

## Step 6 — Tax Computation

**Tax computation, credits, and other taxes** (see page 97)

38 Enter the amount from line 37 on page 2. This is your **taxable income**.....

39 New York State tax on line 38 amount (see page 97 and Tax Computation on pages 52 through 54) ..

40 New York State household credit

41 Resident credit (attach Form IT-112-R or IT-112-C, or both; see page 98) .....

42 Other New York State nonrefundable credits (from Form IT-201-ATT, line 7; attach form) .....

43 Add lines 40, 41, and 42 .....

44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank) .....

45 Net other New York State taxes (from Form IT-201-ATT, line 30; attach form) .....

46 Add lines 44 and 45. This is the total of your **New York State taxes** .....

### Line 39 New York State tax

Is **line 33** (your New York AGI) \$100,000 or less?

If **Yes**, find your New York State tax by using the *New York State Tax Table* on pages 44 through 51, or if **line 38** is \$65,000 or more, use the *New York State tax rate schedule* on page 54. Enter the tax due on line 39.

If **No**, see *Tax Computation — New York AGI of more than \$100,000*, on pages 52 and 53.

### Line 40 New York State household credit

If you marked the **Yes** box at item (C) on the front of Form IT-201, you do not qualify for this credit and should go to line 41. If you marked **No**, use the appropriate table below or on page 98 to determine the amount to enter on line 40.

**Filing status ① only (Single)** - Use *Household credit table 1* below.  
**Filing status ②, ④ and ⑤** - Use *Household credit table 2* below.  
**Filing status ③ only (Married filing separate return)** - Use *Household credit table 3* on page 98.

**New York State Household credit table 1**  
**Filing status ① only (Single)**

If Form IT-201, line 18 is over:	but not over	enter on Form IT-201, line 40:
\$ 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
		No credit is allowed; do not make an entry on Form IT-201, line 40.

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

**New York State Household credit table 2**  
**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 96 (married 1040EZ filers use column 2), is:							
		1	2	3	4	5	6	7	over 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
		No credit is allowed; do not make an entry on Form IT-201, line 40.							

\* 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 3**

**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 96, is:

Over	but not over	1	2	3	4	5	6	7	over 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 40.							

\* 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.

Step  
6  
IT-201

**Line 41 Resident credit**

Did you have income from sources outside New York State and pay income tax to another state, a local government of another state, the District of Columbia, or to a province of Canada? If **No**, go to line 42.

If **Yes**, complete Form IT-112-R, *New York State Resident Credit*, and, if applicable, Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*. Enter the total amount of resident credit on line 41 and attach either form or both forms to your return.

**Line 42 Other New York State nonrefundable credits**

See the credit charts on pages 6 and 7 for a list of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. **You must attach the completed credit forms and Form IT-201-ATT to your return.**

**Line 45 Net other New York State taxes**

See the *Other credits and taxes* chart on pages 113 and 114. If you are subject to any other taxes, complete the appropriate forms and Part II of Form IT-201-ATT. Transfer the total amount of net other New York State taxes to line 45. **You must attach the completed forms and Form IT-201-ATT to your return.**

**Line 47 New York City resident tax (NYC residents only; part-year residents, see line 50.)**



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 2005, do not enter an amount here. See the instructions for line 51 on page 100.

Is **line 33** (your New York AGI) \$150,000 or less?

If **Yes**, find your New York City resident tax by using the *New York City Tax Table* on pages 55 through 62, or if **line 38** is \$65,000 or more, use the *New York City tax rate schedule* on page 64. Enter the tax on line 47.

If **No**, see *Tax Computation – New York AGI of more than \$150,000*, on page 63.

47 New York City resident tax on line 38 amount (see page 98 and **Tax Computation** on pages 63 and 64) .....

48 New York City household credit (from table 4, 5, or 6 on page 99) .....

49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)

50 Part-year New York City resident tax (attach Form IT-360.1)

51 Other New York City taxes (from Form IT-201-ATT, line 34; attach form)

52 Add lines 49, 50, and 51 .....

53 NY City nonrefundable credits (from Form IT-201-ATT, line 10; attach form) ..

54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)

55 Yonkers resident income tax surcharge (see page 100) .....

56 Yonkers **nonresident** earnings tax (attach Form Y-203) .....

57 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)

58 **Add lines 54 through 57. This is the total of your New York City and Yonkers taxes/surcharges.** 58. ....

**New York City (NYC) and Yonkers residents only: See instructions beginning on page 98 for figuring NYC and Yonkers taxes, credits, and tax surcharges.**

**Line 48 New York City household credit (NYC residents only)**

If you marked the **Yes** box at item (C) on the front of Form IT-201, you do not qualify for this credit and should go to line 49. If you marked **No**, use the appropriate table below to determine the amount to enter on line 48.



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 2005, do not enter an amount here. See the instructions for line 51 on page 100.

**Filing status ① only (Single)** - Use *Household credit table 4* below.  
**Filing status ②, ④ and ⑤** - Use *Household credit table 5* below.  
**Filing status ③ only (Married filing separate return)** - Use *Household credit table 6* below.

**New York City Household credit table 4**  
**Filing status ① only (Single)**

If Form IT-201, line 18 is:	Over	but not over	enter on Form IT-201, line 48:
\$.....		\$10,000*	\$ 15
10,000.....		12,500	10
12,500.....			No credit is allowed; do not make an entry on Form IT-201, line 48

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

**New York City Household credit table 5**  
**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 96 (married 1040EZ filers use column 2), is:							
			1	2	3	4	5	6	7	over 7**
\$.....		\$ 15,000*	<b>Enter on Form IT-201 line 48:</b>							
15,000.....		17,500	\$30	60	90	120	150	180	210	30
17,500.....		20,000	25	50	75	100	125	150	175	25
20,000.....		22,500	15	30	45	60	75	90	105	15
22,500.....			10	20	30	40	50	60	70	10
			No credit is allowed; do not make an entry on Form IT-201, line 48.							

\* 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.

**New York City Household credit table 6**  
**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 96 is:							
			1	2	3	4	5	6	7	over 7**
\$.....		\$15,000*	<b>Enter on Form IT-201, line 48:</b>							
15,000.....		17,500	\$ 15	30	45	60	75	90	105	15
17,500.....		20,000	12.50	25	37.50	50	62.50	75	87.50	12.50
20,000.....		22,500	7.50	15	22.50	30	37.50	45	52.50	7.50
22,500.....			5	10	15	20	25	30	35	5
			No credit is allowed; do not make an entry on Form IT-201, line 48.							

