 7 is less than line 8, stop. You should claim the standard deduction and the college tuition credit on your Form IT-201, since it offers you the better tax savings. All others should continue with line 9 below.</p> <p>9. New York adjusted gross income from Form IT-201, line 33 9 _____</p> <p>10. Enter the amount from line 7 above 10 _____</p> <p>11. NYS dependent exemption(s) amount from Form IT-201, line 36 ... 11 _____</p> <p>12. Add lines 10 and 11 12 _____</p> <p>13. Subtract line 12 from line 9 13 _____</p> <p>14. New York State tax on line 13 amount. (See page 30 to compute your tax. Use the line 13 amount instead of the amount on Form IT-201, line 37, to determine which tax computation method to use and to compute your tax.) 14 _____</p> <p>15. Enter your NY State household credit from Form IT-201, line 39 (see page 33 of these instructions) 15 _____</p> <p>16. Subtract line 15 from line 14 16 <input type="text"/></p> <p>17. Amount from Form IT-216, line 14 17 _____</p> <p>18. Amount from Form IT-215, line 16 or 17 18 _____</p> <p>19. Amount from Form IT-214, line 17 19 _____</p> <p>20. Add lines 17, 18, and 19 20 _____</p> <p>21. Subtract line 20 from line 16 21 _____</p> <p>22. City of New York resident tax on line 13 amount. (See page 34 to compute your tax. Use the line 13 amount instead of the amount on Form IT-201, line 37, to determine which tax computation method to use and to compute your tax.) 22 _____</p>	<p>23. Enter your City of NY household credit from Form IT-201, line 46 (see page 36 of these instructions) 23 _____</p> <p>24. Subtract line 23 from line 22 24 <input type="text"/></p> <p>25. City of Yonkers residents, multiply line 21 by 5% (.05); city of Yonkers nonresidents, enter amount from Form Y-203, line 6 25 <input type="text"/></p> <p>26. Add lines 16, 24, and 25 26 <input type="text"/></p> <p>27. Enter amount from line 9 above ... 27 _____</p> <p>28. Enter amount from line 6 or line 8 above, whichever is greater .. 28 _____</p> <p>29. Enter amount from line 11 above 29 _____</p> <p>30. Add lines 28 and 29 30 _____</p> <p>31. Subtract line 30 from line 27 31 _____</p> <p>32. New York State tax on line 31 amount. (See page 30 to compute your tax. Use the line 31 amount instead of the amount on Form IT-201, line 37, to determine which tax computation method to use and to compute your tax.) 32 _____</p> <p>33. Enter amount from line 15 above ... 33 _____</p> <p>34. Subtract line 33 from line 32 34 <input type="text"/></p> <p>35. Enter amount from line 20 above ... 35 _____</p> <p>36. Subtract line 35 from line 34 36 _____</p> <p>37. City of New York resident tax on line 31 amount. (See page 34 to compute your tax. Use the line 31 amount instead of the amount on Form IT-201, line 37, to determine which tax computation method to use and to compute your tax.) 37 _____</p> <p>38. Enter amount from line 23 above 38 _____</p> <p>39. Subtract line 38 from line 37 39 <input type="text"/></p> <p>40. City of Yonkers residents, multiply line 36 by 5% (.05); city of Yonkers nonresidents, enter amount from Form Y-203, line 6 40 <input type="text"/></p> <p>41. Add lines 34, 39, and 40 41 _____</p> <p>42. Enter amount from Form IT-272, line 5 or 7, whichever applies 42 _____</p> <p>43. Subtract line 42 from line 41 43 <input type="text"/></p> <p>• If line 26 is less than line 43, the college tuition itemized deduction offers you the greater tax savings. Enter the college tuition itemized deduction amount from line 5 above on Form IT-201-ATT, line 15. Attach Form IT-272 to your Form IT-201. Do not claim the college tuition credit on line 62 of Form IT-201. You must attach completed Form IT-272 and completed Form IT-201-ATT to your Form IT-201. Failure to attach both forms to your Form IT-201 will result in your college tuition itemized deduction being disallowed.</p> <p>• If line 26 is more than line 43, the college tuition credit offers you the greater tax savings. Leave line 15 on Form IT-201-ATT blank. Enter the college tuition credit from Form IT-272, line 5 or 7, whichever applies, on line 62 of Form IT-201. However, you should complete Part I of Form IT-201-ATT to determine if your New York itemized deduction, not including the college tuition itemized deduction, is greater than your allowable standard deduction.</p>
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Part II — Other New York State taxes

If you are subject to other New York State taxes as listed below, complete Part II.

Line 17

New York State tax on capital gain portion of lump-sum distributions

Enter the amount of New York State tax on the capital gain portion of your lump-sum distributions from Form IT-230. If you used federal Form 4972, Part II, to figure your federal tax on the capital gain portion of a lump-sum distribution, figure your New York State tax on Form IT-230, *Separate Tax on Lump-Sum Distributions*, Part II, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

Line 18

Addback of investment credit on early dispositions

Enter the amount of addback of investment credit on early dispositions of investment credit property. If you dispose of property on which an investment credit has been taken, or if prior to January 1, 1987, a research and development credit was taken, or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between the investment credit or research and development credit taken and the investment credit or research and development credit allowed. Fill in Form IT-212, *Investment Credit*, and attach it to your return.

Line 19

Addback of financial services industry (FSI) investment tax credit on early dispositions

Enter the amount of addback of financial services industry investment tax credit on early dispositions of financial services industry investment credit property. If you dispose of property on which a financial services industry investment tax credit had previously been taken, or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition, the difference between the financial services industry investment tax credit taken and the financial services credit allowed. Fill in Form IT-252, *Investment Tax Credit for the Financial Services Industry*, and attach it to your return.

Line 20

Addback of FSI empire zone (EZ) investment tax credit on early dispositions and addback of FSI EZ employment incentive credit on early dispositions

Enter the amount of addback of financial services industry EZ investment tax credit and financial services industry EZ employment incentive credit on early dispositions of financial services industry EZ employment incentive credit property. If you dispose of property on which a financial services industry EZ investment tax credit or financial services industry EZ employment incentive credit had previously been taken, or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between the financial services

industry EZ investment tax credit and financial services industry EZ employment incentive credit taken and the credits allowed. Fill in Form IT-605, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry*, and attach it to your return.

Line 21

Addback of EZ capital tax credit and EZ investment tax credit and EZ employment incentive credit on early dispositions

Enter the amount of addback of empire zone capital tax credit on early dispositions of stock, a partnership interest or other ownership interest arising from the making of a qualified investment. If you sell, transfer or otherwise dispose of corporate stock, a partnership interest or other ownership interest that was the basis for the allowance of the EZ capital tax credit or where a contribution or investment is in any manner recovered by you, you must add back in the year of disposition the difference between the EZ capital tax credit taken and the EZ capital tax credit allowed. Fill in Form IT-602, *Claim for EZ Capital Tax Credit*, and attach it to your return.

Enter the amount of addback of EZ investment tax credit on early dispositions of qualified property located within the empire zone. If you dispose of property on which an EZ investment tax credit has been taken or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between EZ investment tax credit taken and the EZ investment tax credit allowed. Fill in Form IT-603, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit*, and attach it to your return.

Enter the amount of addback of EZ employment incentive credit on early dispositions of EZ employment incentive credit property. If you dispose of property in which an EZ employment incentive credit has been taken or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between EZ employment incentive credit taken and the EZ employment incentive credit allowed. Fill in Form IT-603 and attach it to your return.

Line 22

Addback of resident credit for taxes paid to a province of Canada

Enter the amount of addback of resident credit for taxes paid to a province of Canada from Form IT-112-R. If any part of the provincial tax that entitled you to a resident credit in a previous year is claimed as a foreign tax credit on your federal return in a succeeding year, you must add back the amount that exceeded your provincial resident tax credit in that succeeding tax year. Attach Form IT-112-R to your return.

Line 23

Addback of farmers' school tax credit on converted property

Enter the amount of addback of farmers' school tax credit on converted property. If your qualified agricultural property, on which a farmers' school tax credit has been taken, is converted to nonqualified use, you may be required to add back in the year of conversion the farmers' school tax credit taken on the converted property in the prior year. Fill in Form IT-217 and attach it to your return. For

more information, see Form IT-217-I, *Instructions for Form IT-217*.

Line 24

Addback of alternative fuels credit on early dispositions

Enter the amount of addback of alternative fuels credit on early dispositions of electric vehicles, qualified hybrid vehicles, clean-fuel vehicle property, and clean-fuel vehicle refueling property. If you dispose of property for which an alternative fuels credit has been taken, you may have to add back in the year of disposition the difference between the alternative fuels credit taken and the alternative fuels credit allowed. Fill in Form IT-253, *Alternative Fuels Credit*, and attach it to your return.

Line 25

Addback of qualified emerging technology company (QETC) capital tax credit on early dispositions, and/or addback of low-income housing credit

Enter the amount of addback of QETC capital tax credit on early dispositions of QETC capital tax credit property. If you dispose of property on which a QETC capital tax credit has been taken, or if the property ceases to be in qualified use before the end of its useful life or specified holding period, you must add back in the year of disposition the difference between the QETC capital tax credit taken and the credit allowed. Fill in Form DTF-622, *Claim for QETC Capital Tax Credit*, and attach it to your return.

Enter the amount of addback of low-income housing credit. Generally, you must recapture part of the low-income housing credit you took in previous years if: (1) you dispose of a building or an ownership interest in it; or (2) there is a decrease in the qualified basis of the building from one year to the next. Fill in Form DTF-626, *Recapture of Low-Income Housing Credit*, and attach it to your return.

Line 26

Addback of QEZE credit for real property taxes

Enter the amount of addback of QEZE credit for real property taxes. If a QEZE's eligible real property taxes which were the basis for claiming a QEZE credit for real property taxes are subsequently reduced, you must add back, in the year in which the order for the reduction is issued, the difference between the amount of the credit originally allowed for the taxable year and the amount of the credit determined based upon the reduced eligible real property taxes. Fill in Form IT-604, *Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit*, and attach it to your return.

Line 32

New York State separate tax on lump-sum distributions

Enter your New York State separate tax on lump-sum distributions. If you used federal Form 4972 to figure your federal tax on lump-sum distributions, figure your New York State separate tax on Form IT-230 and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

Line 33**Resident credit against separate tax on lump-sum distributions**

Enter the amount of resident credit you are claiming against the separate tax on lump-sum distributions. If you received a distribution that is considered a lump-sum distribution for federal income tax purposes, you may qualify for a credit against the state separate tax on lump-sum distributions reported on line 32. This distribution must be from sources outside New York State and must be subject to income tax or to a separate tax by another state, by a local government of another state, by the District of Columbia, or by a province of Canada.

To claim this credit, fill in Form IT-112.1, *Resident Credit Against Separate Tax on Lump-Sum Distributions*. Attach Form IT-112.1 and a copy of the tax return filed with the other state or province of Canada to your New York State return.

Line 35**New York State minimum income tax**

Enter your New York State minimum income tax. If you had New York State tax preference items totaling more than your specific deduction of \$5,000 (\$2,500 if married and filing separately), you may be subject to the state minimum income tax. The tax preference items are: depreciation (pre-1987), intangible drilling costs, IRC section 1202 exclusion, and New York addition for restoration of net operating loss deduction. Fill in Form IT-220 and attach it to your return. For more information, see Form IT-220-I, *Instructions for Form IT-220*.

Part III — Other city of New York taxes

If you are subject to other New York City taxes as listed below, complete Part III.

Line 37**Part-year city of New York resident tax**

Enter your part-year New York City resident tax. If you were a New York City resident for only part of 2004, fill in Form IT-360.1 and attach it to your return. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 38**City of New York minimum income tax**

Enter your New York City minimum income tax. If you are a New York City resident and you are subject to the New York State minimum income tax, you must also figure your **New York City** minimum income tax on Form IT-220 and attach it to your return. For more information, see Form IT-220-I, *Instructions for Form IT-220*.

Line 39**Full-year city of New York resident separate tax on lump-sum distributions**

Enter your New York City separate tax on lump-sum distributions on line 39. If you used federal Form 4972 to figure your federal tax on lump-sum distributions, figure your New York City separate tax on Form IT-230, *Separate Tax on Lump-Sum Distributions*, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

Part-year city of New York residents:

Do not make an entry on line 39. You must claim your separate tax on lump-sum distributions on Form IT-360.1, *Change of Resident Status*. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 40**Full-year city of New York tax on capital gain portion of lump-sum distributions**

Enter the amount of city of New York tax on the capital gain portion of your lump-sum distributions from Form IT-230, *Separate Tax on Lump-Sum Distributions*. If you are a New York City resident and if you used federal Form 4972, Part II, to figure your federal tax on the capital gain portion of a lump-sum distributions, figure your city of New York tax on Form IT-230, Part II, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

Part IV — Other tax credits**Section A — New York State nonrefundable/non-carryover credits****Line 42****Resident credit**

Enter the amount of resident credit from Form IT-112-R, *New York State Resident Credit*. If your income was from sources outside New York State and you paid income taxes to another state, to a local government of another state, to the District of Columbia or to a province of Canada, you may qualify for a tax credit against your New York State tax (section 620 of the Tax Law). Attach Form IT-112-R and a copy of the tax return filed with the other state, or province of Canada, to your New York State return. For more information, see Form IT-112-R-I, *Instructions for Form IT-112-R*.

Line 43**Accumulation distribution credit**

Enter the amount of New York State accumulation distribution credit. If you are a beneficiary of a trust who received an accumulation distribution, you may be allowed a credit for New York State income taxes paid by the trust (section 621 of the Tax Law). Attach a copy of the computation of your New York State accumulation distribution credit provided to you by the trust.

Line 44**Defibrillator credit**

Enter the amount of defibrillator credit from Form IT-250, *Claim for Credit for Purchase of an Automated External Defibrillator*. You can claim the defibrillator credit if you purchased an automated external defibrillator machine. The credit is equal to the cost of the unit, but may not exceed \$500 per unit (there is no limit on the number of units for which the credit may be taken). Attach Form IT-250 to your return. For more information, see Form IT-250-I, *Instructions for Form IT-250*.

Line 45**QEZE tax reduction credit**

Enter the amount of QEZE tax reduction credit from Form IT-604, *Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit*. The amount of the credit is the product of four factors:

- 1) the tax factor,
- 2) the zone allocation factor,
- 3) the employment increase factor, and
- 4) the benefit period factor.

Attach Form IT-604 to your return. For more information, see Form IT-604-I, *Instructions for Form IT-604*.

Section B — New York State nonrefundable/carryover credits

Note: The credits reported in this section are credits which reduce your tax and, if the amount of the credit exceeds your tax, the excess may be carried over to a future year (or years). If you are claiming an original credit or a carryover of a credit listed in this section, be sure to complete the appropriate credit form and attach it to your return.

