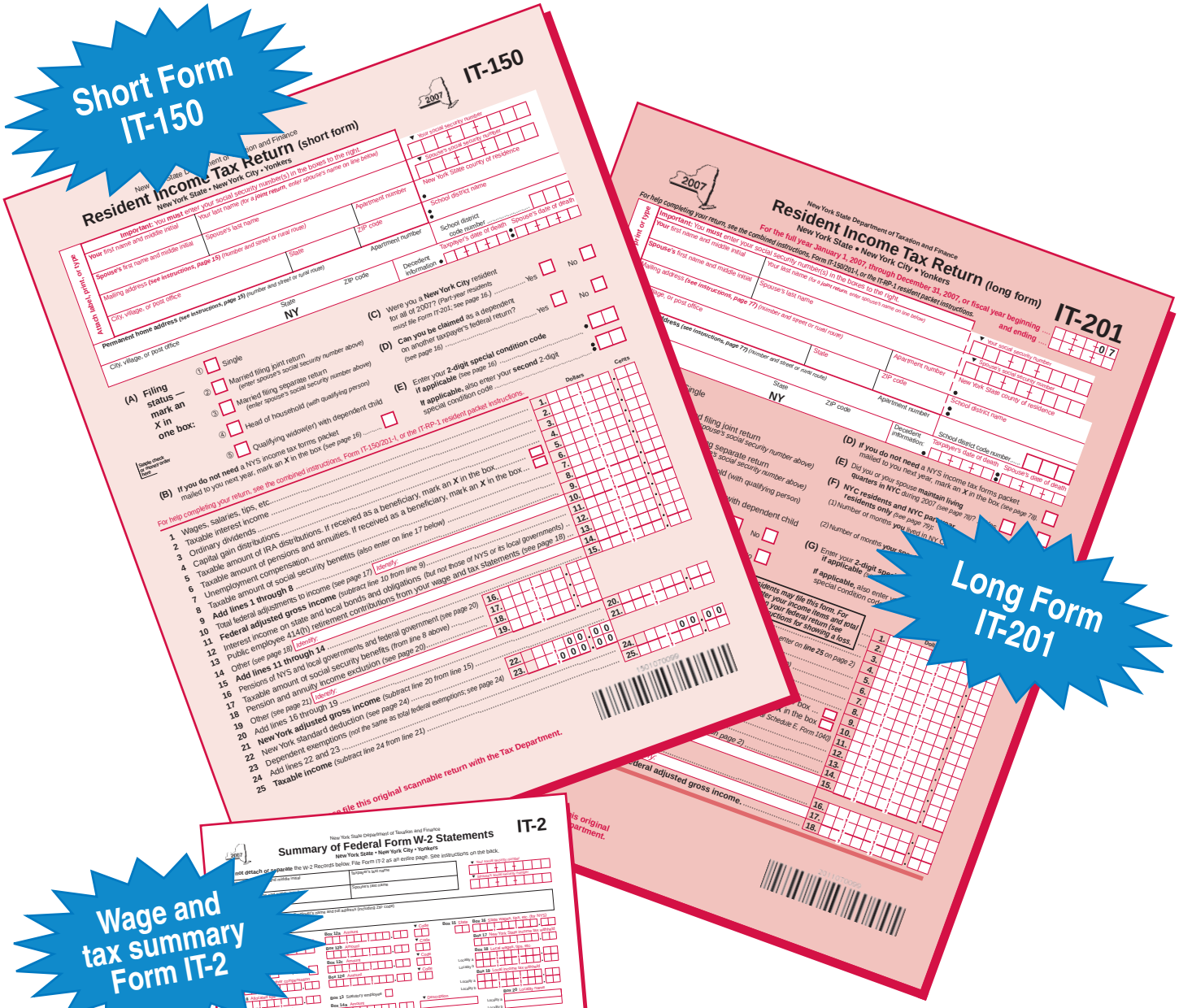
New York State Department of Taxation and Finance

Combined Instructions for Forms IT-150 and IT-201

IT-150/201-I Instructions

Full-Year Resident Income Tax Returns

New York State • New York City • Yonkers



Check out *e-file* . . .

It's easy, fast, and safe!

And if you qualify, it's FREE.

What's new for 2007?

See page 3 inside.

Easy — **All you need is a computer and Internet access!**

Fast — **Faster refunds than ever before! If you owe tax, several payment options are available. . . including File now / Pay later!**

Safe — ***E-file* is secure and accurate. You receive an electronic acknowledgment!**

Free — **You may qualify for FREE e-filing of your New York State income tax return! Check our Web site.**

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 for you.

E-filing is the fastest way to receive your refund. 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. For more details, visit our e-filing Web site at: ***www.nystax.gov/elf***

The following forms may be e-filed for 2007:

IT-150	IT-135	IT-217	IT-257
IT-201	IT-182	IT-219	IT-258
IT-201-ATT	IT-209	IT-220	IT-272
IT-203	IT-212	IT-230	IT-280
IT-203-ATT	IT-212-ATT	IT-240	IT-360.1
IT-203-B	IT-213	IT-241	IT-370
IT-203-C	IT-213-ATT	IT-249	IT-398
IT-112-C	IT-214	IT-250	IT-399
IT-112-R	IT-215	IT-255	IT-2105.9
IT-112.1	IT-216	IT-256	Y-203

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 Form IT-150, page 32, or Form IT-201, page 104), or by authorizing the Tax Department to withdraw the payment from your bank account (electronic funds withdrawal).

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What's NEW for 2007?

- **New York City school tax credit increased**

  The New York City school tax credit has been increased for New York City residents with federal adjusted gross income (minus any IRA distributions) of $250,000 and less. If you are married filing jointly or a qualifying widow(er), the credit is increased to $290; for all others, the credit is $145. See pages 30 and 101.

- **Solar energy system equipment credit expanded**

  Tenant-shareholders in a cooperative housing corporation or condominium owners may now claim a percentage of the qualified expenditures for qualified solar energy system equipment purchased and installed by the cooperative housing corporation or the condominium management association. For additional information, see Form IT-255, *Claim for Solar Energy System Equipment Credit*.

- **New subtraction modification for living organ donors**

  A new subtraction from federal adjusted gross income is available to full-year New York State residents who, while living, donate one or more human organs to another person for human organ transplantation. The subtraction is equal to the unreimbursed expenses incurred by you, relating to your organ donation, for travel, lodging, and lost wages, up to a maximum of $10,000. See pages 23 and 90.

- **New child and dependent care credit for New York City residents**

  For tax years beginning on or after January 1, 2007, New York City full-year and part-year residents with federal adjusted gross income of $30,000 or less who paid child care expenses for children under the age of four may be eligible to claim a new refundable New York City child and dependent care credit. This credit may be claimed in addition to the New York State child and dependent care credit. For additional information, see Form IT-216, *Claim for Child and Dependent Care Credit*, and its instructions.

- **New historic homeownership rehabilitation credit**

  A new credit is available for qualified rehabilitation expenditures paid or incurred for the rehabilitation of a qualified historic home located in New York State. To be eligible, you must own and reside in the historic home in the year for which you claim the credit. The credit is equal to 20% of the qualified rehabilitation expenditures. For additional information, see Form IT-237, *Claim for Historic Homeownership Credit*, and its instructions.

- **New volunteer firefighters' and ambulance workers' credit**

  A new $200 refundable credit is available to full-year New York State residents who are active volunteer firefighters or volunteer ambulance workers for the entire tax year for which the credit is claimed. For additional information, see Form IT-245, *Claim for Volunteer Firefighters' and Ambulance Workers' Credit*.

- **New rehabilitation of historic properties credit**

  A new credit for rehabilitation of historic properties is available to taxpayers who are allowed a federal credit with respect to a certified historic structure, as defined under Internal Revenue Code (IRC) section 47(c)(3), located in New York State. The credit is equal to 30% of the federal credit allowed for the same tax year. For additional information, see Form IT-238, *Claim for Rehabilitation of Historic Properties Credit*, and its instructions.

- **New Empire State commercial production credit**

  A new credit is available to qualified commercial production companies, or sole proprietors of qualified commercial production companies, for qualified production costs paid or incurred. For additional information, see Form IT-246, *Claim for Empire State Commercial Production Credit.*

- **Extension of tax shelter reporting requirements**

  The expiration date of the reporting requirements and related administrative provisions concerning the disclosure of certain transactions and related information regarding tax shelters, including those related to New York reportable transactions, has been extended to July 1, 2009. For additional information see TSB-M-07(6)I, *Extension of Tax Shelter Provisions*.

How do I fill in the forms?

Please follow these guidelines.

Use black ink only (no red or other color ink or pencils) to print or type all entries.

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

1 2 3 4 5 6 7 8 9 0 X

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.

Do not write in dollar signs, commas, or decimal points when making entries.

You can round money entries to the nearest dollar (fifty cents or more is rounded up). If you do round numbers, you must be consistent and round all numbers.

If you make an entry on a line, always fill in the cents area. If rounding or using a whole dollar amount, enter ***00*** in the cents boxes. Do not make any entry in areas that do not apply to you unless these instructions specifically direct you to do so; treat blank lines as zeros.

Mark an ***X*** to fill in boxes as appropriate. Do not use a check mark. Keep your Xs and numerals inside the boxes.

Example: If your total amount of *Wages, salaries, tips, etc.* for line 1 is $37,114.48, your money field entry on line 1 should look like this:

... 1. , 3 7 , 1 1 4 . 4 8

If you are **rounding all money items** on your return to the nearest dollar, it should look like this:

... 1. , 3 7 , 1 1 4 . 0 0

How do I use the instructions?

To help you decide whether you have to file a New York State return, and which of the two New York resident returns you should file, use the flow chart on page 5. Taxpayers who previously filed Form IT-201 may now be eligible to file Form IT-150.

Once you know which form to file, review the at-a-glance illustration for that form (on page 12 or page 74) that shows the form broken down into completion steps. Use the color-coded tabs to help you find specific instructions for any portion of the return.

Keep an eye out for the following icons or symbols. They will alert you to important new information, to areas where particular caution should be used, and to filing shortcuts.

New information

Caution

Time-saving tip

Finally, please use the checklist on page 36 or page 113 to avoid mistakes that might slow the processing of your return, and delay any refund you may be entitled to.

Common words and phrases

To save space and enhance clarity, these instructions may use common abbreviations, including:

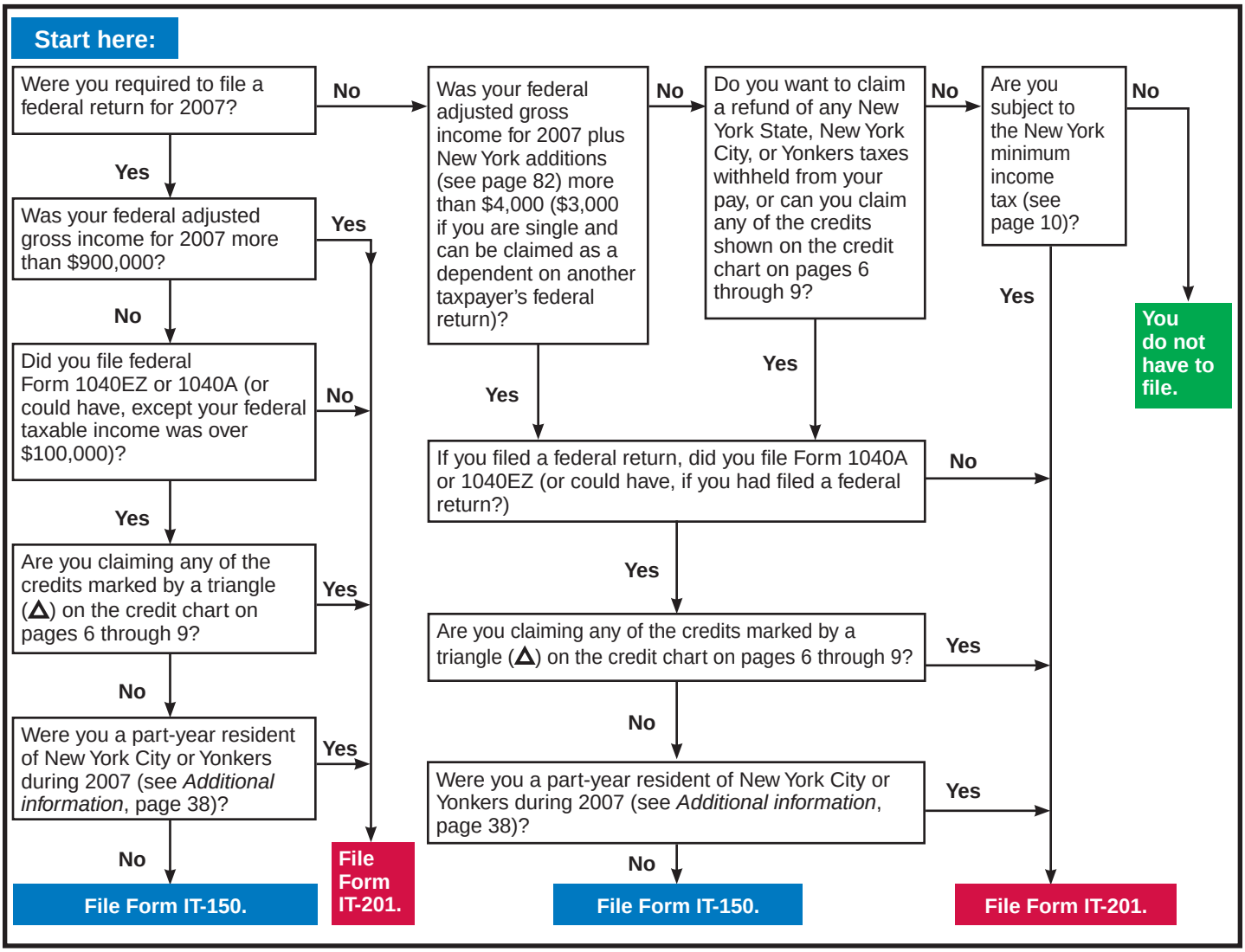
EIC =	earned income credit
federal AGI =	federal adjusted gross income
IRC =	Internal Revenue Code
IRS =	Internal Revenue Service
New York AGI =	New York State adjusted gross income
NYS =	New York State
NYC =	New York City

New York State full-year residents: Who must file/which form to file?

How to use this chart

Each box in the chart below contains a question that can be answered ***Yes*** or ***No***.

Start in the upper-left corner and answer the question in that box. Then follow the arrow that matches your answer to the next box. Answer each question that the arrows lead you to, until you reach a box that either tells you to file a New York return (on Form IT-150 or on Form IT-201), or tells you that you do not have to file a New York return.



Additional notes to all filers:

- Do you have to **attach other forms**? If you need to pay other taxes, see ***Other forms you may have to file*** on pages 9 and 10.
- To claim tax credits, see the credit charts on pages 6 through 9.
- Does your child have **investment income** over $1,700? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first $3,000 of that income. When you file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over $1,700 that was included in your federal gross income will be reported on your New York return and taxed at your rate.

New York nonresidents and part-year residents:

If you were a nonresident or a part-year resident of New York State and you received income from New York sources in 2007, you must file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return.*

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 resident must use Form IT-150 or Form IT-201. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-150 or IT-201.

Credits for individuals

Credit	See *Key* below.	You may qualify for this credit if you:	Form
Accumulation distribution	△	are a beneficiary of a trust who received an accumulation distribution.	page 109*
Accumulation distribution (New York City)	△	are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident.	page 110*
Alternative fuels	△	have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit or a new credit for investing in new clean-fuel vehicle refueling property.	IT-253
Child and dependent care (New York State)	☐	are able to claim the federal child and dependent care credit.	IT-216
NEW **Child and dependent care (New York City)**	☐	are a New York City resident and are qualified to claim the New York State child and dependent care credit.	IT-216
Claim of right (New York State)	△ ☐	had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
Claim of right (New York City)	△ ☐	had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
Claim of right (Yonkers)	△ ☐	had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
Clean heating fuel	△ ☐	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
College tuition	☐	are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement	△ ☐	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator	△	purchased an automated external defibrillator machine.	IT-250
Earned income (New York State)	☐	are allowed an earned income credit (EIC) on your federal income tax return or are a noncustodial parent and have paid child support through a support collection unit.	IT-215 or IT-209
Earned income (New York City)	☐	are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child	☐	claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
Fuel cell electric generating equipment	△	purchased fuel cell electric generating equipment and installed it in New York State.	IT-259
Green building	△	had expenses for a building meeting certain environmental and energy standards.	DTF-630
NEW **Historic homeownership rehabilitation**	△	had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237
Home heating system	△ ☐	replaced an existing home heating system with an Energy Star labeled heating system.	IT-240
Household (New York State)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal Adjusted Gross Income (AGI) is not over $32,000 ($28,000 if filing as single).	page 25* or 95*
Household (New York City)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal AGI is not over $22,500 ($12,500 if filing as single).	page 26* or 97*

(continued on page 7)

Key: △ You may **not** apply for this credit using short Form IT-150; **you must use Form IT-201**.
☐ This credit may be refunded to you, even if you owe no tax.
○ You may apply for this credit even if you don't have to file a tax return.

* See this page in the instructions. There is no form for this credit.

Credits for individuals *(continued)*

Credit	See *Key* below.	You may qualify for this credit if you:	Form
Long-term care insurance	△	paid premiums during the tax year for a long-term care insurance policy.	IT-249
Lump-sum distribution	△	received a federal lump-sum distribution while a New York State resident that was taxed by a specified jurisdiction outside New York State.	IT-112.1
Nursing home assessment	△ □	paid an amount directly relating to the assessment imposed on a residential health care facility.	IT-258
Real property tax	○ □	are a full-year New York State resident paying real property taxes or rent.	IT-214
Residential fuel oil storage tank	△	have unused credit for replacing or installing a residential fuel oil storage tank.	page 112*
School tax (New York City)	○ □	are a full- or part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-150 or IT-201.	NYC-210
Solar energy system equipment	△	purchased solar energy system equipment and installed it at your principal residence.	IT-255
Solar and wind energy	△	have unused credit for purchasing and installing a solar or wind energy system.	page 112*
Taxes paid to another state or jurisdiction	△	received income while a New York State resident from outside New York State that was taxed by a jurisdiction outside New York State.	IT-112-R
Taxes paid to Canada	△	received income while a New York State resident from Canada that was taxed by a province of Canada.	IT-112-C
NEW **Volunteer firefighters' and ambulance workers'**	△ □	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

Key: △ You may **not** apply for this credit using short Form IT-150; **you must use Form IT-201**.
□ This credit may be refunded to you, even if you owe no tax.
○ You may apply for this credit even if you don't have to file a tax return.

* See this page in the instructions. There is no form for this credit.

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

Credits for businesses

Credit	See *Key* below.	You may qualify for this credit if you or your business:	Form
Alternative fuels	△	have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit or a new credit for investing in new clean-fuel vehicle refueling property.	IT-253
Biofuel production	△ □	produced biofuel at a biofuel plant located in New York State.	IT-243
Brownfield credits	△ □	was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program.	IT-611 IT-612 IT-613
Clean heating fuel	△ □	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
Conservation easement	△ □	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator	△	purchased an automated external defibrillator machine.	IT-250
NEW **Empire State commercial production**	△ □	had expenses for the production of certain qualified commercials.	IT-246
Empire State film production	△ □	had expenses for the production of certain qualified film and television shows.	IT-248
Empire zone (EZ) capital	△	made investments or contributions to an EZ business or project, or have an unused EZ capital tax credit from a prior year.	IT-602
EZ employment incentive	△ □	acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
EZ investment	△ □	is EZ-certified and placed qualified property in service in an EZ.	IT-603
EZ wage	△ □	is EZ-certified and paid wages to employees within the EZ.	IT-601
Employment incentive	△ □	put property in service that qualified for the investment credit.	IT-212-ATT
Employment of persons with disabilities	△	employed persons with disabilities.	IT-251
Farmers' school tax	△ □	is in the farming business and paid school taxes on agricultural property in New York State.	IT-217
Financial services industry EZ employment incentive	△ □	is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605
FSI EZ investment	△ □	is an FSI business that placed qualified property in service in an EZ.	IT-605
FSI employment incentive	△ □	put property in service that qualified for the FSI investment tax credit.	IT-252-ATT
FSI investment	△ □	is an FSI business that placed qualified property in service in New York State.	IT-252
Fuel cell electric generating equipment	△	purchased fuel cell electric generating equipment and installed it in New York State.	IT-259
Green building	△	had expenses for a building that meets certain environmental and energy standards.	DTF-630
Handicapped-accessible taxicabs and livery service vehicles	△	upgraded a vehicle so that it is handicapped accessible.	IT-239
Historic barn rehabilitation	△	paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT

(continued on page 9)

Key: △ You may **not** apply for this credit using short Form IT-150; **you must use Form IT-201**.
□ This credit may be refunded to you, even if you owe no tax.

Credits for businesses *(continued)*

Credit	See *Key* below.	You may qualify for this credit if you or your business:	Form
Investment	△ □	placed qualified property in service in New York State.	IT-212
Long-term care insurance	△	paid premiums during the tax year for a long-term care insurance policy.	IT-249
Low-income housing	△	had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
QETC capital	△	held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	△ □	is a qualified emerging technology company that paid wages to full-time employees.	DTF-621
QETC facilities, operations, and training	△ □	is a QETC that is an eligible taxpayer with qualified research and development property, research expenses, or high-technology training expenses.	DTF-619
QEZE real property taxes	△ □	is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes.	IT-606
QEZE tax reduction	△	is a QEZE that meets the employment requirements.	IT-604
NEW **Rehabilitation of historic properties**	△	had qualified expenses related to the rehabilitation of a certified historic structure located in New York State.	IT-238
Security officer training	△ □	employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
Special additional mortgage recording tax	△ □	paid the special additional mortgage recording tax.	IT-256
Unincorporated business tax (UBT New York City)	△	is a New York City business that filed Form NYC-202 and paid UBT; or was a partner in a New York City partnership that filed Form NYC-204 and paid UBT.	IT-219
Zone equivalent area (ZEA) wage	△ □	has an unused credit from a prior year for wages paid to employees within a ZEA.	IT-601.1

Key: △ You may **not** apply for this credit using short Form IT-150; **you must use Form IT-201**.
□ This credit may be refunded to you, even if you owe no tax.

Other forms you may have to file

Form	Purpose
Form IT-2, *Summary of Federal Form W-2 Statements*	You must complete Form(s) IT-2 if you received **any** federal Form(s) W-2. You must complete Form(s) IT-2 even if your federal Form(s) W-2 do not show any New York State, New York City, or Yonkers wages or tax withheld. In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. Attach Form(s) IT-2 to your New York return. Do not attach any federal Form(s) W-2 to your return; keep them for your records. Married taxpayers filing jointly can report W-2 records for both spouses on one Form IT-2, but must mark an ***X*** in the box to indicate which spouse the information is for.
Form IT-1099-R, *Summary of Federal Form 1099-R Statements*	You must complete Form(s) IT-1099-R if you **received any** federal Form(s) 1099-R that show any New York State, New York City, or Yonkers **tax withheld**. Attach Form(s) IT-1099-R to your New York return. Do not attach any federal Form(s) 1099-R to your return; keep them for your records. (To avoid confusion, please note that the New York form has an ***IT*** prefix in the form number.) Married taxpayers filing jointly can report 1099-R records for both spouses on one Form IT-1099-R, but must mark an ***X*** in the box to indicate which spouse the information is for.
Form IT-201-ATT, *Other Tax Credits and Taxes, Attachment to Form IT-201*	You must complete this form if you are subject to any other New York State or New York City taxes, or are claiming credits other than those reported on Form IT-201. For more information, see the instructions for Form IT-201-ATT beginning on page 109.

(continued on page 10)

Other forms you may have to file *(continued)*

Form IT-220, *Minimum Income Tax*	To report New York State tax preference items totaling more than your specific deduction of $5,000 ($2,500 if you are married and filing separately). For New York purposes, the federal preference items subject to New York minimum income tax are: (1) depreciation (pre-1987) (ACRS depreciation on recovery property placed in service in New York in 1985 and 1986, ACRS depreciation on all IRC section 280F recovery property placed in service prior to January 1, 1987); (2) intangible drilling costs; and (3) qualified small business stock (excluded under section 1202). Also include the amount of 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*	To compute the amount of your disability income that may be excluded from income on Form IT-201. For more information, see the instructions for Form IT-221.
Form IT-230, *Separate Tax on Lump-Sum Distributions*	To compute tax due if you used federal Form 4972 to compute 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-360.1, *Change of City Resident Status*	To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1.
Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*	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)). For more information, see the instructions for Form IT-398.
Form IT-399, *New York State Depreciation Schedule*	To compute your New York depreciation deduction for property placed in service during tax years beginning in 1981, 1982, 1983, and 1984. For property placed in service outside New York State for tax years beginning after December 31, 1984, but before January 1, 1994, see addition A-15 for Form IT-201 on page 84. For more information, see the instructions for Form IT-399.
Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*	To pay estimated tax for 2008 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. For more information, see the instructions for Form IT-2105 and Publication 94, *Should You Be Paying Estimated Tax in 2008?*
Form Y-203, *Yonkers Nonresident Earnings Tax Return*	To compute the tax due if you were **not** a Yonkers resident for 2007 but you earned wages or had self-employment income from within Yonkers, and you have to file a New York State income tax return. For more information, see the instructions for Form Y-203.
Form IT-150-X or Form IT-201-X, *Amended Resident Income Tax Return*	To amend a previously filed New York State 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 that the tax was paid, whichever is later. However, if you file an amended federal return, 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 on your federal return by the IRS. You must report such changes to the New York State Tax Department within 90 days from the date the IRS makes its final determination. For more information, see page 40 and the instructions for Form IT-150-X (new for 2007) or Form IT-201-X.

Online Tax Center

The place for all electronic services!

Register on the *Online Tax Center* and you can:

- pay any amount due on an income tax extension of time to file
- view and reconcile your estimated income tax account
- view and pay tax bills (individual and businesses)
- file a sales tax no-tax-due return

Other electronic services available without registering allow you to:

- visit our *Taxpayer Answer Center* for answers to frequently asked questions (FAQs)
- determine which income tax form to file
- apply for an automatic six-month extension of time to file your income tax return
- New York State e-file www.nystax.gov get information on e-file and learn how to e-file your income tax return
- find out if you are eligible for **free** e-filing with **FreeFile**
- learn about your electronic payment options, including credit card and electronic funds withdrawal
- check the status of your current-year income tax refund
- use the penalty and interest calculator
- sign up for free e-mail notifications through our subscription service
- look up sales tax jurisdiction and rate information
- and more!

For more information about our growing list of electronic services, visit us on the Web and click on the ***Online Tax Center*** link.

www.nystax.gov

Form IT-150 (short form) . . .

After you have completed your federal tax return ...

Enter your social security number(s) and identifying information (page 15)

Step 1

Select your filing status and answer questions B through E (page 16)

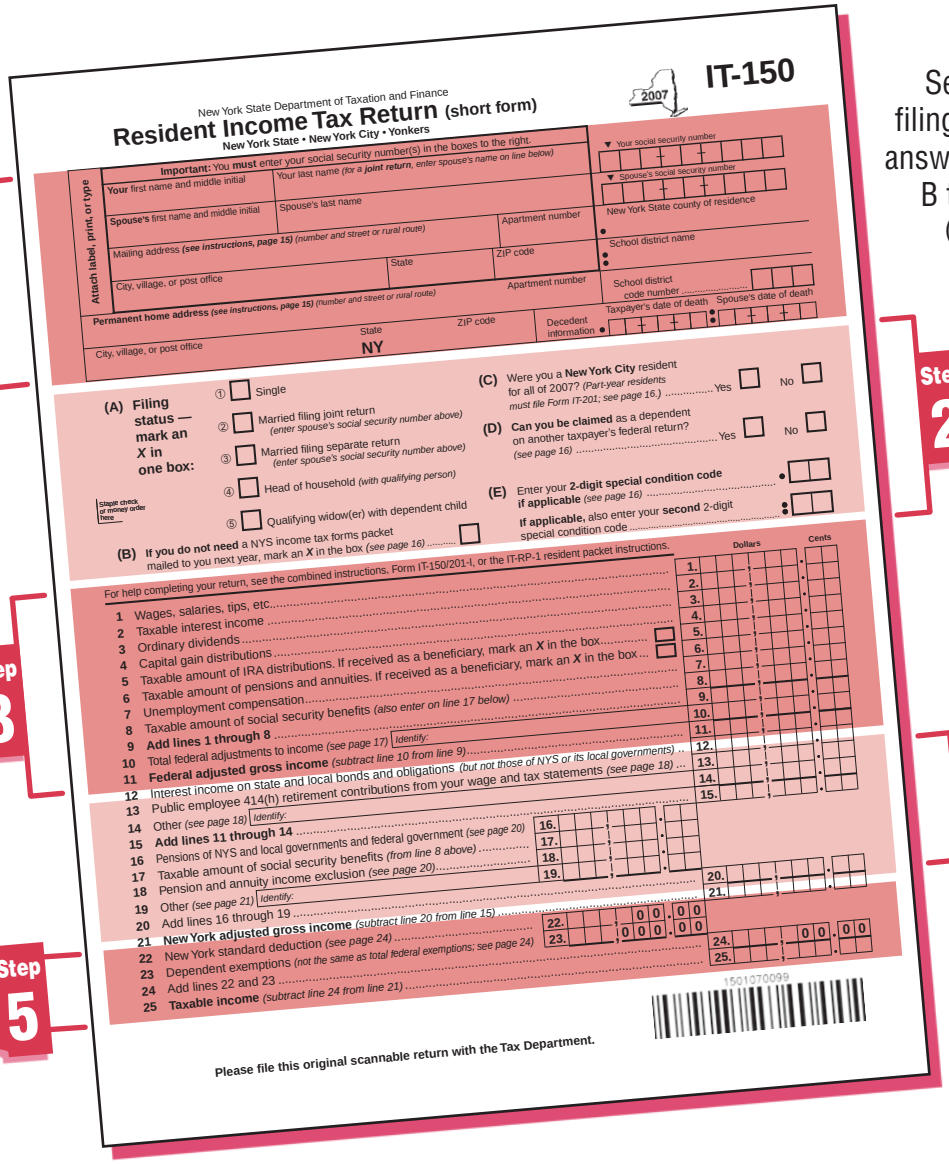
Step 2

Enter your federal income and adjustments (page 17)

Step 3

Step 4

Step 5



Enter your standard deduction and dependent exemption amounts (page 24)

Enter and total your New York State additions and subtractions (page 18)

. . . . at a glance

Compute your taxes
(page 25)

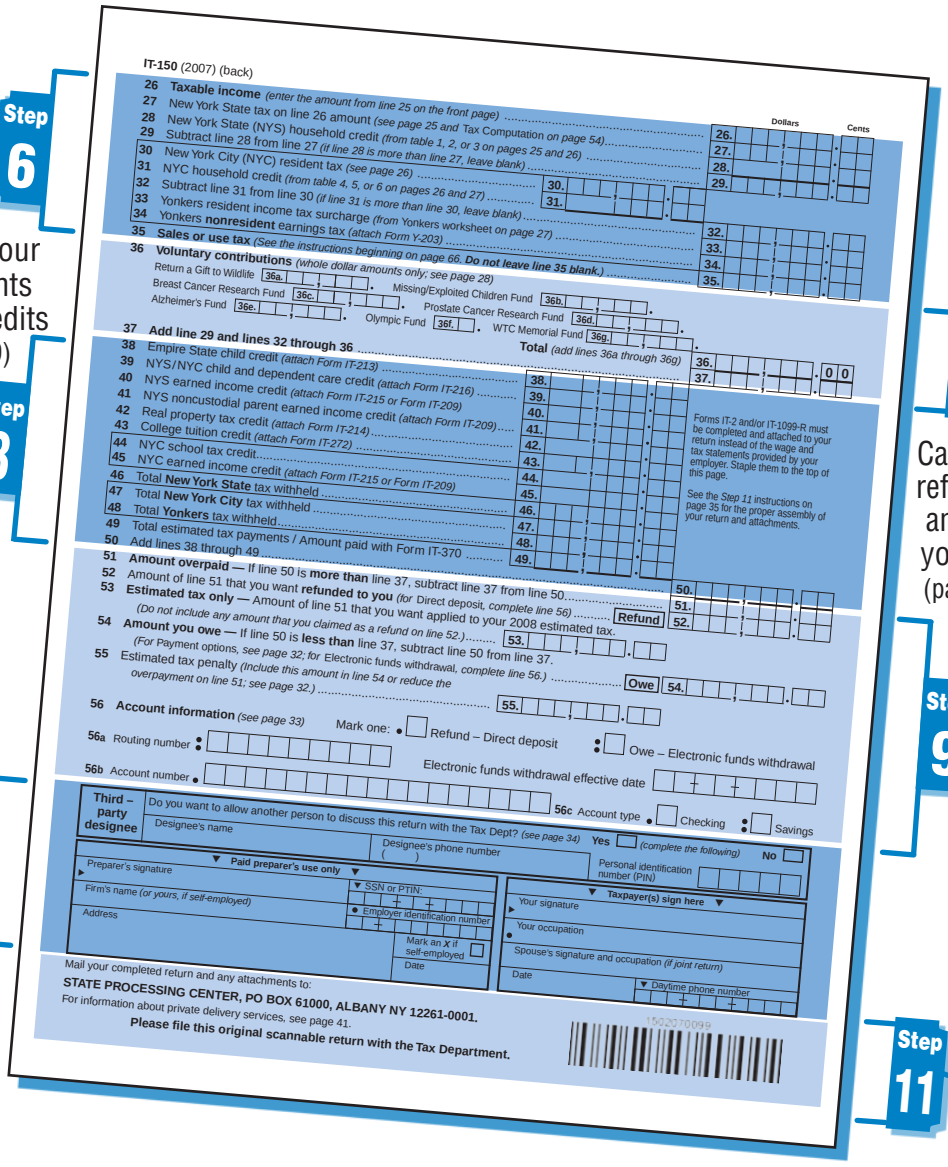
Add voluntary contributions
(page 28)

Enter your payments and credits
(page 29)

Calculate refund or amount you owe
(page 31)

Sign and date your return
(page 34)

Finish your return
(page 35)



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Tax computation	Step 6	25
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Refund or amount you owe	Step 9	31
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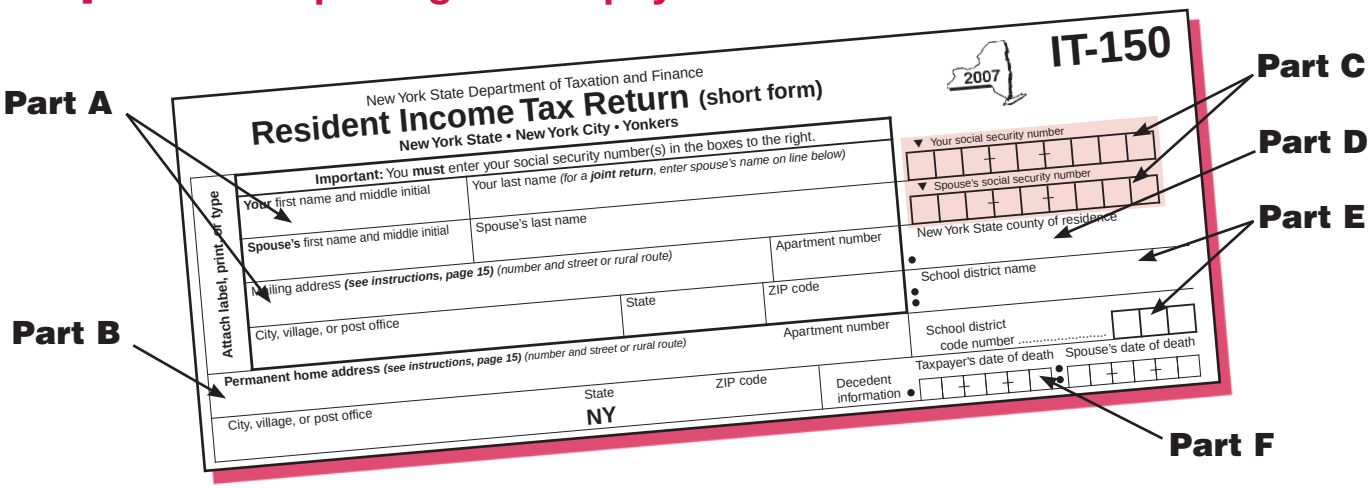
For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our Web site at

www.nystax.gov

Step 1 — Completing the taxpayer information section



Part A Name and address

If you received a tax packet by mail, your peel-off name-and-address label is under the flap on the inside front cover. **After** you complete your return, place the label in the box at the top of your return.