\* 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 50 Part-year New York City resident tax**

If you were a New York City resident for only part of 2005, complete Form IT-360.1, *Change of City Resident Status*, and attach it to your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

**Line 51 Other New York City taxes**

Enter the total amount of other New York City taxes from Form IT-201-ATT, Part III, line 34.



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 2005, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). The spouse that was a part-year NYC resident in 2005 should figure his or her part-year NYC resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate sheet to line 51. Be sure to write the name and social security number of the city resident and **Taxable income of New York City resident** on that paper. Attach it to your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2005, figure on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). Transfer the amount from your separate sheet to line 51. Be sure to write the name and social security number of the city resident and **Taxable income of New York City resident** on that paper. Attach it to your return.

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

**Line 53 New York City nonrefundable credits**

Can you claim either the NYC unincorporated business tax (UBT) credit or the New York City accumulation distribution credit? (See the charts on pages 6 and 7.) If **No**, go to line 54.

If **Yes**, complete *Section C* of Form IT-201-ATT and enter the amount from Form IT-201-ATT, **line 10**, on line 53.

**Line 55 Yonkers resident income tax surcharge**

Were you a full-year resident of Yonkers, and did you make an entry of more than **0** on line 46? If **No**, go to line 56.

If **Yes**, complete the **Yonkers Worksheet** below and enter the amount from line j.

**Yonkers worksheet**

a. Amount from line 46.....	a. _____
b. Amount from Form IT-214, <i>Claim for Real Property Tax Credit</i> , line 17, if any.....	b. _____
c. Amount from Form IT-216, <i>Claim for Child and Dependent Care Credit</i> , line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216) .....	c. _____
d. Amount from Form IT-215, <i>Claim for Earned Income Credit</i> , line 16 (New York filing status ③ 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, <i>Claim for College Tuition Credit for New York State Residents</i> , line 5 or 7, whichever applies.....	e. _____
f. Amount from Form IT-201-ATT, <i>Other Tax Credits and Taxes</i> , line 13, 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 (10 percent) .....	i. <u>    .10    </u>
j. Multiply line h by line i. Enter this amount on Form IT-201, line 55.....	j. <input type="text"/>

If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2005, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Enter the amount computed on line 55. Be sure to write the name and social security number of the Yonkers resident and **Yonkers resident income tax surcharge** on that paper, and attach it to your return.

**Line 56 Yonkers nonresident earnings tax**

If you were not a resident of Yonkers, did you earn wages or conduct a trade or business there either as an individual or as a member of a partnership? If **No**, go to line 57.

If **Yes**, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*. Enter the amount of tax on line 56 and attach Form Y-203 to your return.

**Line 57 Part-year Yonkers resident income tax surcharge**

If you were a resident of Yonkers for only part of 2005, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 57 and attach Form IT-360.1 to your return.

**Line 59 Sales or use tax**

See pages 65 through 71 for information on New York State and local sales or use tax, and how to calculate sales or use tax due.

**If you do not owe any New York State or local sales or use tax, you must enter 0 on line 59.** Do not leave line 59 blank. Then continue with the instructions for line 60.



**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](http://www.nystax.gov)***



## Step 7 Voluntary contributions

Voluntary contributions <small>(whole dollar amounts only; see pages 72, 73, and 102)</small>	
60a Return a Gift to Wildlife .....	60a. _____ . 0 0
60b Missing/Exploited Children Fund .....	60b. _____ . 0 0
60c Breast Cancer Research Fund .....	60c. _____ . 0 0
60d Alzheimer's Fund .....	60d. _____ . 0 0
60e Olympic Fund (\$2 or \$4; see page 102) .....	60e. _____ . 0 0
60f Prostate Cancer Research Fund .....	60f. _____ . 0 0
60g WTC Memorial Fund .....	60g. _____ . 0 0
60 Add lines 60a through 60g. This is your total voluntary contributions.....	60. _____ . 0 0
61 Add lines 46, 58, 59, and 60. This is your total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions.....	61. _____ . 0 0

### Line 60 (60a through 60g)

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 60a through 60g). Enter the total amount of all your contributions combined on line 60. For more information and a brief description of each fund, see below and pages 72 and 73.

**Your contribution(s) 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

Make a contribution to New York's fish, wildlife, and marine resources and receive a free issue of *Conservationist* magazine from the Department of Environmental Conservation.

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

Your contributions to this fund will be used to help police agencies and parents locate missing children and to prevent child exploitation. Also see Publication 40, *Missing Children and Young Adults*.

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

A tax-deductible donation to this fund helps support studies that are working to bring about the cures and the prevention of breast cancer. New York State will match contributions to the Breast Cancer Research and Education Fund, dollar for dollar.

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

Contributions to this fund support the many services provided by the Alzheimer's Disease Assistance Program administered by the Department of Health, including education and assistance to people with Alzheimer's, their families, and the caregivers.

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

Contributions to this fund help support the Olympic Training Center located in upstate New York. The center is used primarily by U.S. athletes who are training to compete in the future winter Olympics. Individual contributions must be \$2. If you are filing jointly, filing status ②, and your spouse also wants to contribute, enter \$4.

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

Contributions to this fund provide grants to the New York State Coalition to Cure Prostate Cancer that coordinates and manages prostate cancer research, detection, and education efforts here in our state. New York State will match contributions to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

#### World Trade Center Memorial Foundation Fund (WTC Memorial Fund)

**NEW** Contributions to the fund this year will be used exclusively for costs associated with the construction, installation, and operation of the World Trade Center Memorial and Memorial Museum in New York City.

## Step 8 Payments and refundable credits

Payments and refundable credits (see page 103)									
63.	NY State child and dependent care credit (attach Form IT-216)								
64.	NY State earned income credit (attach Form IT-215)								
65.	Real property tax credit (attach Form IT-214)								
66.	College tuition credit (attach Form IT-272)								
67.	NY City school tax credit (also complete (F) on page 1; see page 103)								
68.	NY City earned income credit (attach Form IT-215)								
69.	Other refundable credits (from Form IT-201-ATT, line 18; attach form)								
70.	Total New York State tax withheld								
71.	Total New York City tax withheld								
72.	Total Yonkers tax withheld								
73.	Total estimated tax payments / Amount paid with Form IT-370								
74.	Add lines 63 through 73. This is the total of your payments.								