If the amount of the credits reported on lines 46 through 63 of Section B exceeds the sum of the taxes shown on line 40 of Form IT-201 and line 27 of Form IT-201-ATT, reduced by the credits reported in Section A of Form IT-201-ATT, you may have a credit carryover to 2005. If you have an excess credit and you are claiming more than one credit in Section B, you may apply the credits against the amount determined above in any manner you wish in order to determine the excess. However, it will be to your advantage to apply carryover credits with limited carryover periods first.

If you are claiming more than one nonrefundable carryover credit, you must attach a schedule showing the amount of each credit that you choose to apply to your 2004 tax liability and the amount of each credit available for carryover to 2005. Failure to attach a schedule may cause a delay in processing your refund.

For information on credits and carryovers, see Publication 99, *General Information on New York State and New York City Income Tax Credits*.

Line 46**Solar and fuel cell electric generating equipment credits**

Enter the amount of solar and fuel cell electric generating equipment expenditures credits from Form IT-255, *Claim for Solar and Fuel Cell Electric Generating Equipment Credits*. You can claim the solar and fuel cell electric generating equipment expenditures credits based on the cost of purchasing and installing a system that generates solar or fuel cell electric energy for residential use. The equipment must be located and used at the taxpayer's principal residence in New York State. Attach a copy of Form IT-255 to your return. For more information see the instructions for Form IT-255.

(continued)

Line 47**Investment credit**

Enter the amount of investment credit from Form IT-212, *Investment Credit*, and (if applicable) Form IT-212-ATT, *Historic Barn Rehabilitation Credit and Employment Incentive Credit*. You can claim an investment credit if you have tangible property located in New York State which you use 1) to produce goods by manufacturing, processing, mining, agriculture or similar activities; 2) for research and development purposes, pollution control purposes, waste treatment purposes; 3) in your business that is a retail enterprise and you have qualified rehabilitation expenditures on property located in New York State; or 4) to claim the historic barn credit on Form IT-212-ATT because you have qualifying rehabilitation expenditures paid or incurred to restore a historic barn located in New York State (section 606(a) of the Tax Law). In addition, if you placed property in service after January 1, 1997, that qualified for the investment tax credit, you may qualify for the employment incentive credit. The employment incentive credit may be claimed for up to three years following the year the original investment credit was claimed. Attach Form IT-212 and, if applicable, Form IT-212-ATT to your return. For more information, see Form IT-212-I, *Instructions for Form IT-212*, and Form IT-212-ATT-I, *Instructions for Form IT-212-ATT*.

Line 48**FSI investment tax credit**

Enter the amount of financial services industry investment tax credit from Form IT-252, *Investment Tax Credit for the Financial Services Industry*. You can claim a financial services industry investment tax credit if you have tangible property located in New York State which you use 1) in connection with the purchase or sale of stocks, bonds or other securities as a broker or dealer, or 2) in your trade or business to provide investment advisory services for a regulated investment company, or lending loan arrangement or loan origination services to customers relating to the purchase or sale of securities. Attach Form IT-252 to your return. For more information, see Form IT-252-I, *Instructions for Form IT-252*.

Lines 45, 49 through 53, and 77 identify credits available for empire zones (EZ) and zone equivalent areas (ZEA). In order to claim one of these credits, a taxpayer must be certified under Article 18-B of the General Municipal Law during the year the property was placed in service.

Line 49**EZ investment tax credit and EZ employment incentive credit**

Enter the amount of EZ investment tax credit and/or EZ employment incentive credit from Form IT-603, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit*. The EZ investment tax credit is 8% of the cost (or other federal basis) of qualified property which was acquired, constructed, reconstructed or erected in an empire zone after its date of designation and prior to its date of expiration as an empire zone. If you acquired, constructed, reconstructed or erected property for which an EZ regular investment tax credit is allowed, an EZ employment incentive credit may be allowed for each of the three years following the year for which the original EZ regular investment

tax credit was allowed. However, the credit is allowed only for those years during which the taxpayer's average number of employees (except general executive officers) in the EZ is at least 101% of the average number of employees in the EZ during the taxable year immediately preceding the tax year for which the original EZ investment tax credit was allowed. Attach Form IT-603 to your return. For more information see Form IT-603-I, *Instructions for Form IT-603*.

Line 50**FSI EZ investment tax credit and FSI EZ employment incentive credit**

Enter the amount of financial services industry EZ investment tax credit and financial services EZ employment incentive credit from Form IT-605, *EZ Investment Credit for the Financial Services Industry*. You can claim a financial services industry EZ investment tax credit if you acquired, constructed, reconstructed or erected property in an empire zone which you use 1) in connection with the purchase or sales of stocks, bonds or other securities as a broker or dealer or 2) in your trade or business to provide investment advisory services for a regulated investment company, or lending loan arrangement or loan origination services to customers relating to the purchase or sale of securities. You may be eligible to claim a financial services industry EZ employment incentive credit if you acquired, constructed, reconstructed or erected property for which a financial services industry EZ regular investment tax credit is allowed. The financial services industry EZ employment incentive credit may be allowed for each of the three years following the year for which the original financial services industry EZ regular investment tax credit was allowed. Attach Form IT-605 to your return. For more information, see Form IT-605-I, *Instructions for Form IT-605*.

Line 51**EZ wage tax credit**

Enter the amount of EZ wage tax credit from Form IT-601, *Claim for EZ Wage Tax Credit*. The computation of the wage tax credit in an empire zone is limited to five consecutive taxable years beginning with the first year that empire zone wages are paid (section 606(k) of the Tax Law). Attach Form IT-601 to your return. For more information see Form IT-601-I, *Instructions for Form IT-601*.

Line 52**ZEA wage tax credit**

Enter the amount of ZEA wage tax credit from Form IT-601.1, *Claim for ZEA Wage Tax Credit*. The computation of the wage tax credit in a zone equivalent area is limited to five consecutive taxable years beginning with the first year that empire zone wages are paid. The credit must be claimed during the five-year period immediately following the date of designation as a zone equivalent area (section 606(k) of the Tax Law). Attach Form IT-601.1 to your return. For more information see Form IT-601.1-I, *Instructions for Form IT-601.1*.

Line 53**EZ capital tax credit**

Enter the amount of EZ capital tax credit from Form IT-602, *Claim for EZ Capital Tax Credit*. The EZ capital tax credit is allowed for qualified investments or contributions to an empire zone capital corporation, qualified investments in certified zone businesses and contributions of money to certain community

development projects from one or more empire zone capital corporations established pursuant to section 964 of the General Municipal Law (section 606(l) of the Tax Law). Attach Form IT-602 to your return. For more information see Form IT-602-I, *Instructions for Form IT-602*.

Line 54**QETC employment credit**

Enter the amount of QETC employment credit from Form DTF-621. The QETC employment credit is \$1,000 per full-time employee that a qualified emerging technology company employs in excess of 100% of the company's base-year employment. Generally, base-year employment means the average number of individuals employed full time by the taxpayer in this state during the three taxable years immediately preceding the first taxable year in which the credit is claimed. For more information see Form DTF-621-I, *Instructions for Form DTF-621*.

Line 55**QETC capital tax credit**

Enter the amount of QETC capital tax credit from Form DTF-622. The QETC capital tax credit is 10% of investments in QETC companies held for four years from the close of the tax year, and 20% for investments held for nine years. The credit is claimed in the year the investment is initially made. The total credit allowable for all years may not exceed \$150,000 for the four-year investments, and \$300,000 for the nine-year investments. For more information see Form DTF-622-I, *Instructions for Form DTF-622*.

Line 56**Special additional mortgage recording tax credit carryover**

This credit is no longer allowed. However, any unused credit from a prior year in which the credit was allowed can be carried over. Include on line 56 your special additional mortgage recording tax credit carryover for 2004. Attach a schedule showing how you figured your credit carryover.

See additions A-4 and A-5 on page 22 of these instructions.

Line 57**Solar and wind energy credit carryover**

Enter the amount of solar and wind energy credit carryover. 1985 was the last year that this credit could be claimed. Section 606(g)(6) provides that any unused credit can be carried over to the following year or years. Taxpayers carrying over any unused credit from 2003 to 2004 must attach a schedule showing how the carryover was figured.

Line 58**Employment of persons with disabilities credit**

Enter the amount of employment of persons with disabilities credit, from Form IT-251, *Credit for Employment of Persons with Disabilities*. This credit is available to employers who employ persons with disabilities. The credit amount per employee can be up to \$2,100. The credit is also available to partners of partnerships, shareholders of New York S corporations, and beneficiaries of estates and trusts. Attach a copy of Form IT-251 to your return. For more information, see Form IT-251-I, *Instructions for Form IT-251*.

Line 59

Alternative fuels credit

Enter the amount of credit from Form IT-253, *Alternative Fuels Credit*. You can claim this credit for electric vehicles, qualified hybrid vehicles, clean-fuel vehicle property, and clean-fuel vehicle refueling property placed in service during the tax year. The alternative fuels credit is applicable to property placed in service in a tax year beginning after 1997 but before 2005.

Attach Form IT-253 to your return. For more information, see Form IT-253-I, *Instructions for Form IT-253*.

Line 60

Residential fuel oil storage tank credit

Enter the amount of residential fuel oil storage tank credit carryover. 2003 was the last year that this credit could be claimed. Section 606(p-1) provides that any unused credit can be carried over to the following year or years. Taxpayers carrying over any unused credit from 2003 to 2004 must attach a schedule showing how the carryover was figured.

Line 61

Green building credit

Enter the amount of green building credit from Form DTF-630, *Claim for Green Building Credit*. The green building credit consists of the sum of six credit components, and in each case is based on the applicable costs paid or incurred. Attach a copy of Form DTF-630 to your return. For more information, see Form DTF-630-I, *Instructions for Form DTF-630*.

Line 62

Low-income housing credit

Enter the amount of low-income housing credit from Form DTF-624, *Claim for Low-Income Housing Credit*. The low-income housing credit is allowed for the construction or rehabilitation of rent-restricted housing in New York State. Only buildings for which an eligibility statement has been issued by the Commissioner of Housing and Community Renewal qualify for the credit.

Attach a copy of Form DTF-624 to your return. Also attach Form DTF-625, *Low-Income Housing Credit Allocation Certification*, and Form DTF-625-ATT, *Low-Income Housing Credit Annual Statement*, if required. For more information, see Form DTF-624-I, *Instructions for Form DTF-624*.

Line 63

Long-term care insurance credit

Enter the amount of long-term care insurance credit from Form IT-249, *Claim for Long-Term Care Insurance Credit*. The long-term care insurance credit is allowed for 20% of the cost of premiums paid during the tax year for the purchase of or for continuing coverage under a qualifying long-term care insurance policy. Attach a copy of Form IT-249 to your return. For more information, see the instructions for Form IT-249.

Line 63a

New for 2004

Empire state film production credit

Enter the amount of credit from Form IT-248, *Claim for Empire State Film Production Credit*. Attach Form IT-248 to your return. For more information, see Form IT-248-I, *Instructions for Form IT-248*.

Section C — City of New York nonrefundable/non-carryover credits

Line 65

Full-year city of New York resident UBT (unincorporated business tax) credit

Enter your credit for city of New York unincorporated business tax paid. To claim this credit, fill in Form IT-219, *Credit for City of New York Unincorporated Business Tax*. You can claim this credit if:

- You were the owner of a business located in the city of New York that filed Form NYC-202 and paid unincorporated business tax; or
- You were a partner in a partnership that operated a business located in the city of New York that filed Form NYC-204 and paid unincorporated business tax.

Attach Form IT-219 to your return. For more information, see IT-219-I, *Instructions for Form IT-219*.

Line 66

Full-year city of New York accumulation distribution credit

Enter your full-year city of New York accumulation distribution credit using Worksheet A, *Accumulation Distribution Credit*, below. If you are a beneficiary of a trust and received an accumulation distribution from the trust, you may be allowed a credit for the city of New York income taxes paid by the trust (section 1310 of the Tax Law). Attach a copy of the computation of your full-year city of New York accumulation distribution credit provided to you by the trust.

Worksheet A	
Accumulation distribution credit	
1. Enter amount from Form IT-201, line 47	1. _____
2. Enter amount from Form IT-201-ATT, line 40	2. _____
3. Add lines 1 and 2	3. _____
4. Enter city of New York accumulation credit	4. _____
5. Enter the smaller of line 3 or line 4 here and on Form IT-201-ATT, line 66. This is your allowable accumulation distribution credit	5. <input type="text"/>

Part-year city of New York residents: Do not make an entry on line 65 or 66. You must claim your credits on Form IT-360.1, *Change of City Resident Status*. For more information, see the instructions for Form IT-360.1, and for Form IT-219, *Credit for City of New York Unincorporated Business Tax*.

Section D — Refundable New York State, city of New York, and Yonkers credits

Line 68

Farmers' school tax credit

Enter the amount of farmers' school tax credit from Form IT-217, *Claim for Farmers' School Tax Credit*. The credit is allowed only for school taxes you paid on land, structures, and buildings owned by you that are located in New York State and used or occupied for agricultural production. An eligible farmer may be an individual or a married couple. Also, you may be entitled to the credit if you are a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust that owns property used in agricultural production. Attach Form IT-217 to your return. For more information, see Form IT-217-I, *Instructions for Form IT-217*.

Line 69

Investment credit for new businesses

Enter the amount of investment credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused investment credit instead of carrying it over to next year. Attach Form IT-212 to your return. For more information, see Form IT-212-I, *Instructions for Form IT-212*.

Line 70

FSI investment tax credit for new businesses

Enter the amount of financial services industry investment tax credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused financial services industry investment tax credit instead of carrying it over to next year. Attach Form IT-252, *Investment Tax Credit for the Financial Services Industry*, to your return. For more information, see Form IT-252-I, *Instructions for Form IT-252*.

Line 71

EZ investment tax credit and EZ employment incentive credit for new businesses

Enter the amount of EZ investment tax credit and EZ employment incentive credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused EZ investment tax credit and EZ employment incentive credit instead of carrying it over to next year. Attach Form IT-603 to your return. For more information, see Form IT-603-I, *Instructions for Form IT-603*.

Line 72

FSI EZ investment tax credit and FSI EZ employment incentive credit for new businesses

Enter the amount of financial services industry EZ investment tax credit and EZ employment incentive credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused financial services industry EZ investment tax credit and EZ employment incentive credit instead of carrying it over to next year. Attach Form IT-605 to your return. For more information, see Form IT-605-I, *Instructions for Form IT-605*. (continued)

Line 73**EZ wage tax credit for new businesses**

Enter the amount of EZ wage tax credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused EZ wage tax credit instead of carrying it over to the next year. Attach Form IT-601 to your return. For more information, see Form IT-601-I, *Instructions for Form IT-601*.

Line 74**ZEA wage tax credit for new businesses**

Enter the amount of ZEA wage tax credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused ZEA wage tax credit instead of carrying it over to next year. Attach Form IT-601.1 to your return. For more information, see Form IT-601.1-I, *Instructions for Form IT-601.1*.

Line 75**QETC employment credit for new businesses**

Enter the amount of QETC employment credit for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused QETC employment credit instead of carrying it over to the next year. Attach Form DTF-621 to your return. For more information, see Form DTF-621-I, *Instructions for Form DTF-621*.