Check the label for accuracy. If the label is correct, go to Part B.

If any information is wrong, cross it out and make the corrections directly on the label. Space is limited so if your name contains more than 36 characters, and it is correct except for missing final characters, do not make a correction.

If you do not have a label, write the following in the spaces provided:

- Name: First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- Mailing address: PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

Foreign addresses — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Part B Permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address. 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.

- 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.
- 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, 2007, enter your permanent home address as of December 31, 2007, **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.

Part C Social security numbers

You must enter your social security number(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.

Part D New York State county of residence

If this information appears correctly on your label, go to Part E.

If you do not have a label, or the information is incorrect, enter the county in New York State where you lived on December 31, 2007. If you live in New York City, use one of the following county names:

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

Part E School district name and code

If you do not have a label or your school district code number is missing or incorrect:

- **Enter the correct code number and the name of your school district**. This is the district where you were a resident on December 31, 2007. School districts and code numbers are on pages 42 through 45. 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. **Incorrect district names and code numbers may affect school aid.**

Part F Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2006, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last two digits of year order. If the taxpayer whose name is listed **second** died after December 31, 2006, enter the date of death in the boxes labeled *Spouse's date of death*. See *Deceased taxpayers* on page 39.

Step 2 — Filing status and items B through E

(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

Staple check or money order here

(B) If you do not need a NYS income tax forms packet mailed to you next year, mark an ***X*** in the box *(see page 16)* ..... ☐

(C) Were you a **New York City** resident for all of 2007? *(Part-year residents must file Form IT-201; see page 16.)* ..... Yes ☐ No ☐

(D) Can you be claimed as a dependent on another taxpayer's federal return? *(see page 16)* ..... Yes ☐ No ☐

(E) Enter your **2-digit special condition code if applicable** *(see page 16)* ..... • ☐☐

If applicable, also enter your **second** 2-digit special condition code ..... • ☐☐

Item (A)

In nearly all cases you must use the same filing status that you used on your federal return. If you did not have to file a federal return, use the filing status you would have used if you had filed.

The only exceptions to this rule apply to married individuals who file a joint federal return and:

(1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case, you must either: (a) file separate New York returns using filing status ③; or (b) file jointly, as if you both were New York State residents, using filing status ②.

(2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.

(3) your spouse refuses to sign a joint New York return, 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 New York return. In this case, you may file a separate New York return using filing status ③.

Item (B)

Please help us reduce waste and taxpayer-financed paper, printing, and mailing costs. Mark an ***X*** in the box if you do **not** need a New York State income tax packet next year.

Most taxpayers do not need a full tax packet with forms and instructions because they can download them from our Web site at *www.nystax.gov*, use our fax-on-demand system, or get them at some post offices, libraries, or community centers (see *Need help?* on the back cover). Other taxpayers e-file, use tax preparation software, or go to an accountant or tax preparer to have their returns completed. **Please note that if you e-file, use software, or use a preparer, we will not send you a tax packet next year**.

If we sent you a tax packet this year and you are using an original paper return (Form IT-150 or IT-201) from your packet, we will automatically send you a tax packet next year unless you mark an ***X*** in the box (next year's forms will be available in January 2009). Consider your situation for next year and whether you will actually need these paper tax forms again. If not, mark an ***X*** in the box.

Item (C)

If you were a resident of New York City for only part of 2007, **stop**; you must use Form IT-201 instead of Form IT-150.

Note: You may be considered a New York City resident if you spend 184 days or more (a part of a day is a day for this purpose) in New York City. See the definition of *Resident, nonresident and part-year resident* on page 38. If you meet the definition, complete the New York City resident taxes and credits lines (30 through 32, and 39, 44, and 45) on Form IT-150. See *Step 6* and *Step 8*.

Item (D)

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 did not 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 chose not to so that you can claim the federal education credit, you must mark the ***Yes*** box.

Item (E)

If you qualify for one or more of the four special conditions below, enter the specified 2-digit code(s).

Code C7 Combat zone — Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

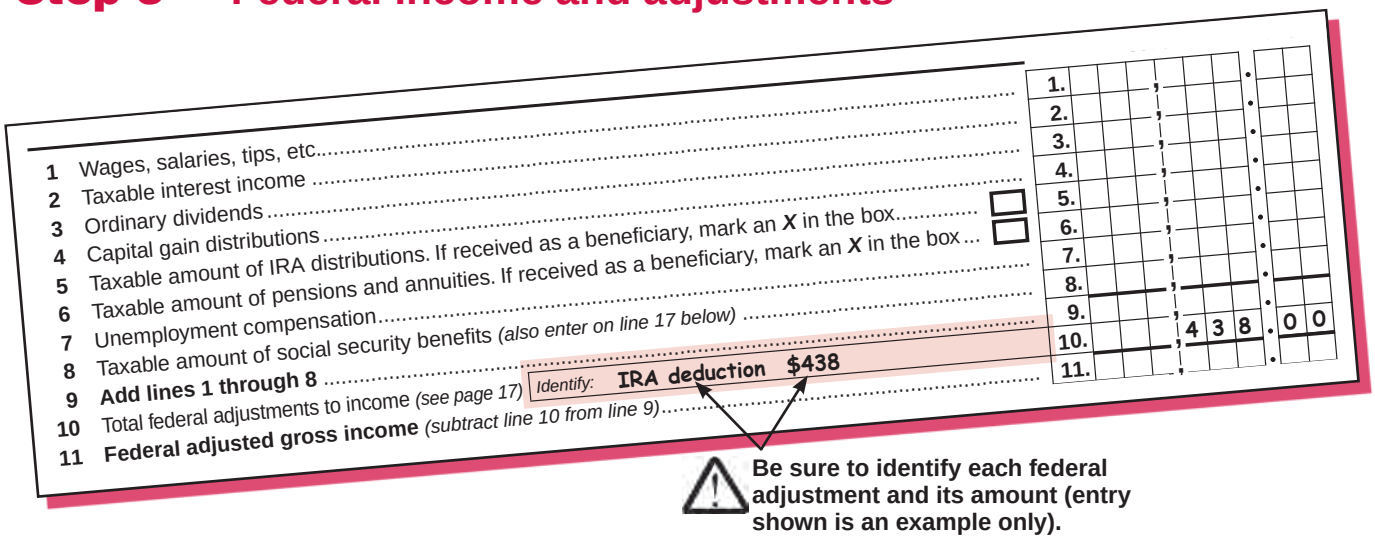
Code K2 Killed in action (KIA) — Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

Code E3 Out of the country — Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *When to file/Important dates* on the back cover.

NEW

Code E5 Extension of time to file beyond six months — Enter this code if you qualify for an extension of time to file beyond six months under section 157.3(b)(1)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico.

Step 3 — Federal income and adjustments



Be sure to identify each federal adjustment and its amount (entry shown is an example only).

Lines 1 through 11 Federal income tax return information

The computation of your New York State (and New York City and Yonkers) income tax is based on information you reported on your federal income tax return, including your income and federal adjustments to income. If you did not file a federal return, you must report the same income and adjustments that you would have reported for federal income tax purposes if you had filed a federal return.

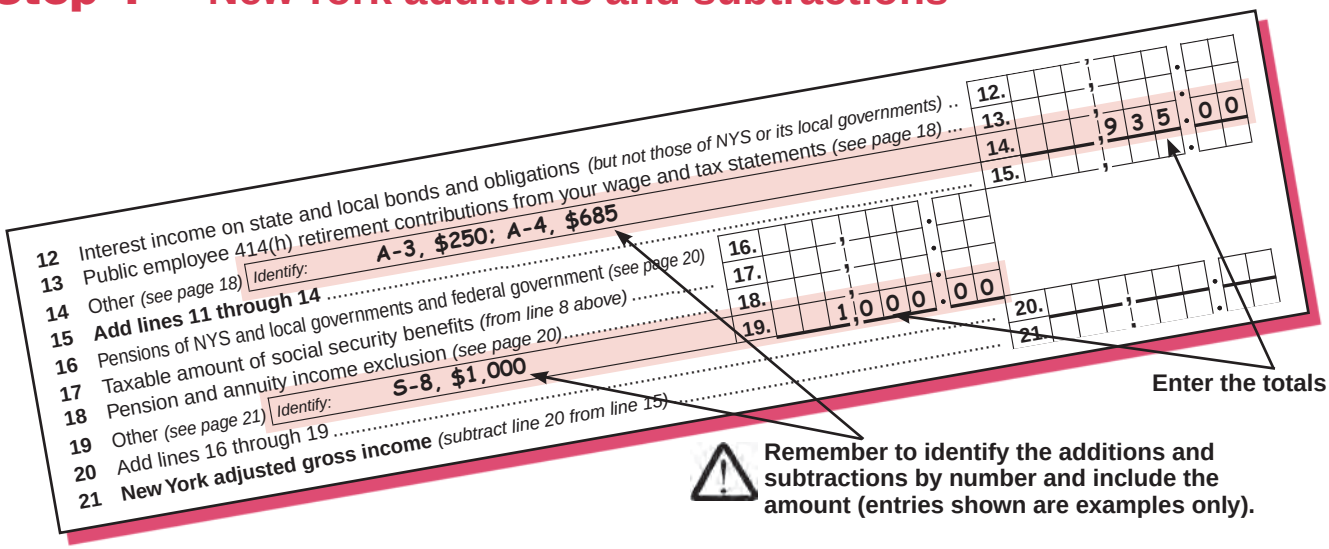
Use the chart below to complete lines 1 through 11.

Be sure to enter your total federal adjustments to income on **line 10**. Write each adjustment and its amount in the *Identify* area of line 10 as shown in the shaded example above. If you need more room, attach a list showing each adjustment and its amount.

- Do not enter a negative number on Form IT-150, line 4.
- Do not leave line 11 blank.
- If you have an entry on a line of your federal Form 1040 that is not included in the Form 1040 column in the chart below, **do not** file Form IT-150; you must file Form IT-201.

To complete Form IT-150 line:	if you filed Form 1040EZ, transfer the amount from line:	or if you filed Form 1040A, transfer the amount from line:	or if you filed Form 1040, transfer the amount from line:
1	1	7	7
2	2	8a	8a
3		9a	9a
4		10	13
5		11b	15b
6		12b	16b
7	3	13	19
8		14b	20b
9		15	22
10		20	36
11	4	22	38

Step 4 — New York additions and subtractions



Step 4 IT-150

New York additions

New York State taxes certain items of income not taxed by the federal government. You must add these New York additions, lines 12, 13, and 14, to your federal AGI.

Line 12 Interest income on state and local bonds and obligations

Do you have interest income from state and local bonds and obligations from states other than New York State or its local governments? If ***No***, go to line 13.

If ***Yes***, enter any such interest income that you received or that was credited to you during 2007 that was **not** included in your federal AGI. This includes interest income on state and local bonds, 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, include the amount of interest you received during the year, less the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). If you sold a bond between interest dates, include the amount of interest you received during the year plus the accrued interest amount (the amount accrued from the interest date preceding the date you sold the bond to the date you sold the bond). You should have received this information when you purchased or sold the bond.

Line 13 Public employee 414(h) retirement contributions

Are you a public employee of New York State or its local governments? If ***No***, go to line 14.

If ***Yes***, enter the amount of 414(h) retirement contributions, if any, shown on your wage and tax statement(s), federal Form W-2, if you are:

- a Tier 3 or Tier 4 member of the New York State and Local Retirement Systems, which include the NYS Employees' Retirement System and the NYS Police and Fire Retirement System; **or**
- a Tier 3 or Tier 4 member of the NYS Teachers' Retirement System; **or**
- an employee of the State or City University of New York who belongs to the Optional Retirement Program; **or**
- a member of any tier of the NYC Employees' Retirement System, the NYC Teachers' Retirement System, the NYC Board of Education Retirement System, the NYC Police Pension Fund or the NYC Fire Department Pension Fund; **or**
- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

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

Line 14 Other additions

Use this line to report the following additions that are not specifically listed on Form IT-150.

Write in the applicable item number(s) (A-1 through A-5) and the amount of each addition in the white *Identify* area. Enter the total amount of these other additions in the money column. If you have an addition that is not identified below, you must file Form IT-201 instead of Form IT-150.

A-1 New York's 529 college savings program transfers

If you transferred funds from ***New York's 529 college savings program*** to another state's program (whether for the same beneficiary or for the benefit of another family member), **then** include the amount from line 7 of the worksheet on page 19.

Include the applicable amounts from all existing accounts you own on lines 1 through 7 of the worksheet on page 19. Do not include amounts applicable to accounts that were closed in a prior tax year. If you are filing a joint return, include the applicable amounts from all existing accounts owned by you and your spouse.

Please note: Before completing the worksheet on page 19, you must first compute your Form IT-150, line 19, subtraction for New York's 529 college savings program (S-2) for 2007. See page 21.

Worksheet

1. Total current and prior years' nonqualified withdrawals *(see pg. 82)* from your account(s) . 1 _____
2. Total current and prior years' contributions to your account(s) ..... 2 _____
3. Total current year's (S-2) subtraction modification *(see pg. 21)* 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-150, line 14 ..... 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); on Form IT-201-I, line 29 worksheet, line 1, for tax years 2001 through 2004; in line 19 of your 2005 and 2006 Form IT-150 (S-2 subtraction modification); and on Form IT-201-I, line 30 worksheet, line 1, for tax years 2005 and 2006.

** These amounts are included in line 21 of your 1998, 1999 (A-23 addition modification), and 2000 (A-22 addition modification) Form IT-201; on line 21 of your 2001 through 2004 Form IT-201; in line 14 of your 2005 and 2006 Form IT-150 (A-1 addition modification); and on line 22 of your 2005 and 2006 Form IT-201.

Keep this worksheet with your copy of your tax return.

A-2 Income from certain obligations of U.S. government agencies or instrumentalities

If, during 2007, you received or were credited with any interest or dividend income from any U.S. government authority, commission, or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax, **then** include that income. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the Tax Department (see *Need help?* on the back cover).

A-3 New York City flexible benefits program (IRC 125)

Remember to include this addition modification on line 14 if applicable.

If your wage and tax statement(s), federal Form W-2, show(s) that an amount was deducted or deferred from your salary under a flexible benefits program established by New York City or certain other New York City public employers on your behalf, **then** include this amount.

Certain other New York City public employers include:

- City University of New York;
- NYC Health and Hospitals Corporation;
- NYC Transit Authority;
- NYC Housing Authority;
- NYC Off-Track Betting Corporation;
- NYC Board of Education;
- NYC School Construction Authority;
- NYC Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority; and
- Staten Island Rapid Transit Authority

A-4 Health insurance and the welfare benefit fund surcharge

If you were a career pension plan member of the NYC Employees' Retirement System or the NYC Board of Education Retirement System, **and if** your wage and tax statement(s), federal Form W-2, show an amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge, **then** include this amount.

A-5 Sales or dispositions of assets acquired from decedents

Note: This addition is not required for property acquired from decedents who died on or after February 1, 2000.

Assets of decedents can sometimes have different bases for state and federal tax purposes. This requires adjustments in the gain or loss on the sale or disposition of those assets.

If, during the tax year, there was a sale or other disposition of any assets that had been inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent was not large enough to require a federal estate tax return, **and if** the executor or administrator of that estate had valued those assets for New York State income tax purposes at less than their value for federal income tax purposes, **then** include the **difference between** (a) the gain or loss on that sale or disposition that you included in your federal AGI for the tax year and (b) the gain or loss that would have resulted if the assets had been valued the same for New York State income tax purposes as for federal income tax purposes.

New York subtractions

New York State does not tax certain items of income that are taxed by the federal government. You must deduct these New York subtractions (lines 16 through 19) from your federal AGI.

Line 16 Pensions of New York State and local governments and the federal government

Did you receive a pension or other distribution from a NYS or local government pension plan or federal government pension plan?

If ***No***, go to line 17.

If ***Yes***, and the pension or distribution amount was included in your federal AGI, 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:

- NYS, including State and City University of New York and NYS Education Department employees who belong to the Optional Retirement Program.

  Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.
- 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:
  - NYS Teachers' Retirement System;
  - NYC Teachers' Retirement System;
  - NYC Teachers' Retirement IRC 403(b) plan;
  - NYC Superior Officers' Council Annuity Trust Fund;
  - NYC Correction Captains' Association Annuity Fund;
  - NYC Detectives' Endowment Association Annuity Fund;
  - City University of New York Civil Service Forum Annuity Fund; and
  - NYC 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, possessions (or political subdivisions thereof), or any agency or instrumentality of the United States (including the military), or the District of Columbia.

Also include distributions received from a New York State or local pension plan or from a federal government pension plan as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A), or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36, *General Information for Senior Citizens and Retired Persons.*

You may **not** subtract (1) pension payments or return of contributions that were 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; or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 18 below.

Line 18 Pension and annuity income exclusion

Did you enter an amount on line 5 or 6 that was not from a NYS or local government pension plan or federal government pension plan?

If ***No***, go to line 19.

If ***Yes***, and you were 59½ before January 1, 2007, enter the qualifying pension and annuity income included in your 2007 federal AGI, **but not more than $20,000.** If you became 59½ during 2007, enter only the amount received after you became 59½, **but not more than $20,000.** If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

$20,000 limit — You may **not** take a pension and annuity income exclusion that exceeds $20,000, regardless of the source(s) of the income.

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;
- 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.

Qualifying pension and annuity income **does not** include distributions received as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A), or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36, *General Information for Senior Citizens and Retired Persons*.

Married taxpayers — If you both qualify, you and your spouse can each 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 husband and wife, both age 62, included total pension and annuity income of $45,000 in their federal AGI on their 2007 joint federal tax return. The husband received qualifying pension and annuity payments totaling $30,000 and the wife received qualifying payments totaling $15,000. They are filing a joint 2007 New York State resident personal income tax return. The husband may claim the maximum pension and annuity income exclusion of $20,000, and the wife may claim an exclusion of $15,000, for a total pension and annuity income exclusion of $35,000.*

Beneficiaries — If you received a decedent's pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2007, enter only the amount received after the decedent would have become 59½, but not more than $20,000.

In addition, the pension and annuity income exclusion of the decedent that you are eligible to claim as a beneficiary must first be reduced by the amount subtracted on the decedent's New York State personal income tax return, if any. The total pension and annuity income exclusion claimed by the decedent and the decedent's beneficiaries cannot exceed $20,000.

If the decedent has more than one beneficiary, the decedent's $20,000 pension and annuity income exclusion must be allocated among the beneficiaries. Each beneficiary's share of the $20,000 exclusion is determined by multiplying $20,000 by a fraction whose numerator is the value of the pensions and annuities inherited by the beneficiary, and whose denominator is the total value inherited by all beneficiaries of the decedent's pensions and annuities.

Example: *A taxpayer received pension and annuity income totaling $6,000 as a beneficiary of a decedent who was 59½ before January 1, 2007. The decedent's total pension and annuity income 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 2007. 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 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.

Disability 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.

Line 19 Other subtractions

Use this line to report the following subtractions that are not specifically listed on Form IT-150. Write in the applicable item number(s) (S-1 through S-16) and the amount of each subtraction in the white area. Enter the total amount of these other subtractions in the money column. If you have a subtraction that is not identified below, you should file Form IT-201 instead of Form IT-150.

S-1 Interest income on U.S. government bonds

Include the amount of interest income from U.S. government bonds or other U.S. government obligations that you reported on line 2. (This may be all or part of the line 2 amount, or it may be zero.)

Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meet the 50% asset requirement each quarter qualify for this subtraction. The portion of such dividends that may be subtracted is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations.

Contact the mutual fund for further information on meeting the 50% asset requirement and computing your allowable subtraction (if any).

S-2 New York's 529 college savings program

If during 2007 you made contributions to one or more tuition savings accounts established under New York's 529 college savings program, **then** include the amount of your contributions, up to $5,000 ($10,000 for married taxpayers filing a joint return).

S-3 Certain investment income from U.S. government agencies

Include 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 (but that you included in your federal AGI).

(continued)

S-4 Certain railroad retirement income and railroad unemployment insurance benefits

Include supplemental annuity or Tier 2 benefits received under the Railroad Retirement Act of 1974, or benefits received under the Railroad Unemployment Insurance Act that are exempt from state income taxes under federal law (but that you included in your federal AGI).

S-5 Certain investment income exempted by other New York State laws

Include any interest or dividend income from any obligations or securities authorized to be issued, and exempt from state taxation, under the laws of New York State. (For example, income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law.)

S-6 Disability income exclusion

Complete Form IT-221, *Disability Income Exclusion,* to compute your disability income exclusion 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.

S-7 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 NYS Department of Health, **then** include the portion of the fees you paid during the year that were attributable to the cost of providing long-term care benefits to you under a continuing care contract. However, do not enter more than the premium limitation shown for your age in the *Limitation* 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

If your age at the end of 2007 was:	You cannot claim more than:
40 or younger	$ 290
at least 41 but not older than 50	550
at least 51 but not older than 60	1,110
at least 61 but not older than 70	2,950
71 or older	3,680

S-8 New York State organized militia income

Include income that you received as a member of the New York State organized militia for performing active service within NYS due to either state active duty orders issued in accordance with Military Law section 6.1 or federal active duty orders, for service other than training, issued in accordance with Title 10 of the United States Code that was included in your federal AGI. Do not include any income you receive for regular duties in the organized militia (for example, pay received for the annual two-week training program). Members of the NYS 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.

S-9 Professional service corporation shareholders

If, in a taxable year ending after 1969 and beginning before 1988, you were required to add to your federal AGI deductions made by a plan acquired through membership in a professional service corporation (PSC), **then** include the portion of those deductions that can be allocated to pension, annuity, or other income you received from the plan, and were included in your 2007 federal AGI.

S-10 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required

Note: This subtraction cannot be made for property acquired from decedents who died on or after February 1, 2000.

If you acquired a decedent's property and, as valued by the executor, the estate was insufficient to require a federal estate tax return, **and** if a loss on the sale would have been realized if a federal estate tax return had been required, **then** include the amount of the loss.

S-11 Accelerated death benefits received that were includable in federal adjusted gross income

Include any amount you included in your federal AGI that was received by any person as (a) an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy, or (b) a viatical settlement, as a result of a terminal illness (life expectancy of 12 months or less), or of a medical condition requiring extraordinary medical treatment, regardless of life expectancy.

S-12 Contributions for Executive Mansion, natural and historical resources, not deducted elsewhere

Include contributions you made, not deducted elsewhere, (a) to preserve, improve, and promote the Executive Mansion as a NYS historical resource, or (b) to the Natural Heritage Trust to preserve and improve the natural and historical resources of NYS. **Do not** include amounts you deducted in determining federal AGI.

S-13 Distributions made to a victim of Nazi persecution

Include amounts you included in your federal AGI from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law (because you were persecuted or targeted for persecution by the Nazi regime), 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).

S-14 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution

Include items of income you included in your federal AGI 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.

However, do not include 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 include 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-15 Income earned before 1960 and previously reported to New York State

Include any income (including annuity income) or gain you included in your 2007 federal AGI that you (or the decedent or estate or trust from whom you acquired the income or gain) properly reported to NYS prior to 1960 (or during a fiscal year ending in 1960).

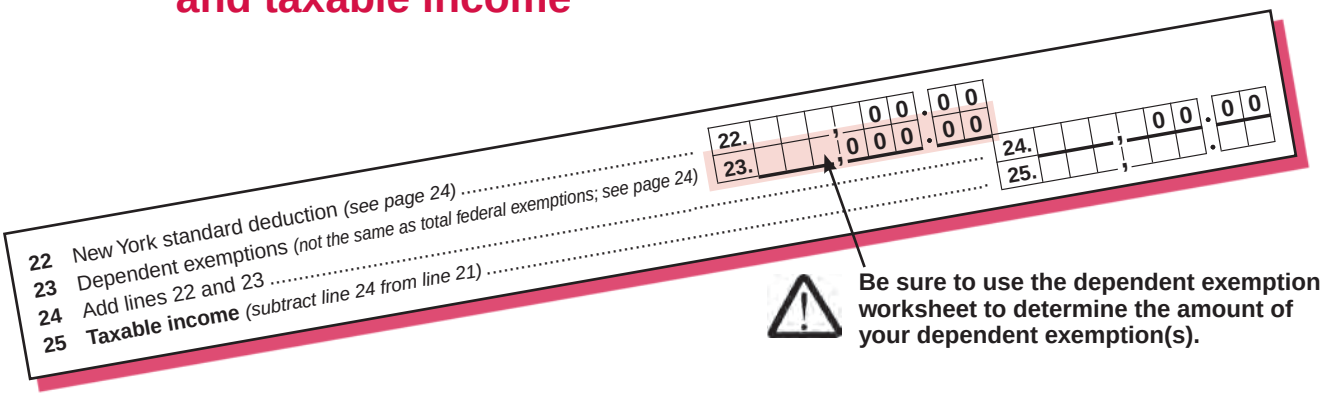
S-16 Living organ donors NEW

If during 2007 you were a living donor who donated one or more of your organs to another person for human organ transplantation, **then** include unreimbursed expenses incurred for travel, lodging, and lost wages, up to a maximum of $10,000. You may claim this subtraction only once during your lifetime.

Line 21 New York adjusted gross income

Do not leave line 21 blank.

Step 5 — Standard deduction, dependent exemptions, and taxable income



Be sure to use the dependent exemption worksheet to determine the amount of your dependent exemption(s).

Line 22 New York standard deduction

Enter your standard deduction from the table below.

New York State standard deduction table

Filing status	Standard deduction — enter on line 22.
① Single and you marked item D* ***Yes***	**$ 3,000**
① Single and you marked item D* ***No***	**7,500**
② Married filing joint return	**15,000**
③ Married filing separate return	**7,500**
④ Head of household (with qualifying person)	**10,500**
⑤ Qualifying widow(er) with dependent child	**15,000**

*** Form IT-150, front page**

Line 23 Dependent exemptions

Unlike on your federal return, you may **not** take personal exemptions for yourself and for your spouse on your New York State return.

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

If you do 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.

Dependent exemption worksheet

Check only one box:

☐ If you filed federal Form 1040EZ, enter ***0*** on line 23.

☐ If you filed federal Form 1040A or 1040, complete this 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 federal Form 1040A or 1040, 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-150, line 23 (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.

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.*

The value of each dependent exemption is $1,000. Therefore, if the entry on line e of the worksheet above was ***2***, the entry on line 23 would look like this:

... 23. 2,000.00

Lines 25 and 26 Taxable income

Subtract line 24 from line 21. The result is your taxable income. Enter this amount on line 25 and also on line 26. If line 24 is more than line 21, leave lines 25 and 26 blank.

Step 6 — Tax computation

26	**Taxable income** *(enter the amount from line 25 on the front page)*		26.
27	New York State tax on line 26 amount *(see page 25 and* Tax Computation *on page 54)*		27.
28	New York State (NYS) household credit *(from table 1, 2, or 3 on pages 25 and 26)*		28.
29	Subtract line 28 from line 27 *(if line 28 is more than line 27, leave blank)*		29.
30	New York City (NYC) resident tax *(see page 26)*	30.	
31	NYC household credit *(from table 4, 5, or 6 on pages 26 and 27)*	31.	
32	Subtract line 31 from line 30 *(if line 31 is more than line 30, leave blank)*		32.
33	Yonkers resident income tax surcharge *(from* Yonkers worksheet *on page 27)*		33.
34	Yonkers **nonresident** earnings tax *(attach Form Y-203)*		34.
35	**Sales or use tax** *(See the instructions beginning on page 66.* ***Do not leave line 35 blank.****)*		35.

Line 27 New York State tax

Is line 21 (your New York AGI) $100,000 or less?

If ***Yes***, find your New York State tax using the *New York State Tax Table* on pages 46 through 53, or if **line 26** is $65,000 or more, use the *New York State Tax Rate Schedule* on page 55. Enter the tax on line 27.

If ***No***, see *Tax Computation — New York AGI of more than $100,000*, on page 54.