Starting this year, new Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of federal Forms W-2 and/or 1099-R.

Staple them (and any other applicable forms) to the top of this page 4.

See Step 11 on page 111 for the proper assembly of your four-page return and all attachments.

### Line 63 New York State child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2005 (whether or not you actually claimed it)?

If **No**, you do not qualify for this credit. Go to line 64.

If **Yes**, complete Form IT-216, *Claim for Child and Dependent Care Credit*, and transfer the amount from Form IT-216 to Form IT-201, line 63. Attach Form IT-216 to your return.

For more information, see the instructions for Form IT-216.

### Line 64 New York State earned income credit

Did you claim the **federal** earned income credit for 2005 on your federal income tax return?

If **No**, you do not qualify for this credit. Go to line 65.

If **Yes**, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215 to Form IT-201, line 64. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

If the IRS is computing your federal earned income credit, complete lines 1 through 9 of Form IT-215 and write **EIC** in the white area (not in the money column) to the left of line 64 of Form IT-201; leave the money column blank. Be sure to fill in the rest of the payment section of your Form IT-201 (lines 65 through 73). Do **not** complete lines 74 through 78. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 17, 2006 (April 18, 2006, if you file your federal return at the IRS Service Center in Andover, MA), whichever is later.

### Line 65 Real property tax credit

Review the instructions for Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, to see if you qualify for this credit. If you qualify, complete Form IT-214 and transfer the amount from Form IT-214 to Form IT-201, line 65. Attach Form IT-214 to your return.

### Line 66 College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2005?

If **No**, you do not qualify for this credit. Go to line 67.

If **Yes**, and you **did not** claim the college tuition deduction on line o of the itemized deduction worksheet (see page 95), complete 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 66. Attach Form IT-272 to your return. For more information, see the instructions for Form IT-272.

### Line 67 New York City school tax credit (NYC residents only)

If you marked the **Yes** box at item C on the front of Form IT-201, you do not qualify for this credit. Go to line 68. If you marked **No** and you are filing status ①, ③, ④, or ⑤, compute your credit on page 104 using **Table 1** if you were a full-year city resident, or **Table 2** if you were a part-year city resident.

If you are filing status ②, compute your credit using **Table 1** if both spouses were full-year city residents. If both spouses were part-year city residents, find your part-year NYC school tax credit using filing status ② and **Table 2**. If both spouses do not have the same city resident period, compute the credit using the spouse with the longer city resident period.

**Example 1:** You were a 5-month New York City resident and your spouse was an 8-month New York City 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 computing your NYC tax separately, you must determine your NYC school tax credit using filing status ②. If one spouse is a city resident and the other is a city nonresident for the entire year, and you are computing your NYC tax as married filing separately, then determine the NYC 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 compute your NYC 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 computing your NYC tax as married filing separately, you must compute your credit separately. Use the *New York City school tax credit worksheet* below and **Table 1**, filing status ③, for the resident spouse. Use the worksheet 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). You were a resident of New York City for the **entire 2005 tax year**. Your spouse was a New York City resident for **only 3 months** during the year.

Add your credit amount from Table 1 below using filing status ③ (\$62.50), and your spouse's credit amount from Table 2 using filing status ③ (\$15.63) for a combined credit of **\$78.13**.

If one spouse was a New York City part-year resident and the other spouse was a city nonresident for the entire year, determine the part-year resident's credit using **Table 2** and filing status ③ and enter the result on line 67. The nonresident spouse may not take a credit.

**Table 2 - Part-year New York City residents:  
New York City 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

**New York City  
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. <b>This is your New York City school tax credit.</b> Enter here and on Form IT-201, line 67 .....	3 _____

**Line 68 New York City earned income credit (NYC residents only)**

Did you claim the **federal** earned income credit for 2005 on your federal return?

If **No**, you do not qualify to claim this credit. Go to line 69.

If **Yes**, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215, line 27, to Form IT-201, line 68. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

If the IRS is computing your federal earned income credit, leave line 68 blank and write **EIC** in the white area (not in the money column) to the left of line 68. Be sure to fill in the rest of the payment section of your Form IT-201 (lines 69 through 73). Do **not** complete lines 74 through 78. The Tax Department will compute your New York City earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 17, 2006 (April 18, 2006, if you file your federal return at the IRS Service Center in Andover, MA), whichever is later.

**Line 69 Other refundable credits**


Enter the total amount of other refundable credits from Form IT-201-ATT, Part I, Section D, line 18. See the credit chart on page 6 for a listing of credits that can be refunded.

**Table 1 - Full-year New York City residents:  
New York City school tax credit table**

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



**Lines 70, 71, and 72****Total New York State, New York City, and Yonkers tax withheld**

 If you had New York State, New York City, or Yonkers tax withheld from your wages, you must complete new Form(s) IT-2, *Summary of Federal Form W-2 Statements*. If you had New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay or IRA payments, you must complete new Form(s) IT-1099-R, *Summary of Federal Form 1099-R Statements*.

Enter on the appropriate line your total New York State, New York City, and Yonkers tax withheld from:

- Form(s) IT-2;
- Form(s) IT-1099-R; and
- New York State lottery distributions.

Attach Form(s) IT-2 and Form(s) IT-1099-R to page 4 of your Form IT-201. If you had any NYS lottery distributions, attach federal Form W-2G as well. Do not attach federal Form W-2 or Form 1099-R to your return. Keep copies of your Form(s) IT-2, IT-1099-R, and W-2 for your records.

**Check your withholding for 2006**

If, after completing your 2005 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.

**Line 73 Total estimated tax payments and amount paid with Form IT-370**

Enter the total of:

- Your 2005 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2006). If you marked filing status ② but made **separate** 2005 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2004 return that you applied to your estimated income tax (if this amount was adjusted by the Tax Department, use the adjusted amount); and
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. If you marked filing status ② but you and your spouse filed separate Forms IT-370, enter the total amount you and your spouse paid.

Do not include any amounts you paid for the **New York City** unincorporated business tax. File Form NYC-202, *New York City Unincorporated Business Tax Return*, directly with the New York City Department of Finance.

You can check your balance and reconcile your estimated income tax account by going to [www.nystax.gov](http://www.nystax.gov) and clicking on *Electronic Services*, or by writing us at:

NYS TAX DEPARTMENT  
ESTIMATED TAX UNIT  
WA HARRIMAN CAMPUS  
ALBANY NY 12227

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 73 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.