Line 76**Industrial or manufacturing business (IMB) credit for energy taxes**

Enter the amount of IMB credit for energy taxes. This credit is available for taxes that were either paid by, or passed through to, the IMB, only in regard to gas, electricity, steam, water or refrigeration, or gas, electric, steam, water or refrigeration services, consumed or used by the IMB in New York State. An IMB is a business that is (1) principally engaged in manufacturing, processing, assembling, mining, extracting, farming, agriculture, horticulture, floriculture, viticulture, commercial fishing or research and development; or (2) is an industrial waste treatment facility, or an air pollution control facility; or (3) is engaged in any combination of the above activities. Attach DTF-623 to your return. For more information, see Form DTF-623-I, *Instructions for Form DTF-623*.

Line 77**QEZE credit for real property taxes**

Enter the amount of QEZE credit for real property taxes from Form IT-604, *Claim for QEZE Credit for Real Property Taxes and QEZE Tax Reduction Credit*. The QEZE credit for real property taxes is for eligible real property taxes imposed on property owned paid by a qualified empire zone enterprise (QEZE). Attach a copy of Form IT-604 to your return. For more information, see Form IT-604-I, *Instructions for Form IT-604*.

New for 2004**Line 77a****Refundable Empire State film production credit**

Enter the amount of refundable credit from Form IT-248, *Claim for Empire State Film Production Credit*. Attach Form IT-248, to your return. For more information, see Form IT-248-I, *Instructions for Form IT-248*.

Claim of right credit**Line 79****New York State claim of right credit**

Enter the amount of the New York State claim of right credit from Form IT-257, *Claim of Right Credit*. The credit is allowed for prior year taxes paid under a claim of right because it appeared that you had an unrestricted right to receive it, the receipt of which is subsequently determined to be erroneous and therefore has to be repaid. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

Line 80**City of New York claim of right credit**

Enter the amount of city of New York claim of right credit from Form IT-257, *Claim of Right Credit*. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

Line 81**City of Yonkers claim of right credit**

Enter the amount of the city of Yonkers claim of right credit from Form IT-257, *Claim of Right Credit*. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

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, visit our Web site at www.nystax.gov

Line Instructions for Form IT-200

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 the back cover.

Step 2 — Get your tax records together.

If you received a salary or wages, get all your 2004 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 15, 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 below. Then continue with Step 4 on page 65.

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 2004. Make your entries in the white areas of Form IT-200.

Be sure to carefully enter your money amounts in the boxes on lines 1 through 41. See *Filing in your tax return* on page 18 for more information.

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 49 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 7.

Item A

Filing status (see page 18)

Item B

Were you a city of New York resident for all of 2004?

If you were a city of New York resident for all of 2004, mark an **X** in the **Yes** box. If you were not a city of New York resident for all of 2004, mark an **X** in the **No** box. If you were a resident of the city of New York for only part of 2004, **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, you must mark an **X** in the **Yes** box. You must mark the

Yes box even if the other taxpayer chose not to claim you as a dependent. 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.

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**

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 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 checked="" type="checkbox"/>

If you marked 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** mark 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 pages 21, 22, and 23 of these instructions.)

(continued)

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.



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).

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).

Line 1 — Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 2004 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 A) 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.

Line 9 — Public employee contributions (including 414h 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



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 *New York standard deduction table* below:

New York	
standard deduction table	
Filing status	Standard deduction (enter on line 14)
① Single and you marked item C <i>Yes</i>	\$ 3,000
Single and you marked item C <i>No</i>	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 your dependent's federal tax return, you may still claim that dependent on your New York return.

Example: If the result on line e above was 2, the entry on Form IT-200, line 15 would be:

... **15.**

Since the value of each dependent exemption is \$1,000, the total value of dependent exemptions in this example is \$2,000.

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 red pages 79 through 86 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 marked the *No* box at item C on your Form IT-200 and if you marked:

- 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 *New York State household credit table I* below to find the amount of your New York State household credit.
- **Filing Status 2, 4, and 5** - Use *New York State 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 *New York State 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	\$ 5,000*	\$ 75
6,000	6,000	60
7,000	7,000	50
20,000	20,000	45
25,000	25,000	40
28,000	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	\$ 5,000*	\$ 90	105	120	135	150	165	180	15
6,000	6,000	75	90	105	120	135	150	165	15
7,000	7,000	65	80	95	110	125	140	155	15
20,000	20,000	60	75	90	105	120	135	150	15
22,000	22,000	60	70	80	90	100	110	120	10
25,000	25,000	50	60	70	80	90	100	110	10
28,000	28,000	40	45	50	55	60	65	70	5
32,000	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	\$ 5,000*	\$ 45	52.50	60	67.50	75	82.50	90	7.50
6,000	6,000	37.50	45	52.50	60	67.50	75	82.50	7.50
7,000	7,000	32.50	40	47.50	55	62.50	70	77.50	7.50
20,000	20,000	30	37.50	45	52.50	60	67.50	75	7.50
22,000	22,000	30	35	40	45	50	55	60	5
25,000	25,000	25	30	35	40	45	50	55	5
28,000	28,000	20	22.50	25	27.50	30	32.50	35	2.50
32,000	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, 23, and 24 apply only to city of New York taxes. If you are not subject to city of New York taxes, do not fill in these lines.

Lines 25 and 26 apply only to city of Yonkers taxes. If you are not subject to city of Yonkers 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 city of New York resident tax by using the *City of New York Tax Table* on white pages 87 through 94 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 city of New York 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 city of New York household credit. This credit can reduce your tax to zero but cannot be refunded. You qualify to claim this credit if you marked the *No* box at item C on your Form IT-200 and if you marked:

- 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 *City of New York Household credit table IV* below to find the amount of your city of New York household credit.
- **Filing status ②, ④, or ⑤** - Use *City of New York Household credit table V* below to find the amount of your city of New York household credit. (Married 1040EZ filers use column 2)
- **Filing status ③ only (Married filing separate return)** - Use *City of New York Household credit table VI* below to find the amount of your city of New York 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	Enter on Form IT-200, line 23:							over 7**
		1	2	3	4	5	6	7	
.....	\$ 15,000*	\$ 30	60	90	120	150	180	210	30
\$15,000	17,500	25	50	75	100	125	150	175	25
17,500	20,000	15	30	45	60	75	90	105	15
20,000	22,500	10	20	30	40	50	60	70	10
22,500		No credit is allowed; enter 0 on Form IT-200, line 23.							

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

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

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

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

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

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

Line 25 — City of Yonkers resident income tax surcharge

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

Yonkers worksheet

- Amount from line 21 a. _____
- Amount from Form IT-214, *Real Property Tax Credit for Homeowners and Renters*, line 17, if any b. _____
- 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. _____
- Amount from Form IT-216, *Claim for Child and Dependent Care Credit*, line 14 d. _____
- Amount from Form IT-272, *Claim for College Tuition Credit for New York State Residents*, line 5 or line 7, if any e. _____
- Add lines b, c, d, and e f. _____
- Subtract line f from line a ... g. _____
- Yonkers resident tax rate (5%) h. .05
- 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

Enter on line 27 the amount of New York State and local sales taxes that you owe, if any.

For general information on paying sales and use taxes, see *Information on paying sales and use taxes on your income tax return* on page 4. To determine if you owe sales or use tax, see pages 38 through 42 of these instructions.

If you do not owe sales or use tax, you **must** enter 0 on line 27.

Line 28 — Voluntary gifts/contributions

You may elect to make a voluntary gift or contribution to any of the funds listed below. 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 of your gift 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.

Missing and Exploited Children Clearinghouse (MECC) Fund

If you want to contribute to the Missing and Exploited Children Clearinghouse (MECC) Fund, enter any whole dollar amount in the designated boxes at the left of line 28. Include this amount in the total gifts/contributions on line 28.

Breast Cancer Research and Education Fund

If you want to contribute to the Breast Cancer Research and Education Fund, enter any whole dollar amount in the designated boxes at the left of line 28. Include this amount in the total gifts/contributions on line 28. New York State will match this contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

New for 2004

Prostate Cancer Research, Detection, and Education Fund

If you want to contribute to the new Prostate Cancer Research, Detection, and Education Fund, enter any whole dollar amount in the designated boxes at the left of line 28. The fund will be used to provide grants to the New York State Coalition to Cure Prostate Cancer, which will help coordinate and manage prostate cancer research, detection, and education efforts in New York State. Include this amount in the total gifts/contributions on line 28. New York State will match this contribution to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

Alzheimer's Disease Assistance Fund

If you want to contribute to the Alzheimer's Disease Assistance Fund, enter any whole dollar amount in the designated boxes at the left of line 28. 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 box at the left of line 28. (Enter \$4 if your spouse also wants to contribute and you are filing jointly.) 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 73.

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 New York State 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 or line 35. Complete lines

32 through 34 and 36 through 38, but do not enter any amounts on lines 39, 40, or 41. We will figure your earned income credit for you. Attach Form IT-215 to your return. If you are due a refund, we will send you the refund along with a statement that shows how the refund was computed. If you owe tax, you will receive a bill that must be paid 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 66.

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 2004 the college tuition itemized deduction is limited to a maximum of \$10,000 of qualified tuition expenses paid for each eligible student).

College tuition credit worksheet

- 1. Enter the amount from Form IT-272, Claim For College Tuition Credit For New York State Residents, line 3 1.
2. Enter the amount from federal Schedule A, line 28 2.
*3. Enter the amount of income taxes from federal Schedule A, line 5 3.
4. Subtract line 3 from line 2 4.
5. Add lines 1 and 4 5.
6. Enter your standard deduction amount from Form IT-200, line 14 6.
7. Subtract line 6 from line 5 (If 0 or less, stop; the credit is more beneficial to you. If more than 0, continue on line 8.) 7.
8. Enter the amount from Form IT-200, line 18 8.
9. Enter the amount from line 7 above 9.
10. Subtract line 9 from line 8 10.
11. Compute your New York State tax on line 10 amount (Use the State Tax Table, red pages 79 through 86 of these instructions.) .. 11.
12. Enter the amount from Form IT-200, line 20 12.
13. Subtract line 12 from line 11 13.
14. Add the amounts on Form IT-200, lines 30, 31, and 32 14.
15. Subtract line 14 from line 13 15.
16. Compute your city of New York tax, if you are a resident of New York City, on line 10 amount (Use City of New York Tax Table, white pages 87 through 94 of these instructions.) 16.
17. Enter the amount from Form IT-200, line 23 17.
18. Subtract line 17 from line 16 18.
19. City of Yonkers residents, multiply line 15 by 5% (.05); city of Yonkers nonresidents, enter the amount from Form Y-203, line 6 19.
20. Add lines 13, 18, and 19 20.
21. Enter the amount from Form IT-200, line 21 21.
22. Add the amount from Form IT-200, lines 24, 25, and 26 22.
23. Add lines 21 and 22 23.
24. Enter amount from line 20 above 24.
25. Subtract line 24 from line 23 25.
26. Enter the amount from Form IT-272, line 5 or line 7, whichever applies 26.

* 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 3 of this worksheet.

If line 26 is greater than line 25, the college tuition credit is more beneficial to you. Enter the amount from line 26 above on line 33 of Form IT-200 and attach Form IT-272 to your return.

If line 25 is greater than line 26, 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 the back cover 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.

Lines 34, 35, and 37 apply only to city of New York taxes. Line 38 applies only to city of Yonkers tax. If you are not subject to these taxes, do not fill in these lines.

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 *city of New York school tax credit*.

If you marked filing status:

- ①, ③, or ④, enter \$62.50.
- ② or ⑤, enter \$125.00.

Line 35 — City of New York earned income credit

Enter your city of New York earned income credit from Form IT-215, *Claim for Earned Income Credit*, line 27.

If you are having the IRS compute your federal earned income credit, leave line 35 blank and write **EIC** in the white area (not in the boxes) to the left of line 35 of Form IT-200. Be sure to fill in the rest of the payment section of your Form IT-200 (lines 36 through 39). Do **not** complete lines 40 and 41. The Tax Department will figure your city of New York earned income credit for you.

If you are due a refund, we will send you the refund along with a statement that shows how the refund was computed. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2005.

Line 36 — Total New York State tax withheld

Enter your total **New York State** tax withheld as shown on your wage and tax statement(s), 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 65 of these instructions. The amount on line 36 should be the same as the total **New York State** tax withheld on your statement(s).

Line 37 — Total city of New York tax withheld

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

Remember to attach your wage and tax statement(s), federal Form(s) W-2 (Copy 2), to the front bottom of your return as shown in Step 7, *Return assembly* on page 65 of these instructions. The amount on line 37 should be the same as the total **city of New York** tax withheld on your statement(s).

Line 38 — Total city of Yonkers tax withheld

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

Remember to attach your wage and tax statement(s), federal Form(s) W-2 (Copy 2), to the front bottom of your return as shown in Step 7, *Return assembly* on page 65 of these instructions. The amount on line 38 should be the same as the total **city of Yonkers** tax withheld on your statement(s).

Line 40 — Refund

If line 39 is more than line 29, subtract line 29 from line 39 and enter your refund on line 40.

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

If you want us to deposit your refund directly into your bank account, see *Direct Deposit* below.

Collection of debts from your refund (see page 46)

Disclaiming of spouse's debt (see page 46)

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 49.
- 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 40a through 40c 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 40a, 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.

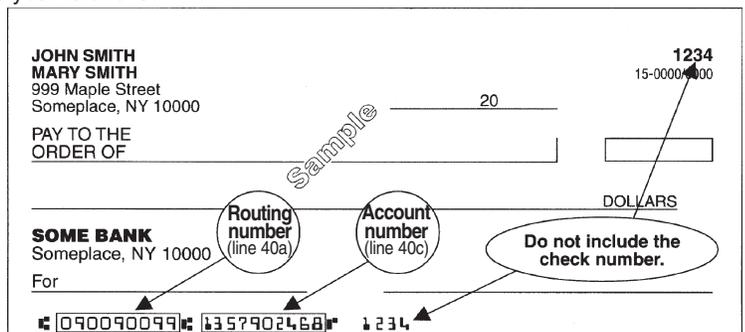
On line 40b, mark an **X** in the box for the type of account, checking or savings.

On line 40c, enter the account number where you want your refund deposited. If you selected *Checking* on line 40b, 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 40b, 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 Tax Department will not notify you that your refund has been deposited. However, if the amount we deposit is different from the amount of refund you claimed on your return, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited.

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint refund to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return. **If you encounter any problem with the direct deposit of your refund to your account, call toll free 1 800 225-5829.** The processing time for an income tax return is approximately six to eight weeks.



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

Line 41 —Amount you owe

If line 39 is less than line 29, subtract line 39 from the front line 29 and enter the amount you owe on line 41.

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 **2004 Income Tax** on it, or you can pay by credit card (see page 47). 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.

Note: You may compute the interest and penalty by accessing our Web site at www.nystax.gov and clicking on *Electronic Services* or you may call 1 800 225-5829, and we will compute the interest and penalty for you.