Line 28 New York State household credit

If you marked the ***Yes*** box at item (D) on the front of Form IT-150, you do not qualify for this credit and should go to line 29. If you marked ***No***, use the appropriate table (1, 2, or 3) below or on page 26 to determine the amount to enter on line 28.

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 26.

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

If Form IT-150, line 11 is over:	but not over	enter on Form IT-150, line 28:
$	$ 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-150, line 28.

* 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-150, line 11 is over:	but not over	And the number of exemptions from your *Dependent exemption worksheet*, line c, page 24 (married 1040EZ filers use column 2), is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-150, line 28:							
$	$ 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-150, line 28.							

* 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.

(continued)

New York State Household credit table 3

Filing status ③ only (Married filing separate return)

If Form IT-150, line 11 *** total from both returns is: Over	but not over	And the number of exemptions from both *Dependent exemption worksheets*, line c, page 24, is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-150, line 28:							
$	$ 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-150, line 28.							

* 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 30 New York City resident tax (NYC residents only)

Is line 26 (your New York taxable income) less than $65,000?

If ***Yes***, find your New York City resident tax using the *New York City Tax Table* on pages 56 through 63. Enter the tax on line 30.

If ***No***, find your New York City resident tax using the *New York City Tax Rate Schedule* on page 64. Enter the tax on line 30.

If one spouse was a resident of New York City for all of 2007 and the other was a nonresident for all of 2007, see *Special instructions for Form IT-150, line 30*, on page 39 for information on how to compute your New York City resident tax.

Step 6 IT-150

Line 31 New York City household credit (NYC residents only)

If you marked the ***Yes*** box at item (D) on the front of Form IT-150, you do not qualify for this credit and should go to line 32. If you marked ***No***, use the appropriate table (4, 5, or 6) below or on page 27 to determine the amount to enter on line 31.

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* on page 27.

New York City Household credit table 4

Filing status ① only (Single)

If Form IT-150, line 11 is: Over	but not over	enter on Form IT-150, line 31:
$	$ 10,000*	$ 15
10,000	12,500	10
12,500		No credit is allowed; do not make an entry on Form IT-150, line 31.

* 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-150, line 11 is: Over	but not over	And the number of exemptions from your *Dependent exemption worksheet,* line c, page 24 (married 1040EZ filers use column 2), is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-150, line 31:							
$	$ 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-150, line 31.							

* 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-150, line 11 *** total from both returns is: Over	but not over	And the number of exemptions from both *Dependent exemption worksheets*, line c, page 24 is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-150, line 31:							
$	$ 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-150, line 31.							

* 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 33 Yonkers resident income tax surcharge

Were you a resident of Yonkers and did you make an entry of more than *0* on line 27?

If ***No***, go to line 34.

If ***Yes***, complete the *Yonkers Worksheet* below and enter the amount from line k on line 33.

If one spouse was a resident of Yonkers for all of 2007 and the other was a nonresident for all of 2007, see *Special instructions for Form IT-150, line 33*, on page 39 for information on how to compute your Yonkers resident income tax surcharge.

Yonkers worksheet

a. Amount from line 29 ..... a. _____

b. Amount from Form IT-213, *Claim for Empire State Child Credit*, line 16, or line 17 if an amount is entered on line 17 ..... b. _____

c. Amount from Form IT-214, *Claim for Real Property Tax Credit,* line 33 ..... c. _____

d. Amount from Form IT-216, *Claim for Child and Dependent Care Credit,* line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216) ..... d. _____

e. Amount from Form IT-215, *Claim for Earned Income Credit,* line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17) ..... e. _____

f. Amount from Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42 ..... f. _____

g. If you elected to claim the college tuition credit, the amount from Form IT-272, *Claim for College Tuition Credit or Itemized Deduction,* line 5 or 7, whichever applies ..... g. _____

h. Add lines b through g ..... h. _____

i. Subtract line h from line a ..... i. _____

j. Yonkers resident tax rate (10%) ..... j. .1

k. Multiply line i by line j. Enter this amount on Form IT-150, line 33 ..... k. _____

Line 34 Yonkers nonresident earnings tax

If you were not a resident of Yonkers, did you earn wages there?

If ***No***, go to line 35.

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

Line 35 Sales or use tax

See pages 66 through 72 for information on New York State and local sales or use tax, and how to calculate sales or use tax due.

If you don't owe any New York State or local sales or use tax, you must enter *0* on line 35. Do not leave line 35 blank. Then continue with the instructions for line 36.

Step 7 — Voluntary contributions

36 Voluntary contributions *(whole dollar amounts only; see page 28)*

Return a Gift to Wildlife 36a. ___ , ___ ___ .
Missing/Exploited Children Fund 36b. ___ , ___ ___ .
Breast Cancer Research Fund 36c. ___ , ___ ___ .
Prostate Cancer Research Fund 36d. ___ , ___ ___ .
Alzheimer's Fund 36e. ___ , ___ ___ .
Olympic Fund 36f. ___ .
WTC Memorial Fund 36g. ___ , ___ ___ .
Total *(add lines 36a through 36g)* **36.** ___ , ___ ___ . 0 0

Line 36 (36a through 36g)

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 36a through 36g). Enter the total amount of all your contributions combined on line 36.

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**

  Your contribution will benefit New York's fish, wildlife, and marine resources, and you will receive a free issue of *Conservationist* magazine. For more information about New York State's environmental conservation programs, go to *www.dec.ny.gov*. For information about *Conservationist*, go to *www.TheConservationist.org*.

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

  Each year over 20,000 children are reported missing in New York State. Your contribution will benefit the New York State Missing and Exploited Children Clearinghouse. This organization works with police agencies and parents to locate missing children and to promote child safety through education. Contributions are used to distribute educational materials, disseminate missing child alerts, and conduct investigative training for police officers. For additional information about services and free safety publications visit *www.criminaljustice.state.ny.us* or call 1 800 FIND-KID (346-3543). Also see Publication 40, *Missing Children and Young Adults*.

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

  Your contributions 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 prevention of breast cancer. Help make breast cancer a disease of the past. Your contribution will be used to fund important biomedical research studies and education projects. New York State will match your contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

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

  Your contribution will benefit the New York State Coalition to Cure Prostate Cancer. The coalition coordinates and manages prostate cancer research, detection, and education efforts in our state. New York State will match your contribution to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

- **Alzheimer's Disease Fund**
  (Alzheimer's Fund)

  Contributions to this fund support services provided by the Alzheimer's Disease Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite, support groups, and other supportive services to people with Alzheimer's disease, their families, caregivers, and health care professionals.

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

  Contributions to this fund help support the Olympic Training Center in Lake Placid. The $16 million complex is one of just three U.S. Olympic training centers in the United States. The center is used primarily by U.S. athletes who are training to compete in future winter and summer Olympic and Paralympic sports. Individual contributions must be $2. If you are married filing jointly and your spouse also wants to contribute, enter $4.

- **World Trade Center Memorial Foundation Fund**
  (WTC Memorial Fund)

  Your contribution to the World Trade Center Memorial Foundation Fund will help create the Memorial and Memorial Museum which will commemorate and honor the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial will recognize the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information go to *www.buildthememorial.org*.

Step 8 — Payments and credits

38	Empire State child credit (attach Form IT-213)	38.	
39	NYS/NYC child and dependent care credit (attach Form IT-216)	39.	
40	NYS earned income credit (attach Form IT-215 or Form IT-209)	40.	
41	NYS noncustodial parent earned income credit (attach Form IT-209)	41.	
42	Real property tax credit (attach Form IT-214)	42.	
43	College tuition credit (attach Form IT-272)	43.	
44	NYC school tax credit	44.	
45	NYC earned income credit (attach Form IT-215 or Form IT-209)	45.	
46	Total **New York State** tax withheld	46.	
47	Total **New York City** tax withheld	47.	
48	Total **Yonkers** tax withheld	48.	
49	Total estimated tax payments / Amount paid with Form IT-370	49.	
50	Add lines 38 through 49	50.	

Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of the wage and tax statements provided by your employer. Staple them to the top of this page.

See the Step 11 instructions on page 35 for the proper assembly of your return and attachments.

Line 38 Empire State child credit

Did you claim the federal child tax credit for 2007 or do you have a qualifying child (a *qualifying child* is a child who qualifies for the federal child tax credit and is at least four years of age)?

If ***No***, you do not qualify for this credit. Go to line 39.

If ***Yes***, review the instructions for Form IT-213 to see if you qualify for this credit. If you qualify, complete Form IT-213 and transfer the amount from Form IT-213 to Form IT-150, line 38. Attach Form IT-213 to your return.

For more information, see the instructions for Form IT-213.

Line 39 NYS/NYC child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2007 (whether or not you actually claimed it)?

If ***No***, you do not qualify for this credit. Go to line 40.

If ***Yes***, complete Form IT-216, *Claim for Child and Dependent Care Credit*, to determine your New York State child and dependent care credit.
New for 2007 : If you are a **New York City** (NYC) resident with federal AGI (Form IT-150, line 11) of **$30,000 or less**, and you have a qualifying child **under four years of age** as of December 31, 2007, review the instructions for Form IT-216 to see if you qualify to claim the **new NYC child and dependent care credit**.
Transfer the amount from Form IT-216 to Form IT-150, line 38. Attach Form IT-216 to your return.

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

Line 40 New York State earned income credit (NYS EIC)

Did you claim the **federal** earned income credit for 2007 on your federal income tax return?

If ***No***, you do not qualify for this credit. Go to line 41.

If ***Yes***, complete Form IT-215, *Claim for Earned Income Credit,* and transfer the amount from Form IT-215 to Form IT-150, line 40. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

If you are a noncustodial parent and have paid child support through a support collection unit, you may be eligible for the noncustodial parent New York State earned income credit (noncustodial EIC). However, you cannot claim both the NYS EIC and the noncustodial EIC. Review the instructions for Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, to see if you qualify for this credit. If you qualify, complete Form IT-209 to determine which credit offers the better tax savings. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-150, line 40, and attach Form IT-209 to your return (do not attach Form IT-215). If you are claiming the noncustodial EIC, see line 41 instructions below.

If the IRS is computing your federal earned income credit, write ***EIC*** in the white area to the left of the money column, and leave the money column blank on line 40. You must complete Form IT-150, lines 42 through 49, but do not complete lines 50 through 54.

Complete Form IT-215, lines 1 through 9, and attach it to your return. 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 15, 2008, whichever is later.

Line 41 Noncustodial parent New York State earned income credit (EIC)

Review the instructions for Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit,* to see if you qualify for this credit. If you qualify, complete Form IT-209. If you are claiming the noncustodial EIC, transfer the noncustodial EIC from Form IT-209 to Form IT-150, line 41. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-150, **line 40**. Attach Form IT-209 to your return (do not attach Form IT-215).

For more information, see the instructions for Form IT-209.

(continued)

Line 42 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-150, line 42. Attach Form IT-214 to your return.

Line 43 College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2007?

If ***No***, you do not qualify for this credit. Go to line 44.

If ***Yes***, complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, and transfer the amount from Form IT-272 to Form IT-150, line 43. Attach Form IT-272 to your return.

For more information, see the instructions for Form IT-272.

Line 44 New York City school tax credit (NYC residents only)

If you marked the ***Yes*** box at item D on the front of Form IT-150, you do not qualify for this credit. Go to line 45.

If you marked ***No***, find your credit using the table below.

New York City school tax credit table

Filing status:	If your income* is:	Your credit is:
— Single, filing status ①, or — Married filing separate return, filing status ③, or — Head of household, filing status ④	$ 250,000 or less	**$ 145**
	over $ 250,000	**$ 115**
— Married filing joint return, filing status ②, or — Qualifying widow(er) with dependent child, filing status ⑤	$ 250,000 or less	**$ 290**
	over $ 250,000	**$ 230**

* ***Income,*** for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-150, line 11, minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-150, line 5, if they were included in your FAGI.

Line 45 New York City earned income credit (NYC residents only)

Did you claim the **federal** earned income credit for 2007 on your federal return?

If ***No***, you do not qualify to claim this credit. Go to line 46.

If ***Yes***, complete **either** Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*. Transfer the amount from Form IT-215 or the amount from Form IT-209 to Form IT-150, line 45. Attach Form IT-215 or Form IT-209 to your return.

If the IRS is computing your federal earned income credit, write ***EIC*** in the white area to the left of the money column and leave the money column blank on line 45. You must complete Form IT-150, lines 46 through 49, but do not complete lines 50 through 54. 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 15, 2008, whichever is later.

Lines 46, 47, and 48
Total New York State, New York City, and Yonkers tax withheld

If you received any federal Form(s) W-2, *Wage and Tax Statement*, you must complete Form(s) IT-2, *Summary of Federal Form W-2 Statements*. In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. If you had New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay or IRA payments, you must complete 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, and
- Form(s) IT-1099-R.

Attach Form(s) IT-2 and Form(s) IT-1099-R to the back of your Form IT-150. 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 2008 — If, after completing your 2007 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 49 Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2007 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2008). If you marked filing status ② but made **separate** 2007 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2006 return that you applied to your 2007 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 New York City's Form NYC-202, *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*** and clicking on *Online Tax Center*, or by writing us at: NYS Tax Department, Estimated Tax Unit, W A Harriman Campus, Albany NY 12227

Step 9 — Calculate your refund or the amount you owe

51 Amount overpaid — If line 50 is **more than** line 37, subtract line 37 from line 50 ..... **Refund** 51. ___,___,___.__

52 Amount of line 51 that you want **refunded to you** *(for Direct deposit, complete line 56)* ..... 52. ___,___,___.__

53 **Estimated tax only —** Amount of line 51 that you want applied to your 2008 estimated tax.
(Do not include any amount that you claimed as a refund on line 52.) ..... 53. ___,___,___.__

54 **Amount you owe —** If line 50 is **less than** line 37, subtract line 50 from line 37.
(For Payment options, see page 32; for Electronic funds withdrawal, complete line 56.) ..... **Owe** 54. ___,___,___.__

55 Estimated tax penalty *(Include this amount in line 54 or reduce the overpayment on line 51; see page 32.)* ..... 55. ___,___,___.__

56 **Account information** *(see page 33)* Mark one: ● ☐ Refund – Direct deposit ● ☐ Owe – Electronic funds withdrawal

Electronic funds withdrawal effective date ___-___-___

56a Routing number ● ● ☐☐☐☐☐☐☐☐☐ 56c Account type ● ☐ Checking ● ☐ Savings

56b Account number ● ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Line 51 Amount overpaid

If you have to pay an estimated income tax penalty (see line 55 instructions on page 32), subtract the penalty from the overpayment and enter the net overpayment on line 51.

Your net overpayment can be:

1 refunded to you (enter amount on line 52);
2 deposited directly into your bank account (enter amount on line 52 and see the instructions for line 56 on page 33);
3 applied to your 2008 estimated income tax (enter on line 53); **or**
4 divided between options 1 and 3, or 2 and 3.

If your estimated income tax penalty on line 55 is greater than your overpayment on line 51, enter the difference on line 54.

Line 52 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 56.

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, to another state, or to a New York State agency, contact the IRS, the other state, or the New York 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 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 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 or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the IRS or the other state to resolve your responsibility for the asserted liability.

Line 53 Estimated tax

Enter the amount of overpayment from line 51 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2008. The total of lines 52 and 53 should equal the amount on line 51.

If you choose to apply all or part of your overpayment to your 2008 estimated income tax, you generally cannot change that decision after April 15, 2008.

(continued)

Line 54 Amount you owe

Enter on line 54 the amount of tax you owe **plus any estimated income tax penalty** you owe (see line 55 instructions).

To avoid other penalties and interest, pay any tax you owe by April 15, 2008.

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

Line 55 Estimated tax penalty

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

(1) Locate the amount of your 2006 New York AGI as shown on your 2006 return;

(2) Locate the amount of your 2006 New York income tax; then

(3) Calculate the amount of your 2007 prepayments (the amount of withholding and estimated tax payments you have already made for 2007).

In general, you are not subject to a penalty if your 2007 prepayments equal at least 100% of your 2006 income tax. However:

- If your 2006 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 2006 income tax based on a 12 month return;
- You may owe a penalty if line 54 is $300 or more and represents more than 10% of the income tax shown on your 2007 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 Income Tax by Individuals and Fiduciaries.*

If you owe an estimated income tax penalty, enter the penalty amount on line 55. Also add the same amount to any tax due and enter the total on line 54. 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 51. **Do not include any other penalty or interest amounts on line 51.** 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 ***2007 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 2007 New York State income tax return. You can pay your income taxes due with your return by credit card 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.

  Official Payments Corp.[sm]

  Visit their Web site at:
  www.officialpayments.com

  OR

  Link2Gov Corporation

  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 *Online Tax Center*.

  Follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (**line 54 of Form IT-150**). 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 go to ***www.nystax.gov*** and click on *Online Tax Center*.

- **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 15, 2008. If you file before April 15, 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 56 instructions on page 33.

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 15, 2008.

If you cannot pay in full, you should file your return on time, and pay as much of the tax due as possible by check, money order, or automatic bank withdrawal. Also consider alternative payment methods such as a commercial or private loan or a credit card transaction to pay any remaining balance.

You will be billed for any unpaid tax plus interest (see *Amount you owe* on page 32). Pay the bill immediately if you can; if you cannot, call the number provided on the bill to make other arrangements. If you fail to pay the amount due, New York State may file a tax warrant, seize your assets, and/or garnishee your wages to ensure payment.

Line 56 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 56 and supply the information requested for lines 56a, 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 56a. 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 56a.

Enter your account number on line 56b. 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 56c, 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.

Refund — Direct deposit

Mark an ***X*** in the box for *Refund* on line 56.

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 56 and enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account.

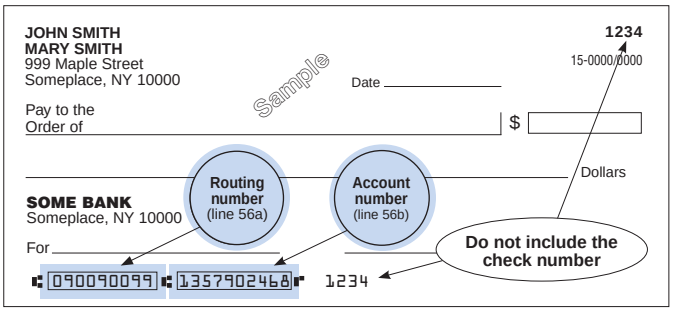
The Tax Department will only use electronic funds withdrawal for the one tax payment you have authorized. Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item. If we determine that the amount you owe is different from the amount claimed on your return, we will only 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 32).

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.

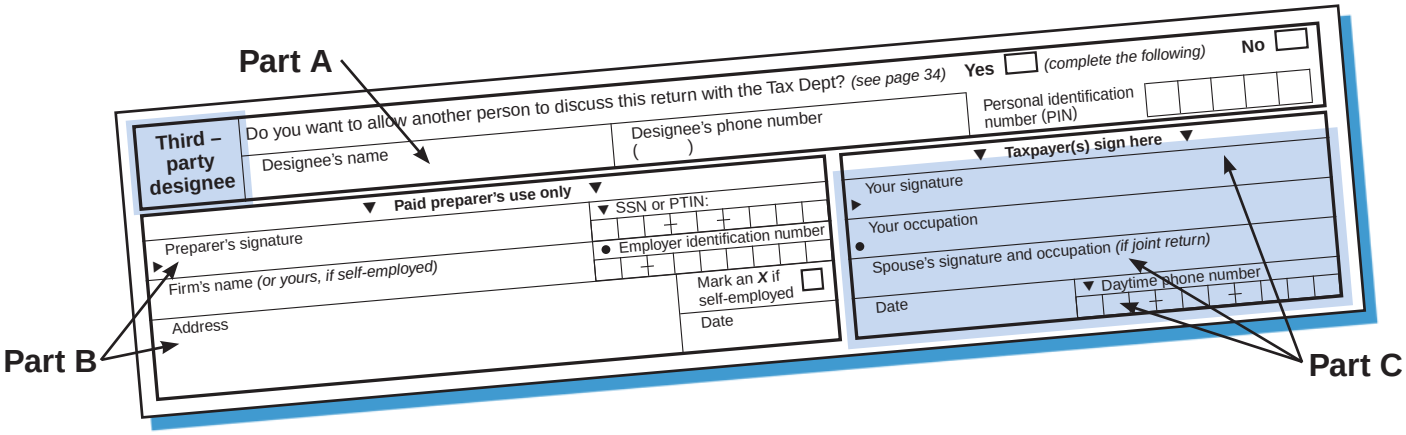
If for any reason we cannot comply with your request for electronic funds withdrawal, we will send a notice to the mailing address on your return.

If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.



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

Step 10 — Sign and date your return



Part A Third-party designee

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your 2007 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*** and the preparer's phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

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.

The authorization will end automatically on the due date (without regard to extensions) for filing your 2008 tax return. For most taxpayers, the due date will be April 15, 2009.

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)

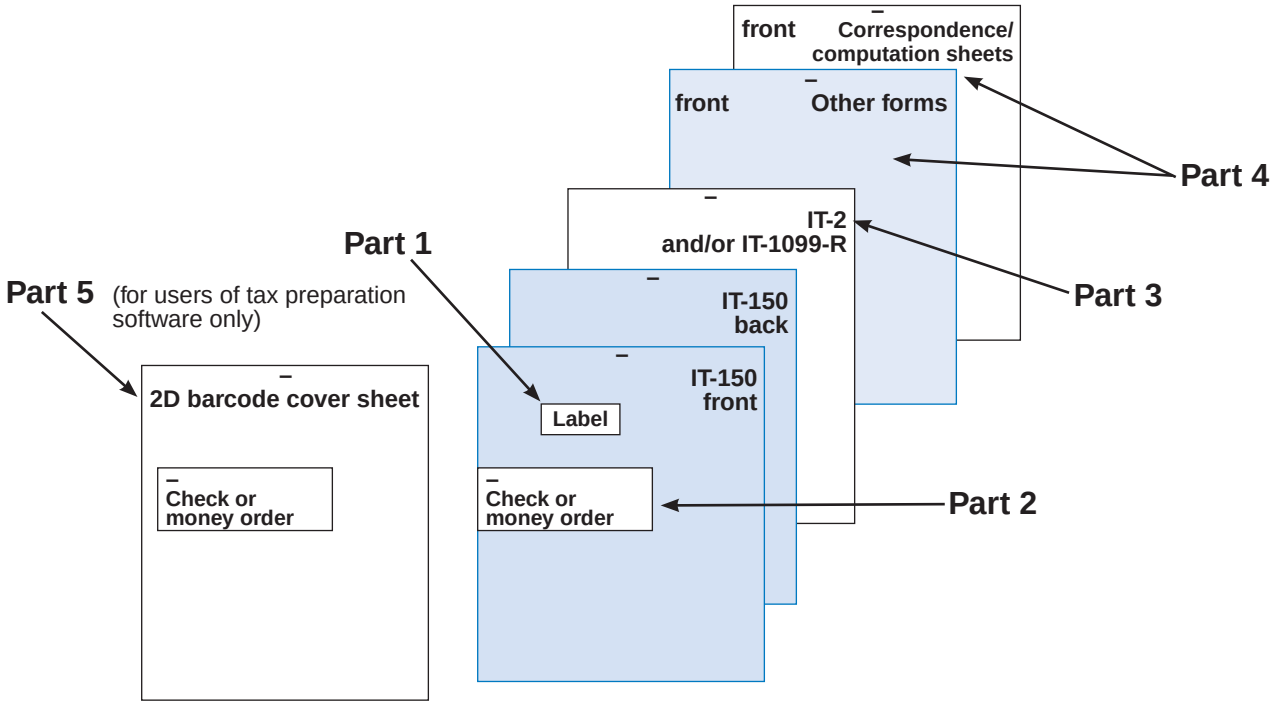
In the spaces provided at the bottom of the back page, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, also enter your spouse's occupation. Both spouses must sign a joint return; **we cannot process unsigned returns.** Keep your signature(s)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

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 39.

Daytime phone number

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

Step 11 — Finish your return



Take a moment to go over the checklist on page 36 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 the front of your Form IT-150 where indicated.

Part 3 Staple Form(s) IT-2 (and IT-1099-R if applicable) to the back of your Form IT-150.

Part 4 Staple any other forms and any correspondence and computation sheets of paper behind your Form(s) IT-2 or IT-1099-R, 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-150, place the cover sheet face up, on the top of the front page of Form IT-150, 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 15, 2008.

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return (see page 41).

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.

Checklist for Form IT-150

Did you . . .

1 ☐ use a 2007 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 ☐ mark the box at item (B) if you do **not** need a NYS tax packet mailed to you next year?

7 ☐ complete items (C), (D), and (E)?

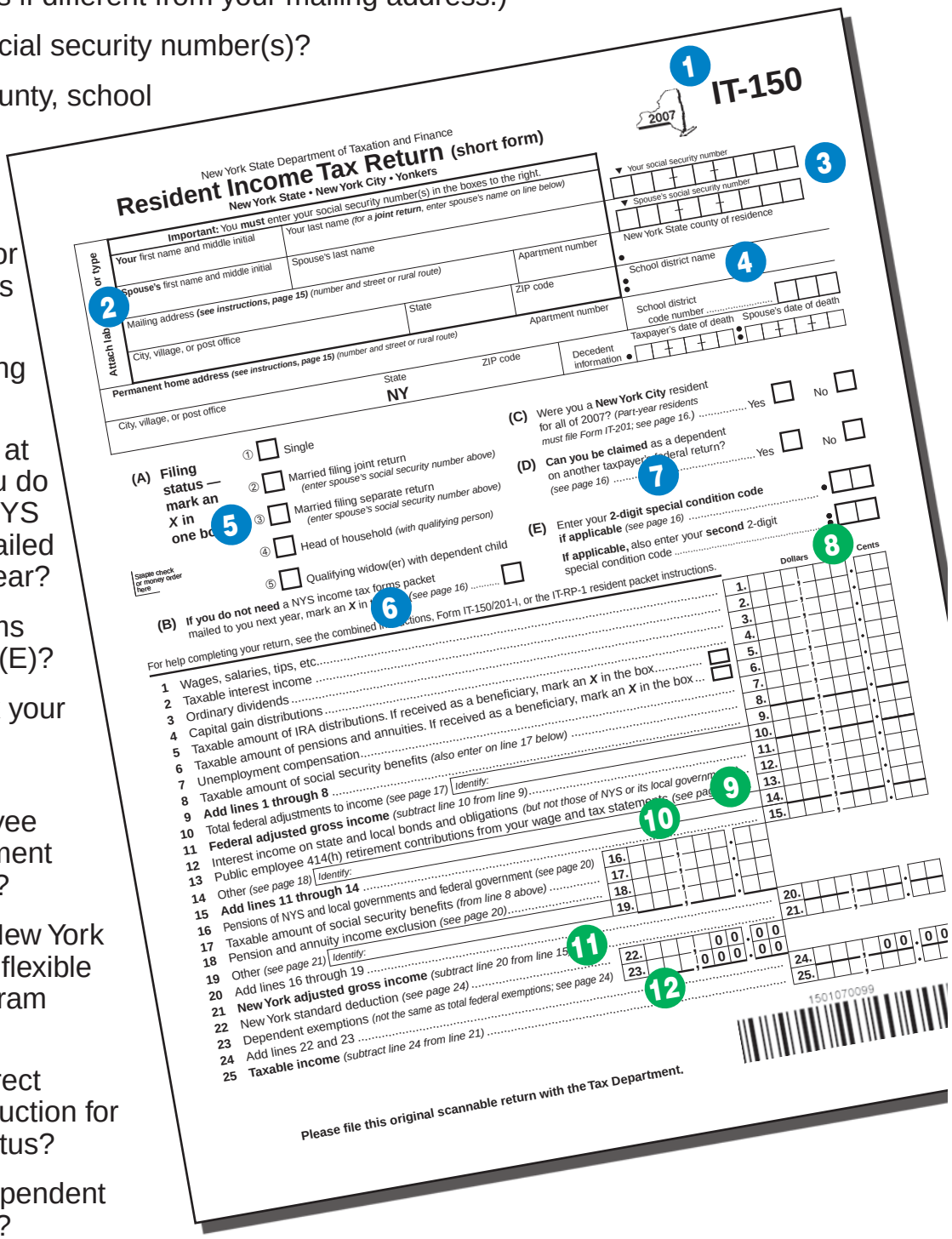
8 ☐ double-check your math?

9 ☐ enter any public employee 414(h) retirement contributions?

10 ☐ include any New York City IRC 125 flexible benefits program amounts?

11 ☐ enter the correct standard deduction for your filing status?

12 ☐ enter your dependent exemption(s)?



Checklist for Form IT-150 *(continued)*

Did you . . .

13 ☐ use the correct New York State or New York City tax table?

14 ☐ report any sales or use tax you owe? (Do not leave line 35 blank.)

15 ☐ take all the tax credits for which you qualify, and attach all appropriate credit forms?

16 ☐ enter your refund or amount you owe?

17 ☐ enter the amount, if any, you want applied to your 2008 estimated tax?

18 ☐ make your check payable to ***New York State Income Tax***, and write your social security number and ***2007 Income Tax*** on it?

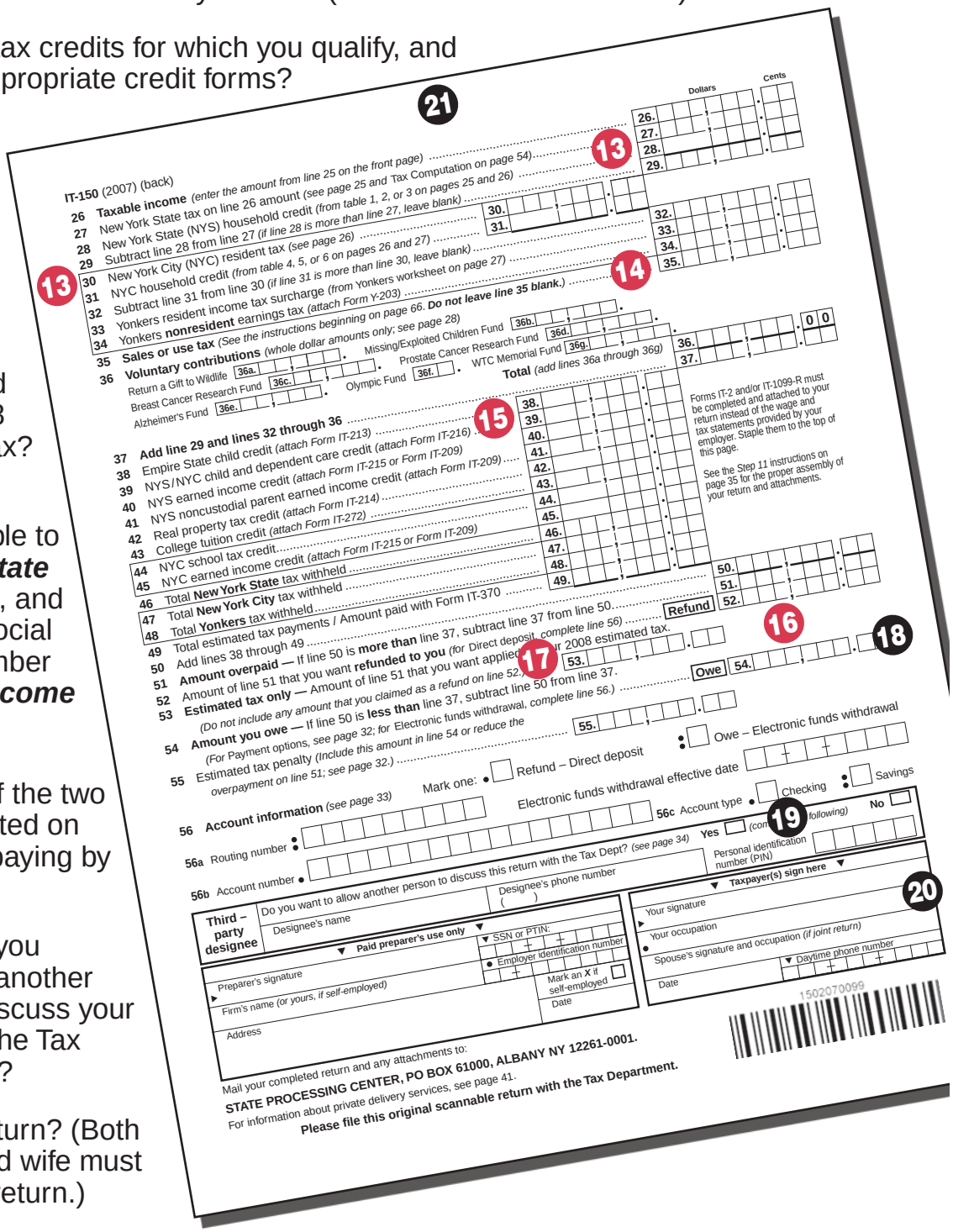
or

use either of the two providers listed on page 32, 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 Form(s) IT-2 here (and attach Form(s) IT-1099-R if applicable, and Form IT-280 if you are a nonobligated spouse, and any other applicable forms)?