## Step 9 Calculate your refund or the amount you owe.

**Your refund/amount overpaid** (see page 106)

75 If line 74 is more than line 62, subtract line 62 from line 74. ....

76 Amount of line 75 that you want refunded to you (for Direct Deposit, see Account information on line 80) Refund

77 Estimated tax only Amount of line 75 that you want applied to your 2006 estimated tax. (Do not include any amount that you claimed as a refund on line 76) ..

**Amount you owe** (see page 107)

78 If line 74 is less than line 62, subtract line 74 from line 62. (For Payment options, see page 107; for electronic funds withdrawal, see Account information on line 80 below.)

79 Estimated tax penalty (Include this amount on line 78, or reduce the overpayment on line 75. See page 107.) .....

**Account information** (see page 108)

80 Mark one box:  Refund - Direct Deposit ... or ...  Owe -

a Routing number: .....

b Account number: .....

c Type:  Checking  Savings

Electronic funds withdrawal effective date: .....

You can choose to have your refund directly deposited into your bank account. Or, you can have the amount of any New York State tax you owe automatically withdrawn from your bank account. See the instructions on page 109 and fill in lines 80, and 80a, b, and c.

Sign your return below

**NEW**

### Line 75 Amount overpaid

If you have to pay an estimated income tax penalty (see line 79 instructions on page 107), subtract the penalty from the overpayment and enter the net overpayment on line 75.

Your net overpayment can be:

- 1 refunded to you (enter amount on line 76);
- 2 deposited directly into your bank account (enter amount on line 76 and see the instructions for line 80 on page 108);
- 3 applied to your 2006 estimated income tax (enter on line 77); **or**
- 4 divided between options 1 and 3, or 2 and 3.

If your estimated income tax penalty on line 79 is greater than your overpayment on line 75, enter the difference on line 78.

### Line 76 Your refund

Enter the amount of overpayment that you want refunded to you. If you want a fast direct deposit, you must supply the information requested on line 80.

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 a signed request to your return.

**Collection of debts from your refund** — We will keep all or part of your overpayment (refund) if you owe a New York State tax liability or a New York City or Yonkers personal income tax liability, if you owe past-due support or a past-due legally enforceable debt to the IRS, to a New York State agency, or to another state, if you defaulted on a guaranteed student, state university, or city university loan, or if you owe a New York City tax warrant judgment debt. We will refund any amount that exceeds your 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.

If you have questions about whether you owe a past-due legally enforceable debt to the IRS or to a state agency, contact the IRS or the state agency.

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities, call 1 800 835-3554 (from areas 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.

For information relating to a New York City tax warrant judgment debt, call (212) 232-3550.

### Disclaiming of spouse's debt

If you marked filing status ② and you do not want to apply your part of the overpayment to your spouse's non-IRS debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and attach it to your original return. We need the information on Form IT-280 to process your refund as quickly as possible. You cannot file an amended return to disclaim your spouse's non-IRS debt after you have filed your original return.

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS. If your spouse owes the debt and you do not want your part of the overpayment to be used to pay the debt, you **cannot** use Form IT-280 to disclaim your spouse's debt. Instead, you will need to file federal Form 8379, *Injured Spouse Claim and Allocation*, with the IRS.

### Line 77 Estimated tax

Enter the amount of overpayment from line 75 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2006. The total of lines 76 and 77 should equal the amount on line 75.

If you choose to apply all or part of your overpayment to your 2006 estimated income tax, you generally cannot change that decision after April 17, 2006 (April 18, 2006, if you file your federal return at the IRS Service Center in Andover, MA).

## Line 78 Amount you owe

Enter on line 78 the amount of tax you owe **plus any estimated income tax penalty** you owe (see line 79 instructions). **Do not include any other penalties or interest** (from the *Other penalties and interest* listing below) **in the total on line 78**. If you include any of these penalties and interest with your payment, identify and enter only those amounts in the white area (not in the boxes) **to the left** of the **Owe** box at line 78.

**Other penalties and interest:** To avoid other penalties and interest, pay any tax you owe by April 17, 2006 (April 18, 2006, if you file your federal return at the IRS Service Center in Andover, MA).

- A **late payment penalty** will be charged if you do not pay your income tax when due. The penalty is  $\frac{1}{2}$  of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. This penalty is in addition to the interest charged on late payments.
- A **late filing penalty** may be charged if you file your return late (taking into account any extension of time to file). The penalty is 5% of the income tax due for each month or part of a month the return is late, up to a maximum of 25%.
- **Interest** is due on any 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.

For additional information on penalties and interest, see Publication 80, *General Income Tax Information for New York State Residents*.

**Computing interest and penalties:** You may compute the interest and penalty by visiting [www.nystax.gov](http://www.nystax.gov) and clicking on *Electronic Services*, or call 1 800 225-5829 and we will compute the interest and penalty for you.

## Line 79 Estimated tax penalty

Begin with these steps to determine if you may owe an estimated income tax penalty.

- (1) Locate the amount of your 2004 New York AGI as shown on your 2004 return;
- (2) Locate the amount of your 2004 New York income tax; then
- (3) Calculate the amount of your 2005 prepayments (the amount of withholding and estimated tax payments you have already made for 2005).

In general, you are not subject to a penalty if your 2005 prepayments equal at least 100% of your 2004 income tax. However:

- If your 2004 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2004 income tax based on a 12 month return;
- You may owe a penalty if line 78 is \$300 or more and represents more than 10% of the income tax shown on your 2005 return; and
- You may owe a penalty if you underpaid your estimated income tax liability for any payment period.

For more information, see Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*.

If you owe an estimated income tax penalty, enter the penalty amount on line 79. Also add the same amount to any tax due and enter the total on line 78. It is possible for you to owe an estimated income tax penalty **and also** be due a refund. In that case, subtract the estimated income tax penalty amount from the overpayment and enter the net result on line 75. **Do not include any other penalty or interest amounts on line 75**. Be sure to attach Form IT-2105.9 to your return.

## Payment options

### By check or money order —

If you owe more than one dollar, include full payment with your return. Make check or money order payable to **New York State Income Tax** and write your social security number and **2005 Income Tax** on it. **Do not send cash**.

### By credit card —

You can use your American Express Cards®, Discover®, Novus®, MasterCard®, or Visa® to pay the amount you owe on your 2005 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.