Installment payments

If you cannot pay the full amount you owe as shown on line 41 of your income tax return, you can ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on any tax not paid by April 15, 2005, 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 the back cover for our Web site address, for a listing of our phone numbers, or use the *Forms and Publications Ordering Information* (Form IT-86) that came with your income tax packet.

You must attach your completed Form DTF-383 to the front of the 2004 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 income tax during the year (estimated tax penalty)

If line 41, less the amount on line 27, is at least \$300 and, in addition, represents more than 10% of the income tax shown on your return, you may owe a penalty. Generally, you are not subject to a penalty if your 2004 prepayments equal at least 100% of your 2003 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 2004 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. For more information, see page 48.

Now continue with Step 4 below.

Step 4 — Check the figures on your return and any attachments.

Step 5 — Complete the top of the front page of your return (see page 49).

Step 6 — Sign and date your return at the bottom on the back page.

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.

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.

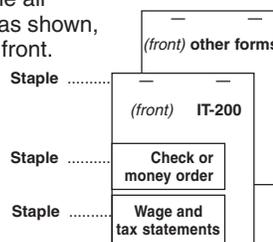
Note to paid preparers — When signing a taxpayer's New York State income tax return, you must enter the same identification number that you used on the taxpayer's federal return, either your social security number or your federal preparer tax identification number (PTIN). If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

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.

Please staple all documents as shown, through the front.



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 social security number(s)** in the boxes to the right of the name entries (whether you use a peel-off label or not)?
- enter your permanent home address**, if required? See *Permanent home address* on page 49.
- mark an **X** in your filing status box at item A?
- mark an **X** in the *Yes* or *No* box at item B?
- mark an **X** in the *Yes* or *No* box at item C?
- mark an **X** in the **Yes** box for item (D) on the front of Form IT-200 **if you need a tax packet mailed to you for next year?**
- enter your dependent exemption amount on line 15?
- 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 2004 income tax on your check or money order?**

Step 9 — Use the preaddressed mailing envelope

To speed your refund, use the preaddressed envelope that came with your tax packet. If you do not have a preaddressed envelope, address your envelope as follows:

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

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. See *Private delivery services* on page 13.

Instructions for Form IT-214 — Real Property Tax Credit

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 2004. 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 tax year 2004:

- 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 2004;
- 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; **and**
- 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 tax year 2004:

- 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 2004;
- 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; **and**
- 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 2004 real property tax credit claim form for a taxpayer who died in 2004.

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 2004:

- 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 State income tax 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, 2005, but not later than April 15, 2005.

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, 2005.

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 2004, file Form IT-214 as soon as you can, but no later than April 15, 2008.

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
2001	April 15, 2005
2002	April 17, 2006
2003	April 16, 2007

Line instructions

If you have a peel-off label — you must enter your social security number(s) in the boxes to the right of the 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 your 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, 2004. 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

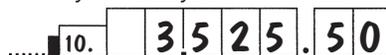
Form IT-214 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return and let us 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 (use black ink only; no red or other color ink or pencils please) 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 numerals like this:



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

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



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

Line 5 — If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 2004, 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 2004. 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 marked the **Yes** box on line 7, indicating that you or a member of your household was 65 or older on January 1, 2005, 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 2004. (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 2004; 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 from 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 2004. 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 2004 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 2004, enter your real property taxes paid (line 21) on line 10.

If you rented your residence for all of 2004, 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 page 46).

If you are filing a 2004 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 (see page 14)

Where to file

If you are not filing a 2004 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 (see page 13)



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. For more information, see page 46.

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.

Need help?



Internet access: www.nystax.gov



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: 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: If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



Instructions for Form IT-215 — NYS/NYC Earned Income Credit

General information

New for 2004

New York City full-year residents and New York City part-year residents may now claim a new **city of New York earned income credit** (CNY EIC). This credit is in addition to the New York State earned income credit (NYS EIC). If you qualify, see the instructions below to compute your CNY EIC.

Who qualifies

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

- have claimed the federal earned income credit for tax year 2004; **and**
- file (or have filed) a New York State return for 2004.

To qualify for the new **city of New York earned income credit** you must:

- have been a full-year or part-year resident of New York City for 2004;
- have claimed the federal earned income credit for 2004; **and**
- file (or have filed) a New York State income tax return for 2004.

Note: Because of the different methods in computing the two credits (NYS EIC and CNY EIC), if you qualify for the CNY EIC, you will end up with a CNY EIC amount even if you do not end up with a NYS EIC amount (line 16 of Form IT-215 is **0**). Be sure to complete **Worksheet C, City of New York earned income credit**, on page 71 to compute your CNY EIC. Also, be sure to attach Form IT-215 to your income tax return.

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



Free e-file? You may qualify for free e-filing of your New York State tax return. Log onto our

Web site at www.nystax.gov and click on **Electronic Services** for more information.

How to claim the credit

In order to claim the **New York State earned income credit** (NYS EIC) you must:

- complete Form IT-215 using the information from your federal return, worksheets, and, if applicable, the federal earned income credit line instructions; **or**
- complete, if you file Form IT-100, the *Claim for earned income credit for IT-100 filers* on the back of Form IT-100.

In order to claim the **city of New York earned income credit** (CNY EIC), you must:

- complete Form IT-215, using the information from your federal return, worksheets, and, if applicable, the federal earned income credit line instructions;
- complete **Worksheet C, City of New York earned income credit**, on page 71; **and**
- complete, if you file Form IT-100, the *Claim for earned income credit for IT-100 filers* on the back of Form IT-100, and we will compute both the New York State and the city of New York earned income credits for you.

Filing 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 (use black ink only; no red or other color ink or 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 2004.)

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

Line 1 — You must have claimed the federal earned income credit for 2004 in order to claim the New York State and city of New York earned income credits.

Line 2 — You cannot claim the New York State and city of New York earned income credits if your investment income is more than \$2,650. 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 10 of Form 1040A or line 13 of Form 1040 (if more than zero).

For additional information on what qualifies as investment income, see **federal** Publication 596, *Earned Income Credit*.

Line 3 — File Form IT-215 with your original 2004 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 2004 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 2004 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 and city of New York earned income credits, 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, 2005:

- 1) File Form IT-370 requesting an automatic extension of time to file until August 15, 2005. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370, *Application for Automatic Extension of Time to File for Individuals.*) **or**
- 2) File your return on time without claiming the earned income credits and do not attach Form IT-215. After receiving the SSN, file Form IT-215 and claim the credits.

Be sure to mark an **X** in the box under the heading *Full-time student* if your child was born before 1986 and was a full-time student under 24. Mark an **X** in this box **only** if you marked the **Yes** box on your 2004 federal Schedule EIC, line 4a.

Be sure to mark an **X** in the box under the heading *Person with disability* if your child was born before 1986 and was permanently disabled during any part of 2004. Mark an **X** in this box **only** if you marked the **Yes** box on your 2004 federal Schedule EIC, line 4b.

If you marked the box *Person with disability*, and your qualifying person is 24 years of age or older, **you must attach a letter from a physician 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 — Complete *Worksheet A* below to determine the amount to enter on line 6.

Worksheet A	
Wages, salaries, tips, etc.	
1. Enter the amount from federal Form 1040EZ, line 1; Form 1040A, line 7; or Form 1040, line 7;	
OR	
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 lines 65a and 65b, enter the amount from the first space of step 5, line 2, of the Form 1040 instructions	
2. Enter the amount, if any, from federal Form 1040EZ, line 8b; Form 1040A line 41b; or Form 1040, line 65b ..	2. _____
3. Add lines 1 and 2. Enter here and on Form IT-215, line 6.	3. <input style="width: 100px; height: 20px;" type="text"/>

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 instructions for line 41a, or from your federal Form 1040 instructions for line 65a, the amount in the second space (the *subtract* line) of step 5, line 2.

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, enter 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 2004, 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 New York State earned income credit **before** it has been reduced by the amount of household credit allowed.

If the amount on line 12 is more than 0, and you are a full-year city of New York resident or a part-year city of New York resident, be sure to complete **Worksheet C, City of New York earned income credit**, on page 71 to compute your CNY EIC. Enter the amount of your CNY EIC on Form IT-215, line 27.

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

Lines 13, 14, and 15 — Form IT-200 filers, continue with line 13. Form IT-201 or IT-203 filers, complete **Worksheet B** on the back of Form IT-215. Then continue with line 13.

Line 16 — If you are attaching this claim to your original 2004 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.

(continued)

The NY State earned income credit must first reduce your tax liability to zero before the remaining excess NY State 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 NY State resident earned income credit.

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.

Instructions for completing Worksheet C, City of New York earned income credit, on page 71:

Line 1 — You must have claimed the federal earned income credit for 2004 and have completed Form IT-215 in order to claim the **city of New York earned income credit**. Because of the different methods in computing the two credits (NYS EIC and CNY EIC), if you qualify for the CNY EIC, you will end up with a CNY EIC amount even if you do not end up with a NYS EIC amount (line 16 of Form IT-215 is 0).

Line 4 — Complete this line only if your city of New York filing status is *Married filing separate return*. See the instructions for Form IT-200, IT-201, or IT-203 to determine your filing status.

Remember that while the city of New York earned income credit can be split in any manner you and your spouse agree to, the combined amount of both spouses' city of New York credits cannot be more than the amount on line 3. **If you are a full-year city of New York resident, enter this amount on Form IT-215, line 27; also enter on Form IT-200, line 35, or on Form IT-201, line 64. If you are a part-year city of New York resident, continue with line 5.**

Lines 6 and 7 — Part-year city of New York residents must also enter this amount on Form IT-215, line 28.

Where to file — If you have previously filed your 2004 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**

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: 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.



**e-file ... check it out!
It's easy, fast and safe!**

And if you qualify, you can e-file for FREE!

Log on to www.nystax.gov for more information.

Instructions for Form IT-216 — Child and Dependent Care Credit

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 New York State 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 75.
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 2004.

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 2004; **and**
- The qualifying person lived in your home more than half of 2004; **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 2004,
- 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 \$3,100 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 Form 1040A, line 6c.

Caution: To be a qualifying person, the person **must** have shared the same home with you in 2004.

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 2004, 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 2004 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 2004.
3. One or both of the parents had custody of the child for more than half of 2004.

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 of **one** of the following:
 - 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 2004.
 - 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 2004. 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 2004 federal W-2 form(s).

Benefits you received as a partner should be shown in box 13 of your Schedule K-1 (federal Form 1065) with code N.

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

(continued)

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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 2003 that you didn't pay until 2004, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2004. 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 30. If you use either optional method to figure self-employment tax, subtract any deduction

you claim on federal Form 1040, line 30, 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 2004 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2004, see the line 7 instructions on the next page.

Where to file

If you have previously filed your 2004 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 cover 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 (use black ink only; no red or other color ink or 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.

Need help? See the back cover of these instructions.

- 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	5	2	5	5	0
---	---	---	---	---	---	---

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

Line instructions (for all filers)

All filers complete lines 1 through 14 as applicable. (**Form IT-100 filers:** Do not file Form IT-216 unless you have already filed your Form IT-100 for 2004 and did not claim the child and dependent care credit on it.)

Line 1 — File Form IT-216 with your original 2004 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 2004 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 2004, 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 15, 2005. (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 2004. 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 2004. **Do not include** the following expenses on line 5:
 1. Qualified expenses you incurred in 2004 but did not pay until 2005. However, next year you may be able to use these expenses to increase your 2005 credit.
 2. Qualified expenses you incurred in 2003 but did not pay until 2004. If you had prior year expenses you did not pay until 2004, see the instructions for line 11 below.
 3. Expenses you paid through a dependent care account.

For more information, see *Qualified expenses* on page 73.

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 page 74.

Line 7 — If you are filing your return using filing status $\textcircled{2}$, *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 2004. 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 2004). 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 36.

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 before any federal limitation. If you claimed the child and dependent care credit on your federal return, the amount shown on Form IT-216, line 11, should be the same as the amount shown on federal Form 2441, line 9, or federal Form 1040A, Schedule 2, line 9, before any federal limitation.

If you had qualified expenses for 2003 that you didn't pay until 2004, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2004. If you can take a credit for 2003 expenses paid in 2004, 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 2003 expenses.

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

Line 13 — For 2004, 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 from the table below the decimal amount 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 2004 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 2004. 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.

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					40,000	-	50,000	1.000	57,400	-	57,600	0.600
25,000	-	25,200	1.099	32,400	-	32,600	1.050	50,000	-	50,200	0.995	57,600	-	57,800	0.589
25,200	-	25,400	1.098	32,600	-	32,800	1.049	50,200	-	50,400	0.984	57,800	-	58,000	0.579
25,400	-	25,600	1.097	32,800	-	33,000	1.047	50,400	-	50,600	0.973	58,000	-	58,200	0.568
25,600	-	25,800	1.095	33,000	-	33,200	1.046	50,600	-	50,800	0.963	58,200	-	58,400	0.557
25,800	-	26,000	1.094	33,200	-	33,400	1.045	50,800	-	51,000	0.952	58,400	-	58,600	0.547
26,000	-	26,200	1.093	33,400	-	33,600	1.043	51,000	-	51,200	0.941	58,600	-	58,800	0.536
26,200	-	26,400	1.091	33,600	-	33,800	1.042	51,200	-	51,400	0.931	58,800	-	59,000	0.525
26,400	-	26,600	1.090	33,800	-	34,000	1.041	51,400	-	51,600	0.920	59,000	-	59,200	0.515
26,600	-	26,800	1.089	34,000	-	34,200	1.039	51,600	-	51,800	0.909	59,200	-	59,400	0.504
26,800	-	27,000	1.087	34,200	-	34,400	1.038	51,800	-	52,000	0.899	59,400	-	59,600	0.493
27,000	-	27,200	1.086	34,400	-	34,600	1.037	52,000	-	52,200	0.888	59,600	-	59,800	0.483
27,200	-	27,400	1.085	34,600	-	34,800	1.035	52,200	-	52,400	0.877	59,800	-	60,000	0.472
27,400	-	27,600	1.083	34,800	-	35,000	1.034	52,400	-	52,600	0.867				
27,600	-	27,800	1.082	35,000	-	35,200	1.033	52,600	-	52,800	0.856	60,000	-	60,200	0.461
27,800	-	28,000	1.081	35,200	-	35,400	1.031	52,800	-	53,000	0.845	60,200	-	60,400	0.451
28,000	-	28,200	1.079	35,400	-	35,600	1.030	53,000	-	53,200	0.835	60,400	-	60,600	0.440
28,200	-	28,400	1.078	35,600	-	35,800	1.029	53,200	-	53,400	0.824	60,600	-	60,800	0.429
28,400	-	28,600	1.077	35,800	-	36,000	1.027	53,400	-	53,600	0.813	60,800	-	61,000	0.419
28,600	-	28,800	1.075	36,000	-	36,200	1.026	53,600	-	53,800	0.803	61,000	-	61,200	0.408
28,800	-	29,000	1.074	36,200	-	36,400	1.025	53,800	-	54,000	0.792	61,200	-	61,400	0.397
29,000	-	29,200	1.073	36,400	-	36,600	1.023	54,000	-	54,200	0.781	61,400	-	61,600	0.387
29,200	-	29,400	1.071	36,600	-	36,800	1.022	54,200	-	54,400	0.771	61,600	-	61,800	0.376
29,400	-	29,600	1.070	36,800	-	37,000	1.021	54,400	-	54,600	0.760	61,800	-	62,000	0.365
29,600	-	29,800	1.069	37,000	-	37,200	1.019	54,600	-	54,800	0.749	62,000	-	62,200	0.355
29,800	-	30,000	1.067	37,200	-	37,400	1.018	54,800	-	55,000	0.739	62,200	-	62,400	0.344
				37,400	-	37,600	1.017					62,400	-	62,600	0.333
				37,600	-	37,800	1.015					62,600	-	62,800	0.323
				37,800	-	38,000	1.014	55,000	-	55,200	0.728	62,800	-	63,000	0.312
				38,000	-	38,200	1.013	55,200	-	55,400	0.717	63,000	-	63,200	0.301
				38,200	-	38,400	1.011	55,400	-	55,600	0.707	63,200	-	63,400	0.291
				38,400	-	38,600	1.010	55,600	-	55,800	0.696	63,400	-	63,600	0.280
				38,600	-	38,800	1.009	55,800	-	56,000	0.685	63,600	-	63,800	0.269
				38,800	-	39,000	1.007	56,000	-	56,200	0.675	63,800	-	64,000	0.259
				39,000	-	39,200	1.006	56,200	-	56,400	0.664	64,000	-	64,200	0.248
				39,200	-	39,400	1.005	56,400	-	56,600	0.653	64,200	-	64,400	0.237
				39,400	-	39,600	1.003	56,600	-	56,800	0.643	64,400	-	64,600	0.227
				39,600	-	39,800	1.002	56,800	-	57,000	0.632	64,600	-	64,800	0.216
				39,800	-	40,000	1.001	57,000	-	57,200	0.621	64,800	-	65,000	0.205
								57,200	-	57,400	0.611	65,000	-	No Limit	0.200