Additional information

The information on pages 38 through 72 is for use in completing either the short Form IT-150 or the long Form IT-201.

Definitions used to determine resident, nonresident, or part-year resident

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.

Domicile

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

You can have only one domicile. Your New York domicile does not change 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, or where your will is located are **not** primary factors in establishing domicile. To determine whether you have, in fact, changed your domicile, you should 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 some may weigh more heavily than others, depending upon your overall lifestyle. If required by the Tax Department, it is the taxpayer's responsibility to produce 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 in 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.

Permanent place of abode

A *permanent place of abode* is a residence (a building or structure where a person can live) that 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 for income tax purposes if:

a) Your domicile is not New York State but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend **184 days or more** (a part of a day is a day for this purpose) in New York State 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

b) 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

   1) You did not maintain any permanent place of abode in New York State during the taxable year; and
   2) You maintained a permanent place of abode outside New York State during the entire taxable year; and
   3) You spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the taxable year.

   Group B

   1) You were in a foreign country for at least 450 days during any period of 548 consecutive days; and
   2) You spent **90 days or less** (a part of a day is a day for this purpose) in New York State during this 548-day period, and your spouse (unless legally separated) or minor children spent **90 days or less** (a part of a day is a day for this purpose) in New York during this 548-day period in a permanent place of abode maintained by you; and
   3) 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. The following formula illustrates this condition:

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

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.

New York City and Yonkers

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.

Additional information *(continued)*

Special accruals

As a full-year New York State resident for 2007, or if you are a full-year New York City resident or New York City part-year resident for 2007, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2007.

If you are subject to the special accrual rules, you must file Form IT-201. You cannot file Form IT-150.

Full-year New York State residents —

You are subject to the special accrual rules **only** if you have accrued income for 2007 (see below), **and**

- you were a nonresident of New York State on December 31, 2006; or
- you will be a New York State nonresident on January 1, 2008.

You have accrued income for 2007 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2007, but you are reporting that income for federal income tax purposes in tax year 2007; or
- you have an item of income that was fixed and determinable in tax year 2007, but you will be reporting that income for federal income tax purposes in a tax year after 2007.

Full-year and part-year New York City residents —

You are subject to the special accrual rules **only** if you have accrued income for 2007 (see below), **and**

- you were a nonresident of New York City on December 31, 2006, but you were a full-year New York City resident for tax year 2007; or
- you were a full-year New York City resident for 2007 but you will be a New York City nonresident on January 1, 2008; or
- you were a New York City part-year resident for tax year 2007.

You have accrued income for 2007 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2007, but you are reporting that income for federal income tax purposes in tax year 2007; or
- you have an item of income that was fixed and determinable in tax year 2007, but you will be reporting that income for federal income tax purposes in a tax year after 2007; or
- you have an item of income that was fixed and determinable in your 2007 New York City resident period, but that income is not reportable for federal income tax purposes in your 2007 New York City resident period; or
- you have an item of non-New York source income* that was fixed and determinable in your 2007 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2007 New York City nonresident period.

Special instructions for Form IT-150, line 30

Line 30 New York City resident tax

If one spouse was a resident of New York City for all of 2007 and the other a nonresident for all of 2007, 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). Transfer the amount from your separate sheet to line 30. 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 and attach it to your return.

Special instructions for Form IT-150, line 33

Line 33 Yonkers resident income tax surcharge

If one spouse was a resident of Yonkers for all of 2007 and the other a nonresident for all of 2007, 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. Transfer the amount from your separate sheet to line 33. 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.

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 81.

Deceased taxpayers

If a taxpayer died after 2006 and before filing a return for 2007, 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-150 or Form IT-201, depending on which federal form was filed. Write ***Filing as surviving spouse*** in the area where you sign the return. If someone else is the personal representative for the deceased spouse, he or she must also sign the return. The filing due date is the same as if the deceased taxpayer had lived. The person who files the return for the deceased taxpayer should write the deceased taxpayer's date of death in the area indicated near the top of the return.

(continued)

* Non-New York source income is income that is **not** attributable to (1) a business, trade, profession, or occupation carried on in **New York State**, or (2) the ownership of any interest in real or tangible personal property in **New York State**.

Additional information *(continued)*

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 your partnership carried on a business in New York City, it may also have 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.

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)*. You may use Form IT-285 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 defaulted guaranteed student, state university, or city university loan or past-due support or past-due legally enforceable debt owed to a New York State agency or a New York City tax warrant judgment debt 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*. You must complete Form IT-280 and attach it to the back of your original return when filed. (Also see *Disclaiming of spouse's debt* on page 31 (Form IT-150) or page 103 (Form IT-201)).

Members of the armed forces

If you are a member of the military and a New York State resident, the amount of your military pay that is subject to federal income tax is also subject to New York income tax.

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

Keep a copy 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.

The Tax Department may ask you to provide copies of these records after you have filed your income tax returns.

You should retain copies of your return for at least seven years after you file your return.

Amending your return

File new Form IT-150-X to amend a previously filed New York State income tax return, Form IT-150, unless you are amending your return to report income or deductions that cannot be reported using Form IT-150. In this case you must file Form IT-201-X. File Form IT-201-X to amend a previously filed New York State income tax return, Form IT-201. Use Form IT-203-X if you mistakenly filed Form IT-150 or Form IT-201, but you were a nonresident or part-year resident. See *Other forms you may have to file* on page 10.

Paid preparer information

For information relating to the signing of returns by a paid preparer (anyone you pay to prepare your return), e-file mandate for paid preparers, and other requirements relating to paid preparers, see Publication 58, *Information for Income Tax Return Preparers.*

Additional information *(continued)*

How to get New York City forms

If you need to get tax forms and instructions from the NYC Department of Finance:

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 mail.

For information on NYC business taxes, call *Finance Customer Assistance* at **(212) 504-4036**. For information on NYC property taxes call **(212) 504-4080**. Customer assistance representatives are available weekdays from 8:00 A.M. to 5:00 P.M. Automated services are also available 24 hours a day, seven days a week.

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 5-a, 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.

Statute of limitations

Generally, you must file a claim for a credit or refund of an overpayment of income tax within the later of three years from the time you filed the return or two years from the time you paid the tax. If you did not file a return, you must file the claim for a credit or refund within two years from the time you paid the tax.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. 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 obtaining 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, send the forms covered by these instructions to: State Processing Center, 101 Enterprise Drive, Kingston NY 12401.

School districts and code numbers

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2007. (If you are a New York City resident, look for your individual county listing.) 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.

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 your school district or code number is not correct.

County

Albany

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

Allegany

Alfred-Almond **010**
Andover **017**
Arkport **021**
Belfast **044**
Bolivar-Richburg **054**
Canaseraga **083**
Canisteo-Greenwood **086**
Cuba-Rushford **138**
Dalton-Nunda (Keshequa) **320**
Fillmore **192**
Friendship **209**
Genesee Valley **018**
Hinsdale **277**
Letchworth **339**
Pioneer **498**
Portville **512**
Scio **575**
Wellsville **683**
Whitesville **702**

Bronx

Bronx **068**

Brooklyn (see *Kings*)

Broome

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

Cattaraugus

Allegany-Limestone **011**
Cattaraugus-Little Valley **094**
Cuba-Rushford **138**
Ellicottville **181**
Forestville **198**
Franklinville **205**
Frewsburg **208**
Gowanda **230**
Hinsdale **277**
Olean **462**
Pine Valley **497**
Pioneer **498**
Portville **512**
Randolph **522**
Salamanca **556**
Springville-Griffith Institute **244**
Ten Broeck Academy and Franklinville **205**
West Valley **690**

Cayuga

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

Chautauqua

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

Chemung

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

Chenango

Afton **003**
Bainbridge-Guilford **031**
Brookfield **070**
Chenango Forks **107**
Cincinnatus **113**
DeRuyter **141**
Gilbertsville-Mount Upton **222**
Greene **238**
Harpursville **259**
Norwich **455**
Otselic Valley **606**
Oxford Academy and Central **475**
Sherburne-Earlville **582**
Sidney **586**
Unadilla Valley **422**
Whitney Point **703**

Clinton

AuSable Valley **026**
Beekmantown **043**
Chateaugay **102**
Chazy **105**
Northeastern Clinton **418**
Northern Adirondack **453**
Peru **492**
Plattsburgh **503**
Saranac **560**
Saranac Lake **561**

Columbia

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

Cortland

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

Delaware

Andes **016**
Bainbridge-Guilford **031**
Charlotte Valley **101**
Delhi **144**
Deposit **146**
Downsville **150**
Franklin **203**
Gilboa-Conesville **223**
Hancock **256**

Delaware *(continued)*

Jefferson **310**
Livingston Manor **349**
Margaretville **375**
Oneonta **464**
Roscoe **545**
Roxbury **547**
Sidney **586**
South Kortright **601**
Stamford **620**
Sullivan West **143**
Unatego **649**
Walton **663**
Worcester **711**

Dutchess

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

Erie

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

School districts and code numbers

Essex

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

Franklin

AuSable Valley **026**
Brasher Falls **058**
Brushton-Moira **072**
Chateaugay **102**
Malone **365**
Northern Adirondack **453**
Salmon River **558**
Saranac Lake **561**
St. Regis Falls **619**
Tupper Lake **647**

Fulton

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

Genesee

Akron **004**
Albion **006**
Alden **007**
Alexander **008**
Attica **024**
Batavia **036**
Brockport **066**
Byron-Bergen **075**
Caledonia-Mumford **077**
Elba **177**
Iroquois **300**
Le Roy **338**
Medina **387**
Oakfield-Alabama **458**
Pavilion **482**
Pembroke **487**
Royalton-Hartland **548**
Wyoming **714**

Greene

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

Hamilton

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

Herkimer

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

Jefferson

Alexandria **009**
Belleville Henderson **045**
Carthage **090**
Copenhagen **129**
General Brown **217**
Gouverneur **229**
Hammond **253**
Indian River **297**
LaFargeville **324**
Lyme **356**
Sackets Harbor **288**
Sandy Creek **559**
South Jefferson **600**
Thousand Islands **634**
Watertown **672**

Kings (Brooklyn)

Brooklyn **071**

Lewis

Adirondack **002**
Beaver River **041**
Camden **079**
Carthage **090**
Copenhagen **129**
Harrisville **261**
Lowville Academy and Central **355**
Sandy Creek **559**
South Jefferson **600**
South Lewis **602**

Livingston

Avon **029**
Caledonia-Mumford **077**
Canaseraga **083**
Dalton-Nunda (Keshequa) **320**

Livingston *(continued)*

Dansville **140**
Geneseo **218**
Honeoye **282**
Honeoye Falls-Lima **283**
Le Roy **338**
Livonia **350**
Mount Morris **413**
Naples **420**
Pavilion **482**
Perry **490**
Wayland-Cohocton **677**
Wheatland-Chili **697**
York **716**

Madison

Brookfield **070**
Canastota **084**
Cazenovia **095**
Chittenango **111**
DeRuyter **141**
East Syracuse-Minoa **167**
Edmeston **174**
Fabius-Pompey **187**
Fayetteville-Manlius **370**
Hamilton **252**
Madison **361**
Morrisville-Eaton **411**
Mount Markham **412**
Oneida **463**
Otselic Valley **606**
Sherburne-Earlville **582**
Stockbridge Valley **624**
Unadilla Valley **422**
Vernon-Verona-Sherrill **584**
Waterville **673**

Manhattan (see *New York*)

Monroe

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

Montgomery

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

Montgomery *(continued)*

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

Nassau

Amityville **014**
Baldwin **032**
Bellmore **046**
Bellmore-Merrick CHS*
Bethpage **052**
Carle Place **088**
Cold Spring Harbor **123**
East Meadow **162**
East Rockaway **166**
East Williston **168**
Elmont **184**
Farmingdale **191**
Floral Park-Bellerose **195**
Franklin Square **204**
Freeport **207**
Garden City **214**
Glen Cove **224**
Great Neck **234**
Hempstead **265**
Herricks **270**
Hewlett-Woodmere **272**
Hicksville **273**
Island Park **302**
Island Trees **303**
Jericho **311**
Lawrence **337**
Levittown **340**
Locust Valley **352**
Long Beach **353**
Lynbrook **357**
Malverne **366**
Manhasset **368**
Massapequa **379**
Merrick **389**
Mineola **398**
New Hyde Park-Garden City Park **425**
North Bellmore **441**
North Merrick **444**
North Shore **448**
Oceanside **459**
Oyster Bay-East Norwich **476**
Plainedge **501**
Plainview-Old Bethpage **502**
Port Washington **511**
Rockville Centre **539**
Roosevelt **544**
Roslyn **546**
Seaford **577**
Sewanhaka CHS*
Syosset **630**
Uniondale **652**
Valley Stream CHS*
Valley Stream 13 **655**
Valley Stream 24 **656**
Valley Stream 30 **657**
Wantagh **664**
Westbury **691**
West Hempstead **687**

(continued)

* **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 (Manhattan)

Manhattan **369**

New York City (see individual counties)

Niagara

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

Oneida

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

Onondaga

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

Ontario

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

Orange

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

Orleans

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

Oswego

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

Otsego

Bainbridge-Guilford **031**
Charlotte Valley **101**
Cherry Valley-Springfield **616**
Cobleskill-Richmondville **120**
Cooperstown **128**
Edmeston **174**
Franklin **203**
Gilbertsville-Mount Upton **222**
Laurens **336**
Milford **395**
Morris **409**
Mount Markham **412**
Oneonta **464**
Owen D. Young (Van Hornesville) **474**
Richfield Springs **533**
Schenevus (Andrew S. Draper) **570**
Sharon Springs **579**
Sidney **586**
Unadilla Valley **422**
Unatego **649**
Worcester **711**

Putnam

Brewster **060**
Carmel **089**
Garrison **215**
Haldane **249**
Lakeland **331**
Mahopac **363**
North Salem **447**
Pawling **483**
Putnam Valley **518**
Wappingers **665**

Queens

Queens **519**

Rensselaer

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

Richmond (Staten Island)

Staten Island **622**

Rockland

Clarkstown **423**
East Ramapo **615**
Nanuet **419**
North Rockland **445**
Nyack **457**
Pearl River **484**
Ramapo **626**
South Orangetown **605**

Saratoga

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

Schenectady

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

Schoharie

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

Schuyler

Bradford **057**
Corning-Painted Post **132**
Dundee **154**
Hammondsport **254**
Horseheads **287**
Odessa-Montour **460**
South Seneca **607**
Spencer-Van Etten **613**
Trumansburg **643**
Watkins Glen **675**

Seneca

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

Staten Island (see *Richmond*)

School districts and code numbers

Steuben

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

St. Lawrence

Alexandria **009**
Brasher Falls **058**
Brushton-Moira **072**
Canton **087**
Clifton-Fine **116**
Colton-Pierrepont **124**
Edwards-Knox **724**
Gouverneur **229**
Hammond **253**
Harrisville **261**
Hermon-DeKalb **269**
Heuvelton **271**
Indian River **297**
Lisbon **345**
Madrid-Waddington **362**
Massena **380**
Morristown **410**
Norwood-Norfolk **456**
Ogdensburg **461**
Parishville-Hopkinton **480**
Potsdam **513**
Salmon River **558**
St. Regis Falls **619**
Tupper Lake **647**

Suffolk

Amagansett **013**
Amityville **014**
Babylon **030**
Bayport-Blue Point **039**
Bay Shore **038**
Brentwood **059**
Bridgehampton **062**
Center Moriches **096**
Central Islip **097**
Cold Spring Harbor **123**
Commack **125**
Comsewogue **126**
Connetquot **127**
Copiague **130**
Deer Park **142**
East Hampton **159**
East Islip **161**
East Moriches **163**
Eastport/South Manor **170**
East Quogue **164**
Elwood **186**
Farmingdale **191**
Fire Island **193**
Fishers Island **194**
Greenport **239**
Half Hollow Hills **250**
Hampton Bays **255**

Suffolk *(continued)*

Harborfields **258**
Hauppauge **264**
Huntington **292**
Islip **304**
Kings Park **321**
Lindenhurst **344**
Longwood **392**
Mattituck-Cutchogue **382**
Middle Country **391**
Miller Place **397**
Montauk **404**
Mount Sinai **414**
New Suffolk **429**
North Babylon **440**
Northport-East Northport **452**
Oysterponds **477**
Patchogue-Medford **481**
Port Jefferson **509**
Quogue **521**
Remsenburg-Speonk **529**
Riverhead **537**
Rocky Point **540**
Sachem **553**
Sagaponack **555**
Sag Harbor **554**
Sayville **566**
Shelter Island **580**
Shoreham-Wading River **585**
Smithtown **590**
Southampton **608**
South Country **596**
South Huntington **599**
Southold **610**
Springs **617**
Three Village **635**
Tuckahoe Common **645**
Wainscott **661**
West Babylon **684**
Westhampton Beach **693**
West Islip **688**
William Floyd **381**
Wyandanch **712**

Sullivan

Eldred **178**
Ellenville **180**
Fallsburg **190**
Liberty **342**
Livingston Manor **349**
Minisink Valley **400**
Monticello **406**
Pine Bush **495**
Port Jervis **510**
Sullivan West **143**
Roscoe **545**
Tri-Valley **640**

Tioga

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

Tompkins

Candor **085**
Cortland **134**
Dryden **152**

Tompkins *(continued)*

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

Ulster

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

Warren

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

Washington

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

Wayne

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

Wayne *(continued)*

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

Westchester

Ardsley **019**
Bedford **042**
Blind Brook **535**
Briarcliff Manor **061**
Bronxville **069**
Byram Hills **023**
Chappaqua **100**
Croton-Harmon **136**
Dobbs Ferry **147**
Eastchester **169**
Edgemont **172**
Elmsford **185**
Greenburgh Central 7 **237**
Harrison **260**
Hastings-on-Hudson **263**
Hendrick Hudson **267**
Irvington **301**
Katonah-Lewisboro **316**
Lakeland **331**
Mamaroneck **367**
Mount Pleasant **417**
Mount Vernon **416**
New Rochelle **428**
North Salem **447**
Ossining **471**
Peekskill **485**
Pelham **486**
Pleasantville **504**
Pocantico Hills **505**
Port Chester **508**
Putnam Valley **518**
Rye **551**
Rye Neck **552**
Scarsdale **567**
Somers **594**
Tarrytowns **633**
Tuckahoe Union Free **644**
Valhalla **654**
White Plains **699**
Yonkers **715**
Yorktown **717**

Wyoming

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

Yates

Dundee **154**
Geneva **219**
Marcus Whitman **374**
Naples **420**
Penn Yan **489**
Prattsburg **515**

2007 New York State Tax Table

Important: If your New York adjusted gross income (line 21 of Form IT-150 or line 33 of Form IT-201) is more than $100,000, you cannot use these tables. See *Tax Computation - New York AGI of more than $100,000* on page 54 to compute your tax. Failure to follow these instructions may result in your having to pay interest and penalty if the income tax you report on your return is less than the correct amount.

Based on Taxable Income — For purposes of this tax table, the taxable income column below is the amount on either line 26 of Form IT-150 or line 38 of Form IT-201.

Example: *Mr. and Mrs. Jones are filing a joint return on Form IT-150. Their taxable income on line 26 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 27 of Form IT-150.*

If your taxable income is –		And you are –		
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

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

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
2,000		Your New York State tax is:		
2,000	2,050	81	81	81
2,050	2,100	83	83	83
2,100	2,150	85	85	85
2,150	2,200	87	87	87
2,200	2,250	89	89	89
2,250	2,300	91	91	91
2,300	2,350	93	93	93
2,350	2,400	95	95	95
2,400	2,450	97	97	97
2,450	2,500	99	99	99
2,500	2,550	101	101	101
2,550	2,600	103	103	103
2,600	2,650	105	105	105
2,650	2,700	107	107	107
2,700	2,750	109	109	109
2,750	2,800	111	111	111
2,800	2,850	113	113	113
2,850	2,900	115	115	115
2,900	2,950	117	117	117
2,950	3,000	119	119	119
3,000		Your New York State tax is:		
3,000	3,050	121	121	121
3,050	3,100	123	123	123
3,100	3,150	125	125	125
3,150	3,200	127	127	127
3,200	3,250	129	129	129
3,250	3,300	131	131	131
3,300	3,350	133	133	133
3,350	3,400	135	135	135
3,400	3,450	137	137	137
3,450	3,500	139	139	139
3,500	3,550	141	141	141
3,550	3,600	143	143	143
3,600	3,650	145	145	145
3,650	3,700	147	147	147
3,700	3,750	149	149	149
3,750	3,800	151	151	151
3,800	3,850	153	153	153
3,850	3,900	155	155	155
3,900	3,950	157	157	157
3,950	4,000	159	159	159

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
4,000		Your New York State tax is:		
4,000	4,050	161	161	161
4,050	4,100	163	163	163
4,100	4,150	165	165	165
4,150	4,200	167	167	167
4,200	4,250	169	169	169
4,250	4,300	171	171	171
4,300	4,350	173	173	173
4,350	4,400	175	175	175
4,400	4,450	177	177	177
4,450	4,500	179	179	179
4,500	4,550	181	181	181
4,550	4,600	183	183	183
4,600	4,650	185	185	185
4,650	4,700	187	187	187
4,700	4,750	189	189	189
4,750	4,800	191	191	191
4,800	4,850	193	193	193
4,850	4,900	195	195	195
4,900	4,950	197	197	197
4,950	5,000	199	199	199
5,000		Your New York State tax is:		
5,000	5,050	201	201	201
5,050	5,100	203	203	203
5,100	5,150	205	205	205
5,150	5,200	207	207	207
5,200	5,250	209	209	209
5,250	5,300	211	211	211
5,300	5,350	213	213	213
5,350	5,400	215	215	215
5,400	5,450	217	217	217
5,450	5,500	219	219	219
5,500	5,550	221	221	221
5,550	5,600	223	223	223
5,600	5,650	225	225	225
5,650	5,700	227	227	227
5,700	5,750	229	229	229
5,750	5,800	231	231	231
5,800	5,850	233	233	233
5,850	5,900	235	235	235
5,900	5,950	237	237	237
5,950	6,000	239	239	239

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

continued on next page

2007 New York State Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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)

continued on next page

2007 New York State Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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

2007 New York State Tax Table

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

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

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

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

continued on next page

2007 New York State Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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

2007 New York State Tax Table

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

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

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

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

continued on next page

2007 New York State Tax Table

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

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

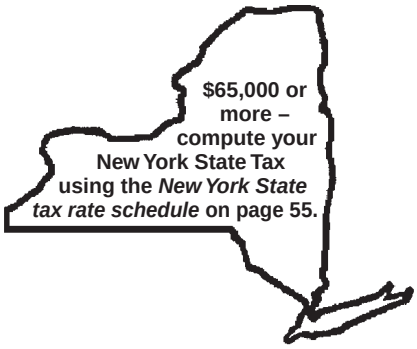
continued on next page

2007 New York State Tax Table

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

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

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



If the amount on Form IT-150, line 21, or Form IT-201, line 33, is more than $100,000, see page 54.

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

Tax computation — New York AGI of more than $100,000:

New York State tax — Find your New York State tax by using *Tax computation worksheet 1* or *2* to the right.

- **If** the amount on Form IT-150, line **21**, or Form IT-201, line **33**, is

  more than $100,000, but not more than $150,000,

  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-150, line **21,** or Form IT-201, line **33**, is

  more than $150,000,

  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-150, line 21, or Form IT-201, line 33 ..... 1. _____
2. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38 ..... 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 55** ..... 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-150, line 27, or Form IT-201, line 39. ..... 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 taxable income from Form IT-150, line 26, or Form IT-201, line 38 ..... 1. _____
2. Multiply line 1 by 6.85% (.0685).

   Enter here and on Form IT-150, line 27, or Form IT-201, line 39 .... 2. _____

New York State tax rate schedule

— Notes —

If your New York AGI amount on Form IT-150, line 21, or Form IT-201, line 33, is more than $100,000, see page 54 to compute your New York State tax.

Married filing jointly and qualifying widow(er) — filing status ② and ⑤

If Form IT-150, line 26, or Form IT-201, line 38 is: over	but not over	The tax is:				
$ 0	$16,000			4%	of Form IT-150, line 26, or Form IT-201, line 38	
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		1,946	plus	6.85%	" " " "	40,000

Single and married filing separately — filing status ① and ③

If Form IT-150, line 26, or Form IT-201, line 38 is: over	but not over	The tax is:				
$ 0	$8,000			4%	of Form IT-150, line 26, or Form IT-201, line 38	
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		973	plus	6.85%	" " " "	20,000

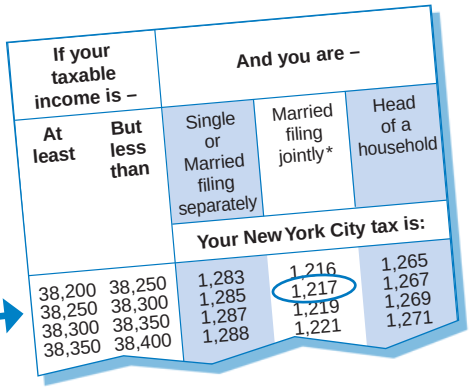
Head of household — filing status ④

If Form IT-150, line 26, or Form IT-201, line 38 is: over	but not over	The tax is:				
$ 0	$11,000			4%	of Form IT-150, line 26, or Form IT-201, line 38	
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		1,492	plus	6.85%	" " " "	30,000

2007 New York City Tax Table

Based on Taxable Income — For purposes of this tax table, the taxable income column below is the amount on either line 26 of Form IT-150 or line 38 of Form IT-201.

Example: *Mr. and Mrs. Jones are filing a joint return on Form IT-150. Their taxable income on line 26 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 30 of Form IT-150.*



If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York City tax is:		
38,200	38,250	1,283	1,216	1,265
38,250	38,300	1,285	1,217	1,267
38,300	38,350	1,287	1,219	1,269
38,350	38,400	1,288	1,221	1,271

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

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

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

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

continued on next page

2007 New York City Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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 City tax is:**			**9,000**		**Your New York City tax is:**			**12,000**		**Your New York City 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 New York City tax is:**			**10,000**		**Your New York City tax is:**			**13,000**		**Your New York City 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 New York City tax is:**			**11,000**		**Your New York City tax is:**			**14,000**		**Your New York City tax is:**		
8,000	8,050	233	233	233	11,000	11,050	320	320	320	14,000	14,050	421	408	408
8,050	8,100	235	235	235	11,050	11,100	322	322	322	14,050	14,100	422	409	409
8,100	8,150	236	236	236	11,100	11,150	323	323	323	14,100	14,150	424	411	411
8,150	8,200	238	238	238	11,150	11,200	325	325	325	14,150	14,200	426	412	412
8,200	8,250	239	239	239	11,200	11,250	326	326	326	14,200	14,250	428	414	414
8,250	8,300	241	241	241	11,250	11,300	328	328	328	14,250	14,300	429	415	415
8,300	8,350	242	242	242	11,300	11,350	329	329	329	14,300	14,350	431	416	416
8,350	8,400	243	243	243	11,350	11,400	331	331	331	14,350	14,400	433	418	418
8,400	8,450	245	245	245	11,400	11,450	332	332	332	14,400	14,450	435	419	420
8,450	8,500	246	246	246	11,450	11,500	334	334	334	14,450	14,500	436	421	422
8,500	8,550	248	248	248	11,500	11,550	335	335	335	14,500	14,550	438	422	423
8,550	8,600	249	249	249	11,550	11,600	336	336	336	14,550	14,600	440	424	425
8,600	8,650	251	251	251	11,600	11,650	338	338	338	14,600	14,650	442	425	427
8,650	8,700	252	252	252	11,650	11,700	339	339	339	14,650	14,700	444	427	429
8,700	8,750	254	254	254	11,700	11,750	341	341	341	14,700	14,750	445	428	430
8,750	8,800	255	255	255	11,750	11,800	342	342	342	14,750	14,800	447	430	432
8,800	8,850	257	257	257	11,800	11,850	344	344	344	14,800	14,850	449	431	434
8,850	8,900	258	258	258	11,850	11,900	345	345	345	14,850	14,900	451	432	436
8,900	8,950	259	259	259	11,900	11,950	347	347	347	14,900	14,950	452	434	438
8,950	9,000	261	261	261	11,950	12,000	348	348	348	14,950	15,000	454	435	439

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

continued on next page

2007 New York City Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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 City tax is:**			**18,000**		**Your New York City tax is:**			**21,000**		**Your New York City 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 New York City tax is:**			**19,000**		**Your New York City tax is:**			**22,000**		**Your New York City 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 New York City tax is:**			**20,000**		**Your New York City tax is:**			**23,000**		**Your New York City tax is:**		
17,000	17,050	527	495	512	20,000	20,050	633	582	618	23,000	23,050	739	678	724
17,050	17,100	528	496	514	20,050	20,100	634	584	620	23,050	23,100	740	680	726
17,100	17,150	530	498	515	20,100	20,150	636	585	621	23,100	23,150	742	682	727
17,150	17,200	532	499	517	20,150	20,200	638	586	623	23,150	23,200	744	684	729
17,200	17,250	534	501	519	20,200	20,250	640	588	625	23,200	23,250	746	685	731
17,250	17,300	535	502	521	20,250	20,300	641	589	627	23,250	23,300	747	687	733
17,300	17,350	537	504	522	20,300	20,350	643	591	628	23,300	23,350	749	689	734
17,350	17,400	539	505	524	20,350	20,400	645	592	630	23,350	23,400	751	691	736
17,400	17,450	541	507	526	20,400	20,450	647	594	632	23,400	23,450	753	692	738
17,450	17,500	542	508	528	20,450	20,500	649	595	634	23,450	23,500	755	694	740
17,500	17,550	544	509	529	20,500	20,550	650	597	635	23,500	23,550	756	696	741
17,550	17,600	546	511	531	20,550	20,600	652	598	637	23,550	23,600	758	698	743
17,600	17,650	548	512	533	20,600	20,650	654	600	639	23,600	23,650	760	700	745
17,650	17,700	550	514	535	20,650	20,700	656	601	641	23,650	23,700	762	701	747
17,700	17,750	551	515	537	20,700	20,750	657	602	643	23,700	23,750	763	703	749
17,750	17,800	553	517	538	20,750	20,800	659	604	644	23,750	23,800	765	705	750
17,800	17,850	555	518	540	20,800	20,850	661	605	646	23,800	23,850	767	707	752
17,850	17,900	557	520	542	20,850	20,900	663	607	648	23,850	23,900	769	708	754
17,900	17,950	558	521	544	20,900	20,950	664	608	650	23,900	23,950	770	710	756
17,950	18,000	560	523	545	20,950	21,000	666	610	651	23,950	24,000	772	712	757