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

<p>Official Payments Corp.<sup>sm</sup>            Call toll free <b>1 800 2PAYTAX<sup>sm</sup></b>  <b>(1 800 272-9829)</b>, or</p> <p>Visit their Web site at  <b><a href="http://www.officialpayments.com">www.officialpayments.com</a></b></p>
--

OR

<p>Link2Gov Corporation            Call toll free <b>1 866 TAXESNY</b>  <b>(1 866 829-3769)</b>, or</p> <p>Visit their Web site at  <b><a href="http://www.nytaxpayment.com">www.nytaxpayment.com</a></b></p>
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You can also connect to either of these Web sites by going to the Tax Department's Web site at [www.nystax.gov](http://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 78 of Form IT-201**). Have a copy of your completed New York State income tax return

(continued)

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 go to [www.nystax.gov](http://www.nystax.gov) and click on *Electronic Services*.

**By automatic bank withdrawal —**

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account.

**File now/Pay later!** You must specify a future payment date up to and including April 18, 2006. If you file before April 18, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 80 instructions below.

**Installment payments**

If you cannot pay the full amount you owe with your return, you can ask to make monthly installment payments. However, because you will have to pay interest and will be subject to a late payment penalty on any tax not paid by April 17, 2006 (April 18, 2006, if you file your return at the IRS Service Center in Andover, MA), you should consider alternatives such as a commercial or private loan before requesting an installment agreement.

To limit interest and penalty charges, file your return on time and pay as much of the tax as possible with your return.

To request an income tax installment payment agreement:

- Complete New York State Form DTF-383, *Income Tax Installment Payment Agreement Request*. To get Form DTF-383, visit our Web site at [www.nystax.gov](http://www.nystax.gov), see *Need help?* on the back cover, or use the forms order blank, *Forms and Publications Ordering Information* (Form IT-86), that came with your income tax packet.

- **Attach your completed Form DTF-383 to the front of your 2005 income tax return.** The Tax Department will notify you of its decision with respect to your request.

**Line 80 Account information**

Are you requesting direct deposit of your refund to, or automatic withdrawal of your taxes from, your bank account? If **No**, go to Step 10.

If **Yes**, you must mark the appropriate box at line 80 and supply the information requested for lines 80a, b, and c.

**The following requirements apply to both direct deposit and electronic funds withdrawal:**

Enter your bank's 9-digit routing number on line 80a. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is *090090099*.

If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 80a.

Enter your account number on line 80b. The 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 line 80c, mark an **X** in the box for the type of account, checking or savings.

- If you mark *Checking*, enter the account number shown on your checks. (On the sample check below, the account number is *1357902468*. **Do not** include the check number.)
- If you mark *Savings*, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call toll free 1 800 225-5829. Please allow six to eight weeks for processing your return.

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

\_\_\_\_\_ 20 \_\_\_\_\_

PAY TO THE ORDER OF \_\_\_\_\_

**SOME BANK**  
 Someplace, NY 10000

For \_\_\_\_\_

Routing Number (line 80a) **090090099**

Account Number (line 80b) **1357902468**

**Do not include the check number.**

1234  
 15-0000 \_\_\_\_\_

DOLLARS

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



### Refund — Direct deposit

Mark an **X** in the box for *Refund* on line 80.

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, 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 banks, for example, do not allow a joint refund to be deposited into an individual account. You can contact your bank to confirm routing and account numbers and to make sure that it will accept your deposit. If we cannot make the direct deposit for any reason, we will send a check to the mailing address on your return.

### Owe – Electronic funds withdrawal



Mark an **X** in the box for *Owe* on line 80 and enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account.

The Tax Department will only use electronic funds withdrawal for the one tax payment you have authorized. Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item. If we determine that the amount you owe is different from the amount claimed on your return, we will only withdraw less than or equal to the amount you have claimed. We will send you a bill for any additional amount owed, which may include penalty and interest.

If your bank returns your electronic funds withdrawal (due to insufficient funds, incorrect bank account information, closed accounts, etc.), the Tax Department will send a notification letter to the mailing address on your return. You will need to submit a check or money order to the address on the notification, or you may elect to pay by credit card (see page 107).

We will make every effort to comply with your request for electronic funds withdrawal. However, we cannot be responsible when a bank refuses an electronic funds withdrawal. You can contact your bank to confirm routing and account numbers and to make sure that it will accept the withdrawal.

If for any reason we cannot comply with your request for electronic funds withdrawal, we will send a notice to the mailing address on your return.



## Step 10 Sign and date your return

The diagram shows three sections of the form:
 

- Part A:** Third-party designee authorization. It includes a question about allowing another person to discuss the return, with 'Yes' and 'No' checkboxes. If 'Yes', it requires the designee's name, phone number, and a five-digit PIN.
- Part B:** Paid preparer's signature area. It includes fields for the preparer's signature, date, SSN or PTIN, employer identification number, firm's name, mailing address, and city/village/post office.
- Part C:** 'Sign your return here' area. It includes fields for the taxpayer's signature, occupation, spouse's signature (if joint return), spouse's occupation (if joint return), date, and daytime phone number (optional).

### Part A Third-party designee

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your 2005 tax return with the New York State Tax Department?

If **No**, mark an **X** in the **No** box and go to Part B.

If **Yes**, mark an **X** in the **Yes** box. 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 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 share with the designee about math errors, offsets, and return preparation. We will **not** send notices to the designee.

You are not authorizing the designee to receive your 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*. 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.

A third-party designee authorization cannot be revoked. However, the authorization will end automatically on the due date (without regard to extensions) for filing your 2006 tax return. For most taxpayers, the due date will be April 16, 2007.

### Part B Paid preparer's signature

Did you pay someone to prepare your return?

If **No**, go to Part C.

If **Yes**, 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. 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. For additional information, see Publication 58, *Information for Income Tax Return Preparers*.