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

Instructions for Form IT-272 — College Tuition Credit

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 2004, the credit is limited to \$400 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 2004, the maximum deduction is \$10,000 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 27 of Form IT-200-I, *Instructions for Form IT-200*, or on page 53 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 postbaccalaureate 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 2004. Complete all 4 sections of this form that apply to you. Transfer the amount from line 5 or line 7 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 (use black ink only; no red or other color ink or 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 2004. 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 2004 on behalf of that student. **Do not list the same eligible student more than once in Part I.**

Qualified tuition expenses paid in 2004 for an academic period that begins in 2005 or thereafter are considered expenses eligible for the 2004 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 5

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 5 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 7

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 7 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 8. Attach Form IT-272 to Form IT-201. **Do not** enter the college tuition credit from line 5 or 7 of this form on Form IT-200, line 33, or Form IT-201, line 62.



2004 New York State Tax Table

\$0 - \$5,999

Based on Taxable Income - line 37 of Form IT-201
(or line 18 of Form IT-200)

Example: Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 37 of Form IT-201 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 \$1,844. This is the tax amount they must write on line 38 of Form IT-201.



At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
Your New York State tax is:				
38,200	38,250	2,221	1,841	2,055
38,250	38,300	2,225	1,844	2,059
38,300	38,350	2,228	1,847	2,062
38,350	38,400	2,232	1,850	2,066

Important: If your New York adjusted gross income (line 33 of Form IT-201) is more than \$100,000, you must complete "Tax computation worksheet 1, 2, 3, 4, or 5" on pages 30 and 31 of these instructions.

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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)



2004 New York State Tax Table

\$15,000 - \$23,999

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If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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)



2004 New York State Tax Table

\$33,000 - \$41,999

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If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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)

continued on next page



If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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)



2004 New York State Tax Table

\$51,000 - \$59,999

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
51,000		Your New York State tax is:			54,000		Your New York State tax is:			57,000		Your New York State tax is:		
51,000	51,050	3,098	2,701	2,932	54,000	54,050	3,304	2,907	3,138	57,000	57,050	3,509	3,112	3,343
51,050	51,100	3,102	2,705	2,936	54,050	54,100	3,307	2,910	3,141	57,050	57,100	3,513	3,116	3,347
51,100	51,150	3,105	2,708	2,939	54,100	54,150	3,311	2,914	3,145	57,100	57,150	3,516	3,119	3,350
51,150	51,200	3,108	2,711	2,942	54,150	54,200	3,314	2,917	3,148	57,150	57,200	3,519	3,122	3,353
51,200	51,250	3,112	2,715	2,946	54,200	54,250	3,317	2,920	3,151	57,200	57,250	3,523	3,126	3,357
51,250	51,300	3,115	2,718	2,949	54,250	54,300	3,321	2,924	3,155	57,250	57,300	3,526	3,129	3,360
51,300	51,350	3,119	2,722	2,953	54,300	54,350	3,324	2,927	3,158	57,300	57,350	3,530	3,133	3,364
51,350	51,400	3,122	2,725	2,956	54,350	54,400	3,328	2,931	3,162	57,350	57,400	3,533	3,136	3,367
51,400	51,450	3,126	2,729	2,960	54,400	54,450	3,331	2,934	3,165	57,400	57,450	3,537	3,140	3,371
51,450	51,500	3,129	2,732	2,963	54,450	54,500	3,335	2,938	3,169	57,450	57,500	3,540	3,143	3,374
51,500	51,550	3,132	2,735	2,966	54,500	54,550	3,338	2,941	3,172	57,500	57,550	3,543	3,146	3,377
51,550	51,600	3,136	2,739	2,970	54,550	54,600	3,341	2,944	3,175	57,550	57,600	3,547	3,150	3,381
51,600	51,650	3,139	2,742	2,973	54,600	54,650	3,345	2,948	3,179	57,600	57,650	3,550	3,153	3,384
51,650	51,700	3,143	2,746	2,977	54,650	54,700	3,348	2,951	3,182	57,650	57,700	3,554	3,157	3,388
51,700	51,750	3,146	2,749	2,980	54,700	54,750	3,352	2,955	3,186	57,700	57,750	3,557	3,160	3,391
51,750	51,800	3,150	2,753	2,984	54,750	54,800	3,355	2,958	3,189	57,750	57,800	3,561	3,164	3,395
51,800	51,850	3,153	2,756	2,987	54,800	54,850	3,359	2,962	3,193	57,800	57,850	3,564	3,167	3,398
51,850	51,900	3,156	2,759	2,990	54,850	54,900	3,362	2,965	3,196	57,850	57,900	3,567	3,170	3,401
51,900	51,950	3,160	2,763	2,994	54,900	54,950	3,365	2,968	3,199	57,900	57,950	3,571	3,174	3,405
51,950	52,000	3,163	2,766	2,997	54,950	55,000	3,369	2,972	3,203	57,950	58,000	3,574	3,177	3,408
52,000		Your New York State tax is:			55,000		Your New York State tax is:			58,000		Your New York State tax is:		
52,000	52,050	3,167	2,770	3,001	55,000	55,050	3,372	2,975	3,206	58,000	58,050	3,578	3,181	3,412
52,050	52,100	3,170	2,773	3,004	55,050	55,100	3,376	2,979	3,210	58,050	58,100	3,581	3,184	3,415
52,100	52,150	3,174	2,777	3,008	55,100	55,150	3,379	2,982	3,213	58,100	58,150	3,585	3,188	3,419
52,150	52,200	3,177	2,780	3,011	55,150	55,200	3,382	2,985	3,216	58,150	58,200	3,588	3,191	3,422
52,200	52,250	3,180	2,783	3,014	55,200	55,250	3,386	2,989	3,220	58,200	58,250	3,591	3,194	3,425
52,250	52,300	3,184	2,787	3,018	55,250	55,300	3,389	2,992	3,223	58,250	58,300	3,595	3,198	3,429
52,300	52,350	3,187	2,790	3,021	55,300	55,350	3,393	2,996	3,227	58,300	58,350	3,598	3,201	3,432
52,350	52,400	3,191	2,794	3,025	55,350	55,400	3,396	2,999	3,230	58,350	58,400	3,602	3,205	3,436
52,400	52,450	3,194	2,797	3,028	55,400	55,450	3,400	3,003	3,234	58,400	58,450	3,605	3,208	3,439
52,450	52,500	3,198	2,801	3,032	55,450	55,500	3,403	3,006	3,237	58,450	58,500	3,609	3,212	3,443
52,500	52,550	3,201	2,804	3,035	55,500	55,550	3,406	3,009	3,240	58,500	58,550	3,612	3,215	3,446
52,550	52,600	3,204	2,807	3,038	55,550	55,600	3,410	3,013	3,244	58,550	58,600	3,615	3,218	3,449
52,600	52,650	3,208	2,811	3,042	55,600	55,650	3,413	3,016	3,247	58,600	58,650	3,619	3,222	3,453
52,650	52,700	3,211	2,814	3,045	55,650	55,700	3,417	3,020	3,251	58,650	58,700	3,622	3,225	3,456
52,700	52,750	3,215	2,818	3,049	55,700	55,750	3,420	3,023	3,254	58,700	58,750	3,626	3,229	3,460
52,750	52,800	3,218	2,821	3,052	55,750	55,800	3,424	3,027	3,258	58,750	58,800	3,629	3,232	3,463
52,800	52,850	3,222	2,825	3,056	55,800	55,850	3,427	3,030	3,261	58,800	58,850	3,633	3,236	3,467
52,850	52,900	3,225	2,828	3,059	55,850	55,900	3,430	3,033	3,264	58,850	58,900	3,636	3,239	3,470
52,900	52,950	3,228	2,831	3,062	55,900	55,950	3,434	3,037	3,268	58,900	58,950	3,639	3,242	3,473
52,950	53,000	3,232	2,835	3,066	55,950	56,000	3,437	3,040	3,271	58,950	59,000	3,643	3,246	3,477
53,000		Your New York State tax is:			56,000		Your New York State tax is:			59,000		Your New York State tax is:		
53,000	53,050	3,235	2,838	3,069	56,000	56,050	3,441	3,044	3,275	59,000	59,050	3,646	3,249	3,480
53,050	53,100	3,239	2,842	3,073	56,050	56,100	3,444	3,047	3,278	59,050	59,100	3,650	3,253	3,484
53,100	53,150	3,242	2,845	3,076	56,100	56,150	3,448	3,051	3,282	59,100	59,150	3,653	3,256	3,487
53,150	53,200	3,245	2,848	3,079	56,150	56,200	3,451	3,054	3,285	59,150	59,200	3,656	3,259	3,490
53,200	53,250	3,249	2,852	3,083	56,200	56,250	3,454	3,057	3,288	59,200	59,250	3,660	3,263	3,494
53,250	53,300	3,252	2,855	3,086	56,250	56,300	3,458	3,061	3,292	59,250	59,300	3,663	3,266	3,497
53,300	53,350	3,256	2,859	3,090	56,300	56,350	3,461	3,064	3,295	59,300	59,350	3,667	3,270	3,501
53,350	53,400	3,259	2,862	3,093	56,350	56,400	3,465	3,068	3,299	59,350	59,400	3,670	3,273	3,504
53,400	53,450	3,263	2,866	3,097	56,400	56,450	3,468	3,071	3,302	59,400	59,450	3,674	3,277	3,508
53,450	53,500	3,266	2,869	3,100	56,450	56,500	3,472	3,075	3,306	59,450	59,500	3,677	3,280	3,511
53,500	53,550	3,269	2,872	3,103	56,500	56,550	3,475	3,078	3,309	59,500	59,550	3,680	3,283	3,514
53,550	53,600	3,273	2,876	3,107	56,550	56,600	3,478	3,081	3,312	59,550	59,600	3,684	3,287	3,518
53,600	53,650	3,276	2,879	3,110	56,600	56,650	3,482	3,085	3,316	59,600	59,650	3,687	3,290	3,521
53,650	53,700	3,280	2,883	3,114	56,650	56,700	3,485	3,088	3,319	59,650	59,700	3,691	3,294	3,525
53,700	53,750	3,283	2,886	3,117	56,700	56,750	3,489	3,092	3,323	59,700	59,750	3,694	3,297	3,528
53,750	53,800	3,287	2,890	3,121	56,750	56,800	3,492	3,095	3,326	59,750	59,800	3,698	3,301	3,532
53,800	53,850	3,290	2,893	3,124	56,800	56,850	3,496	3,099	3,330	59,800	59,850	3,701	3,304	3,535
53,850	53,900	3,293	2,896	3,127	56,850	56,900	3,499	3,102	3,333	59,850	59,900	3,704	3,307	3,538
53,900	53,950	3,297	2,900	3,131	56,900	56,950	3,502	3,105	3,336	59,900	59,950	3,708	3,311	3,542
53,950	54,000	3,300	2,903	3,134	56,950	57,000	3,506	3,109	3,340	59,950	60,000	3,711	3,314	3,545

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



If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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:				
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)

Based on Taxable Income - line 37 of Form IT-201
(or line 18 of Form IT-200)

Example: Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 37 of Form IT-201 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 45 of Form IT-201.



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

Important: If your New York adjusted gross income (line 33 of Form IT-201) is more than \$150,000, you may be required to compute your tax using "Tax computation worksheet 6 or 7" on page 34 of these instructions.