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

continued on next page

2007 New York City Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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 City tax is:**			**27,000**		**Your New York City tax is:**			**30,000**		**Your New York City 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 New York City tax is:**			**28,000**		**Your New York City tax is:**			**31,000**		**Your New York City 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 New York City tax is:**			**29,000**		**Your New York City tax is:**			**32,000**		**Your New York City 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)

continued on next page

2007 New York City Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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 City tax is:**			**36,000**		**Your New York City tax is:**			**39,000**		**Your New York City 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 New York City tax is:**			**37,000**		**Your New York City tax is:**			**40,000**		**Your New York City 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 New York City tax is:**			**38,000**		**Your New York City tax is:**			**41,000**		**Your New York City tax is:**		
35,000	35,050	1,168	1,102	1,150	38,000	38,050	1,276	1,208	1,258	41,000	41,050	1,383	1,314	1,366
35,050	35,100	1,170	1,104	1,152	38,050	38,100	1,278	1,210	1,260	41,050	41,100	1,385	1,316	1,368
35,100	35,150	1,172	1,106	1,154	38,100	38,150	1,279	1,212	1,262	41,100	41,150	1,387	1,318	1,369
35,150	35,200	1,173	1,108	1,156	38,150	38,200	1,281	1,214	1,264	41,150	41,200	1,389	1,320	1,371
35,200	35,250	1,175	1,110	1,158	38,200	38,250	1,283	1,216	1,265	41,200	41,250	1,391	1,322	1,373
35,250	35,300	1,177	1,111	1,159	38,250	38,300	1,285	1,217	1,267	41,250	41,300	1,392	1,323	1,375
35,300	35,350	1,179	1,113	1,161	38,300	38,350	1,287	1,219	1,269	41,300	41,350	1,394	1,325	1,377
35,350	35,400	1,181	1,115	1,163	38,350	38,400	1,288	1,221	1,271	41,350	41,400	1,396	1,327	1,378
35,400	35,450	1,182	1,117	1,165	38,400	38,450	1,290	1,223	1,273	41,400	41,450	1,398	1,329	1,380
35,450	35,500	1,184	1,118	1,167	38,450	38,500	1,292	1,224	1,274	41,450	41,500	1,400	1,330	1,382
35,500	35,550	1,186	1,120	1,168	38,500	38,550	1,294	1,226	1,276	41,500	41,550	1,401	1,332	1,384
35,550	35,600	1,188	1,122	1,170	38,550	38,600	1,295	1,228	1,278	41,550	41,600	1,403	1,334	1,386
35,600	35,650	1,190	1,124	1,172	38,600	38,650	1,297	1,230	1,280	41,600	41,650	1,405	1,336	1,387
35,650	35,700	1,191	1,125	1,174	38,650	38,700	1,299	1,231	1,282	41,650	41,700	1,407	1,337	1,389
35,700	35,750	1,193	1,127	1,176	38,700	38,750	1,301	1,233	1,283	41,700	41,750	1,409	1,339	1,391
35,750	35,800	1,195	1,129	1,177	38,750	38,800	1,303	1,235	1,285	41,750	41,800	1,410	1,341	1,393
35,800	35,850	1,197	1,131	1,179	38,800	38,850	1,304	1,237	1,287	41,800	41,850	1,412	1,343	1,395
35,850	35,900	1,199	1,132	1,181	38,850	38,900	1,306	1,238	1,289	41,850	41,900	1,414	1,345	1,396
35,900	35,950	1,200	1,134	1,183	38,900	38,950	1,308	1,240	1,290	41,900	41,950	1,416	1,346	1,398
35,950	36,000	1,202	1,136	1,185	38,950	39,000	1,310	1,242	1,292	41,950	42,000	1,418	1,348	1,400

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

continued on next page

2007 New York City Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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 City tax is:**			**45,000**		**Your New York City tax is:**			**48,000**		**Your New York City 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 New York City tax is:**			**46,000**		**Your New York City tax is:**			**49,000**		**Your New York City 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 New York City tax is:**			**47,000**		**Your New York City tax is:**			**50,000**		**Your New York City tax is:**		
44,000	44,050	1,491	1,420	1,474	47,000	47,050	1,599	1,528	1,581	50,000	50,050	1,707	1,635	1,689
44,050	44,100	1,493	1,422	1,475	47,050	47,100	1,601	1,530	1,583	50,050	50,100	1,709	1,637	1,691
44,100	44,150	1,495	1,424	1,477	47,100	47,150	1,603	1,531	1,585	50,100	50,150	1,711	1,639	1,693
44,150	44,200	1,497	1,426	1,479	47,150	47,200	1,604	1,533	1,587	50,150	50,200	1,712	1,641	1,694
44,200	44,250	1,498	1,428	1,481	47,200	47,250	1,606	1,535	1,589	50,200	50,250	1,714	1,643	1,696
44,250	44,300	1,500	1,429	1,483	47,250	47,300	1,608	1,537	1,590	50,250	50,300	1,716	1,644	1,698
44,300	44,350	1,502	1,431	1,484	47,300	47,350	1,610	1,538	1,592	50,300	50,350	1,718	1,646	1,700
44,350	44,400	1,504	1,433	1,486	47,350	47,400	1,611	1,540	1,594	50,350	50,400	1,720	1,648	1,702
44,400	44,450	1,506	1,435	1,488	47,400	47,450	1,613	1,542	1,596	50,400	50,450	1,722	1,650	1,703
44,450	44,500	1,507	1,436	1,490	47,450	47,500	1,615	1,544	1,598	50,450	50,500	1,723	1,652	1,705
44,500	44,550	1,509	1,438	1,492	47,500	47,550	1,617	1,546	1,599	50,500	50,550	1,725	1,653	1,707
44,550	44,600	1,511	1,440	1,493	47,550	47,600	1,619	1,547	1,601	50,550	50,600	1,727	1,655	1,709
44,600	44,650	1,513	1,442	1,495	47,600	47,650	1,620	1,549	1,603	50,600	50,650	1,729	1,657	1,711
44,650	44,700	1,515	1,443	1,497	47,650	47,700	1,622	1,551	1,605	50,650	50,700	1,731	1,659	1,712
44,700	44,750	1,516	1,445	1,499	47,700	47,750	1,624	1,553	1,607	50,700	50,750	1,732	1,661	1,714
44,750	44,800	1,518	1,447	1,501	47,750	47,800	1,626	1,555	1,608	50,750	50,800	1,734	1,662	1,716
44,800	44,850	1,520	1,449	1,502	47,800	47,850	1,628	1,556	1,610	50,800	50,850	1,736	1,664	1,718
44,850	44,900	1,522	1,451	1,504	47,850	47,900	1,629	1,558	1,612	50,850	50,900	1,738	1,666	1,720
44,900	44,950	1,524	1,452	1,506	47,900	47,950	1,631	1,560	1,614	50,900	50,950	1,740	1,668	1,721
44,950	45,000	1,525	1,454	1,508	47,950	48,000	1,633	1,562	1,615	50,950	51,000	1,742	1,670	1,723

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

continued on next page

2007 New York City Tax Table

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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 City tax is:**			**54,000**		**Your New York City tax is:**			**57,000**		**Your New York City 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 New York City tax is:**			**55,000**		**Your New York City tax is:**			**58,000**		**Your New York City 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 New York City tax is:**			**56,000**		**Your New York City tax is:**			**59,000**		**Your New York City tax is:**		
53,000	53,050	1,816	1,743	1,797	56,000	56,050	1,926	1,851	1,905	59,000	59,050	2,035	1,959	2,012
53,050	53,100	1,818	1,745	1,799	56,050	56,100	1,928	1,853	1,906	59,050	59,100	2,037	1,960	2,014
53,100	53,150	1,820	1,747	1,800	56,100	56,150	1,929	1,854	1,908	59,100	59,150	2,039	1,962	2,016
53,150	53,200	1,822	1,749	1,802	56,150	56,200	1,931	1,856	1,910	59,150	59,200	2,041	1,964	2,018
53,200	53,250	1,824	1,750	1,804	56,200	56,250	1,933	1,858	1,912	59,200	59,250	2,043	1,966	2,019
53,250	53,300	1,825	1,752	1,806	56,250	56,300	1,935	1,860	1,914	59,250	59,300	2,044	1,968	2,021
53,300	53,350	1,827	1,754	1,808	56,300	56,350	1,937	1,862	1,915	59,300	59,350	2,046	1,969	2,023
53,350	53,400	1,829	1,756	1,809	56,350	56,400	1,939	1,863	1,917	59,350	59,400	2,048	1,971	2,025
53,400	53,450	1,831	1,758	1,811	56,400	56,450	1,940	1,865	1,919	59,400	59,450	2,050	1,973	2,027
53,450	53,500	1,833	1,759	1,813	56,450	56,500	1,942	1,867	1,921	59,450	59,500	2,052	1,975	2,028
53,500	53,550	1,835	1,761	1,815	56,500	56,550	1,944	1,869	1,923	59,500	59,550	2,053	1,977	2,030
53,550	53,600	1,836	1,763	1,817	56,550	56,600	1,946	1,871	1,924	59,550	59,600	2,055	1,978	2,032
53,600	53,650	1,838	1,765	1,818	56,600	56,650	1,948	1,872	1,926	59,600	59,650	2,057	1,980	2,034
53,650	53,700	1,840	1,767	1,820	56,650	56,700	1,950	1,874	1,928	59,650	59,700	2,059	1,982	2,036
53,700	53,750	1,842	1,768	1,822	56,700	56,750	1,951	1,876	1,930	59,700	59,750	2,061	1,984	2,037
53,750	53,800	1,844	1,770	1,824	56,750	56,800	1,953	1,878	1,931	59,750	59,800	2,063	1,986	2,039
53,800	53,850	1,846	1,772	1,826	56,800	56,850	1,955	1,880	1,933	59,800	59,850	2,064	1,987	2,041
53,850	53,900	1,847	1,774	1,827	56,850	56,900	1,957	1,881	1,935	59,850	59,900	2,066	1,989	2,043
53,900	53,950	1,849	1,775	1,829	56,900	56,950	1,959	1,883	1,937	59,900	59,950	2,068	1,991	2,045
53,950	54,000	1,851	1,777	1,831	56,950	57,000	1,960	1,885	1,939	59,950	60,000	2,070	1,993	2,046

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

continued on next page

2007 New York City Tax Table

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
60,000		**Your New York City tax is:**		
60,000	60,050	2,072	1,995	2,048
60,050	60,100	2,074	1,996	2,050
60,100	60,150	2,075	1,998	2,052
60,150	60,200	2,077	2,000	2,053
60,200	60,250	2,079	2,002	2,055
60,250	60,300	2,081	2,004	2,057
60,300	60,350	2,083	2,005	2,059
60,350	60,400	2,084	2,007	2,061
60,400	60,450	2,086	2,009	2,063
60,450	60,500	2,088	2,011	2,064
60,500	60,550	2,090	2,013	2,066
60,550	60,600	2,092	2,014	2,068
60,600	60,650	2,094	2,016	2,070
60,650	60,700	2,095	2,018	2,072
60,700	60,750	2,097	2,020	2,073
60,750	60,800	2,099	2,021	2,075
60,800	60,850	2,101	2,023	2,077
60,850	60,900	2,103	2,025	2,079
60,900	60,950	2,105	2,027	2,081
60,950	61,000	2,106	2,029	2,083
61,000		**Your New York City tax is:**		
61,000	61,050	2,108	2,030	2,084
61,050	61,100	2,110	2,032	2,086
61,100	61,150	2,112	2,034	2,088
61,150	61,200	2,114	2,036	2,090
61,200	61,250	2,115	2,038	2,092
61,250	61,300	2,117	2,039	2,094
61,300	61,350	2,119	2,041	2,095
61,350	61,400	2,121	2,043	2,097
61,400	61,450	2,123	2,045	2,099
61,450	61,500	2,125	2,047	2,101
61,500	61,550	2,126	2,048	2,103
61,550	61,600	2,128	2,050	2,104
61,600	61,650	2,130	2,052	2,106
61,650	61,700	2,132	2,054	2,108
61,700	61,750	2,134	2,056	2,110
61,750	61,800	2,136	2,057	2,112
61,800	61,850	2,137	2,059	2,114
61,850	61,900	2,139	2,061	2,115
61,900	61,950	2,141	2,063	2,117
61,950	62,000	2,143	2,065	2,119

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
62,000		**Your New York City tax is:**		
62,000	62,050	2,145	2,066	2,121
62,050	62,100	2,146	2,068	2,123
62,100	62,150	2,148	2,070	2,125
62,150	62,200	2,150	2,072	2,126
62,200	62,250	2,152	2,074	2,128
62,250	62,300	2,154	2,075	2,130
62,300	62,350	2,156	2,077	2,132
62,350	62,400	2,157	2,079	2,134
62,400	62,450	2,159	2,081	2,135
62,450	62,500	2,161	2,083	2,137
62,500	62,550	2,163	2,084	2,139
62,550	62,600	2,165	2,086	2,141
62,600	62,650	2,167	2,088	2,143
62,650	62,700	2,168	2,090	2,145
62,700	62,750	2,170	2,092	2,146
62,750	62,800	2,172	2,093	2,148
62,800	62,850	2,174	2,095	2,150
62,850	62,900	2,176	2,097	2,152
62,900	62,950	2,178	2,099	2,154
62,950	63,000	2,179	2,100	2,156
63,000		**Your New York City tax is:**		
63,000	63,050	2,181	2,102	2,157
63,050	63,100	2,183	2,104	2,159
63,100	63,150	2,185	2,106	2,161
63,150	63,200	2,187	2,108	2,163
63,200	63,250	2,188	2,109	2,165
63,250	63,300	2,190	2,111	2,166
63,300	63,350	2,192	2,113	2,168
63,350	63,400	2,194	2,115	2,170
63,400	63,450	2,196	2,117	2,172
63,450	63,500	2,198	2,118	2,174
63,500	63,550	2,199	2,120	2,176
63,550	63,600	2,201	2,122	2,177
63,600	63,650	2,203	2,124	2,179
63,650	63,700	2,205	2,126	2,181
63,700	63,750	2,207	2,127	2,183
63,750	63,800	2,209	2,129	2,185
63,800	63,850	2,210	2,131	2,187
63,850	63,900	2,212	2,133	2,188
63,900	63,950	2,214	2,135	2,190
63,950	64,000	2,216	2,136	2,192

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
64,000		**Your New York City tax is:**		
64,000	64,050	2,218	2,138	2,194
64,050	64,100	2,219	2,140	2,196
64,100	64,150	2,221	2,142	2,197
64,150	64,200	2,223	2,144	2,199
64,200	64,250	2,225	2,145	2,201
64,250	64,300	2,227	2,147	2,203
64,300	64,350	2,229	2,149	2,205
64,350	64,400	2,230	2,151	2,207
64,400	64,450	2,232	2,153	2,208
64,450	64,500	2,234	2,154	2,210
64,500	64,550	2,236	2,156	2,212
64,550	64,600	2,238	2,158	2,214
64,600	64,650	2,240	2,160	2,216
64,650	64,700	2,241	2,162	2,218
64,700	64,750	2,243	2,163	2,219
64,750	64,800	2,245	2,165	2,221
64,800	64,850	2,247	2,167	2,223
64,850	64,900	2,249	2,169	2,225
64,900	64,950	2,250	2,171	2,227
64,950	65,000	2,252	2,172	2,228
65,000 or more:				

$65,000 or more — compute your New York City Tax using the *New York City tax rate schedule* on page 64.

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

New York City tax rate schedule

— Notes —

Married filing jointly and qualifying widow(er) — filing status ② and ⑤							
If Form IT-150, line 26, or Form IT-201, line 38, is: over	but not over	The tax is:					
$ 0	$21,600			2.907%	of Form IT-150, line 26, or Form IT-201, line 38		
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		3,071	plus	3.648%	" " " "	90,000	

Single and married filing separately — filing status ① and ③							
If Form IT-150, line 26, or Form IT-201, line 38, is: over	but not over	The tax is:					
$ 0	$12,000			2.907%	of Form IT-150, line 26, or Form IT-201, line 38		
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		1,706	plus	3.648%	" " " "	50,000	

Head of household — filing status ④							
If Form IT-150, line 26, or Form IT-201, line 38, is: over	but not over	The tax is:					
$ 0	$14,400			2.907%	of Form IT-150, line 26, or Form IT-201, line 38		
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		2,047	plus	3.648%	" " " "	60,000	

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

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

Line 35 of Form IT-150, or line 59 of Form IT-201

Note: Use these instructions on pages 66 through 72 only to complete either **line 35 of the short Form IT-150**, or **line 59 of the long Form IT-201**.

When do you owe New York State and local sales or use tax?

When you make a purchase of taxable property or services from a seller (vendor) located in New York State and take delivery in New York State, the vendor should collect state and local sales or use tax due and forward it to the Tax Department. However, you are responsible for paying the tax directly to the Tax Department under the following three circumstances:

Deliveries into New York State — 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.

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

- property you bring into New York State for use in New York State;
- 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 70.)

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.

Additional local tax — 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.

Who is a New York State resident for sales and use tax purposes?

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 (stamps, coins, etc., bought for collections); works of art; off-the-shelf computer software; and, generally, a garage sale item costing more than $600.

Some examples of tax exempt items are: prescription and nonprescription drugs and medicines used for humans; certain medical equipment and supplies used for humans; newspapers; periodicals; most food items; U.S. and New York State flags; 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 (for example, auto and appliance repair) and real property such as land and buildings (for example, services such as house repairs, lawn maintenance, and interior decorating). Some examples of exempt services are dry

cleaning, veterinary (except for grooming and boarding), legal, accounting, and medical services.

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

Reporting and paying sales and use taxes

You must report any unpaid sales or use tax owed for 2007 on your 2007 personal income tax return.

Note: Do not use Form IT-150 or Form IT-201 to report and pay sales and use taxes with respect to a business if you or the business is registered, or are required to be registered, for sales tax purposes. Report and pay sales and use taxes with respect to business purchases on the applicable sales and use tax return.

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 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.

If you are not filing an income tax return but owe sales or use tax for 2007, you must pay any unpaid sales or use tax by filing Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*, by April 15, 2008. However, if you or the business 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 periodic sales and use tax return.

At the time of registration, the New York State Department of Motor Vehicles (DMV) collects any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by DMV. 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?

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts both routine and special audits to promote compliance. 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 Tax Department also obtains information on sales to New York State residents under information exchange agreements with other states.

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*, beginning on page 68.

If you do not 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 Obligations to Pay Sales and Use Taxes Directly to the Tax Department, Questions and Answers*.

(continued)

How to calculate and report your sales and use tax liability

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 69 that apply.

Purchases for less than $1,000 each — You may elect to use one of two methods 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):

- the *Exact calculation method* on Worksheet 1 on page 69; or
- the *Sales and use tax chart* below.

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. However, you may not use it 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 70 to calculate your tax on these purchases.

If you do not owe sales or use tax, you must enter *0* on the *Sales or use tax* line on your return.

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 69. 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 69)* **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 70)* ..... **3.** _____

4 Total sales or use tax due *(Add lines 1, 2, and 3. Enter the total here and on line 35 of Form IT-150, or line 59 of Form IT-201.)* **4.** [ ]

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

If your federal adjusted gross income (line 11 of Form IT-150, or line 18 of Form IT-201) is:	Tax amount
up to $15,000*	$ 5
$15,001 - $30,000	$15
$30,001 - $50,000	$21
$50,001 - $75,000	$27
$75,001 - $100,000	$40
$100,001 - $150,000	$56
$150,001 - $200,000	$72
$200,001 and greater	.0361% (.000361) 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 2007) by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. Enter that amount on line 1. In determining the number of months you maintained the abode in New York, count any period you maintained the abode for more than one-half month as a full month; do not count a period of one-half month or less.

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

Over the course of the year, you purchased several items for less than $1,000 each (excluding shipping and handling) over the Internet and by catalog. 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, 2007, 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.

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 *$27.00*

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 × 8% (state and local combined rate in Monroe County from* Chart 1, *on page 71). Enter this amount on line 2 of the* Computation of total sales or use tax due *120.00*

Total tax *$147.00*

Worksheet 1 Exact calculation of tax due for nonbusiness-related purchases during 2007 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 1 and Part 2 when computing your tax due. Therefore, the total purchase price may exceed $110 in column A of Part 1 and $1,000 in column A of Part 2 when the shipping and handling charges are included.

Part 1 — Purchases of clothing and footwear costing less than $110, excluding shipping and handling

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 during 2007 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 2 on page 72 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 1.

List all clothing and footwear purchases under $110 per item, excluding shipping and handling, made during 2007 if your locality imposed tax. (See Chart 2 on page 72.)

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 2 below.

A Purchase price *(see instructions on page 70)*	**B** Your local rate *(from Chart 2, page 72; see instructions on page 70)*	**C** Tax *(multiply column A by column B)*	**D** Tax paid to another taxing jurisdiction, if any *(see instructions on page 70)*	**E** Tax due *(subtract column D from column C; do not enter less than zero)*

1 Total *(add the Part 1, column E amounts; do not enter less than zero)* ..... **1.** _____

Part 2 — All other taxable items and services — List all other taxable items and services and taxable clothing and footwear not included in Part 1 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 66).

Note: At the time of registration, the New York State Department of Motor Vehicles (DMV) collects any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by DMV. 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 on page 70)*	**B** Combined state and local rate *(from Chart 1, page 71; see instructions on page 70)*	**C** Tax *(multiply column A by column B)*	**D** Tax paid to another taxing jurisdiction, if any *(see instructions on page 70)*	**E** Tax due *(subtract column D from column C; do not enter less than zero)*

2 Total *(add the Part 2, column E amounts; do not enter less than zero)* ..... **2.** _____

3 Add lines 1 and 2; transfer this amount to the *Computation of total sales or use tax due* section, line 1, on page 68 ..... **3.** _____

Worksheet 2 Nonbusiness-related purchases during 2007 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: At the time of registration, the New York State Department of Motor Vehicles (DMV) collects any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by DMV. 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 on page 70)*	**B** Combined state and local rate *(from Chart 1, page 71; see instructions on page 70)*	**C** Tax *(multiply column A by column B)*	**D** Tax paid to another taxing jurisdiction, if any *(see instructions on page 70)*	**E** Tax due *(subtract column D from column C; do not enter less than zero)*

1 Total *(transfer this amount to the* Computation of total sales or use tax due *section, line 2, on page 68)* ..... **1.** _____

(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 2007

Part 1 — Purchases of clothing and footwear costing less than $110, excluding shipping and handling

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 during 2007 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 2 on page 72 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 1.

List all clothing and footwear purchases under $110 per item, excluding shipping and handling, made during 2007 if your locality imposed tax. (See Chart 2 on page 72.) However, the shipping and handling charges must be included in column A when computing your tax due. Therefore, the total purchase price may exceed $110 in column A when shipping and handling charges are included.

A Purchase price *(see instructions below)*	B Your local rate *(from Chart 2, page 72; 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 1, column E amounts; do not enter less than zero)* ..... **1.**

Part 2 — All other taxable items and services —

List all other taxable items and services and taxable clothing and footwear not included in Part 1 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 66). 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: At the time of registration, the New York State Department of Motor Vehicles (DMV) collects any unpaid sales or use tax on a motor vehicle, trailer, all-terrain vehicle, vessel, or snowmobile that must be registered or titled by DMV. 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 1, page 71; 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 2, column E amounts; do not enter less than zero)* ..... **2.**

3 Add lines 1 and 2; transfer this amount to the *Computation of total sales or use tax due* section, line 3, on page 68 ..... **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 the second locality if you were also a resident of that locality at the time of the purchase, and its rate is higher than the rate in effect where the property was originally delivered to you in New York State or brought by you into New York State.

See Chart 1 or Chart 2 on pages 71 and 72 for a listing of rates through November 30, 2007. For rate changes effective December 1, 2007, visit our Web site at *www.nystax.gov/pit/use_tax.htm* 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.

Chart 1
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, 2007, through and including November 30, 2007. Use these rates for your entries in the worksheets on pages 69 and 70. Changes to county and city rates that occurred during the period are noted in the footnotes below.

New York City (NYC) enacted a year-round exemption from its local tax effective September 1, 2007, on clothing and footwear, regardless of the cost. However, sales in NYC of clothing and footwear costing **$110 or more** remain subject to the 4% New York State sales and use taxes, and the 3/8% MCTD taxes.

NYC comprises five counties. These counties are also boroughs whose names are more widely known. The counties, with borough names shown in parentheses, are Bronx (Bronx), Kings (Brooklyn), New York (Manhattan), Queens (Queens), and Richmond (Staten Island).

Note that tax rates may change over the course of the year. The tax rates included with these instructions were effective through November 30, 2007. For information on whether the rates changed after November 30, 2007, visit our Web site at *www.nystax.gov/pit/use_tax.htm* or call the Tax Department at 1 800 225-5829.

County or other locality	Tax rate %
New York State — only	4
Albany	8
Allegany	8½
Bronx — see *New York City*	
Brooklyn — see *New York City*	
Broome	8
Cattaraugus — except	8
Olean (city)	8
Salamanca (city)	8
Cayuga — except	8
Auburn (city)	8
Chautauqua	8
Chemung	8
Chenango — except	8
Norwich (city)	8
Clinton	7¾
Columbia	8
Cortland	8
Delaware	8
Dutchess	8 1/8
Erie	8¾
Essex	7¾
Franklin	8
Fulton — except	8
Gloversville (city)	8
Johnstown (city)	8
Genesee	8
Greene	8
Hamilton	7
Herkimer	8

County or other locality	Tax rate %
Jefferson	7¾
Kings (Brooklyn) — see *New York City*	
Lewis	7¾
Livingston	8
Madison — except	8
Oneida (city)	8
Manhattan — see *New York City*	
Monroe	8
Montgomery	8
Nassau	8 5/8
New York (Manhattan) — see *New York City*	
New York City [1]	8 3/8
Niagara	8
Oneida — except	9
Rome (city)	9
Sherrill (city)	9
Utica (city)	9
Onondaga	8
Ontario	7 1/8
Orange	8 1/8
Orleans	8
Oswego — except	8
Oswego (city)	8
Otsego	8
Putnam [2]	8 3/8
Queens — see *New York City*	
Rensselaer	8
Richmond (Staten Island) — see *New York City*	
Rockland [3]	8 3/8
St. Lawrence	7

County or other locality	Tax rate %
Saratoga — except	7
Saratoga Springs (city)	7
Schenectady	8
Schoharie	8
Schuyler	8
Seneca	8
Staten Island — see *New York City*	
Steuben — except	8
Corning (city)	8
Hornell (city)	8
Suffolk	8 5/8
Sullivan [4]	8
Tioga	8
Tompkins — except	8
Ithaca (city)	8
Ulster	8
Warren — except	7
Glens Falls (city)	7
Washington	7
Wayne	8
Westchester — except	7 3/8
Mount Vernon (city)	8 3/8
New Rochelle (city)	8 3/8
White Plains (city)	7 7/8
Yonkers (city)	8 3/8
Wyoming	8
Yates	8

1 New York City enacted a year-round exemption from its local tax effective September 1, 2007, on clothing and footwear, regardless of the cost. Therefore, the rate on clothing and footwear costing $110 or more was 8 3/8% from January 1, 2007, through August 31, 2007, and 4 3/8% from September 1, 2007, through November 30, 2007.

2 Putnam County combined rate was 7 7/8% from January 1, 2007, through August 31, 2007.

3 Rockland County combined rate was 8% from January 1, 2007, through February 28, 2007.

4 Sullivan County combined rate was 7 1/2% from January 1, 2007, through May 31, 2007.

Chart 2 – Local Sales and Use Tax Rates on Clothing and Footwear

Effective January 1, 2007, through November 30, 2007

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 January 1, 2007, and ending November 30, 2007. For possible rate change information after November 30, 2007, visit our Web site at *www.nystax.gov/pit/use_tax.htm* or call the Tax Department at 1 800 225-5829. Changes to local rates that occurred during this period are noted in the footnotes below.

There is a year-round exemption for the 4% New York State sales and use taxes for clothing, footwear, and items used to make or repair exempt clothing costing **less than $110** per item or pair. The exemption does not apply to locally imposed sales and use taxes unless that county or city imposing those taxes elected the exemption.

New York City (NYC) enacted a year-round exemption from its local tax effective September 1, 2007, on clothing and footwear, regardless of the cost. However, sales in NYC of clothing and footwear costing **$110 or more** remain subject to the 4% New York State sales and use taxes, and the 3/8% MCTD taxes. See *Chart 1* on page 71 for the NYC combined tax rate on purchases of clothing and footwear costing $110 or more.

NYC comprises five counties which are also boroughs whose names are more widely known (see *Chart 1*).

Use these rates for your entries in the worksheets on pages 69 and 70. If the rate for your locality is ***0***, no state or local tax is due on clothing and footwear costing **less than $110** purchased during that period.

Taxing jurisdiction	1/1-11/30 Tax rate %
Albany County	4
Allegany County	4½
Broome County	0
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	4
Chautauqua County	0
Chemung County	4
Chenango County (outside the following)	0
Norwich (city)	0
Clinton County	3¾
Columbia County	0
Cortland County	4
Delaware County	0
Dutchess County	0
Erie County	4¾
Essex County	3¾
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Greene County	0
Hamilton County	0
Herkimer County	4
Jefferson County	3¾
Lewis County	3¾
Livingston County	4
Madison County (outside the following)	0
Oneida (city)	2
Monroe County	4
Montgomery County	4
Nassau County	4 5/8
New York City	0
Niagara County	4
Oneida County (outside the following)	5
Rome (city)	5
Sherrill (city)	4
Utica (city)	5
Onondaga County	4
Ontario County	3 1/8
Orange County	4 1/8

Taxing jurisdiction	1/1-11/30 Tax rate %
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County [1]	4 3/8
Rensselaer County [2]	4
Rockland County [3]	4 3/8
St. Lawrence County	3
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Schuyler County	0
Seneca County	4
Steuben County (outside the following)	4
Corning (city)	4
Hornell (city)	4
Suffolk County	4 5/8
Sullivan County [4]	4
Tioga County	0
Tompkins County (outside the following)	4
Ithaca (city)	4
Ulster County	4
Warren County (outside the following)	3
Glens Falls (city)	3
Washington County	3
Wayne County	0
Westchester County (outside the following)	3 3/8
Mount Vernon (city)	4 3/8
New Rochelle (city)	4 3/8
White Plains (city)	3 7/8
Yonkers (city)	4 3/8
Wyoming County	4
Yates County	4

1 Putnam County rate was 3 7/8% from January 1, 2007, through August 31, 2007.

2 Rensselaer County rate was 0% from January 1, 2007, through February 28, 2007.

3 Rockland County rate was 4% from January 1, 2007, through February 28, 2007.

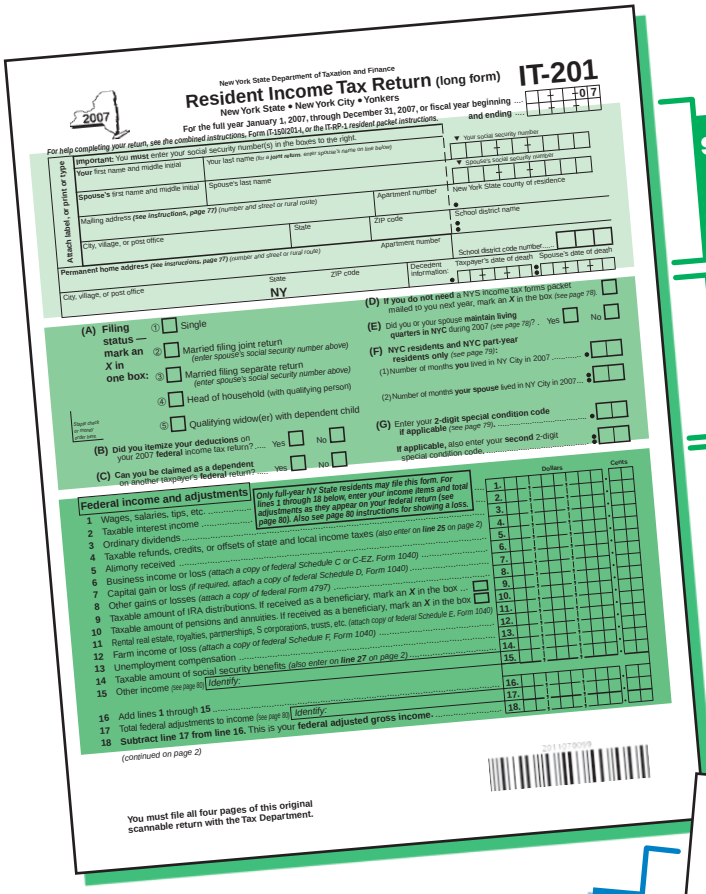
4 Sullivan County rate was 3 1/2% from January 1, 2007, through May 31, 2007.

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

Form IT-201 (long form)

After you have completed your federal tax return ...