### Part C Your signature(s)

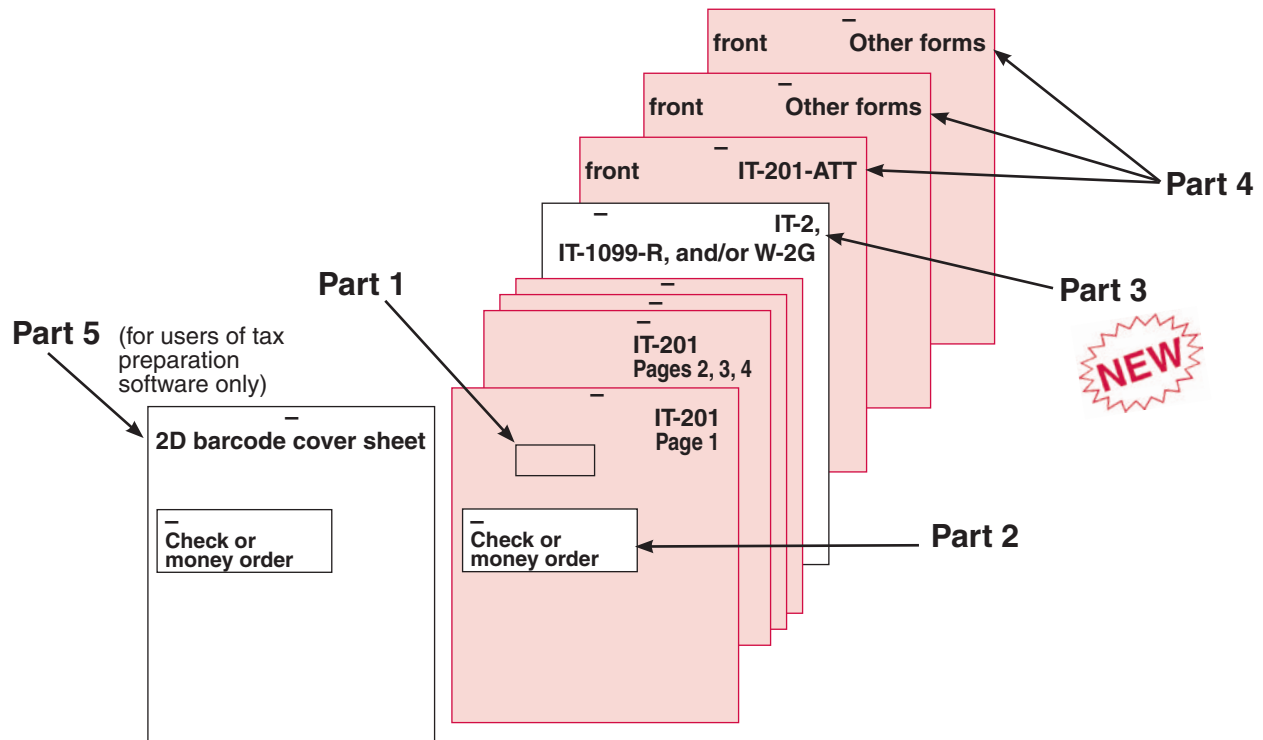
In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, also enter your spouse's occupation. Both spouses must sign a joint return; we cannot process unsigned returns.

If the return is for someone who died and there is no surviving spouse to sign it, print or type the name and address of the person signing it below the signature. For additional information about deceased taxpayers, see page 37.

#### Daytime phone number

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

## Step 11 Finish your return



Take a moment to go over the checklist on page 115 to avoid common errors that may delay your refund. Then finish your return as shown below in Parts 1 through 7.

- Part 1** Once you have completed and reviewed the return, attach your peel-off name-and-address label, if you have one, making any necessary corrections to the information. See Step 1 if you have a question.
- Part 2** Staple payments, if any, to page 1 of your Form IT-201 where indicated.
- Part 3** Staple new Form(s) IT-2 (and IT-1099-R and federal W-2G if applicable) to page 4 of your Form IT-201.
- Part 4** Staple any other forms, including Form IT-201-ATT, and any correspondence and computation sheets of paper behind your Form(s) IT-2, IT-1099-R, or W-2G face up.
- Part 5** Two-dimensional (2D) barcode cover sheet.

If your software package or preparer prints a 2D barcode cover sheet as page one of your Form IT-201, place the cover sheet face up, on the 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. If you need to change and reprint your return, also be sure to reprint the 2D barcode cover sheet.

**Please note:** Do not write, print, or photocopy anything on the back of the 2D barcode cover sheet.

**Part 6** Make a copy of your return and any other attached forms or papers for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

**Part 7** Use the envelope provided or address an envelope to send your **original** return to the following address:

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

Mail your return by April 17, 2006 (April 18, 2006, if you file your federal return at the IRS Service Center in Andover, MA).

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return (see page 39).

### Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.



**NYC Accumulation distribution credit worksheet**

1. Enter the amount from Form IT-201, line 49..... 1. \_\_\_\_\_
2. Enter the amount from Form IT-201-ATT, line 33..... 2. \_\_\_\_\_
3. Add lines 1 and 2..... 3. \_\_\_\_\_
4. Enter New York City accumulation distribution credit ..... 4. \_\_\_\_\_
5. Enter the smaller of line 3 or line 4 here and on Form IT-201-ATT, line 9. This is your allowable New York City accumulation distribution credit ..... 5.

**Line 22**

If the amount on Form IT-201, line 40, is **equal to or less than** the amount on Form IT-201, line 39, enter the amount from Form IT-201, line 43, on line 22.

If the amount on Form IT-201, line 40, is **more than** the amount on Form IT-201, line 39, complete the worksheet below:

**Line 22 worksheet**

1. Enter the amount from Form IT-201, line 41..... 1. \_\_\_\_\_
2. Enter the amount from Form IT-201, line 42..... 2. \_\_\_\_\_
3. Add lines 1 and 2, and enter the total here and on line 22..... 3.

**Other credits and taxes**

To claim these credits or report these taxes:

See these forms and their instructions:

Report these amounts on Form IT-201-ATT line number:

Enter code:

To claim these credits or report these taxes:	See these forms and their instructions:	Report these amounts on Form IT-201-ATT line number:	Enter code:
<b>Accumulation distribution credit</b> New York State New York City	See instructions, pg 112 See instructions, pg 112	Line 1 Line 9	
<b>Addback of resident credit for taxes paid to a province of Canada</b>	IT-112-C	Lines 20a-20l	<b>141</b>
<b>Alternative fuels credit</b> Carryover portion Addback on early dispositions	IT-253 IT-253	Lines 6a-6n Lines 20a-20l	<b>253</b> <b>253</b>
<b>Brownfield credits</b> Refundable portion	IT-611 IT-612 IT-613	Lines 12a-12l Lines 12a-12l Lines 12a-12l	<b>171</b> <b>172</b> <b>173</b>
Addback	IT-611 IT-612 IT-613	Lines 20a-20l Lines 20a-20l Lines 20a-20l	<b>171</b> <b>172</b> <b>173</b>
<b>Claim of right credit (New York State)</b>	IT-257	Line 15	
<b>Claim of right credit (New York City)</b>	IT-257	Line 16	
<b>Claim of right credit (Yonkers)</b>	IT-257	Line 17	
<b>Defibrillator credit</b>	IT-250	Lines 2a-2b	<b>250</b>
<b>Empire State film production credit</b> Carryover portion Refundable portion	IT-248 IT-248	Lines 6a-6n Lines 12a-12l	<b>248</b> <b>248</b>
<b>EZ capital tax credit</b> Carryover portion Addback on early dispositions	IT-602 IT-602	Lines 6a-6n Lines 20a-20l	<b>162</b> <b>162</b>
<b>EZ investment tax credit</b> <i>(including EZ employment incentive credit)</i> Carryover portion Refundable portion Addback on early dispositions	IT-603 IT-603 IT-603	Lines 6a-6n Lines 12a-12l Lines 20a-20l	<b>163</b> <b>163</b> <b>163</b>
<b>EZ wage tax credit</b> Carryover portion Refundable portion	IT-601 IT-601	Lines 6a-6n Lines 12a-12l	<b>161</b> <b>161</b>
<b>Employment of persons with disabilities credit</b>	IT-251	Lines 6a-6n	<b>251</b>
<b>Farmers' school tax credit</b> Refundable portion Addback on converted property	IT-217 IT-217	Line 11 Lines 20a-20l	<b>217</b>

(continued)

<b>Other credits and taxes</b> <i>(continued)</i>	<b>See these forms and their instructions:</b>	<b>Report these amounts on Form IT-201-ATT line number:</b>	<b>Enter code:</b>
<b>To claim these credits or report these taxes:</b>			
<b>FSI EZ investment tax credit</b> <i>(including FSI EZ employment incentive credit)</i>			
Carryover portion	IT-605	Lines 6a-6n	<b>165</b>
Refundable portion	IT-605	Lines 12a-12l	<b>165</b>
Addback on early dispositions	IT-605	Lines 20a-20l	<b>165</b>
<b>FSI investment tax credit</b>			
Carryover portion	IT-252	Lines 6a-6n	<b>252</b>
Refundable portion	IT-252	Lines 12a-12l	<b>252</b>
Addback on early dispositions	IT-252	Lines 20a-20l	<b>252</b>
<b>Fuel cell electric generating equipment credit</b>	IT-259	Lines 6a-6n	<b>259</b>
<b>Green building credit</b>	DTF-630	Lines 6a-6n	<b>630</b>
<b>Historic barn rehabilitation credit</b>	See <i>Investment Credit</i>		
<b>IMB credit for energy taxes</b>	DTF-623	Lines 12a-12l	<b>623</b>
<b>Investment credit</b> <i>(including employment incentive credit and historic barn rehabilitation credit)</i>			
Carryover portion	IT-212	Line 4	
Refundable portion	IT-212	Lines 12a-12l	<b>212</b>
Addback on early dispositions	IT-212	Lines 20a-20l	<b>212</b>
<b>Long-term care insurance credit</b>	IT-249	Line 3	
<b>Low-income housing credit</b>			
Carryover portion	DTF-624	Lines 6a-6n	<b>624</b>
Addback	DTF-626	Lines 20a-20l	<b>626</b>
<b>Lump-sum distributions (credit)</b>			
Resident credit	IT-112.1	Line 27	
<b>Lump-sum distributions (taxes)</b>			
New York State separate tax	IT-230	Line 26	
New York State capital gain portion	IT-230	Line 19	
New York City separate tax	IT-230	Line 32	
New York City capital gain portion	IT-230	Line 33	
<b>Minimum income tax</b>			
New York State minimum income tax	IT-220	Line 29	
New York City minimum income tax	IT-220	Line 31	
<b>Nursing home assessment credit</b>	IT-258	Lines 12a-12l	<b>258</b>
<b>QETC capital tax credit</b>			
Carryover portion	DTF-622	Lines 6a-6n	<b>622</b>
Addback on early dispositions	DTF-622	Lines 20a-20l	<b>622</b>
<b>QETC employment credit</b>	DTF-621	Lines 12a-12l	<b>621</b>
<b>QETC facilities, operations, and training credit</b>	DTF-619	Lines 12a-12l	<b>619</b>
<b>QEZE credit for real property taxes</b>			
Refundable portion	IT-606	Lines 12a-12l	<b>166</b>
Addback	IT-606	Lines 20a-20l	<b>166</b>
<b>QEZE tax reduction credit</b>	IT-604	Lines 2a-2b	<b>164</b>
<b>Residential fuel oil storage tank credit carryover</b>	See instructions below*	Lines 6a-6n	<b>054</b>
<b>Solar electric generating equipment credit</b>	IT-255	Line 5	
<b>Solar and wind energy credit carryover</b>	See instructions below*	Lines 6a-6n	<b>052</b>
<b>Special additional mortgage recording tax credit</b>			
Carryover portion	IT-256	Lines 6a-6n	<b>256</b>
Refundable portion	IT-256	Lines 12a-12l	<b>256</b>
<b>Unincorporated business tax credit (New York City)</b>	IT-219	Line 8	
<b>ZEA wage tax credit</b>	IT-601.1	Lines 6a-6n	<b>160</b>

\* Taxpayers carrying over any unused credit(s) from 2004 to 2005 must attach a schedule(s) showing how the carryover(s) was computed. Be sure to enter the applicable code shown above for the credit(s) carryover(s) you are claiming.



# Checklist for Form IT-201

Did you . . .

- 1**  use a 2005 form?
- 2**  attach your peel-off label or write in your name(s) and address? (Enter your permanent home address if different from your mailing address.)
- 3**  enter your social security number(s)?
- 4**  enter your county, school district name, and school district code if you did not have a label or your label was incorrect?
- 5**  mark your filing status?
- 6**  complete items (B) through (G) (including (D) if you do **not** need a NYS tax packet mailed to you next year)?
- 7**  double-check your math?