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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:												
\$0	\$18	\$0	\$0	\$0	2,000		Your City of New York tax is:			4,000		Your City of New York tax is:		
18	25	1	1	1	2,000	2,050	59	59	59	4,000	4,050	117	117	117
25	50	1	1	1	2,050	2,100	60	60	60	4,050	4,100	118	118	118
50	100	2	2	2	2,100	2,150	62	62	62	4,100	4,150	120	120	120
100	150	4	4	4	2,150	2,200	63	63	63	4,150	4,200	121	121	121
150	200	5	5	5	2,200	2,250	65	65	65	4,200	4,250	123	123	123
200	250	7	7	7	2,250	2,300	66	66	66	4,250	4,300	124	124	124
250	300	8	8	8	2,300	2,350	68	68	68	4,300	4,350	126	126	126
300	350	9	9	9	2,350	2,400	69	69	69	4,350	4,400	127	127	127
350	400	11	11	11	2,400	2,450	70	70	70	4,400	4,450	129	129	129
400	450	12	12	12	2,450	2,500	72	72	72	4,450	4,500	130	130	130
450	500	14	14	14	2,500	2,550	73	73	73	4,500	4,550	132	132	132
500	550	15	15	15	2,550	2,600	75	75	75	4,550	4,600	133	133	133
550	600	17	17	17	2,600	2,650	76	76	76	4,600	4,650	134	134	134
600	650	18	18	18	2,650	2,700	78	78	78	4,650	4,700	136	136	136
650	700	20	20	20	2,700	2,750	79	79	79	4,700	4,750	137	137	137
700	750	21	21	21	2,750	2,800	81	81	81	4,750	4,800	139	139	139
750	800	23	23	23	2,800	2,850	82	82	82	4,800	4,850	140	140	140
800	850	24	24	24	2,850	2,900	84	84	84	4,850	4,900	142	142	142
850	900	25	25	25	2,900	2,950	85	85	85	4,900	4,950	143	143	143
900	950	27	27	27	2,950	3,000	86	86	86	4,950	5,000	145	145	145
950	1000	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:		
1000	1050	30	30	30	3,000	3,050	88	88	88	5,000	5,050	146	146	146
1050	1100	31	31	31	3,050	3,100	89	89	89	5,050	5,100	148	148	148
1100	1150	33	33	33	3,100	3,150	91	91	91	5,100	5,150	149	149	149
1150	1200	34	34	34	3,150	3,200	92	92	92	5,150	5,200	150	150	150
1200	1250	36	36	36	3,200	3,250	94	94	94	5,200	5,250	152	152	152
1250	1300	37	37	37	3,250	3,300	95	95	95	5,250	5,300	153	153	153
1300	1350	39	39	39	3,300	3,350	97	97	97	5,300	5,350	155	155	155
1350	1400	40	40	40	3,350	3,400	98	98	98	5,350	5,400	156	156	156
1400	1450	41	41	41	3,400	3,450	100	100	100	5,400	5,450	158	158	158
1450	1500	43	43	43	3,450	3,500	101	101	101	5,450	5,500	159	159	159
1500	1550	44	44	44	3,500	3,550	102	102	102	5,500	5,550	161	161	161
1550	1600	46	46	46	3,550	3,600	104	104	104	5,550	5,600	162	162	162
1600	1650	47	47	47	3,600	3,650	105	105	105	5,600	5,650	164	164	164
1650	1700	49	49	49	3,650	3,700	107	107	107	5,650	5,700	165	165	165
1700	1750	50	50	50	3,700	3,750	108	108	108	5,700	5,750	166	166	166
1750	1800	52	52	52	3,750	3,800	110	110	110	5,750	5,800	168	168	168
1800	1850	53	53	53	3,800	3,850	111	111	111	5,800	5,850	169	169	169
1850	1900	55	55	55	3,850	3,900	113	113	113	5,850	5,900	171	171	171
1900	1950	56	56	56	3,900	3,950	114	114	114	5,900	5,950	172	172	172
1950	2000	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 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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)

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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	1,567	1,621
42,150	42,200	1,425	1,355	1,407	45,150	45,200	1,532	1,461	1,515	48,150	48,200	1,640	1,569	1,623
42,200	42,250	1,427	1,357	1,409	45,200	45,250	1,534	1,463	1,517	48,200	48,250	1,642	1,571	1,624
42,250	42,300	1,428	1,359	1,411	45,250	45,300	1,536	1,465	1,519	48,250	48,300	1,644	1,573	1,626
42,300	42,350	1,430	1,360	1,413	45,300	45,350	1,538	1,467	1,520	48,300	48,350	1,646	1,574	1,628
42,350	42,400	1,432	1,362	1,414	45,350	45,400	1,540	1,468	1,522	48,350	48,400	1,647	1,576	1,630
42,400	42,450	1,434	1,364	1,416	45,400	45,450	1,541	1,470	1,524	48,400	48,450	1,649	1,578	1,632
42,450	42,500	1,436	1,366	1,418	45,450	45,500	1,543	1,472	1,526	48,450	48,500	1,651	1,580	1,633
42,500	42,550	1,437	1,367	1,420	45,500	45,550	1,545	1,474	1,528	48,500	48,550	1,653	1,582	1,635
42,550	42,600	1,439	1,369	1,422	45,550	45,600	1,547	1,476	1,529	48,550	48,600	1,655	1,583	1,637
42,600	42,650	1,441	1,371	1,423	45,600	45,650	1,549	1,477	1,531	48,600	48,650	1,656	1,585	1,639
42,650	42,700	1,443	1,373	1,425	45,650	45,700	1,550	1,479	1,533	48,650	48,700	1,658	1,587	1,641
42,700	42,750	1,445	1,375	1,427	45,700	45,750	1,552	1,481	1,535	48,700	48,750	1,660	1,589	1,642
42,750	42,800	1,446	1,376	1,429	45,750	45,800	1,554	1,483	1,536	48,750	48,800	1,662	1,591	1,644
42,800	42,850	1,448	1,378	1,431	45,800	45,850	1,556	1,485	1,538	48,800	48,850	1,664	1,592	1,646
42,850	42,900	1,450	1,380	1,432	45,850	45,900	1,558	1,486	1,540	48,850	48,900	1,665	1,594	1,648
42,900	42,950	1,452	1,382	1,434	45,900	45,950	1,559	1,488	1,542	48,900	48,950	1,667	1,596	1,650
42,950	43,000	1,453	1,383	1,436	45,950	46,000	1,561	1,490	1,544	48,950	49,000	1,669	1,598	1,651
43,000		Your City of New York tax is:			46,000		Your City of New York tax is:			49,000		Your City of New York tax is:		
43,000	43,050	1,455	1,385	1,438	46,000	46,050	1,563	1,492	1,545	49,000	49,050	1,671	1,600	1,653
43,050	43,100	1,457	1,387	1,440	46,050	46,100	1,565	1,494	1,547	49,050	49,100	1,673	1,601	1,655
43,100	43,150	1,459	1,389	1,441	46,100	46,150	1,567	1,495	1,549	49,100	49,150	1,674	1,603	1,657
43,150	43,200	1,461	1,390	1,443	46,150	46,200	1,568	1,497	1,551	49,150	49,200	1,676	1,605	1,659
43,200	43,250	1,462	1,392	1,445	46,200	46,250	1,570	1,499	1,553	49,200	49,250	1,678	1,607	1,660
43,250	43,300	1,464	1,394	1,447	46,250	46,300	1,572	1,501	1,554	49,250	49,300	1,680	1,609	1,662
43,300	43,350	1,466	1,396	1,449	46,300	46,350	1,574	1,503	1,556	49,300	49,350	1,682	1,610	1,664
43,350	43,400	1,468	1,398	1,450	46,350	46,400	1,576	1,504	1,558	49,350	49,400	1,683	1,612	1,666
43,400	43,450	1,470	1,399	1,452	46,400	46,450	1,577	1,506	1,560	49,400	49,450	1,685	1,614	1,668
43,450	43,500	1,471	1,401	1,454	46,450	46,500	1,579	1,508	1,562	49,450	49,500	1,687	1,616	1,669
43,500	43,550	1,473	1,403	1,456	46,500	46,550	1,581	1,510	1,563	49,500	49,550	1,689	1,617	1,671
43,550	43,600	1,475	1,405	1,457	46,550	46,600	1,583	1,512	1,565	49,550	49,600	1,690	1,619	1,673
43,600	43,650	1,477	1,406	1,459	46,600	46,650	1,585	1,513	1,567	49,600	49,650	1,692	1,621	1,675
43,650	43,700	1,479	1,408	1,461	46,650	46,700	1,586	1,515	1,569	49,650	49,700	1,694	1,623	1,677
43,700	43,750	1,480	1,410	1,463	46,700	46,750	1,588	1,517	1,571	49,700	49,750	1,696	1,625	1,678
43,750	43,800	1,482	1,412	1,465	46,750	46,800	1,590	1,519	1,572	49,750	49,800	1,698	1,626	1,680
43,800	43,850	1,484	1,413	1,466	46,800	46,850	1,592	1,521	1,574	49,800	49,850	1,699	1,628	1,682
43,850	43,900	1,486	1,415	1,468	46,850	46,900	1,594	1,522	1,576	49,850	49,900	1,701	1,630	1,684
43,900	43,950	1,488	1,417	1,470	46,900	46,950	1,595	1,524	1,578	49,900	49,950	1,703	1,632	1,686
43,950	44,000	1,489	1,419	1,472	46,950	47,000	1,597	1,526	1,580	49,950	50,000	1,705	1,634	1,687
44,000		Your City of New York tax is:			47,000		Your City of New York tax is:			50,000		Your City of New York tax is:		
44,000	44,050	1,491	1,420	1,474	47,000	47,050	1,599	1,528	1,581	50,000	50,050	1,707	1,635	1,689
44,050	44,100	1,493	1,422	1,475	47,050	47,100	1,601	1,530	1,583	50,050	50,100	1,709	1,637	1,691
44,100	44,150	1,495	1,424	1,477	47,100	47,150	1,603	1,531	1,585	50,100	50,150	1,711	1,639	1,693
44,150	44,200	1,497	1,426	1,479	47,150	47,200	1,604	1,533	1,587	50,150	50,200	1,712	1,641	1,694
44,200	44,250	1,498	1,428	1,481	47,200	47,250	1,606	1,535	1,589	50,200	50,250	1,714	1,643	1,696
44,250	44,300	1,500	1,429	1,483	47,250	47,300	1,608	1,537	1,590	50,250	50,300	1,716	1,644	1,698
44,300	44,350	1,502	1,431	1,484	47,300	47,350	1,610	1,538	1,592	50,300	50,350	1,718	1,646	1,700
44,350	44,400	1,504	1,433	1,486	47,350	47,400	1,611	1,540	1,594	50,350	50,400	1,720	1,648	1,702
44,400	44,450	1,506	1,435	1,488	47,400	47,450	1,613	1,542	1,596	50,400	50,450	1,722	1,650	1,703
44,450	44,500	1,507	1,436	1,490	47,450	47,500	1,615	1,544	1,598	50,450	50,500	1,723	1,652	1,705
44,500	44,550	1,509	1,438	1,492	47,500	47,550	1,617	1,546	1,599	50,500	50,550	1,725	1,653	1,707
44,550	44,600	1,511	1,440	1,493	47,550	47,600	1,619	1,547	1,601	50,550	50,600	1,727	1,655	1,709
44,600	44,650	1,513	1,442	1,495	47,600	47,650	1,620	1,549	1,603	50,600	50,650	1,729	1,657	1,711
44,650	44,700	1,515	1,443	1,497	47,650	47,700	1,622	1,551	1,605	50,650	50,700	1,731	1,659	1,712
44,700	44,750	1,516	1,445	1,499	47,700	47,750	1,624	1,553	1,607	50,700	50,750	1,732	1,661	1,714
44,750	44,800	1,518	1,447	1,501	47,750	47,800	1,626	1,555	1,608	50,750	50,800	1,734	1,662	1,716
44,800	44,850	1,520	1,449	1,502	47,800	47,850	1,628	1,556	1,610	50,800	50,850	1,736	1,664	1,718
44,850	44,900	1,522	1,451	1,504	47,850	47,900	1,629	1,558	1,612	50,850	50,900	1,738	1,666	1,720
44,900	44,950	1,524	1,452	1,506	47,900	47,950	1,631	1,560	1,614	50,900	50,950	1,740	1,668	1,721
44,950	45,000	1,525	1,454	1,508	47,950	48,000	1,633	1,562	1,615	50,950	51,000	1,742	1,670	1,723

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

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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)

If line 37 (taxable income) is -		And you are -			If line 37 (taxable income) is -		And you are -			If line 37 (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:				
61,000	61,050	2,108	2,030	2,084	63,000	63,050	2,181	2,102	2,157	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$65,000 or more -- see instructions for line 45, starting on page 34, to compute your City of New York tax.</p> </div>				
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)