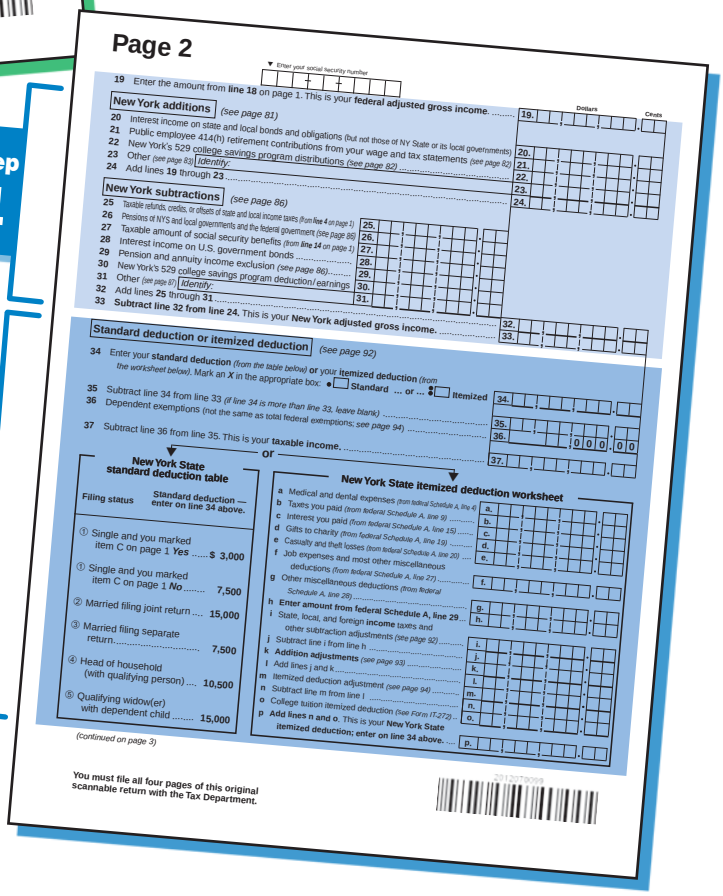
Step 1 Enter your social security number(s) and identifying information (page 77)

Step 2 Select your filing status and complete items B-G (page 78)

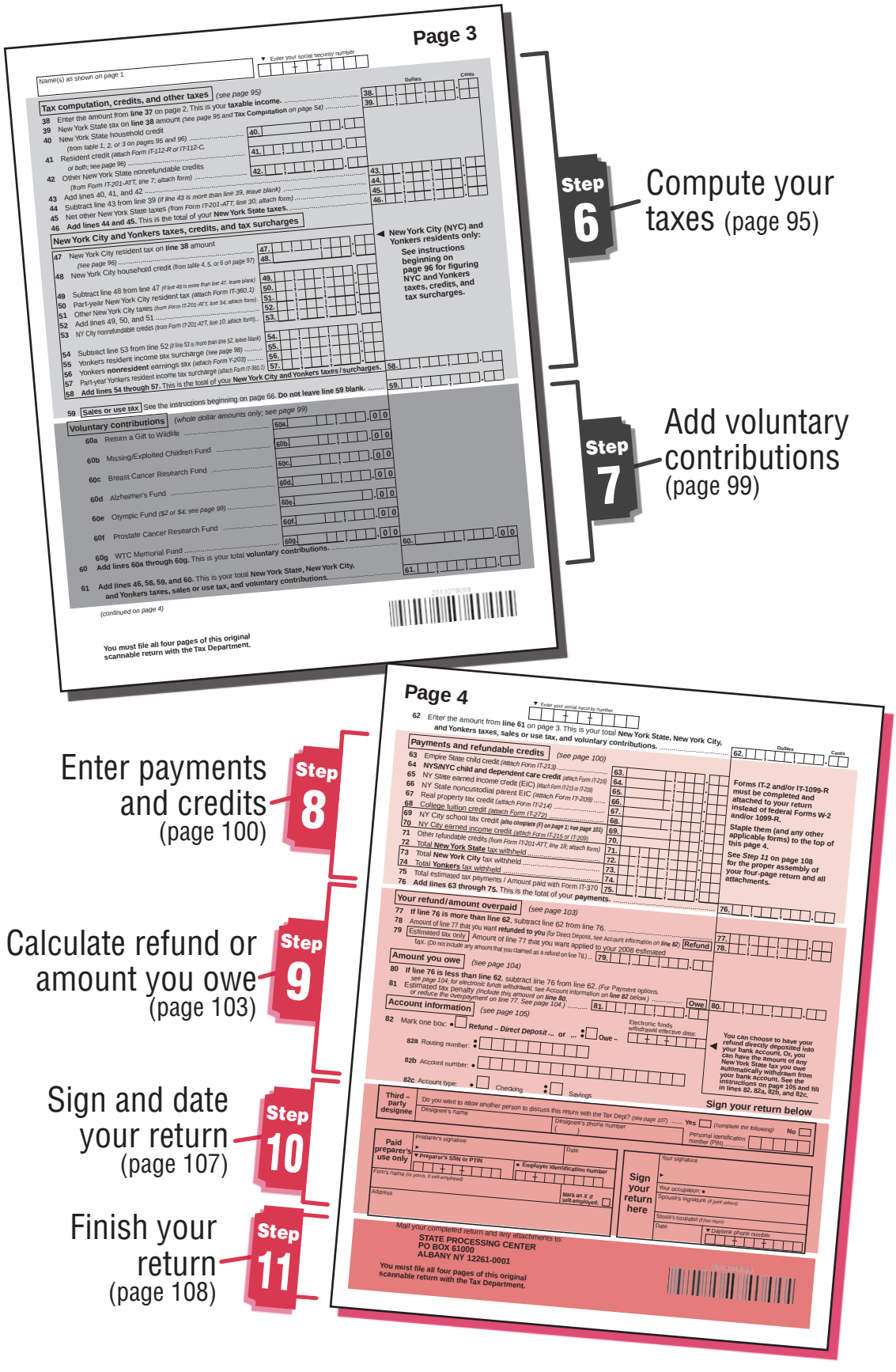
Step 3 Enter your federal income and adjustments (page 80)

Step 4 Calculate your New York additions and subtractions (page 81)

Step 5 Enter your standard or itemized deduction and dependent exemption amounts (page 92)



. . . . at a glance



Step 6 — Compute your taxes (page 95)

Step 7 — Add voluntary contributions (page 99)

Step 8 — Enter payments and credits (page 100)

Step 9 — Calculate refund or amount you owe (page 103)

Step 10 — Sign and date your return (page 107)

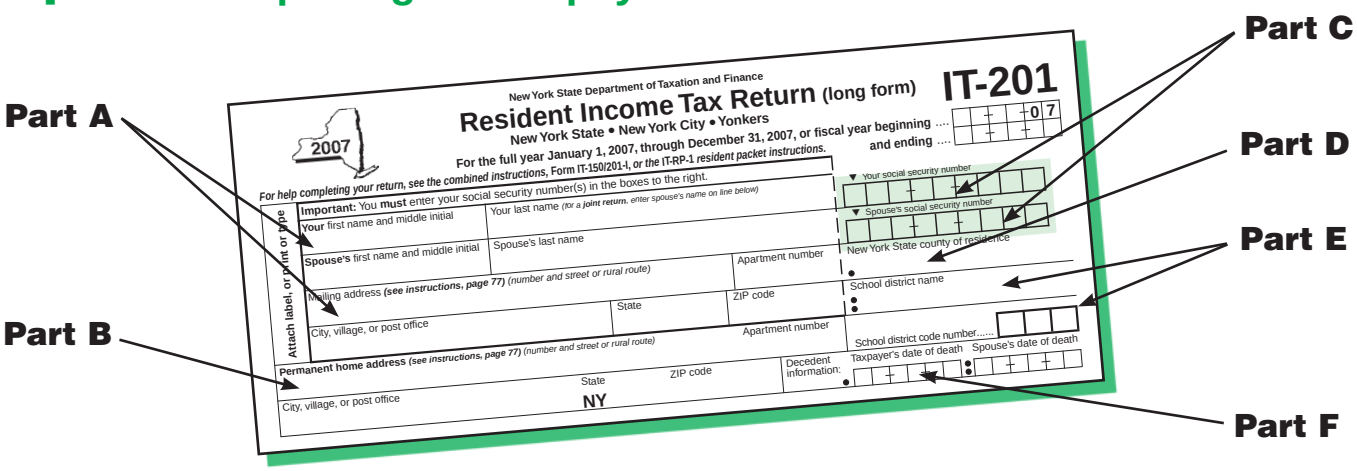
Step 11 — Finish your return (page 108)

		Page
Taxpayer Information	Step 1	77
Filing status	Step 2	78
Federal income and adjustments	Step 3	80
NYS additions and subtractions	Step 4	81
Standard deduction and exemptions	Step 5	92
Tax computation	Step 6	95
Voluntary contributions	Step 7	99
Payments and credits	Step 8	100
Refund or amount you owe	Step 9	103
Signature	Step 10	107
Finish your return	Step 11	108

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

Step 1 — Completing the taxpayer information section



Part A Name and address

If you received a tax packet by mail, your peel-off name-and-address label is under the flap on the inside front cover. **After** you complete your return, place the label in the box at the top of your return.

Check the label for accuracy. If the label is correct, go to Part B.

If any information is wrong, cross it out and make the corrections directly on the label. Space is limited so if your name contains more than 36 characters, and it is correct except for missing final characters, do not make a correction.

If you do not have a label, write the following in the spaces provided:

- Name: First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- Mailing address: PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

Foreign addresses — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Part B Permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address. 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.

- 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.
- 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, 2007, enter your permanent home address as of December 31, 2007, **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.

Part C Social security numbers

You must enter your social security number(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.

Part D New York State county of residence

If this information appears correctly on your label, go to Part E.

If you do not have a label, or the information is incorrect, enter the county in New York State where you lived on December 31, 2007. If you live in New York City, use one of the following county names:

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

Part E School district name and code

If you do not have a label or your school district code number is missing or incorrect:

- **Enter the correct code number and the name of your school district**. This is the district where you were a resident on December 31, 2007. School districts and code numbers are on pages 42 through 45. 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. **Incorrect district names and code numbers may affect school aid.**

Part F Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2006, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last two digits of year order. If the taxpayer whose name is listed **second** died after December 31, 2006, enter the date of death in the boxes labeled *Spouse's date of death*. See *Deceased taxpayers* on page 39.

Step 2 IT-201

Step 2 — Filing status and items B through G

(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

Staple check or money order here.

(B) Did you itemize your deductions on your 2007 **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) Did you or your spouse **maintain living quarters in NYC** during 2007 *(see page 78)*? . Yes ☐ No ☐

(F) NYC residents and NYC part-year residents only *(see page 79)*:
(1) Number of months **you** lived in NY City in 2007 ..... • ☐☐
(2) Number of months **your spouse** lived in NY City in 2007... • ☐☐

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

Item (A)

In nearly all cases you must use the same filing status that you used on your federal return. If you did not have to file a federal return, use the filing status you would have used if you had filed.

The only exceptions to this rule apply to married individuals who file a joint federal return and:

(1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case, you must either: (a) file separate New York returns using filing status ③; or (b) file jointly, as if you both were New York State residents, using filing status ②.

(2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.

(3) your spouse refuses to sign a joint New York return, 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 New York return. In this case, you may file a separate New York return using filing status ③.

Item (B)

If you itemized your deductions on your 2007 federal income tax return, mark an ***X*** in the ***Yes*** box. If you claimed the standard deduction on your federal return, mark an ***X*** in the ***No*** box.

Item (C)

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 did not 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 chose not to so that you can claim the federal education credit, you must mark the ***Yes*** box.

Item (D)

Please help us reduce waste and taxpayer-financed paper, printing, and mailing costs. Mark an ***X*** in the box if you do **not** need a New York State income tax packet next year.

Most taxpayers do not need a full tax packet with forms and instructions because they can download them from our Web site at *www.nystax.gov*, use our fax-on-demand system, or get them at some post offices, libraries, or community centers (see *Need help?* on the back cover). Other taxpayers e-file, use tax preparation software, or go to an accountant or tax preparer to have their returns completed. **Please note that if you e-file, use software, or use a preparer, we will not send you a tax packet next year.**

If we sent you a tax packet this year and you are using an original paper return (Form IT-150 or IT-201) from your packet, we will automatically send you a tax packet next year unless you mark an ***X*** in the box (next year's forms will be available in January 2009). Consider your situation for next year and whether you will actually need these paper tax forms again. If not, mark an ***X*** in the box.

Item (E)

If you, or your spouse if married filing jointly, maintained or had use of an apartment or living quarters in New York City during any part of 2007, you must mark an ***X*** in the ***Yes*** box.

Living quarters include a house, apartment, co-op, or any other dwelling that you or your spouse maintain or pay for, or that is maintained for your primary use by another person, family member, or employer. For example, if a company leases an apartment for the principal, but not exclusive, use of the company's president or chief executive officer, that individual would be considered as maintaining living quarters in New York City even though others might use the apartment occasionally.

Note: You may be considered a New York City resident if you spend 184 days or more (a part of a day is a day for this purpose) in New York City. See the definition of *Resident, nonresident and part-year resident* on page 38. If you meet the definition, complete the New York City resident taxes and credits lines (47 through 53, and 64, 69, and 70) on Form IT-201. See the instructions on pages 96 through 98, and 100 through 102.

Item (F)

NYC residents and NYC part-year residents only:

Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in New York City during 2007. We need this information to verify your New York City school tax credit.

All other taxpayers should leave the boxes at Item (F) blank.

Item (G)

If you qualify for one or more of the five special conditions below, enter the specified 2-digit code(s).

Code C7 Combat zone

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Code K2 Killed in action (KIA)

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

Code E3 Out of the country

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *When to file/Important dates* on the back cover.

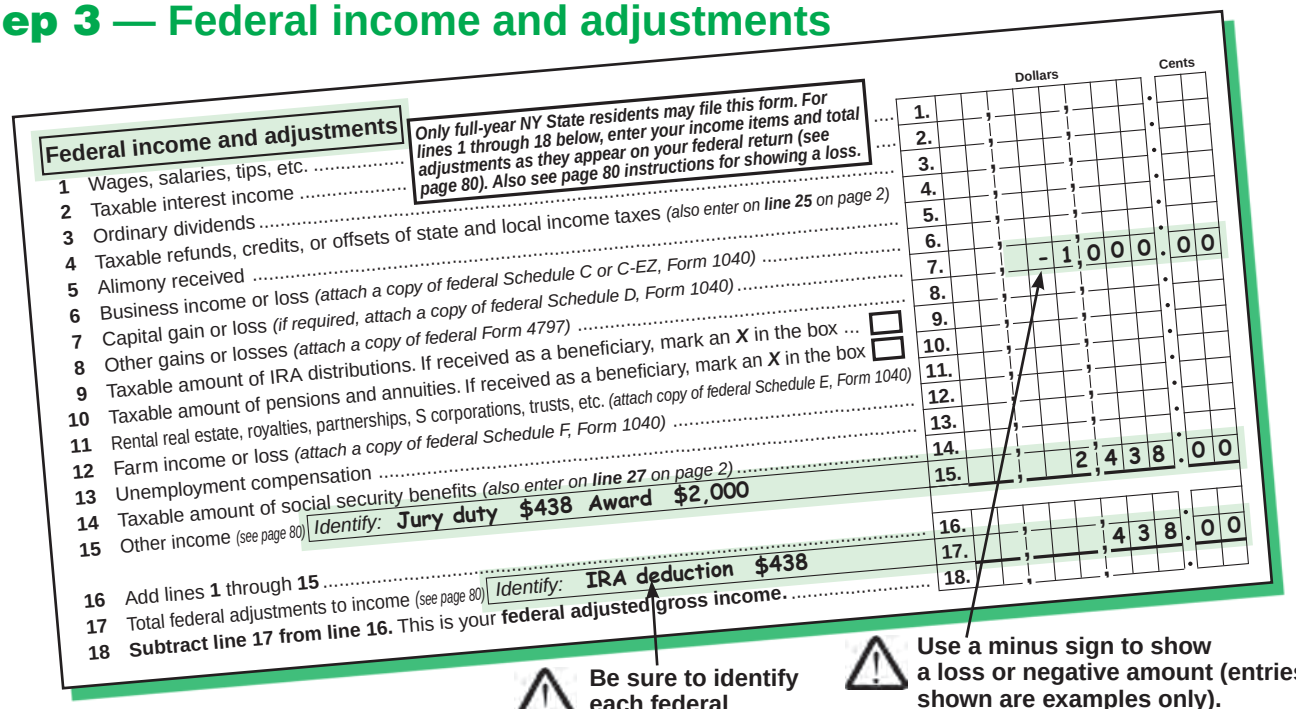
Code E4 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 16, 2008. The filing deadline for your New York return is similarly extended until June 16, 2008.

Code E5 Extension of time to file beyond six months NEW

Enter this code if you qualify for an extension of time to file beyond six months under section 157.3(b)(1)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico.

Step 3 — Federal income and adjustments



Federal income and adjustments

Only full-year NY State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 80). Also see page 80 instructions for showing a loss.

		Dollars	Cents
1	Wages, salaries, tips, etc.		
2	Taxable interest income		
3	Ordinary dividends		
4	Taxable refunds, credits, or offsets of state and local income taxes *(also enter on **line 25** on page 2)*		
5	Alimony received		
6	Business income or loss *(attach a copy of federal Schedule C or C-EZ, Form 1040)*		
7	Capital gain or loss *(if required, attach a copy of federal Schedule D, Form 1040)*	- 1,000	.00
8	Other gains or losses *(attach a copy of federal Form 4797)*		
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an **X** in the box ☐		
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an **X** in the box ☐		
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(attach copy of federal Schedule E, Form 1040)*		
12	Farm income or loss *(attach a copy of federal Schedule F, Form 1040)*		
13	Unemployment compensation		
14	Taxable amount of social security benefits *(also enter on **line 27** on page 2)*		
15	Other income *(see page 80)* *Identify:* Jury duty $438 Award $2,000	2,438	.00
16	Add lines **1** through **15**	4,438	.00
17	Total federal adjustments to income *(see page 80)* *Identify:* IRA deduction $438		
18	**Subtract line 17 from line 16.** This is your **federal adjusted gross income.**		

Be sure to identify each federal adjustment and its amount.

Use a minus sign to show a loss or negative amount (entries shown are examples only).

Lines 1 through 18 Federal income tax return information

The computation of your New York State (and New York City and Yonkers) income tax is based on information you reported on your federal income tax return, including your income and federal adjustments to income. If you did not file a federal return, you must report the same income and adjustments that you would have reported for federal income tax purposes if you had filed a federal return.

Use the chart below to complete lines 1 through 18.

Be sure to enter your total other income on **line 15** and your total federal adjustments to income on **line 17**. Write each type of income and each adjustment and its amount in the *Identify* areas as shown above in the shaded examples on lines 15 and 17. If you need more room, attach a list showing each type of income and each adjustment and its amount.

Do not leave line 18 blank.

To complete Form IT-201, line:	if you filed Form 1040EZ, transfer the amount from line:	if you filed Form 1040A, transfer the amount from line:	or, if you filed Form 1040, transfer the amount from line:	and attach a copy of the following federal forms:
1	1	7	7	
2	2	8a	8a	
3		9a	9a	
4			10	
5			11	
6			12	Schedule C or C-EZ
7		10	13	Schedule D, if required
8			14	Form 4797
9		11b	15b	
10		12b	16b	
11			17	Schedule E
12			18	Schedule F
13	3	13	19	
14		14b	20b	
15			21	
16		15	22	
17		20	36	
18	4	22	38	

Step 4 — New York adjustments/New York adjusted gross income

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 governments)	**20.**
21	Public employee 414(h) retirement contributions from your wage and tax statements *(see page 82)*	**21.**
22	New York's 529 college savings program distributions *(see page 82)*	**22.**
23	Other *(see page 83)* *Identify:* A-3 $250; A-7 $685	**23.**
24	Add lines **19** through **23**	**24.** 935.00

Remember to identify the addition (or subtraction) by number and include the amount. Enter the total here (entries shown are examples only).

New York subtractions *(see page 86)*

25	Taxable refunds, credits, or offsets of state and local income taxes *(from **line 4** on page 1)*	**25.**
26	Pensions of NYS and local governments and the federal government *(see page 86)*	**26.**
27	Taxable amount of social security benefits *(from **line 14** on page 1)*	**27.**
28	Interest income on U.S. government bonds	**28.**
29	Pension and annuity income exclusion *(see page 86)*	**29.**
30	New York's 529 college savings program deduction/earnings	**30.**
31	Other *(see page 87)* *Identify:* S-1 $300	**31.** 300.00
32	Add lines **25** through **31**	**32.**
33	**Subtract line 32 from line 24.** This is your **New York adjusted gross income.**	**33.**

Overview — The computation of your New York State income tax is based on your New York adjusted gross income (New York AGI), which is your federal adjusted gross income (federal AGI) modified by certain New York adjustments (New York additions and New York subtractions).

New York State taxes certain items of income not taxed by the federal government. You must add these **New York additions** to your federal AGI. Enter any of the listed additions on lines 20 through 23.

Similarly, New York State does not tax certain items of income taxed by the federal government. You must subtract these **New York subtractions** from federal AGI on lines 25 through 31.

Partners — If you have income from a partnership, include any New York adjustments that apply to that income.

The **New York additions** relating to your partnership income will be shown on your Form IT-204-IP, *New York Partner's Schedule K-1,* lines 20a through 20f. If you have an addition to your partnership income relating to interest income on state and local bond obligations (EA-3), include that amount on your Form IT-201, line 20. If you have an addition to your partnership income relating to New York's 529 college saving program distributions (EA-18), include that amount on your Form IT-201, line 22 (see the instructions for line 22). For all other additions relating to your partnership income, write in the applicable item number(s) (EA-1 through EA-19) and the amount of each addition in the white *Identify* area of line 23. Enter the total amount of these additions, and any other additions reported on line 23, in the money column.

The **New York subtractions** relating to your partnership income will be shown on your Form IT-204-IP, lines 22a through 22f. If you have a subtraction from your partnership income relating to interest income on U.S. government bonds (ES-3), include that amount on your Form IT-201, line 28. If you have a subtraction from your partnership income relating to New York's 529 college saving program deduction/earnings (ES-24 and ES-25), include that amount on your Form IT-201, line 30 (see the instructions for line 30). For all other subtractions relating to your partnership income, write in the applicable item number(s) (ES-1 through ES-25) and the amount of each subtraction in the white *Identify* area of line 31. Enter the total amount of these subtractions, and any other subtractions reported on line 31, in the money column.

Beneficiaries (estates and trusts) — If you have income from an estate or trust, any New York adjustments that apply to that income, as well as any additions to or subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. If the adjustment is a net addition, enter this amount on line 23; if the adjustment is a net subtraction, enter this amount on line 31. Identify this item as ***FA***.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on line 11 of Form IT-201 because the IRC considers the distribution part of federal gross income. You must therefore include on line 23 the amount of **income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State and its local governments** (that was included on Form 4970, line 5). Be sure to identify the source of this income as ***Form 4970 income***.

(continued)

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 for the tax year, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Additions A-24, A-25, and A-26, and subtraction S-33 do not apply to you since they apply only to nonelecting S corporations. If the election to treat the corporation as a New York S corporation terminated during the tax year, you must make the additions and subtractions only to the extent they are attributable to the period for which the election to be a New York S corporation was in effect. Obtain your share of S corporation items of income, gain, loss, and deduction from the S corporation.

If you are a shareholder of an S corporation that was eligible to make the election to be a New York S corporation for the tax year but did not make the election, include additions A-24, A-25, A-26, and subtraction S-33.

If you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation was not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Additions A-23, A-24, A-25, and A-26, and subtractions S-32 and S-33 do not apply to you since they apply only to electing and nonelecting New York S corporations.

If a gain or loss is recognized on your federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not elect to be a New York S corporation for any tax year after December 31, 1980, make addition A-26 or subtraction S-32, whichever applies to you.

You must make the adjustments for the tax year of the S corporation that ends in your tax year.

New York additions

Line 20 Interest income on state and local bonds and obligations

Do you have interest income from state and local bonds and obligations from states other than New York State or its local governments? If ***No***, go to line 21.

If ***Yes***, enter any such interest income that you received or that was credited to you during 2007 that was **not** included in your federal AGI. This includes interest income on state and local bonds, 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, include the amount of interest you received during the year, less the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). If you sold a bond between interest dates, include the amount of interest you received during the year plus the accrued interest amount (the amount accrued from the interest date preceding the date you sold the bond to the date you sold the bond). You should have received this information when you purchased or sold the bond.

Line 21 Public employees 414(h) retirement contributions

Are you a public employee of NYS or its local governments? If ***No***, go to line 22.

If ***Yes***, enter the amount of 414(h) retirement contributions, if any, shown on your wage and tax statement(s), federal Form W-2, if you are:

- a Tier 3 or Tier 4 member of the NYS and Local Retirement Systems, which include the NYS Employees' Retirement System and the NYS Police and Fire Retirement System; **or**
- a Tier 3 or Tier 4 member of the NYS Teachers' Retirement System; **or**
- an employee of the State or City University of New York who belongs to the Optional Retirement Program; or
- a member of any tier of the NYC Employees' Retirement System, the NYC Teachers' Retirement System, the NYC Board of Education Retirement System, the NYC Police Pension Fund or the NYC Fire Department Pension Fund; **or**
- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

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

Line 22 New York's 529 college savings program distributions

Did you make a withdrawal during 2007 from an account established under New York's 529 college savings program? If ***No***, go to line 23.

If ***Yes***, and the withdrawal was a nonqualified withdrawal, you must complete the worksheet on page 83.

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 college savings program, even if the amount withdrawn is reinvested in New York's 529 college savings program within the Internal Revenue Code 60-day rollover period; or 3) on or after January 1, 2003, the funds are transferred from New York's 529 college savings 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 2007 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

Note: Transfers between accounts of family members not disbursed in cash or in-kind within New York's program are not considered distributions and are therefore not required to be added back as nonqualified withdrawals.

Include the applicable amounts from all existing accounts you own on lines 1 through 7 of the worksheet on page 83. Do not include amounts applicable to accounts that were closed in a prior tax year. If you are filing a joint return, include the applicable amounts from all existing accounts owned by you and your spouse.

Also include on lines 1 and 2 your share of any amounts withdrawn or contributed by a partnership of which you are a partner. A partnership includes a limited liability company (LLC) that has elected to be treated as a partnership for federal income tax purposes.

Please note: Before completing the worksheet below, you must first compute your Form IT-201, **line 30, subtraction for New York's 529 college savings program** for 2007. See page 87.

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 30 on page 87)* 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 22 ..... 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); on Form IT-201-I, line 29 worksheet, line 1, for tax years 2001 through 2004; in line 19 of your 2005 and 2006 Form IT-150 (S-2 subtraction modification); and on Form IT-201-I, line 30 worksheet, line 1, for tax years 2005 and 2006.

** These amounts are included in line 21 of your 1998, 1999 (A-3 addition modification), and 2000 (A-22 addition modification) Form IT-201; on line 21 of your 2001 through 2004 Form IT-201; in line 14 of your 2005 and 2006 Form IT-150 (A-1 addition modification); and on line 22 of your 2005 and 2006 Form IT-201.

Keep this worksheet with your copy of your tax return.

Line 23 Other additions

Use this line to report the following additions that are not specifically listed on Form IT-201.

Write in the applicable item number(s) (A-1 through A-26) and the amount of each addition in the white *Identify* area. Enter the total amount of these other additions in the money column.

A-1 Income from certain obligations of U.S. government agencies or instrumentalities

If, during 2007, you received or were credited with any interest or dividend income from any U.S. government authority, commission, or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax, **then** include that income. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the Tax Department (see *Need help?* on the back cover).

A-2 Interest expense on loans used to buy obligations exempt from NYS tax, amortized bond premium on bonds that are exempt from NYS tax and other expenses relating to the production of income exempt from NYS tax

(a) **If** your federal AGI 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.

(b) **If** your federal AGI includes a deduction for the amortization of bond premiums on bonds whose interest income is taxable for federal purposes but exempt from NYS tax, **then** include that amortized premium.

(c) **If** your federal AGI 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.

A-3 New York City flexible benefits program (IRC 125)

Remember to include this addition modification on line 23 if applicable.

If your wage and tax statement(s), federal Form W-2, show(s) that an amount was deducted or deferred from your salary under a flexible benefits program established by New York City or certain other New York City public employers on your behalf, **then** include this amount. Certain other New York City public employers include:

- City University of New York;
- NYC Health and Hospitals Corporation;
- NYC Transit Authority;
- NYC Housing Authority;
- NYC Off-Track Betting Corporation;
- NYC Board of Education;
- NYC School Construction Authority;
- NYC Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority;
  and
- Staten Island Rapid Transit Authority

A-4 Health insurance and the welfare benefit fund surcharge

If you were a career pension plan member of the NYC Employees' Retirement System or the NYC Board of Education Retirement System, **and if** your wage and tax statement(s), federal Form W-2, show an amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge, **then** include this amount.

A-5 Special additional mortgage recording tax deduction

If you deducted special additional mortgage recording tax in computing your federal AGI, and the special additional tax was paid before January 1, 1988, and in a prior year you were allowed a New York State personal income tax credit for that tax, **then** include the amount deducted. Do not make the addition for the tax paid to record a mortgage on or after January 1, 2004, even if you claimed a credit for that tax.

A-6 Special additional mortgage recording tax basis adjustment

If property on which you paid a special additional mortgage recording tax was sold or disposed of, and a special additional tax was paid before January 1, 1988, and in a prior year you claimed a New York State personal income tax credit for that tax, **then** include the amount, if any, of the federal basis of the property that was not adjusted to reflect the amount of the credit allowed.

(continued)

A-7 Sales or dispositions of assets acquired from decedents

Note: This adjustment is not required for property acquired from decedents who died on or after February 1, 2000.

Assets of decedents can sometimes have different bases for state and federal tax purposes. This requires adjustments in the gain or loss on the sale or disposition of those assets.

If, during the tax year, there was a sale or other disposition of any assets that had been inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent was not large enough to require a federal estate tax return, **and if** the executor or administrator of that estate had valued those assets for New York State income tax purposes at less than their value for federal income tax purposes, **then** include the **difference between** (a) the gain or loss on that sale or disposition that you included in your federal AGI for the tax year and (b) the gain or loss that would have resulted if the assets had been valued the same for New York State income tax purposes as for federal income tax purposes.

A-8 Disposition of solar and wind energy systems

If in any tax year beginning on or after January 1, 1981, and ending before December 31, 1986, you took a New York State solar and wind energy credit on property, **and if** that property was sold or otherwise disposed of in 2007, **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 the amount of the credit you had previously claimed.

A-9 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 AGI because you reinvested that amount in a new New York business, and you sold that reinvestment in 2007, **then** include the amount that you previously subtracted.

A-10 Qualified emerging technology investments (QETI)

If you elected to defer the gain from the sale of QETI because you reinvested in a New York qualified emerging technology company, **and if** you sold that reinvestment in 2007, **then** you must include the amount previously deferred. See subtraction S-14 on page 89.

Did you file federal Schedule(s) C-EZ, C, E, or F?

If ***No***, go to line 25.

If ***Yes***, see addition modifications A-11 through A-26.

A-11 Personal income taxes and unincorporated business taxes deducted in determining federal adjusted gross income

You may not deduct personal income taxes or unincorporated business taxes in computing your New York State adjusted gross income.

If you included a deduction for state, local, or foreign income taxes, including unincorporated business taxes, when computing your federal AGI, **then** you must include the amount of that deduction. 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 amount.

Partners — Include 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 a New York S election was in effect, **and if** that corporation deducted taxes imposed by Article 9-A (general business corporation franchise tax), or Article 32 (banking corporation franchise tax), of the New York State Tax Law, **then** include your pro rata share of those taxes. (However, you do not need to include state or local taxes of another state, political subdivision of another state, or the District of Columbia.)

A-12 Percentage depletion

If you claimed a deduction on your federal return for percentage depletion, **then** include the amount deducted in computing your federal AGI. Also see subtraction S-22 on page 90.

A-13 Safe harbor leases *(see IRC section 168(f)(8))*

If, in computing your federal AGI, you took deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC section 168(f)(8) as it was in effect for agreements entered into prior to January 1, 1984, **then** include those deductions. Also see A-14, S-24, and S-25.

A-14 Safe harbor leases

If your financial matters in 2007 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the IRC as it was in effect for agreements entered into prior to January 1, 1984, **then** you must include the income that you would have included in your federal AGI if such an election had not been made. Also see A-13, S-24, and S-25.