**1** 2005

New York State Department of Taxation and Finance  
New York State • New York City • Yonkers

**Resident Income Tax Return (long form) IT-201**

For the full year January 1, 2005, through December 31, 2005, or fiscal year beginning and ending . . . 05

**2** Your first name and middle initial . . . Your last name (for a joint return, enter spouse's name on line below)

**3** Your social security number . . . Spouse's social security number

**4** Mailing address (see instructions, page 77) (number and street or rural route) . . . City, village, or post office . . . State . . . ZIP code . . . Apartment number . . . New York, State county of residence . . . School district name

**5** Permanent home address (see instructions, page 77) (number and street or rural route) . . . City, village, or post office . . . State . . . ZIP code . . . Apartment number . . . School district name

**6** (A) Filing status — mark an X in one box:  
 1 Single  
 2 Married filing joint return (enter spouse's social security number above)  
 3 Married filing separate return (enter spouse's social security number above)  
 4 Head of household (with qualifying person)  
 5 Qualifying widow(er) with dependent child

(B) Did you itemize your deductions on your 2005 federal income tax return? . . . Yes  No

(C) Can you be claimed as a dependent on another taxpayer's federal return? . . . Yes  No

(D) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box (see page 78)

(E) If you or your spouse maintained any living quarters in NY City during 2005, mark an X in the box (see page 78)

(F) New York City residents and New York City part-year residents only (see page 79):  
 (1) Number of months you lived in NY City in 2005 . . .  
 (2) Number of months your spouse lived in NY City in 2005 . . .

(G) Enter your 2-digit special condition code number if applicable (see page 79):  
 If applicable, also enter your second 2-digit special condition code number . . .

**7** Federal income and adjustments

1	Wages, salaries, tips, etc.	1	Dollars	Cents
2	Taxable interest income	2		
3	Ordinary dividends	3		
4	Taxable refunds, credits, or offsets of state and local income taxes	4		
5	Alimony received	5		
6	Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)	6		
7	Capital gain or loss (attach a copy of federal Schedule D, Form 1040)	7		
8	Other gains or losses (attach a copy of federal Form 4797)	8		
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9		
10	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	10		
11	Farm income or loss (attach a copy of federal Schedule F, Form 1040)	11		
12	Unemployment compensation	12		
13	Taxable amount of social security benefits (also enter on line 27 on page 2)	13		
14	Other income (see page 80) (Identify)	14		
15	Other income (see page 80) (Identify)	15		
16	Add lines 1 through 15	16		
17	Total federal adjustments to income (see page 80) (Identify)	17		
18	Subtract line 17 from line 16. This is your federal adjusted gross income.	18		

**Page 2 (2005)**

19 Enter the amount from line 18 on page 1. This is your federal adjusted gross income. . . . Dollars . . . Cents

**8** **New York additions** (see page 81)  
 20 Interest income on state and local bonds and obligations (but not those of NY State or its local government) (see page 86)  
 21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 82)  
 22 New York's 529 college savings program distributions (see page 82)  
 23 Other (see page 83) (Identify)  
 24 Add lines 19 through 23 . . .

**9** **New York subtractions** (see page 86)  
 25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 on page 1)  
 26 Persons of NY's and local governments and the federal government (see page 86)  
 27 Taxable amount of social security benefits (from line 14 on page 1)  
 28 Interest income on U.S. government bonds . . .  
 29 Pension and annuity income exclusion (see page 86)  
 30 New York's 529 college savings program deduction/earnings . . .  
 31 Other (see page 87) (Identify)  
 32 Add lines 25 through 31 . . .  
 33 Subtract line 32 from line 24. This is your New York adjusted gross income . . .

**10** **Standard deduction or itemized deduction** (see page 93)  
 34 Enter your standard deduction (from the table below) or your itemized deduction. Mark an X in the appropriate box:  Standard  Itemized

**11** **New York State itemized deduction worksheet**

a	Medical and dental expenses (from federal Schedule A, line 4)	a		
b	Taxes you paid (from federal Schedule A, line 9)	b		
c	Interest you paid (from federal Schedule A, line 14)	c		
d	Gifts to charity (from federal Schedule A, line 18)	d		
e	Charity and theft losses (from federal Schedule A, line 19)	e		
f	Casualty and theft losses (from federal Schedule A, line 19)	f		
g	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 28)	g		
h	Other miscellaneous deductions (from federal Schedule A, line 27)	h		
i	Enter amount from federal Schedule A, line 28 . . .	i		
j	State, local, and foreign income taxes and other subtraction adjustments (see page 93)	j		
k	Subtract line j from line i . . .	k		
l	Addition adjustments (see page 94)	l		
m	Add lines j and k . . .	m		
n	Itemized deduction adjustment (see page 95)	n		
o	Subtract line m from line l . . .	o		
p	College tuition itemized deduction (see page 95)	p		

**New York State standard deduction table**

Filing status	Standard deduction — enter on line 34 above
1 Single and you marked item C on page 1 <b>Yes</b> . . .	\$ 3,000
2 Single and you marked item C on page 1 <b>No</b> . . .	7,500
3 Married filing joint return . . .	14,600
4 Married filing separate return . . .	6,500
5 Head of household (with qualifying person) . . .	10,500
6 Qualifying widow(er) with dependent child . . .	14,600

**10** **Standard deduction or itemized deduction** (see page 93)  
 34 Enter your standard deduction (from the table below) or your itemized deduction. Mark an X in the appropriate box:  Standard  Itemized

**11** **New York State itemized deduction worksheet**

35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)

36 Dependent exemptions (not the same as total federal exemptions; see page 95)

37 Subtract line 36 from line 35. This is your taxable income . . .

and...

- 8**  enter any public employee 414(h) retirement contributions?
- 9**  include any New York City IRC 125 flexible benefits program amounts?
- 10**  mark an X in the *Standard* or *Itemized* deduction box on line 34?
- 11**  enter your dependent exemption(s)?

Checklist for Form IT-201 (continued)

# Did you . . .

- 12  use the correct New York State or New York City tax table?
- 13  take all the tax credits for which you qualify, and attach all appropriate credit forms?
- 14  complete and attach Form IT-201-ATT if you claimed 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?
- 15  report any sales or use tax you owe? (Do not leave line 59 blank.)

and...

- 16  enter your refund or amount you owe?
- 17  enter the amount, if any, you want applied to your 2006 estimated tax?
- 18  make your check payable to **New York State Income Tax**, and write your social security number and **2005 Income Tax** on it?  
or  
use either of the two providers listed on page 107, if paying by credit card?
- 19  mark Yes if you designated another person to discuss your return with the Tax Department?
- 20  sign your return? (Both husband and wife must sign a joint return.)
- 21  staple your new Form(s) IT-2 here (and attach Forms IT-1099-R and W-2G, if applicable, Form IT-280 if you are a nonobligated spouse, and any other applicable forms)?