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, 2004. (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		Depew 145
Afton 003	Frewsburg 208	Cortland	East Aurora 156
Bainbridge Guilford 031	Gowanda 230	Cincinnatus 113	Eden 171
Binghamton 053	Jamestown 306	Cortland 134	Frontier 210
Chenango Forks 107	Panama 479	De Ruyter 141	Gowanda 230
Chenango Valley 108	Pine Valley (South Dayton) 497	Dryden 152	Grand Island 232
Cincinnatus 113	Randolph 522	Fabius-Pompey 187	Griffith Institute (Springville) 244
Deposit 146	Ripley 536	Greene 238	Hamburg 251
Greene 238	Sherman 583	Groton 245	Holland 278
Harpursville 259	Silver Creek 587	Homer 281	Iroquois 300
Johnson City 313	Southwestern at Jamestown 611	Marathon 372	Kenmore-Town of Tonawanda 319
Maine Endwell 364	Westfield 692	McGraw 385	Lackawanna 326
Marathon 372	Chemung	Newark Valley 432	Lake-Shore (Evans-Brant) 330
Newark Valley 432	Corning 132	Tully 646	Lancaster 332
South Mountain-Hickory 720	Elmira 182	Whitney Point 703	Maryvale (Cheektowaga) 378
Susquehanna Valley 627	Elmira Heights 183		North Collins 442
Union-Endicott 651	Horseheads 287	Delaware	Orchard Park 468
Vestal 658	Newfield 436	Andes 016	Pioneer (Yorkshire) 498
Whitney Point 703	Odessa Montour 460	Bainbridge Guilford 031	Silver Creek 587
Windsor 710	Spencer Van Etten 613	Charlotte Valley 101	Sloan (Cheektowaga) 589
Cattaraugus	Watkins Glen 675	Delhi 144	Sweet Home 628
Allegany-Limestone 011	Waverly 676	Deposit 146	Tonawanda (City of) 638
Cattaraugus-Little Valley 094		Downsville 150	West Seneca 689
		Franklin 203	Williamsville 706
		Gilboa Conesville 223	
		Hancock 256	
		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
Minerva 399	Piseco (Morehouse) 499	Mount Morris 413	(Van Hornesville) 474
Moriah 408	Poland 506	Naples 420	Schalmont (Rotterdam) 568
Newcomb 434	Raquette Lake 523	Pavilion 482	Schoharie 572
Putnam 517	Wells 682	Perry 490	Scotia Glenville 576
Saranac Lake 561	Herkimer	Wayland-Cohocton 677	Sharon Springs 579
Schroon Lake 573	Adirondack (Boonville) 002	Wheatland Chili 697	St. Johnsville 618
Ticonderoga 636	Cherry Valley-Springfield 616	York 716	Nassau
Westport 696	Dolgeville 148	Madison	Amityville 014
Willsboro 707	Fort Plain 201	Brookfield 070	Baldwin 032
Franklin	Frankfort-Schuyler 202	Canastota 084	Bellmore 046
Ausable Valley (Keeseville) 026	Herkimer 268	Cazenovia 095	Bellmore-Merrick CHS*
Brasher Falls (St. Lawrence) 058	Holland Patent 279	Chittenango 111	Bethpage 052
Brushton Moira 072	Ilion 295	De Ruyter 141	Carle Place 088
Chateaugay 102	Little Falls 346	East Syracuse-Minoa 167	Cold Spring Harbor 123
Malone 365	Mohawk 401	Edmeston 174	East Meadow 162
Northern Adirondack 453	Mount Markham (Bridgewater- W. Winfield) 412	Fabius-Pompey 187	East Rockaway 166
Salmon River 558	New Hartford 424	Fayetteville-Manlius 370	East Williston 168
Saranac Lake 561	Oppenheim Ephratah 467	Hamilton 252	Elmont 184
St. Regis Falls 619	Owen D. Young	Madison 361	Farmingdale 191
Tupper Lake 647	(Van Hornesville) 474	Morrisville Eaton 411	Floral Park (Bellerose) 195
Fulton	Poland 506	Mount Markham (Bridgewater- W. Winfield) 412	Franklin Square 204
Amsterdam 015	Remsen 528	Oneida (Sylvan Beach) 463	Freeport 207
Broadalbin-Perth 065	Richfield Springs 533	Otselic Valley (Georgetown- South Otselic) 606	Garden City 214
Dolgeville 148	Sauquoit Valley 564	Sherburne-Earlville 582	Glen Cove 224
Edinburg 173	St. Johnsville 618	Sherrill 584	Great Neck 234
Fonda Fultonville 197	Town of Webb 639	Stockbridge Valley 624	Hempstead 265
Fort Plain 201	West Canada Valley 685	Unadilla Valley (New Berlin- South New Berlin) 422	West Hempstead 687
Galway 212	Whitesboro 701	Waterville 673	Herricks 270
Gloversville 227	Jefferson	Monroe	Hewlett Woodmere 272
Johnstown 314	Alexandria Bay	Avon 029	Hicksville 273
Mayfield 383	(Alexandria) 009	Brighton 063	Island Park 302
Northville 454	Belleville-Henderson 045	Brockport 066	Island Trees 303
Oppenheim Ephratah 467	Carthage 090	Byron Bergen 075	Jericho 311
St. Johnsville 618	Copenhagen 129	Caledonia Mumford 077	Lawrence 337
Wheelerville 698	General Brown 217	Churchville Chili 112	Levittown 340
Geneseo	Gouverneur 229	East Irondequoit 160	Locust Valley 352
Akron 004	Hammond (Alexandria	East Rochester 165	Long Beach 353
Albion 006	Common) 253	Fairport 188	Lynbrook 357
Alden 007	Indian River 297	Gates Chili 216	Malverne 366
Alexander 008	La Fargeville 324	Greece 235	Manhasset 368
Attica 024	Lyme 356	Hilton 276	Massapequa 379
Batavia 036	Sackets Harbor	Holley 280	Merrick 389
Brockport 066	(Hounsfield) 288	Honeoye Falls-Lima 283	North Merrick 444
Byron Bergen 075	Sandy Creek 559	Irondequoit (West Irondequoit) 299	Mineola 398
Caledonia Mumford 077	South Jefferson 600	East Irondequoit 160	New Hyde Park-Garden City
Elba 177	Thousand Islands 634	Kendall 318	Park 425
Le Roy 338	Watertown 672	Penfield 488	North Bellmore 441
Medina 387	Lewis	Pittsford 500	North Merrick 444
Oakfield Alabama 458	Adirondack (Boonville) 002	Rochester 538	North Shore (Sea Cliff) 448
Pavilion 482	Beaver River 041	East Rochester 165	Oceanside 459
Pembroke 487	Camden 079	Rush Henrietta 549	Oyster Bay-East Norwich 476
Royalton Hartland 548	Carthage 090	Spencerport 614	Plainedge 501
Wyoming 714	Copenhagen 129	Victor 659	Plainview-Old Bethpage 502
Greene	Harrisville 261	Wayne 678	Port Washington 511
Cairo-Durham 076	Lowville 355	Webster 679	Rockville Centre 539
Catskill 093	Sandy Creek 559	Wheatland Chili 697	Roosevelt 544
Coxsackie Athens 135	South Jefferson 600	Montgomery	Roslyn 546
Gilboa Conesville 223	South Lewis 602	Amsterdam 015	Seaford 577
Greenville 240	Livingston	Broadalbin-Perth 065	Sewanhaka*
Hunter Tannersville 291	Avon 029	Canajoharie 081	Syosset 630
Margaretville 375	Caledonia Mumford 077	Cherry Valley-Springfield 616	Uniondale 652
Onteora 466	Canaseraga 083	Cobleskill-Richmondville 120	Valley Stream CHS*
Ravena-Coeymans-Selkirk 524	Dansville 140	Duanesburg 153	Valley Stream Hempstead-13 655
Windham-Ashland-Jewett 709	Geneseo 218		Valley Stream Hempstead-24 656
			Valley Stream Hempstead-30 657
			Wantagh 664
			West Hempstead 687
			Westbury 691

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



School 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 (Van 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 | Canton 087 | Jefferson 310 |
| Marcellus 373 | Oswego 472 | Clifton Fine 116 | Middleburgh 393 |
| Moravia 407 | Phoenix 494 | Colton Pierrepont 124 | Schoharie 572 |
| North Syracuse 449 | Pulaski 516 | Edwards-Knox 724 | Sharon Springs 579 |
| Onondaga 465 | Sandy Creek 559 | Gouverneur 229 | Stamford 620 |
| Phoenix 494 | South Jefferson 600 | Schuyler | Schuyler |
| Skaneateles 588 | Otsego | Bradford 057 | Bradford 057 |
| Solvay 593 | Bainbridge Guilford 031 | Corning 132 | Corning 132 |
| Syracuse 631 | Charlotte Valley 101 | Dundee 154 | Dundee 154 |
| East Syracuse (Minoa) 167 | Cherry Valley-Springfield 616 | Hammondsport 254 | Hammondsport 254 |
| North Syracuse 449 | Cobleskill-Richmondville 120 | Horseheads 287 | Horseheads 287 |
| Tully 646 | | Odesa Montour 460 | Odesa Montour 460 |
| West Genesee (Camillus) 686 | | South Seneca 607 | 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	Kings Park 321	Cortland 134	Red Creek 525
Trumansburg 643	Lindenhurst 344	Dryden 152	Sodus 592
Watkins Glen 675	Longwood (Middle Island) 392	Groton 245	Victor 659
Seneca	Mattituck (Cutchogue) 382	Homer 281	Wayne 678
Clyde-Savannah 118	Middle Country 391	Ithaca 305	Webster 679
Geneva 219	Miller Place 397	Lansing 333	Williamson 705
Lyons 360	Montauk 404	Moravia 407	Westchester
Phelps-Clifton Springs 493	Mount Sinai 414	Newark Valley 432	Ardsley 019
Romulus 542	New Suffolk 429	Newfield 436	Armonk (Byram Hills) 023
Seneca Falls 578	North Babylon 440	Odessa Montour 460	Bedford (Mt. Kisco) 042
South Seneca 607	Northport-East Northport 452	Southern Cayuga 609	Blind Brook-Rye (Ridge Street) 535
Trumansburg 643	Oysterponds 477	Spencer Van Etten 613	Briarcliff Manor 061
Waterloo (Border City) 671	Patchogue-Medford 481	Trumansburg 643	Bronxville 069
Steuben	Port Jefferson 509	Ulster	Chappaqua 100
Addison 001	Quogue 521	Ellenville 180	Croton Harmon 136
Alfred Almond 010	East Quogue 164	Fallsburgh 190	Dobbs Ferry 147
Andover 017	Remsenburg-Speonk 529	Highland 274	Eastchester 169
Arkport 021	Riverhead 537	Kingston 322	Edgemont 172
Avoca 028	Rocky Point 540	Livingston Manor 349	Elmsford 185
Bath (Haverling) 037	Sachem (Holbrook) 553	Margaretville 375	Greenburgh 237
Bradford 057	Sag Harbor 554	Marlboro 377	Harrison 260
Campbell-Savona 080	Sagaponack 555	New Paltz 427	Hastings-on-Hudson 263
Canaseraga 083	Sayville 566	Onteora 466	Hendrick Hudson 267
Canisteo 086	Shelter Island 580	Pine Bush 495	Irvington 301
Corning 132	Shoreham-Wading River 585	Rondout Valley 543	Katonah Lewisboro 316
Dansville 140	Smithtown 590	Saugerties 563	Lakeland (Shrub Oak) 331
Elmira 182	South Country (South Haven) 596	Tri Valley 640	Mamaroneck 367
Greenwood 242	South Huntington 599	Valley (Montgomery) 405	Mt. Pleasant Central 417
Hammondsport 254	South Manor (West Manor) 603	Walkkill 662	Mount Vernon 416
Hornell 286	Southampton 608	Warren	New Rochelle 428
Jasper-Troupsburg 308	Southold 610	Bolton 055	North Salem 447
Naples 420	Springs 617	Corinth 131	Ossining 471
Penn Yan 489	Three Village 635	Glens Falls 225	Peekskill 485
Prattsburg 515	Tuckahoe Common (Southampton) 645	Glens Falls Common (Abraham Wing) 226	Pelham 486
Wayland-Cohocton 677	Wainscott 661	Hadley Luzerne 247	Pleasantville 504
Whitesville 702	West Babylon 684	Hudson Falls 290	Pocantico Hills 505
Suffolk	West Islip 688	Johnsburg 312	Port Chester-Rye 508
Amagansett 013	Westhampton Beach 693	Lake George 327	Putnam Valley 518
Amityville 014	William Floyd (Mastic Beach) 381	Minerva 399	Rye 551
Babylon 030	Wyandanch 712	North Warren 451	Rye Neck 552
North Babylon 440	Sullivan	Queensbury 520	Scarsdale 567
West Babylon 684	Eldred 178	Schroon Lake 573	Somers 594
Bay Shore 038	Ellenville 180	Ticonderoga 636	Tarrytown 633
Bayport Blue Point 039	Fallsburgh 190	Warrensburg 666	Tuckahoe 644
Brentwood 059	Liberty 342	Washington	Valhalla 654
Bridgehampton 062	Livingston Manor 349	Argyle 020	White Plains 699
Center Moriches 096	Minisink Valley 400	Cambridge 078	Yonkers 715
Central Islip 097	Monticello 406	Fort Ann 199	Yorktown Heights (Yorktown) 717
Cold Spring Harbor 123	Pine Bush 495	Fort Edward 200	Wyoming
Commack 125	Port Jervis 510	Granville 233	Alden 007
Comsewogue (Brookhaven) 126	Sullivan West (Delaware Valley- Jeff Youngsville- Narrowsburg) 143	Greenwich 241	Alexander 008
Connetquot 127	Roscoe 545	Hartford 262	Attica 024
Copiague 130	Tri Valley 640	Hoosic Valley 284	Fillmore 192
Deer Park 142	Tioga	Hoosick Falls 285	Holland 278
East Hampton 159	Candor 085	Hudson Falls 290	Iroquois 300
East Islip 161	Dryden 152	Lake George 327	Keshequa (Dalton-Nunda) 320
East Moriches 163	Ithaca 305	Putnam 517	Letchworth (Gainesville) 339
East Quogue 164	Maine Endwell 364	Salem 557	Pavilion 482
Eastport 170	Marathon 372	Schuylerville 574	Perry 490
Eastport-South Manor CHS*	Newark Valley 432	Stillwater 623	Pioneer (Yorkshire) 498
Elwood 186	Owego-Apalachin 473	Whitehall 700	Warsaw 667
Farmingdale 191	Spencer Van Etten 613	Wayne	Wyoming 714
Fire Island (Ocean Beach) 193	Tioga 637	Cato Meridian 092	York 716
Fishers Island 194	Union-Endicott 651	Clyde-Savannah 118	Yates
Greenport 239	Vestal 658	Gananda 213	Dundee 154
Half Hollow Hills 250	Waverly 676	Lyons 360	Geneva 219
Hampton Bays 255	Whitney Point 703	Marion 376	Marcus Whitman (Gorham- Middlesex) 374
Harborfields 258	Tompkins	North Rose-Wolcott 446	Naples 420
Hauppauge 264	Candor 085	Newark 431	Penn Yan 489
Huntington 292	Tioga	Palmyra-Macedon 478	Prattsburg 515
South Huntington 599	Candor 085	Penfield 488	
Islip 304		Phelps-Clifton Springs 493	
Central Islip 097		Port Byron 507	
East Islip 161			
West Islip 688			

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



Employee's Withholding Allowance Certificate

IT-2104

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

Print or type	First name and middle initial _____ Last name _____	Your social security number _____
	Permanent home address (number and street or rural route) _____ Apartment number _____	Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/>
	City, village, or post office _____ State _____ ZIP code _____	Married, but withhold at higher single rate <input type="checkbox"/> Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.

Are you a resident of New York City? Yes No
 Are you a resident of Yonkers? Yes No

Complete the worksheet on page 3 before making any entries.

1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19)	1.	
2 Total number of allowances for New York City (from line 30)	2.	

Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.

3 New York State amount	3.	
4 New York City amount	4.	
5 Yonkers amount	5.	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature _____	Date _____
----------------------------	------------

Penalty — A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee: detach this page and give it to your employer.

Employer's name and address (Employer: complete this section only if you must send a copy of this form to the NYS Tax Department.) _____	Employer identification number _____
--	--------------------------------------

Employers only: Please mark an **X** in the appropriate box(es) to indicate why you are sending a copy of this form to New York State:

Employee is a new hire Employee claimed more than 14 exemption allowances for New York State

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: 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.

Privacy notification

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

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

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

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

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

Instructions

Changes for 2005

The charts on page 4 of this form have been revised for tax year 2005. If you filed a 2004 Form IT-2104 and used a page 4 chart to compute an additional dollar amount to claim on lines 3, 4, or 5 on Form IT-2104, you should complete a new 2005 Form IT-2104 and give it to your employer.

Who should file this form

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.
- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$100,000 or more during the tax year.
- The total income of you and your spouse has increased to \$100,000 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

Employee: detach and give the first page to your employer; keep pages 3 and 4 for your records.

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding.

To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,000.

Withholding allowances

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part I and Part III on page 3 of this form. If you want more tax withheld, you may

claim fewer allowances. **If you claim more than 14 allowances**, your employer **must send a copy of your Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1, 2, 19, or 30, and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amount(s)* below.

Income from sources other than wages — If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher*, or see *Need help?* on page 1.

Other credits (Worksheet line 12) — If you will be eligible to claim any credits other than the credits listed, such as an investment tax credit, you may claim additional allowances as follows:

- If you expect your New York adjusted gross income to be less than \$50,000, divide the amount of the expected credit by 60 and enter the result (round to the nearest whole number) on line 12.
- If you expect your New York adjusted gross income to be more than \$50,000, divide the amount of the expected credit by 70 and enter the result (round to the nearest whole number) on line 12.

Example: *You expect your New York adjusted gross income to exceed \$50,000. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 70. $160/70 = 2.2857$. The additional withholding allowance(s) would be 2. Enter 2 on line 12.*

Married couples with both spouses working

— If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each mark an **X** in the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 19 and line 30 (if applicable) between you and your working spouse. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If you and your spouse's combined income is between \$100,000 and \$400,000, use Chart A on page 4 to compute the number of allowances to transfer to Part I, line 18; also use Chart B if you are a New York City resident (using Part III, line 29). If your combined income is greater than \$150,000, but your taxable income is less than \$150,000, use the *\$145,000 to \$150,000* column in Chart A to compute the number of allowances to transfer to Part I, line 18.