A-15 Accelerated cost recovery system (ACRS) deduction

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 *(see TSB-M-99(1)I)*;

then include the amount that was deducted in computing your federal AGI. You must attach Form IT-399, *New York State Depreciation Schedule.*

A-16 ACRS property; year of disposition adjustment

If you disposed of property that was depreciated for federal purposes using ACRS, and if ACRS depreciation was not allowed for state purposes *(see A-15)*, **then** you must complete Part 2 of Form IT-399, *New York State Depreciation Schedule,* to determine the amount to include. Also see S-27 on page 91.

A-17 Farmers' school tax credit

If you claimed the farmers' school tax credit on your 2006 New York State tax return, and **if** you deducted your school taxes in computing your federal AGI on your 2006 federal return, **then** you must include the amount of the credit claimed for 2006 on 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 2007 federal return.

A-18 Sport utility vehicle expense deduction

If you claimed an IRC section 179 deduction on your federal return 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.

A *sport utility vehicle* is 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 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-19 IRC section 168(k) property depreciation

With the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2), New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. **If** you claimed a depreciation deduction for such property, **and if** no exception for resurgence zone or New York liberty zone property applies, **then** complete Part 1 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to determine the amount to include. Attach Form IT-398 to your return.

A-20 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 the amount of depreciation or expenditures relating to these items that was deducted in computing your federal AGI. Also see subtraction S-23 on page 90.

A-21 Royalty and interest payments made to a related member or members

For tax years beginning on or after January 1, 2003, New York requires certain taxpayers to add back deductions they took on their federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments they made to a related member or members. Include the amount for any such payments you deducted on your federal return. See Tax Law section 612 (r).

A-22 Environmental remediation insurance premiums

If you paid premiums for environmental remediation insurance and you claimed a deduction for such premiums and you also claimed the environmental remediation insurance credit, Form IT-613, *Claim for Environmental Remediation Insurance Credit*, **then** include the amount of the environmental remediation insurance credit allowed.

Additions A-23, A-24, A-25, A-26 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Tax Treatment for S Corporations and Their Shareholders.*

A-23 S corporation shareholders; reduction for taxes

If you are a shareholder of an S corporation for which a New York S corporation election was in effect for the tax year, **then** include 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 IRC sections 1366(f)(2) and (3).

A-24 S corporation shareholders; pass-through loss or deduction items

If you are a shareholder of an S corporation which is a New York C corporation, **then** include any S corporation pass-through items of loss or deduction you took into account in computing your federal AGI, pursuant to IRC section 1366.

A-25 S corporation shareholders

If you did not include S corporation distributions in your federal AGI due to the application of IRC sections 1368, 1371(e), or 1379(c), **and if** these distributions were not previously subject to New York personal income tax because the corporation was a New York C corporation, **then** include these distributions.

A-26 S corporation shareholders; disposition of stock or indebtedness with increased basis

Federal law requires holders of stock or indebtedness in a federal S corporation to include undistributed taxable income in their federal AGI and take a corresponding increase in basis. New York law requires a similar increase in basis on disposition of the stock or indebtedness where the federal S corporation is or was a New York C corporation.

If you reported a federal gain or loss because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation was a New York C corporation for any tax year beginning after December 31, 1980 (in the case of a corporation taxable under Article 9-A, general business corporation tax), or December 31, 1996 (in the case of a corporation taxable under Article 32, banking corporation franchise tax), **then** include the increase in the basis of the stock or indebtedness that is due to the application of IRC sections 1376(a) (as in effect for tax years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) for each tax year that a New York S election was **not** in effect.

New York subtractions

Line 26 Pensions of New York State and local governments and the federal government

Did you receive a pension or other distribution from a NYS or local government pension plan or federal government pension plan? If ***No***, go to line 27.

If ***Yes***, and the pension or distribution amount was included in your federal AGI, 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:

- NYS, including State and City University of New York and NYS Education Department employees who belong to the Optional Retirement Program.

  Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.

- 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:

  NYS Teachers' Retirement System;
  NYC Teachers' Retirement System;
  NYC Teachers' Retirement IRC 403(b) plan;
  NYC Superior Officers' Council Annuity Trust Fund;
  NYC Correction Captains' Association Annuity Fund;
  NYC Detectives' Endowment Association Annuity Fund;
  City University of New York Civil Service Forum Annuity Fund; and
  NYC 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, possessions (or political subdivisions thereof), or any agency or instrumentality of the United States (including the military), or the District of Columbia.

Also include distributions received from a New York State or local pension plan or from a federal government pension plan as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36, *General Information for Senior Citizens and Retired Persons.*

You may **not** subtract (1) pension payments or return of contributions that were 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, or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 29 below.

Line 28 Interest income on U.S. government bonds

Did you include interest income from U.S. government bonds or other U.S. government obligations on lines 2, 6, or 11? If ***No***, go to line 29.

If ***Yes***, enter the amount of interest income earned from bonds or other obligations of the U.S. government.

Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meet the 50% asset requirement each quarter qualify for this subtraction. The portion of such dividends that may be subtracted is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations.

Contact the mutual fund for further information on meeting the 50% asset requirement and computing your allowable subtraction (if any).

If you include an amount on line 28 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 28 and 31; see the instructions for line 31, subtractions S-1 and S-3 on pages 87 and 88.

Line 29 Pension and annuity income exclusion

Did you enter an amount on line 9 or 10 that was not from a NYS or local government pension plan or federal government pension plan? If ***No***, go to line 30.

If ***Yes***, and you were 59½ before January 1, 2007, enter the qualifying pension and annuity income included in your 2007 federal AGI, **but not more than $20,000.** If you became 59½ during 2007, enter only the amount received after you became 59½, **but not more than $20,000.** If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

$20,000 limit — You may **not** take a pension and annuity income exclusion that exceeds $20,000, regardless of the source(s) of the income.

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;

- 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.

Qualifying pension and annuity income **does not** include distributions received as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36, *General Information for Senior Citizens and Retired Persons.*

Married taxpayers — If you both qualify, you and your spouse can each 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 husband and wife, both age 62, included total pension and annuity income of $45,000 in their federal AGI on their 2007 joint federal tax return. The husband received qualifying pension and annuity payments totaling $30,000 and the wife received qualifying payments totaling $15,000. They are filing a joint 2007 New York State resident personal income tax return. The husband may claim the maximum pension and annuity income exclusion of $20,000, and the wife may claim an exclusion of $15,000, for a total pension and annuity income exclusion of $35,000.*

Beneficiaries — If you received a decedent's pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2007, enter only the amount received after the decedent would have become 59½, but not more than $20,000.

In addition, the pension and annuity income exclusion of the decedent that you are eligible to claim as a beneficiary must first be reduced by the amount subtracted on the decedent's New York State personal income tax return, if any. The total pension and annuity income exclusion claimed by the decedent and the decedent's beneficiaries cannot exceed $20,000.

If the decedent has more than one beneficiary, the decedent's $20,000 pension and annuity income exclusion must be allocated among the beneficiaries. Each beneficiary's share of the $20,000 exclusion is determined by multiplying $20,000 by a fraction whose numerator is the value of the pensions and annuities inherited by the beneficiary, and whose denominator is the total value inherited by all beneficiaries of the decedent's pensions and annuities.

Example: *A taxpayer received pension and annuity income totaling $6,000 as a beneficiary of a decedent who was 59½ before January 1, 2007. The decedent's total pension and annuity income 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 2007. 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 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.

Disability 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.

Line 30 New York's 529 college savings program deduction/earnings distributions

During 2007, did you make contributions to or a withdrawal from one or more tuition savings accounts established under New York's 529 college savings program? If ***No***, go to line 31.

If you made contributions, enter the amount up to $5,000 ($10,000 for married taxpayers filing a joint return) on line 1 of the worksheet below.

If you made a withdrawal and part of the withdrawal was included in your federal AGI on line 21 of federal Form 1040, **then** enter that amount on line 2 of the worksheet below.

Worksheet

1. Amount of contributions you made in 2007 to an account established under New York's 529 college savings program* (cannot exceed $5,000 for an individual, head of household, married taxpayers filing separately, or qualifying widow(er), or $10,000 for married taxpayers filing a joint return) ..... 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 30** ..... 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.

Note: Keep this worksheet for future-year computations of the line 22 worksheet (see page 82).

Line 31 Other subtractions

Use this line to report the following subtractions that are not specifically listed on Form IT-201.

Write in the applicable item number(s) (S-1 through S-33) and the amount of each subtraction in the white *Identify* area on line 31. Enter the total amount of these subtractions on line 31 in the money column.

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

Include any interest or dividend income on bonds or securities of any U.S. authority, commission, or

(continued)

instrumentality that is exempt from state income taxes under federal laws (but that you included in your federal AGI).

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

Include supplemental annuity or Tier 2 benefits received under the Railroad Retirement Act of 1974, or benefits received under the Railroad Unemployment Insurance Act that are exempt from state income taxes under federal laws (but that you included in your federal AGI).

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

Include any interest or dividend income from any obligations or securities authorized to be issued and exempt from state taxation under the laws of New York State. (For example, income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law.)

S-4 Disability income exclusion

Complete Form IT-221, *Disability Income Exclusion,* to compute your disability income exclusion if you were not yet 65 when your tax year ended, **and** you retired on disability, and you were permanently and totally disabled when you retired.

S-5 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 NYS Department of Health, **then** include the portion of the fees you paid during the year that were attributable to the cost of providing long-term care benefits to you under a continuing care contract. However, do not enter more than the premium limitation shown for your age in the *Limitation* 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

If your age at the end of 2007 was:	You cannot claim more than:
40 or younger	$ 290
at least 41 but not older than 50	550
at least 51 but not older than 60	1,110
at least 61 but not older than 70	2,950
71 or older	3,680

S-6 New York State organized militia income

Include income that you received as a member of the New York State organized militia for performing active service within NYS due to either state active duty orders issued in accordance with Military Law section 6.1 or federal active duty orders, for service other than training, issued in accordance with Title 10 of the United States Code, that was included in your federal AGI. Do not include any income you receive for regular duties in the organized militia (for example, pay received for the annual two-week training program). Members of the NYS 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.

S-7 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required

Note: This subtraction cannot be made for property acquired from decedents who died on or after February 1, 2000.

If you acquired a decedent's property and, as valued by the executor, the estate was insufficient to require a federal estate tax return, **and** if a loss on the sale would have been realized if a federal estate tax return had been required, **then** include the amount of the loss.

S-8 Accelerated death benefits received that were includable in federal adjusted gross income

Include any amount you included in your federal AGI that was received by any person as (a) an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy, or (b) a viatical settlement, as a result of a terminal illness (life expectancy of 12 months or less), or of a medical condition requiring extraordinary medical treatment, regardless of life expectancy.

S-9 Contributions for Executive Mansion, natural and historical resources, not deducted elsewhere

Include contributions you made, not deducted elsewhere, (a) to preserve, improve, and promote the Executive Mansion as a New York State historical resource, or (b) to the Natural Heritage Trust to preserve and improve the natural and historical resources of NYS. **Do not** include amounts you deducted in determining federal AGI or New York itemized deductions.

S-10 Distributions made to a victim of Nazi persecution

Include amounts you included in your federal AGI from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law (because you were persecuted or targeted for persecution by the Nazi regime), 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).

S-11 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution

Include items of income you included in your federal AGI 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.

However, do not include 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 include 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-12 Professional service corporation shareholders

If in a taxable year ending after 1969 and beginning before 1988, you were required to add to your federal AGI deductions made by a plan acquired through membership in a professional service corporation (PSC), **then** include the portion of those deductions that can be allocated to pension, annuity, or other income you received from the plan, and were included in your 2007 federal AGI.

S-13 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, as defined in NYS Tax Law section 612(o), that was issued before 1988 and was held at least six years, **then** include one-hundred percent (100%) of that federal gain.

S-14 Qualified emerging technology investments (QETI)

In general, you may defer the gain on the sale of QETI that are 1) held for more than 36 months, and 2) rolled over into the purchase of replacement QETI within 365 days from, and including, the date of sale. However:

- You must recognize any gain to the extent that the amount realized on the sale of the original QETI exceeds the cost of replacement QETI;
- You must add back any deferred gain in the year you sell the replacement QETI; and
- The gain deferral applies only to QETI sold on or after March 12, 1998, that was held for more than 36 months.

If you elect to defer the gain from the sale of QETI, **then** include the amount of the deferred gain. This amount may not exceed the amount of the gain included in your federal AGI.

- **If** the purchase of replacement QETI within the 365-day period occurred in the same taxable year as the sale of the original QETI, or in the following taxable year and before the date you filed your personal income tax return, **then,** take the deduction on that return.
- **If** the purchase of replacement QETI within the 365-day period occurred in the following taxable year and on or after the date you filed your personal income tax return, **then** you must file an amended return to claim the deduction (see Form IT-201-X, *Amended Resident Income Tax Return,* on page 10).
- **If** the deferred gain must be included in a subsequent year's tax return because the replacement QETI has been sold, **then** include that amount as an addition to federal AGI (see A-10 on page 84).

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, or an investment in a partnership or an LLC to the extent that such partnership or LLC invests in such companies. The taxpayer must acquire the investment as provided in IRC section 1202(C)(1)(B), or from a person who acquired it pursuant to that 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).

A *qualified emerging technology company* (QETC) is a company that is located in New York State, 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 its most recent Survey of Industry Research and Development, or any comparable successor survey, as determined by the Tax Department).

S-15 Sales or dispositions of assets acquired before 1960 with greater state than federal bases

New York State income tax laws prior to 1960 and current laws regarding depletion can result in a difference in the state and federal adjusted bases of certain assets. If you realize a federally taxable gain from the sale of an asset that had a higher adjusted basis for state tax purposes, you may make an adjustment to reduce your gain for state tax purposes.

If your federal AGI included gain that was from **either:**

- property that had a higher adjusted basis for NYS 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 NYS income tax purposes than for federal tax purposes when sold;

then include the **lesser of** the gain itself **or** the difference in the adjusted bases.

Note: If you divide gain with respect to jointly owned property between you and your spouse, then you must also divide any subtraction for different adjusted bases between you and your spouse.

S-16 Income earned before 1960 and previously reported to New York State

Include any income (including annuity income) or gain you included in your 2007 federal AGI that you (or the decedent or estate or trust from whom you acquired the income or gain) properly reported to NYS prior to 1960 (or during a fiscal year ending in 1960.)

(continued)

S-17 Living organ donors

NEW

If during 2007 you were a living donor who donated one or more of your organs to another person for human organ transplantation, **then** include unreimbursed expenses incurred for travel, lodging, and lost wages, up to a maximum of $10,000. You may claim this subtraction only once during your lifetime.

Did you file federal Schedule(s) C-EZ, C, E, or F?

If ***No***, go to the instructions for line 34.

If ***Yes***, see subtraction modifications S-18 through S-33.

S-18 Trade or business interest expense on loans used to buy federally tax exempt obligations that are taxable to New York State

You may deduct interest expense you incur to buy an obligation that generates investment income that is taxable to a trade or business. **If** you included, on either line 20 or line 23, interest income from bonds or other obligations that is federally tax exempt but taxable to NYS, and the expense you incurred in buying the obligation is attributable to a trade or business you carried on, **then** include that expense.

S-19 Trade or business expenses (other than interest expense) connected with federally tax-exempt income that is taxable to New York State

You may deduct expenses you incur to acquire or maintain income that is taxable to a trade or business. **If** you included, on either line 20 or line 23, income that is federally tax exempt but taxable to NYS, **and if** the expense you incurred to either produce or collect that income or manage, conserve or protect the assets that produce that income was not deducted for federal purposes, **and if** those expenses are attributable to a trade or business you carried on, **then** include that expense.

S-20 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

You may deduct expenses you incur to buy an obligation that generates investment income that is taxable to a trade or business.

If you are including, on either line 20 or line 23, 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 AGI by deducting the amortization of that premium attributable to 2007, **and if** those bonds were owned by a trade or business carried on by you in 2007 (as opposed to personal investments), **then** include that amortization.

S-21 Wage and salary expenses allowed as federal credits but not as federal expenses

If you took a federal credit for which a deduction for wages and salary expenses is not allowed under IRC section 280C, **then** include the amount of those wages you did not deduct on your federal return.

S-22 Cost depletion

If you are making addition A-12 for any percentage depletion, **then** include the cost depletion that IRC section 611 would allow on that property without any reference to either IRC section 613 or 613-A.

S-23 Special depreciation expenditures

You may carry over excess expenditures you incurred in taxable years beginning before 1987 in connection with depreciable, tangible business property located in New York State to the following tax year or years, and deduct such expenditures in computing your New York AGI for that year or years, if the expenditures exceed your New York AGI for that year before the allowance of those expenditures. Complete Form IT-211, *Special Depreciation Schedule*, to compute the amount to include. Attach Form IT-211 to your return.

S-24 Safe harbor leases

Include any amount you included in federal AGI (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.

S-25 Safe harbor leases

Include any amount that you could have excluded from federal AGI (except for mass transit vehicles) had you not made the safe harbor election on your federal return for agreements entered into before January 1, 1984.

S-26 New York depreciation allowed

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (except IRC section 280F property); **or**
- property placed in service outside New York State for 1985 through 1993 (except IRC section 280F property) and you elect to continue using IRC section 167 depreciation (see TSB-M-99(1)I);

then include the amount of your New York depreciation. Complete and attach Form IT-399, *New York State Depreciation Schedule,* to your return.

S-27 ACRS (year of disposition adjustment)

If you disposed of property in 2007 that was depreciated for federal purposes using ACRS, **and if** your total federal ACRS deduction exceeds your New York depreciation deduction for that property, **then** complete Part 2 of Form IT-399, *New York State Depreciation Schedule*, to compute the amount to include. See addition A-16, on page 84. Attach Form IT-399 to your return.

S-28 Sport utility vehicle expense deduction recapture

If you previously claimed an IRC section 179 deduction with respect to a sport utility vehicle that weighs more than 6,000 pounds, **and** you had to recapture any amount of that deduction in computing your federal AGI for 2007, **and** if you are not an eligible farmer as defined for the farmers' school tax credit, **then** include the recapture amount. (See addition A-18 on page 85 for the definition of a sport utility vehicle.)

S-29 IRC section 168(k) property depreciation

With the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2), New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. **If** you claimed a depreciation deduction for such property, **and if** no exception for resurgence zone or New York liberty zone property applies, **then** complete Part 1 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. Attach Form IT-398 to your return.

S-30 IRC section 168(k) property (year of disposition adjustment)

If you disposed of IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003 (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)), **and** your total federal depreciation deduction was more than your New York depreciation deduction for that property, **then** complete Part 2 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property,* to compute the amount of the disposition adjustment to include. 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, New York requires taxpayers to add back deductions they took on their federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments they made to a related member or members. See instructions for A-21 on page 85. In such a case, the recipient of the payments must subtract the payments in computing New York AGI. If you received such a related member payment, include the amount you included in your federal taxable income. See section 612(r) of the Tax Law.

Subtractions S-32 and S-33 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Treatment of S Corporations and Their Shareholders.*

S-32 S corporation shareholders

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

If, with respect to stock described above, you made any New York additions to federal AGI required under addition A-25 on page 85, **then** include the total of those additions. See New York Tax Law section 612(b)(20).

S-33 S corporation shareholders — pass-through income

If you included in your federal AGI any S corporation pass-through income pursuant to IRC section 1366 and the corporation is a New York C corporation, **then** include the pass-through income.

Line 33 New York adjusted gross income

⚠ Do not leave line 33 blank.

Step 5 — Standard or itemized deduction

Standard deduction or itemized deduction *(see page 92)*

34 Enter your **standard deduction** *(from the table below)* **or** your **itemized deduction** *(from the worksheet below)*. Mark an ***X*** in the appropriate box: ☐ **Standard** ... or ... ☐ **Itemized** — 34. ___,___,___.__

35 Subtract line 34 from line 33 *(if line 34 is more than line 33, leave blank)* ..... 35. ___,___,___.__

36 Dependent exemptions (not the same as total federal exemptions; *see page 94*) ..... 36. ___,___,0 0 0.0 0

37 Subtract line 36 from line 35. This is your **taxable income.** ..... 37. ___,___,___.__

Be sure to use the dependent exemption worksheet to determine the amount of your dependent exemption(s).

Line 34 Standard or itemized deduction

Follow these steps to determine which deduction to use:

1. If you took the standard deduction on your federal return, or if you did not have to file a federal return, you **must** take the New York standard deduction. Use the **standard deduction table** on page 2 of Form IT-201 to find the standard deduction amount for your filing status. Enter the amount on line 34, mark an ***X*** in the ***Standard*** box, and go to line 35.
2. If you itemized deductions on your federal return, use the **itemized deduction worksheet** on page 2 of Form IT-201 and the instructions below to compute your New York itemized deduction. Compare the **line p** amount from the worksheet to your New York standard deduction amount from the standard deduction table, also on page 2. For greater tax savings, enter the **larger** of these amounts on line 34 and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized***.

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.

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 table on Form IT-201. You should complete the New York State itemized deduction worksheet on Form IT-201 to determine if your allowable New York itemized deduction is greater than your standard deduction.

New York itemized deduction overview – The starting point in computing your New York itemized deduction amount is your federal itemized deductions from federal *Schedule A*. However, differences between federal and New York State tax laws make it necessary to make certain adjustments to your federal itemized deductions in computing your New York itemized deduction.

The subtraction adjustments on line i of the NYS itemized deduction worksheet reflect the fact that New York does not allow certain federal itemized deductions such as the federal deduction for state and local income taxes. Because of limits on certain federal deductions, and the overall limit on federal itemized deductions applicable to higher income taxpayers, it may be necessary for you to complete one or more worksheets to determine the amount of the New York subtraction adjustment.

Addition adjustments on line k of the NYS itemized deduction worksheet reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as expenses related to income that is exempt from federal tax but subject to New York tax.

Also, further adjustments may be required if you are subject to the New York itemized adjustment for higher income taxpayers (line m of the NYS itemized deduction worksheet), or if you elect to claim the New York itemized deduction for college tuition expenses (line o of the NYS itemized deduction worksheet).

Before you begin: Locate your federal *Schedule A*, and, if you were required to complete it, the federal itemized deduction worksheet in the instructions for Form 1040.

New York State itemized deduction worksheet instructions (page 2, Form IT-201)

Lines a through h

Enter the amounts from the designated lines of your federal *Schedule A* (Form 1040).

Line i

Subtraction adjustments A through F

To compute your New York itemized deduction, you must subtract certain amounts deducted on your federal return that cannot be deducted on your state return. Follow these steps:

1. Add the amounts of the adjustments described in items A through F below and on page 93. If this total includes any of the adjustments described in items B through F, list them on a separate piece of paper marked ***Itemized deduction worksheet-subtraction adjustments***. Identify the amount of each adjustment by letter (B through F) and attach that paper to your return.

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

B 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 included in total federal itemized deductions.

C Amortization of bond premium attributable to 2007 on any bond whose interest income is exempt from New York income tax, but only to the extent included in total federal itemized deductions.

D Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax, but only to the extent included in total federal itemized deductions.

E 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 total federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions.

F Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income (from line 5 of **Worksheet 1** below).

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	5.

2. If the amount on Form IT-201, line 18, is **$156,400 or less** ($78,200 if married filing separately), enter the total of your subtraction adjustments on **line i.**

3. If the amount on Form IT-201, line 18, is **greater than $156,400** ($78,200 if married filing separately), you must complete **Worksheet 2** below.

Worksheet 2

1.	Enter amount from line 11 of the federal itemized deduction worksheet in the instructions for line 29 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.
4.	Amount of subtraction adjustment **A** (see page 92)	4.
5.	Amount of subtraction adjustments **B** (see page 92) and **C** (described above) that are included in total federal itemized deductions from federal Schedule A, line 29, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment **E** that is included in lines 19, 27, and 28 of federal Schedule A (e.g., contributions)	5.
6.	Add line 4 and line 5	6.
7.	Multiply line 6 by line 3	7.
8.	Subtract line 7 from line 6	8.
9.	Enter the amount of subtraction adjustments **D** and **E** described above, excluding that portion of **E** included in line 5 above	9.
10.	Enter the amount from **Worksheet 1,** line 5	10.
11.	Add lines 8, 9, and 10. **Enter the total on Form IT-201, itemized deduction worksheet, line i.**	11.

Partners — Include on **line i** the subtractions described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 26a through 26f.

S corporation shareholders — If you are a shareholder of a federal S corporation that is a New York S corporation, 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 i** subtractions B, C, D, and F 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, but did not, elect to be a New York S corporation, include subtraction E only.

Line j

Subtract line i from line h and enter the result.

If you made no entry on line i, enter the amount from line h on line j.

Line k

Addition adjustments G, H, and I

In computing your New York itemized deduction, you may add certain amounts that you were not entitled to deduct on your federal return but that you may deduct on your New York State return.

List any of the addition adjustments below that apply to you on a separate piece of paper marked ***Itemized deduction worksheet - addition adjustments***. Identify the amount of each adjustment that applies to you by item letter (G, H, and I). Add all of your addition adjustments and enter the total on **line k.** Attach that paper to your return.

G 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.

H Ordinary and necessary expenses paid or incurred during 2007 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.

I Amortization of bond premium attributable to 2007 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.

Partners — Include on **line k** the additions described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 24a through 24f.

(continued)

S corporation shareholders — If you are a shareholder of a federal S corporation that is a New York S corporation 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 k** additions **G** through **I**, described on page 93, 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 l

Add lines j and k and enter the total on line l.

If you made no entry on line k, enter the amount from line j on line l.

Line m

Itemized deduction adjustment

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

- $100,000 or less, leave line m blank and go to line n;
- 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; or
- more than $525,000, enter 50% (.50) of line l on line m.

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 m on Form IT-201 itemized deduction worksheet 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 itemized deduction worksheet, line l	6. _____
7.	Multiply line 5 by line 6.	7. _____

Transfer this amount to Form IT-201 itemized deduction worksheet, line m.

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 itemized deduction worksheet, line l	3. _____
4.	Multiply line 2 by line 3	4. _____
5.	Add lines 3 and 4	5. _____

Transfer this amount to Form IT-201 itemized deduction worksheet, line m.

Line n

Subtract line m from line l.

If you made no entry on line m, enter the amount from line l on line n.

Line o College tuition itemized deduction

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2007? If ***No,*** enter ***0*** and go to line p.

If ***Yes***, you may be eligible to claim **either** the college tuition **itemized deduction** or the college tuition **credit**. However, **you cannot claim both**.

Complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, to compute your college tuition itemized deduction. Attach Form IT-272 to your return.

Line 36 Dependent exemptions

Unlike on your federal return, you may **not** take personal exemptions for yourself and for your spouse on your New York State return.

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

If you do 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.

Dependent exemption worksheet

Check only one box:

☐ If you filed federal Form 1040EZ, enter ***0*** on line 36.
☐ If you filed federal Form 1040A or 1040, complete this 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 federal Form 1040A or 1040, 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 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.

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.

The value of each dependent exemption is $1,000. Therefore, if the entry on line e of the worksheet above was ***2***, the entry on line 36 would look like this:

... 36. 2,000.00

Lines 37 and 38

Taxable income

Subtract line 36 from line 35. The result is your taxable income. Enter this amount on both line 37 and line 38. If line 36 is more than line 35, leave line 37 and line 38 blank.

Step 6 — Tax computation

Tax computation, credits, and other taxes *(see page 95)*

			Dollars	Cents
38	Enter the amount from **line 37** on page 2. This is your **taxable income.**		38.	
39	New York State tax on **line 38** amount *(see page 95 and* **Tax Computation** *on page 54)*		39.	
40	New York State household credit *(from table 1, 2, or 3 on pages 95 and 96)*	40.		
41	Resident credit *(attach Form IT-112-R or IT-112-C, or both; see page 96)*	41.		
42	Other New York State nonrefundable credits *(from Form IT-201-ATT, line 7; attach form)*	42.		
43	Add lines 40, 41, and 42		43.	
44	Subtract line 43 from line 39 *(if line 43 is more than line 39, leave blank)*		44.	
45	Net other New York State taxes *(from Form IT-201-ATT, line 30; attach form)*		45.	
46	**Add lines 44 and 45.** This is the total of your **New York State taxes.**		46.	

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 using the *New York State Tax Table* on pages 46 through 53, or if **line 38** is $65,000 or more, use the *New York State tax rate schedule* on page 55. Enter the tax due on line 39.

If ***No***, see *Tax Computation — New York AGI of more than $100,000,* on page 54.

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 (1, 2, or 3) below or on page 96 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 96.

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*	$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 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 *Dependent exemption worksheet*, line c, page 94 (married 1040EZ filers use column 2), is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-201, line 40:							
$	$ 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 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.

(continued)

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: Over	but not over	And the number of exemptions from both *Dependent exemption worksheets*, line c, page 94, is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-201, line 40:							
$	$ 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.

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 through 9 for a listing 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 111 and 112. If you are subject to any other taxes, complete the appropriate forms and Part 2 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 2007, do not enter an amount here. See the instructions for line 51 on page 98.

Is **line 38** (your New York taxable income) less than $65,000?

If ***Yes***, find your New York City resident tax using the *New York City Tax Table* on pages 56 through 63. Enter the tax on line 47.

If ***No,*** find your New York City resident tax using the *New York City tax rate schedule* on page 64. Enter the tax on line 47.

47	New York City resident tax on **line 38** amount *(see page 96)*	47.
48	New York City household credit *(from table 4, 5, or 6 on page 97)*	48.
49	Subtract line 48 from line 47 *(if line 48 is more than line 47, leave blank)*	49.
50	Part-year New York City resident tax *(attach Form IT-360.1)*	50.
51	Other New York City taxes *(from Form IT-201-ATT, line 34; attach form)*	51.
52	Add lines 49, 50, and 51	52.
53	NY City nonrefundable credits *(from Form IT-201-ATT, line 10; attach form)*	53.
54	Subtract line 53 from line 52 *(if line 53 is more than line 52, leave blank)*	54.
55	Yonkers resident income tax surcharge *(see page 98)*	55.
56	Yonkers **nonresident** earnings tax *(attach Form Y-203)*	56.
57	Part-year Yonkers resident income tax surcharge *(attach Form IT-360.1)*	57.
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 96 for figuring NYC and Yonkers taxes, credits, and tax surcharges.**

Step 6 IT-201

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 (4, 5, or 6) 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 2007, do not enter an amount here. See the instructions for line 51 on page 98.

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 *Dependent exemption worksheet,* line c, page 94 (married 1040EZ filers use column 2), is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-201 line 48:							
$	$ 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 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 *Dependent exemption worksheets*, line c, page 94 is: 1	2	3	4	5	6	7	over 7**
		Enter on Form IT-201, line 48:							
$	$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 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 2007, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 50 and attach Form IT-360.1 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 3, 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 2007, 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 2007 should compute 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 2007, 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). 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 through 9.) 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 l.

Yonkers worksheet

a.	Amount from line 46	a.
b.	Amount from Form IT-213, *Claim for Empire State child credit,* line 16, or line 17 if an amount is entered on line 17	b.
c.	Amount from Form IT-214, *Claim for Real Property Tax Credit,* line 33	c.
d.	Amount from Form IT-216, *Claim for Child and Dependent Care Credit,* line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216)	d.
e.	Amount from Form IT-215, *Claim for Earned Income Credit,* line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17)	e.
f.	Amount from Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit,* line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42	f.
g.	If you elected to claim the college tuition credit, the amount from Form IT-272, *Claim for College Tuition Credit or Itemized Deduction,* line 5 or 7, whichever applies	g.
h.	Amount from Form IT-201-ATT, *Other Tax Credits and Taxes,* line 13	h.
i.	Add lines b through h	i.
j.	Subtract line i from line a	j.
k.	Yonkers resident tax rate (10%)	k. .1
l.	Multiply line j by line k. Enter this amount on Form IT-201, line 55	l.

If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2007, 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 2007, 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 66 through 72 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.

Step 7 — Voluntary contributions

Voluntary contributions *(whole dollar amounts only; see page 99)*

60a	Return a Gift to Wildlife	60a.	
60b	Missing/Exploited Children Fund	60b.	
60c	Breast Cancer Research Fund	60c.	
60d	Alzheimer's Fund	60d.	
60e	Olympic Fund *($2 or $4; see page 99)*	60e.	
60f	Prostate Cancer Research Fund	60f.	
60g	WTC Memorial Fund	60g.	
60	**Add lines 60a through 60g.** This is your total **voluntary contributions.**		60.
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.

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.