Taxpayers with more than one job — If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or

head of household with two or more jobs, reduce the number of allowances by six for a single taxpayer or three for a head of household, on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

Single taxpayers or heads of household —

If you are a single taxpayer or head of household and your total income is between \$100,000 and \$400,000, use Chart A on page 4 to compute the number of allowances to transfer to Part I, line 18; also use Chart B if you are a New York City resident (using Part III, line 29). Substitute the words *Highest paying job for Higher earner's wages* within the charts.

Dependents — If you are a dependent of another taxpayer and expect your income to exceed \$3,000, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

Heads of households with only one job —

If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on Part I, line 13.

Married couples with only one spouse working

— If your spouse does not work and has no income subject to state income tax, mark the *Married* box on the front of the certificate. You may also wish to claim two additional allowances on Part I, line 14.

Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances using the worksheets on page 3 and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional \$2 of tax withheld per week for New York State withholding on line 3, and an additional \$1 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 5% (0.05) of the New York State amount for additional withholding for Yonkers on line 5.

Note: If you are requesting your employer withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount as determined by these instructions or by using the charts on page 4 is accurate for a weekly payroll. Therefore, if you are paid other than weekly, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed using the worksheet(s) on page 3.

Avoid underwithholding

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may owe a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

Employee's Withholding Allowance Certificate Worksheet

Part I — Complete this part to compute your withholding allowances for New York State and Yonkers (line 1).

6 Enter the number of dependents that you will claim on your state return (<i>do not include yourself or, if married, your spouse</i>) ..	6. _____
For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.	
7 College tuition credit	7. _____
8 New York State household credit	8. _____
9 Real property tax credit	9. _____
For lines 10 and 11, enter 3 for each credit you expect to claim on your state return.	
10 Child and dependent care credit	10. _____
11 Earned income credit	11. _____
12 Other credits (<i>see instructions</i>)	12. _____
For lines 13 and 14, enter 2 if either situation applies.	
13 Head of household status and only one job	13. _____
14 Married couples with only one spouse working and only one job	14. _____
15 Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ _____ . Divide this estimate by \$1,000. Drop any fraction and enter the number	15. _____
16 If you expect to itemize deductions on your state tax return, complete Part II below and enter the number from line 25. All others enter 0	16. _____
17 Add lines 6 through 16	17. _____
18 If you are single or head of household, or married with both spouses working, and your total income is between \$100,000 and \$400,000, enter the appropriate number from Chart A on page 4. All others enter 0	18. _____
19 Subtract line 18 from line 17. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter 0 here and on line 1 and see <i>Additional dollar amounts</i> in the instructions. (If you have more than one job, or if you and your spouse both work, see instructions.)	19. _____

Part II — Complete this part only if you expect to itemize deductions on your state return.

20 Enter your estimated federal itemized deductions for the tax year	20. _____																
21 Enter your estimated state, local, and foreign income taxes included on line 20	21. _____																
22 Subtract line 21 from line 20	22. _____																
23 Based on your federal filing status, enter the applicable amount from the table below	23. _____																
<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <th colspan="4" style="text-align: center; padding: 5px;">Standard deduction table</th> </tr> <tr> <td style="padding: 5px;">Single (cannot be claimed as a dependent) ..</td> <td style="padding: 5px;">\$ 7,500</td> <td style="padding: 5px;">Qualifying widow(er)</td> <td style="padding: 5px;">\$14,600</td> </tr> <tr> <td style="padding: 5px;">Single (can be claimed as a dependent)</td> <td style="padding: 5px;">\$ 3,000</td> <td style="padding: 5px;">Married filing jointly</td> <td style="padding: 5px;">\$14,600</td> </tr> <tr> <td style="padding: 5px;">Head of household</td> <td style="padding: 5px;">\$10,500</td> <td style="padding: 5px;">Married filing separate returns</td> <td style="padding: 5px;">\$ 6,500</td> </tr> </table>		Standard deduction table				Single (cannot be claimed as a dependent) ..	\$ 7,500	Qualifying widow(er)	\$14,600	Single (can be claimed as a dependent)	\$ 3,000	Married filing jointly	\$14,600	Head of household	\$10,500	Married filing separate returns	\$ 6,500
Standard deduction table																	
Single (cannot be claimed as a dependent) ..	\$ 7,500	Qualifying widow(er)	\$14,600														
Single (can be claimed as a dependent)	\$ 3,000	Married filing jointly	\$14,600														
Head of household	\$10,500	Married filing separate returns	\$ 6,500														
24 Subtract line 23 from line 22 (<i>if line 23 is larger than line 22, enter 0 here and on line 16 above</i>)	24. _____																
25 Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above	25. _____																

Part III — Complete this part to figure your withholding allowances for New York City (line 2).

26 Enter the amount from line 6 above	26. _____
27 Add lines 13 through 16 above and enter total here	27. _____
28 Add lines 26 and 27	28. _____
29 If you are single or head of household, or married with both spouses working, and your total income is between \$150,000 and \$400,000, enter the appropriate number from Chart B on page 4. All others enter 0	29. _____
30 Subtract line 29 from line 28. Enter the result, including negative amounts, here and on line 2. If your employer cannot accommodate negative allowances, enter 0 here and on line 2 and see <i>Additional dollar amounts</i> in the instructions. (If you have more than one job, or if you and your spouse both work, see instructions.)	30. _____

Charts A and B are for married couples with both spouses working, and single taxpayers or heads of household, with a combined income between \$100,000 and \$400,000. All others do not have to use these charts.

Chart A — New York State and Yonkers — Enter the number of allowances (top number) on Part I, line 18; or the additional withholding (bottom dollar amount) on line 3.

Higher earner's wages ↓	Total income									
	\$100,000 to 105,000	\$105,000 to 110,000	\$110,000 to 115,000	\$115,000 to 120,000	\$120,000 to 125,000	\$125,000 to 130,000	\$130,000 to 135,000	\$135,000 to 140,000	\$140,000 to 145,000	\$145,000 to 150,000
under \$90,000	1 \$1.50	2 \$3.00	3 \$4.50	5 \$6.00	6 \$7.50	7 \$9.00	8 \$10.50	9 \$12.00	10 \$13.50	11 \$15.00
\$90,000 – \$100,000		1 \$1.50	2 \$3.00	3 \$4.50	4 \$6.00	5 \$7.50	6 \$9.00	7 \$10.50	8 \$12.00	9 \$13.50
\$100,000 – \$110,000		1 \$1.50	1 \$1.50	2 \$3.00	3 \$4.50	4 \$6.00	5 \$7.50	6 \$9.00	7 \$10.50	8 \$12.00
\$110,000 – \$120,000			1 \$1.50	2 \$3.00	2 \$3.00	3 \$4.50	4 \$6.00	5 \$7.50	6 \$9.00	7 \$10.50
\$120,000 – \$130,000					2 \$3.00	3 \$4.50	3 \$4.50	4 \$6.00	5 \$7.50	6 \$9.00
\$130,000 – \$140,000							3 \$4.50	4 \$6.00	4 \$6.00	5 \$7.50
\$140,000 – \$150,000									4 \$6.00	5 \$7.50

Chart A (continued)

Higher earner's wages ↓	Total income														
	\$150,000 to 160,000	\$160,000 to 170,000	\$170,000 to 180,000	\$180,000 to 190,000	\$190,000 to 200,000	\$200,000 to 220,000	\$220,000 to 240,000	\$240,000 to 260,000	\$260,000 to 280,000	\$280,000 to 300,000	\$300,000 to 320,000	\$320,000 to 340,000	\$340,000 to 360,000	\$360,000 to 380,000	\$380,000 to 400,000
under \$90,000	14 \$18.00	16 \$21.00	19 \$25.00	21 \$28.00	23 \$31.00										
\$90,000 – \$110,000	11 \$17.00	13 \$20.00	15 \$23.00	17 \$26.00	19 \$29.00										
\$110,000 – \$120,000	10 \$15.00	12 \$18.00	14 \$21.00	16 \$25.00	18 \$28.00	19 \$29.00	18 \$28.00								
\$120,000 – \$130,000	9 \$14.00	11 \$17.00	13 \$20.00	15 \$23.00	17 \$26.00	18 \$28.00	18 \$28.00	17 \$26.00							
\$130,000 – \$150,000	7 \$11.00	9 \$14.00	11 \$17.00	13 \$20.00	15 \$23.00	16 \$25.00	17 \$26.00	16 \$25.00	15 \$23.00						
\$150,000 – \$160,000		6 \$11.00	8 \$14.00	10 \$17.00	12 \$20.00	12 \$21.00	13 \$23.00	14 \$25.00	13 \$23.00	13 \$22.00	11 \$19.00	11 \$19.00	11 \$19.00	11 \$19.00	11 \$19.00
\$160,000 – \$170,000			6 \$11.00	8 \$14.00	10 \$17.00	11 \$18.00	12 \$20.00	12 \$21.00	12 \$22.00	12 \$20.00	11 \$19.00	8 \$14.00	8 \$14.00	8 \$14.00	8 \$14.00
\$170,000 – \$180,000				6 \$11.00	8 \$14.00	9 \$15.00	10 \$17.00	11 \$18.00	12 \$20.00	11 \$18.00	10 \$17.00	8 \$14.00	5 \$9.00	5 \$9.00	5 \$9.00
\$180,000 – \$190,000					6 \$11.00	7 \$12.00	8 \$14.00	9 \$15.00	10 \$17.00	10 \$17.00	9 \$15.00	8 \$14.00	5 \$9.00	3 \$5.00	3 \$5.00
\$190,000 – \$200,000						5 \$9.00	6 \$11.00	7 \$12.00	8 \$14.00	9 \$15.00	8 \$14.00	7 \$12.00	5 \$9.00	3 \$5.00	0 \$0.00

Chart B — New York City — Enter the number of allowances (top number) on Part III, line 29; or the additional withholding (bottom dollar amount) on line 4.

Higher earner's wages ↓	Total income														
	\$150,000 to 160,000	\$160,000 to 170,000	\$170,000 to 180,000	\$180,000 to 190,000	\$190,000 to 200,000	\$200,000 to 220,000	\$220,000 to 240,000	\$240,000 to 260,000	\$260,000 to 280,000	\$280,000 to 300,000	\$300,000 to 320,000	\$320,000 to 340,000	\$340,000 to 360,000	\$360,000 to 380,000	\$380,000 to 400,000
under \$90,000	5 \$4.00	10 \$8.00	15 \$12.00	20 \$16.00	25 \$20.00										
\$90,000 – \$110,000	5 \$4.00	10 \$8.00	15 \$12.00	20 \$16.00	25 \$20.00	27 \$21.00									
\$110,000 – \$120,000	5 \$4.00	10 \$8.00	15 \$12.00	20 \$16.00	25 \$20.00	27 \$21.00	29 \$23.00								
\$120,000 – \$130,000	5 \$4.00	10 \$8.00	15 \$12.00	20 \$16.00	25 \$20.00	27 \$21.00	29 \$23.00	31 \$24.00							
\$130,000 – \$150,000	5 \$4.00	10 \$8.00	15 \$12.00	20 \$16.00	25 \$20.00	27 \$21.00	29 \$23.00	31 \$24.00	33 \$26.00	35 \$27.00	35 \$27.00	35 \$27.00	35 \$27.00	35 \$27.00	35 \$27.00
\$150,000 – \$160,000		3 \$4.00	7 \$8.00	10 \$12.00	13 \$16.00	15 \$17.00	16 \$19.00	17 \$20.00	19 \$22.00	20 \$23.00	18 \$21.00	18 \$21.00	18 \$21.00	18 \$21.00	18 \$21.00
\$160,000 – \$170,000			3 \$4.00	7 \$8.00	10 \$12.00	11 \$13.00	13 \$15.00	14 \$16.00	15 \$18.00	17 \$19.00	18 \$21.00	13 \$15.00	13 \$15.00	13 \$15.00	13 \$15.00
\$170,000 – \$180,000				3 \$4.00	7 \$8.00	8 \$9.00	9 \$11.00	11 \$12.00	12 \$14.00	13 \$16.00	15 \$17.00	13 \$15.00	7 \$8.00	7 \$8.00	7 \$8.00
\$180,000 – \$190,000					3 \$4.00	5 \$5.00	6 \$7.00	7 \$9.00	9 \$10.00	10 \$12.00	11 \$13.00	13 \$15.00	7 \$8.00	2 \$2.00	2 \$2.00
\$190,000 – \$200,000						1 \$2.00	3 \$3.00	4 \$5.00	5 \$6.00	7 \$8.00	8 \$9.00	9 \$11.00	7 \$8.00	2 \$2.00	0 \$0.00

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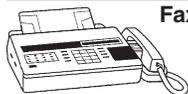
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Need help?



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: 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.



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It's easy, fast and safe!

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See page 9 and log on to www.nystax.gov for more information.

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.

If you have a problem with the Tax Department which you have not been able to resolve through normal channels, or if for any reason you have a complaint about the Tax Department, call toll free 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.

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 department procedures.

If you have made two or more attempts to resolve your problem and feel that you aren't getting anywhere, you may want to turn to our Problem Resolution Program. The program is set up specifically for taxpayers who have tried to resolve their problems through the normal channels but have been unsuccessful.

Only a relative handful of tax problems fail to be resolved by these informal means. However, if you are issued a Notice of Deficiency or a refund denial

and you feel that the Tax Department has made a mistake, you still have a number of options available to you:

- You can request a **conciliation conference** through the Bureau of Conciliation and Mediation Services. The conference is conducted informally by a conferee who issues an order that is binding on the Tax Department, but not on you (you can appeal by filing a petition for a formal hearing, as explained below). To set up a conference, get a *Request for Conciliation Conference* by calling toll free 1 800 462-8100 or by writing to the Bureau of Conciliation and Mediation Services, NYS Tax Department, W A Harriman Campus, Albany NY 12227.
- You can request a **small claims hearing** before an impartial presiding officer if the disputed amount is within certain dollar limitations set by the *Rules of Practice and Procedure*. The presiding officer's decision is final, but at any time before the end of the small claims hearing, you can request a transfer to a formal hearing before an administrative law judge. A copy of the *Rules of Practice and Procedure* will be sent to you when you request a petition form as explained below.
- You can file a petition for a **tax appeals hearing**. The hearing is held before an administrative law judge, and both you and the Tax Department may appeal the judge's decision to the Tax Appeals Tribunal. The Tax Department cannot seek a review of the Tribunal's decision, but you can by instituting an Article 78 proceeding in the Appellate Division of the State Supreme Court. You can get the petition forms by writing to the Division of Tax Appeals, Riverfront Professional Tower, 500 Federal Street, 4th Floor, Troy, NY 12180-2894.

Regardless of which appeal option you exercise, you may appear on your own behalf or you may have an authorized representative present your case for review. An authorized representative must have Power of Attorney from you in order to appear on your behalf. Further, your representative must be in compliance with the Ethics in Government Act which restricts appearances by former Tax Department employees. A summary of these restrictions is included on the back of Form POA-1, *Power of Attorney*.

Mail your return and any attachments in the preaddressed envelope that came with your tax packet.* If you do not have one, address your envelope —

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

*If you use a private delivery service instead of the U.S. Postal Service, see *Private delivery services* on page 13.