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**

  Your contribution will benefit New York's fish, wildlife, and marine resources, and you will receive a free issue of *Conservationist* magazine. For more information about New York State's environmental conservation programs go to *www.dec.state.ny.gov*. For information about *Conservationist*, go to *www.TheConservationist.org*.

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

  Each year over 20,000 children are reported missing in New York State. Your contribution will benefit the New York State Missing and Exploited Children Clearinghouse. This organization works with police agencies and parents to locate missing children and to promote child safety through education. Contributions are used to distribute educational materials, disseminate missing child alerts, and conduct investigative training for police officers. For additional information about services and free safety publications visit *www.criminaljustice.state.ny.us* or call 1 800 FIND-KID (346-3543). Also see Publication 40, *Missing Children and Young Adults*.

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

  Your contributions 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 prevention of breast cancer. Help make breast cancer a disease of the past. Your contribution will be used to fund important biomedical research studies and education projects. New York State will match your contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

- **Alzheimer's Disease Fund**
  (Alzheimer's Fund)

  Contributions to this fund support services provided by the Alzheimer's Disease Program administered by the New York State Department of Heath. This program is designed to provide education, counseling, respite, support groups, and other supportive services to people with Alzheimer's disease, their families, caregivers, and health care professionals.

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

  Contributions to this fund help support the Olympic Training Center in Lake Placid. The $16 million complex is one of just three U.S. Olympic training centers in the United States. The center is used primarily by U.S. athletes who are training to compete in future winter and summer Olympic and Paralympic sports. Individual contributions must be $2. If you are married filing jointly and your spouse also wants to contribute, enter $4.

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

  Your contribution will benefit the New York State Coalition to Cure Prostate Cancer. The coalition coordinates and manages prostate cancer research, detection, and education efforts in our state. New York State will match your contribution to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

- **World Trade Center Memorial Foundation Fund**
  (WTC Memorial Fund)

  Your contribution to the World Trade Center Memorial Foundation Fund will help create the Memorial and Memorial Museum which will commemorate and honor the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial will recognize the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information go to *www.buildthememorial.org*.

Step 8 — Payments and refundable credits

Payments and refundable credits *(see page 100)*

63	Empire State child credit *(attach Form IT-213)*	63.	
64	**NYS/NYC child and dependent care credit** *(attach Form IT-216)*	64.	
65	NY State earned income credit (EIC) *(attach Form IT-215 or IT-209)*	65.	
66	NY State noncustodial parent EIC *(attach Form IT-214)*	66.	
67	Real property tax credit *(attach Form IT-272)*	67.	
68	College tuition credit *(attach Form IT-272)*	68.	
69	NY City school tax credit **(also complete (F) on page 1; see page 101)**	69.	
70	NY City earned income credit *(attach Form IT-215 or IT-209)*	70.	
71	Other refundable credits *(from Form IT-201-ATT, line 18; attach form)*	71.	
72	Total **New York State** tax withheld	72.	
73	Total **New York City** tax withheld	73.	
74	Total **Yonkers** tax withheld	74.	
75	Total estimated tax payments / Amount paid with Form IT-370	75.	
76	**Add lines 63 through 75.** This is the total of your **payments.**	76.	

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 108 for the proper assembly of your four-page return and all attachments.

Line 63 Empire State child credit

Did you claim the **federal** child tax credit for 2007 or do you have a qualifying child (a *qualifying child* is a child who qualifies for the federal child tax credit and is at least four years of age)?

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

If ***Yes***, review the instructions for Form IT-213 to see if you qualify for this credit. If you qualify, complete Form IT-213 and transfer the amount from Form IT-213 to Form IT-201, line 63. Attach Form IT-213 to your return.

For more information, see the instructions for Form IT-213.

Line 64 NYS/NYC child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2007 (whether or not you actually claimed it)?

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

If ***Yes***, complete Form IT-216, *Claim for Child and Dependent Care Credit*, to determine your New York State child and dependent care credit.
New for 2007: If you are a **New York City** (NYC) resident with federal AGI (Form IT-201, line 19) of **$30,000 or less**, and you have a qualifying child **under four years of age** as of December 31, 2007, review the instructions for Form IT-216 to see if you qualify to claim the **new NYC child and dependent care credit**.
Transfer the amount from Form IT-216 to Form IT-201, line 64. Attach Form IT-216 to your return.

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

Line 65 New York State earned income credit (NYS EIC)

Did you claim the **federal** earned income credit for 2007 on your federal income tax return?

If ***No***, you do not qualify for this credit. Go to line 66.

If ***Yes***, complete Form IT-215, *Claim for Earned Income Credit,* and transfer the amount from Form IT-215 to Form IT-201, line 65. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

If you are a noncustodial parent and have paid child support through a support collection unit, you may be eligible for the noncustodial parent New York State earned income credit (noncustodial EIC). However, you cannot claim both the NYS EIC and the noncustodial EIC. Review the instructions for Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit,* to see if you qualify for this credit. If you qualify, complete Form IT-209 to determine which credit offers the better tax savings. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, line 65, and attach Form IT-209 to your return (do not attach Form IT-215). If you are claiming the noncustodial EIC, see line 66 instructions below.

If the IRS is computing your federal earned income credit, write ***EIC*** in the white area to the left of the money column, and leave the money column blank on line 65. You must complete Form IT-201, lines 67 through 75, but do not complete lines 76 through 80.

Complete Form IT-215, lines 1 through 9, and attach it to your return. 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 15, 2008, whichever is later.

Line 66 Noncustodial parent New York State earned income credit (EIC)

Review the instructions for Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, to see if you qualify for this credit. If you qualify, complete Form IT-209. If you are claiming the noncustodial EIC, transfer the noncustodial EIC from Form IT-209 to Form IT-201, line 66. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, **line 65**. Attach Form IT-209 to your return (do not attach Form IT-215).

For more information, see the instructions for Form IT-209.

(continued)

Line 67 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 67. Attach Form IT-214 to your return.

Line 68 College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2007?

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

If ***Yes***, and you **did not** claim the college tuition deduction on line o of the itemized deduction worksheet (see page 94), complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction,* and transfer the amount from Form IT-272 to Form IT-201, line 68. Attach Form IT-272 to your return.

For more information, see the instructions for Form IT-272.

Line 69 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 70.

If you marked ***No*** at item C and you are filing status ①, ③, ④, or ⑤, compute 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 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. Your income* was less than $250,000, and you marked filing status ②, married filing joint return. You are entitled to a credit of $193.33 (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* on page 102 and **Table 1**, filing status ③, for the resident spouse. Use the worksheet on page 102 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 2007 tax year.*** *Your spouse was a New York City resident for* ***only 3 months*** *during the year, and your income* was less than $250,000. Add your credit amount from Table 1 below using filing status ③ ($145), and your spouse's credit amount from Table 2 using filing status ③ ($36.25) for a combined credit of* ***$181.25.***

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 69. The nonresident spouse may not take a credit.

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

Filing status:	If your income* is:	Your credit is:
— Single, filing status ①, or — Married filing separate return, filing status ③, or — Head of household, filing status ④	$ 250,000 or less	**$ 145**
	over $ 250,000	**$ 115**
— Married filing joint return, filing status ②, or — Qualifying widow(er) with dependent child, filing status ⑤	$ 250,000 or less	**$ 290**
	over $ 250,000	**$ 230**

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

Resident period (# of months)	Filing status ①, ③ or ④ only		Filing status ② or ⑤ only	
	If your income* is:		If your income* is:	
	$250,000 or less, your credit is:	over $250,000, your credit is:	$250,000 or less, your credit is:	over $250,000, your credit is:
1	$ 12.08	$ 9.58	$ 24.17	$ 19.17
2	24.17	19.17	48.33	38.33
3	36.25	28.75	72.50	57.50
4	48.33	38.33	96.67	76.67
5	60.42	47.92	120.83	95.83
6	72.50	57.50	145.00	115.00
7	84.58	67.08	169.17	134.17
8	96.67	76.67	193.33	153.33
9	108.75	86.25	217.50	172.50
10	120.83	95.83	241.67	191.67
11	132.92	105.42	265.83	210.83
12	145.00	115.00	290.00	230.00

* ***Income,*** for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-201, line 18, minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-201, line 9, if they were included in your FAGI.

(continued)

New York City school tax credit worksheet
Filing status ② only

1	Full-year resident spouse's credit from Table 1 on page 101	1. _____
2	Part-year resident spouse's allowable credit from Table 2 on page 101	2. _____
3	Add lines 1 and 2. **This is your New York City school tax credit.** Enter here and on Form IT-201, line 69	3. _____

Line 70 New York City earned income credit (NYC residents only)

Did you claim the **federal** earned income credit for 2007 on your federal return?

If ***No***, you do not qualify to claim this credit. Go to line 71.

If ***Yes***, complete **either** Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*. Transfer the amount from Form IT-215 or the amount from Form IT-209 to Form IT-201, line 70. Attach Form IT-215 or Form IT-209 to your return.

For more information, see the instructions for Form IT-215 or Form IT-209.

If the IRS is computing your federal earned income credit, write ***EIC*** in the white area to the left of the money column, and leave the money column blank on line 70. You must complete Form IT-201, lines 71 through 75, but do not complete lines 76 through 80. 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 15, 2008, whichever is later.

Step 8 IT-201

Line 71 Other refundable credits

Enter the total amount of other refundable credits from Form IT-201-ATT, Part 1, Section D, line 18. See the credit charts on pages 6 through 9 for a listing of credits that can be refunded.

Lines 72, 73, and 74
Total New York State, New York City, and Yonkers tax withheld

If you received any federal Form(s) W-2, *Wage and Tax Statement,* you must complete Form(s) IT-2, *Summary of Federal Form W-2 Statements.* In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. If you had New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay or IRA payments, you must complete 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 2008

If, after completing your 2007 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 75 Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2007 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2008). If you marked filing status ② but made **separate** 2007 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2006 return that you applied to your 2007 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.

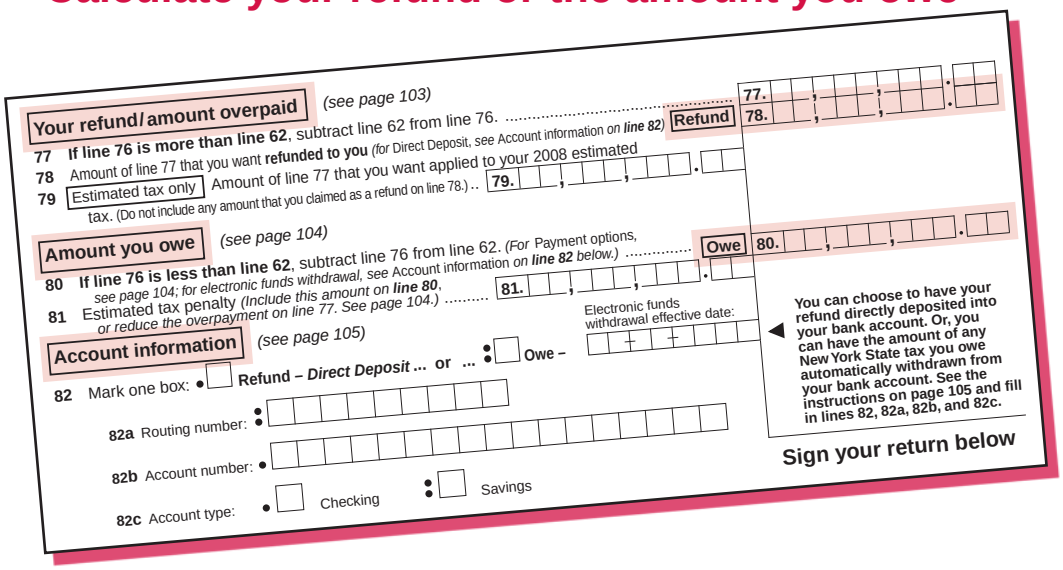
Do not include any amounts you paid for the **New York City** unincorporated business tax. File Form NYC-202, *New York City Unincorporated Business Tax Return*, directly with the New York City Department of Finance.

You can check your balance and reconcile your estimated income tax account by going to ***www.nystax.gov*** and clicking on *Online Tax Center*, or by writing us at:

NYS TAX DEPARTMENT
ESTIMATED TAX UNIT
W A 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 75 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 103)
77 If line 76 is more than line 62, subtract line 62 from line 76. Refund 77.
78 Amount of line 77 that you want refunded to you (for Direct Deposit, see Account information on line 82) 78.
79 Estimated tax only Amount of line 77 that you want applied to your 2008 estimated tax. (Do not include any amount that you claimed as a refund on line 78.) 79.
Amount you owe (see page 104)
80 If line 76 is less than line 62, subtract line 76 from line 62. (For Payment options, see page 104; for electronic funds withdrawal, see Account information on line 82 below.) Owe 80.
81 Estimated tax penalty (Include this amount on line 80, or reduce the overpayment on line 77. See page 104.) 81.
Account information (see page 105)
82 Mark one box: Refund – Direct Deposit ... or ... Owe –
Electronic funds withdrawal effective date:
82a Routing number:
82b Account number:
82c Account type: Checking Savings
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 105 and fill in lines 82, 82a, 82b, and 82c.
Sign your return below

Line 77 Amount overpaid

If you have to pay an estimated income tax penalty (see line 81 instructions on page 104), subtract the penalty from the overpayment and enter the net overpayment on line 77.

Your net overpayment can be:

1 refunded to you (enter amount on line 78);
2 deposited directly into your bank account (enter amount on line 78 and see the instructions for line 82 on page 105);
3 applied to your 2008 estimated income tax (enter on line 79); **or**
4 divided between options 1 and 3, or 2 and 3.

If your estimated income tax penalty on line 81 is greater than your overpayment on line 77, enter the difference on line 80.

Line 78 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 82.

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, to another state, or to a New York State agency, contact the IRS, the other state, or the New York 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 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 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 or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the IRS or the other state to resolve your responsibility for the asserted liability.

Line 79 Estimated tax

Enter the amount of overpayment from line 77 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2008. The total of lines 78 and 79 should equal the amount on line 77.

If you choose to apply all or part of your overpayment to your 2008 estimated income tax, you generally cannot change that decision after April 15, 2008.

Line 80 Amount you owe

Enter on line 80 the amount of tax you owe **plus any estimated income tax penalty** you owe (see line 81 instructions).

To avoid other penalties and interest, pay any tax you owe by April 15, 2008.

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

Line 81 Estimated tax penalty

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

(1) Locate the amount of your 2006 New York AGI as shown on your 2006 return;

(2) Locate the amount of your 2006 New York income tax; then

(3) Calculate the amount of your 2007 prepayments (the amount of withholding and estimated tax payments you have already made for 2007).

In general, you are not subject to a penalty if your 2007 prepayments equal at least 100% of your 2006 income tax. However:

- If your 2006 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 2006 income tax based on a 12 month return;
- You may owe a penalty if line 80 is $300 or more and represents more than 10% of the income tax shown on your 2007 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 Income Tax by Individuals and Fiduciaries.*

If you owe an estimated income tax penalty, enter the penalty amount on line 81. Also add the same amount to any tax due and enter the total on line 80. 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 77. **Do not include any other penalty or interest amounts on line 77.** 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 ***2007 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 2007 New York State income tax return. You can pay your income taxes due with your return by credit card 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.

  Official Payments Corp.[sm]

  Visit their Web site at:
  www.officialpayments.com

  OR

  Link2Gov Corporation

  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 *Online Tax Center*.

  Follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (**line 80 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 go to ***www.nystax.gov*** and click on *Online Tax Center*.

- **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 15, 2008. If you file before April 15, 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 82 instructions on page 105.

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 15, 2008. If you cannot pay in full, you should file your return on time, and pay as much of the tax due as possible by check, money order, or automatic bank withdrawal. Also consider alternative payment methods such as a commercial or private loan or a credit card transaction to pay any remaining balance.

You will be billed for any unpaid tax plus interest (see *Amount you owe* on page 104). Pay the bill immediately if you can; if you cannot, call the number provided on the bill to make other arrangements. If you fail to pay the amount due, New York State may file a tax warrant, seize your assets, and/or garnishee your wages to ensure payment.

Line 82 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 82 and supply the information requested for lines 82a, 82b, and 82c.

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

Enter your bank's 9-digit routing number on line 82a. 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 82a.

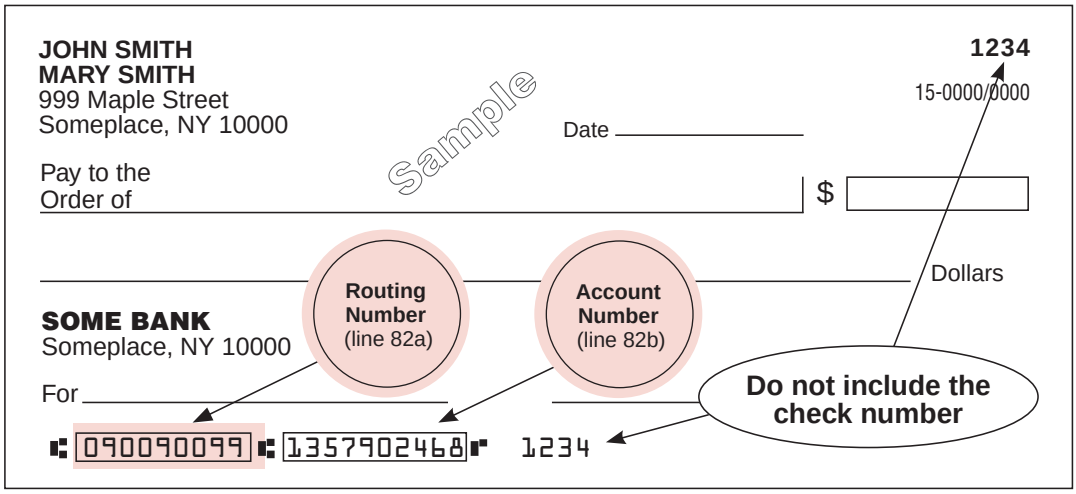
Enter your account number on line 82b. The number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

On line 82c, 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.

(continued)



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 82.

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 82 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 104).

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.

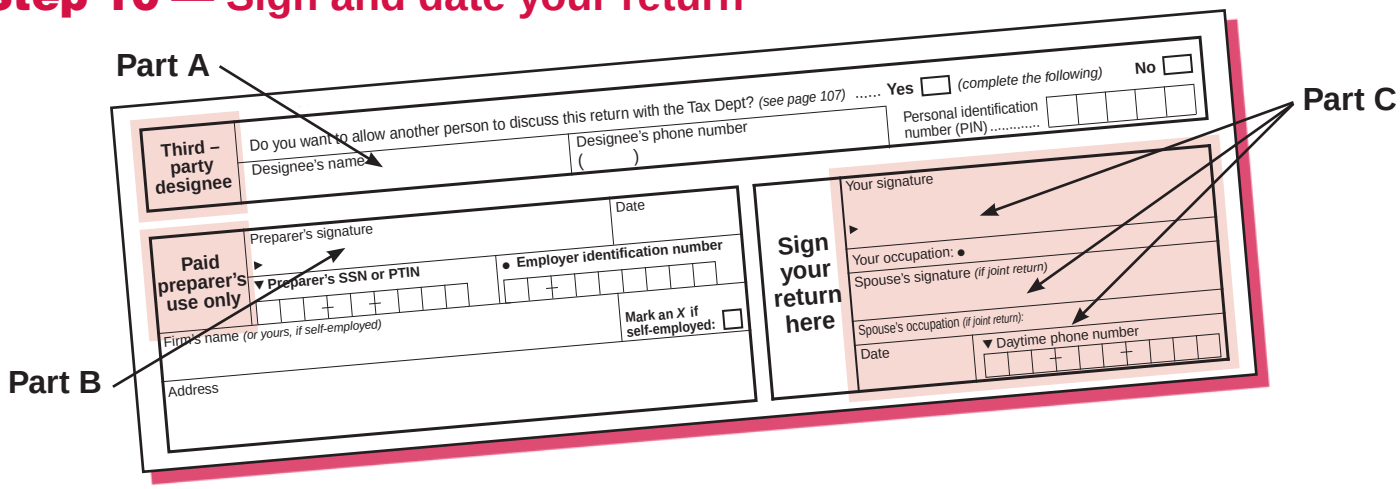
If for any reason we cannot comply with your request for electronic funds withdrawal, we will send a notice to the mailing address on your return.

If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

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

Step 10 — Sign and date your return



Part A Third-party designee

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your 2007 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*** and the preparer's phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

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.

The authorization will end automatically on the due date (without regard to extensions) for filing your 2008 tax return. For most taxpayers, the due date will be April 15, 2009.

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)

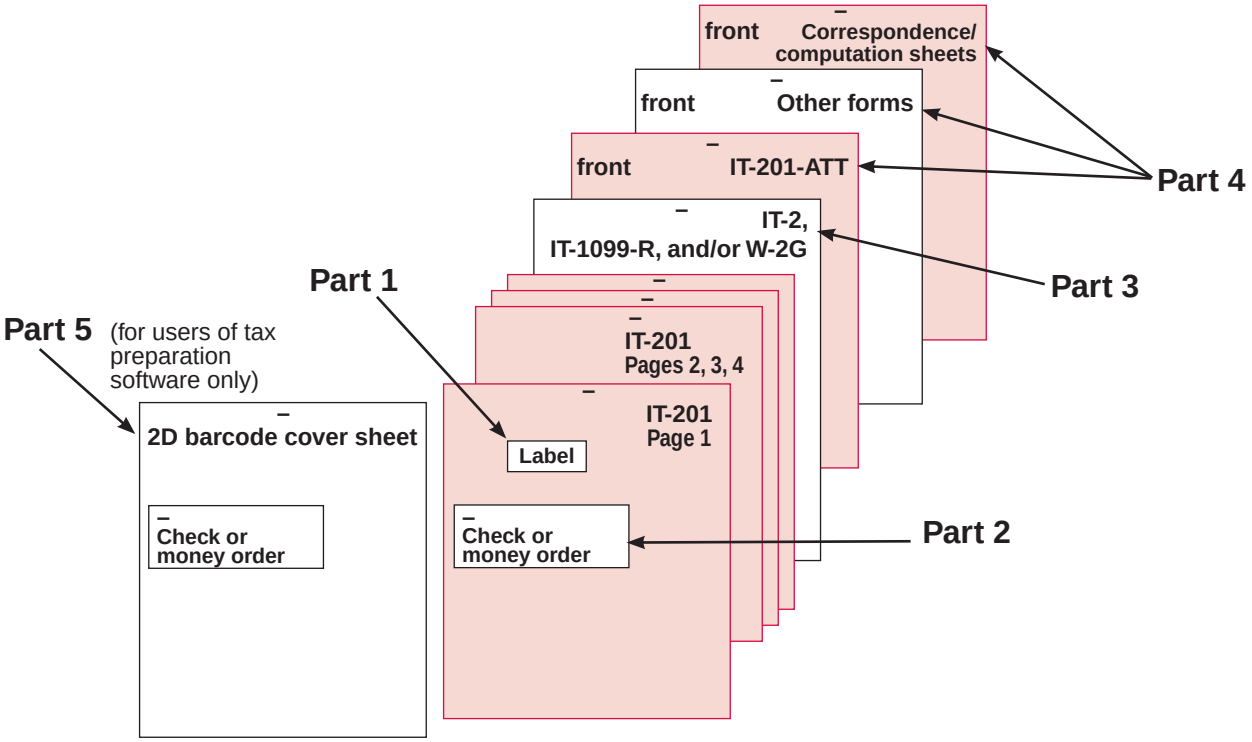
In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, also enter your spouse's occupation. Both spouses must sign a joint return; **we cannot process unsigned returns**. Keep your signature(s) within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

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 39.

Daytime phone number

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

Step 11 — Finish your return



Take a moment to go over the checklist on page 113 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 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 15, 2008.

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return (see page 41).

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.

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

Purpose of Form IT-201-ATT

You must complete Form IT-201-ATT and attach it to your Form IT-201 if:

- you are claiming other New York State, New York City, or Yonkers credits listed in the chart on pages 111 and 112 (credits that are not entered directly on Form IT-201); or
- you are subject to other New York State or New York City taxes.

Instructions

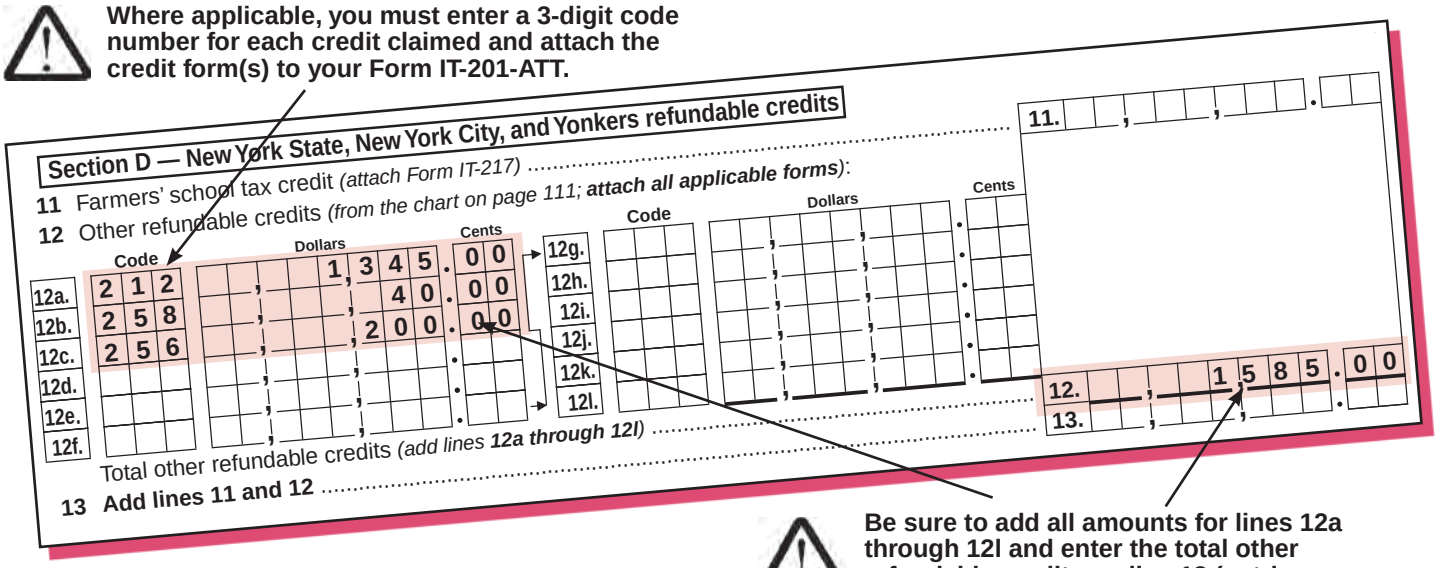
Enter your name and social security number as it is listed on your Form IT-201. If you are filing a joint return, enter both names and use the social security number of the taxpayer listed first on your Form IT-201.

The *Other credits and taxes* chart on pages 111 and 112 lists other credits you may claim and other taxes you may have to pay, along with credit **code** numbers, where applicable, and the line reference for Form IT-201-ATT.

Find the credits and taxes that apply to you. Complete the additional credit forms as indicated. Enter the money amounts on the appropriate lines and the **code** numbers, where applicable (see example below). **You must attach all applicable credit forms and tax computations to Form IT-201.**

See specific line instructions for lines 1, 9, and 22, and the special instructions for *Section B*, below and on page 110.

Where applicable, you must enter a 3-digit code number for each credit claimed and attach the credit form(s) to your Form IT-201-ATT.



Be sure to add all amounts for lines 12a through 12l and enter the total other refundable credits on line 12 (entries shown are examples only).

Line 1

If you receive an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for New York State income taxes paid by the trust. Attach a copy of the computation of your New York State accumulation distribution credit provided to you by the trust and enter the amount of the credit on line 1.

Section B

This section lists credits that reduce your tax but are not refundable. If the amount of the credit exceeds your tax, you may carry the excess over to a future year (or years). **If you are claiming an original credit or a carryover of a credit, be sure to complete the appropriate credit form and attach it to your Form IT-201.**

If the amount of the credits reported in **Section B** exceeds the sum of the taxes shown on line 39 of Form IT-201 and line 21 of Form IT-201-ATT, reduced by the credits reported on lines 40 and 41 of Form IT-201, and line 2 of Form IT-201-ATT, you may have a credit carryover to 2008. 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 complete the *Application of credit and computation of carryover* section on each individual credit form to indicate the amount of each credit you choose to apply to your 2007 tax and the amount of each credit available for carryover to 2008. **Failure to complete the *Application of credit and computation of carryover* section on the credit form(s) may cause a delay in processing your return.**

For information on credits and carryovers, see Publication 99-IND, *General Information on New York State and New York City Income Tax Credits for Individuals,* and Publication 99-B, *General Information on New York State and New York City Income Tax Credits for Businesses.*

(continued)

Line 9

Compute your NYC accumulation distribution credit using the worksheet below. If you received an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for NYC income taxes paid by the trust. Attach a copy of the computation of your NYC accumulation distribution credit provided to you by the trust.

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 **Line 22 worksheet** below:

Line 22 worksheet

1. Enter the amount from Form IT-201, line 39 ..... 1. _____
2. Enter the amount from Form IT-201, line 41 ..... 2. _____
3. Enter the amount from Form IT-201, line 42 ..... 3. _____
4. Add lines 1, 2 and 3, and enter the total here and on line 22 ..... 4. [ ]

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:
Accumulation distribution credit			
New York State	See instructions, pg 109	Line 1	
New York City	See instructions, pg 110	Line 9	
Addback of resident credit for taxes paid to a province of Canada	IT-112-C	Lines 20a-20l	**141**
Alternative fuels credit			
Carryover portion	IT-253	Lines 6a-6n	**253**
Addback on early dispositions	IT-253	Lines 20a-20l	**253**
Biofuel production	IT-243	Lines 12a-12l	**303**
Brownfield credits			
Refundable portion	IT-611	Lines 12a-12l	**171**
	IT-612	Lines 12a-12l	**172**
	IT-613	Lines 12a-12l	**173**
Addback	IT-611	Lines 20a-20l	**171**
	IT-612	Lines 20a-20l	**172**
	IT-613	Lines 20a-20l	**173**
Child and dependent care credit (New York City part-year resident) NEW	IT-216	Line 9a	
Claim of right credit (New York State)	IT-257	Line 15	
Claim of right credit (New York City)	IT-257	Line 16	
Claim of right credit (Yonkers)	IT-257	Line 17	
Clean heating fuel	IT-241	Lines 12a-12l	**301**
Conservation easement	IT-242	Lines 12a-12l	**302**
Defibrillator credit	IT-250	Lines 2a-2b	**250**
Empire State commercial production credit NEW			
Carryover portion	IT-246	Lines 6a-6n	**355**
Refundable portion	IT-246	Lines 12a-12l	**355**
Empire State film production credit			
Carryover portion	IT-248	Lines 6a-6n	**248**
Refundable portion	IT-248	Lines 12a-12l	**248**
EZ capital tax credit			
Carryover portion	IT-602	Lines 6a-6n	**162**
Addback on early dispositions	IT-602	Lines 20a-20l	**162**
EZ investment tax credit *(including EZ employment incentive credit)*			
Carryover portion	IT-603	Lines 6a-6n	**163**
Refundable portion	IT-603	Lines 12a-12l	**163**
Addback on early dispositions	IT-603	Lines 20a-20l	**163**
EZ wage tax credit			
Carryover portion	IT-601	Lines 6a-6n	**161**
Refundable portion	IT-601	Lines 12a-12l	**161**
Employment of persons with disabilities credit	IT-251	Lines 6a-6n	**251**
Farmers' school tax credit			
Refundable portion	IT-217	Line 11	
Addback on converted property	IT-217	Lines 20a-20l	**217**
FSI EZ investment tax credit *(including FSI EZ employment incentive credit)*			
Carryover portion	IT-605	Lines 6a-6n	**165**
Refundable portion	IT-605	Lines 12a-12l	**165**
Addback on early dispositions	IT-605	Lines 20a-20l	**165**
FSI investment tax credit *(including FSI employment incentive credit)*			
Carryover portion	IT-252	Lines 6a-6n	**252**
Refundable portion	IT-252	Lines 12a-12l	**252**
Addback on early dispositions	IT-252	Lines 20a-20l	**252**
Fuel cell electric generating equipment credit	IT-259	Lines 6a-6n	**259**

(continued)

Other credits and taxes *(continued)*

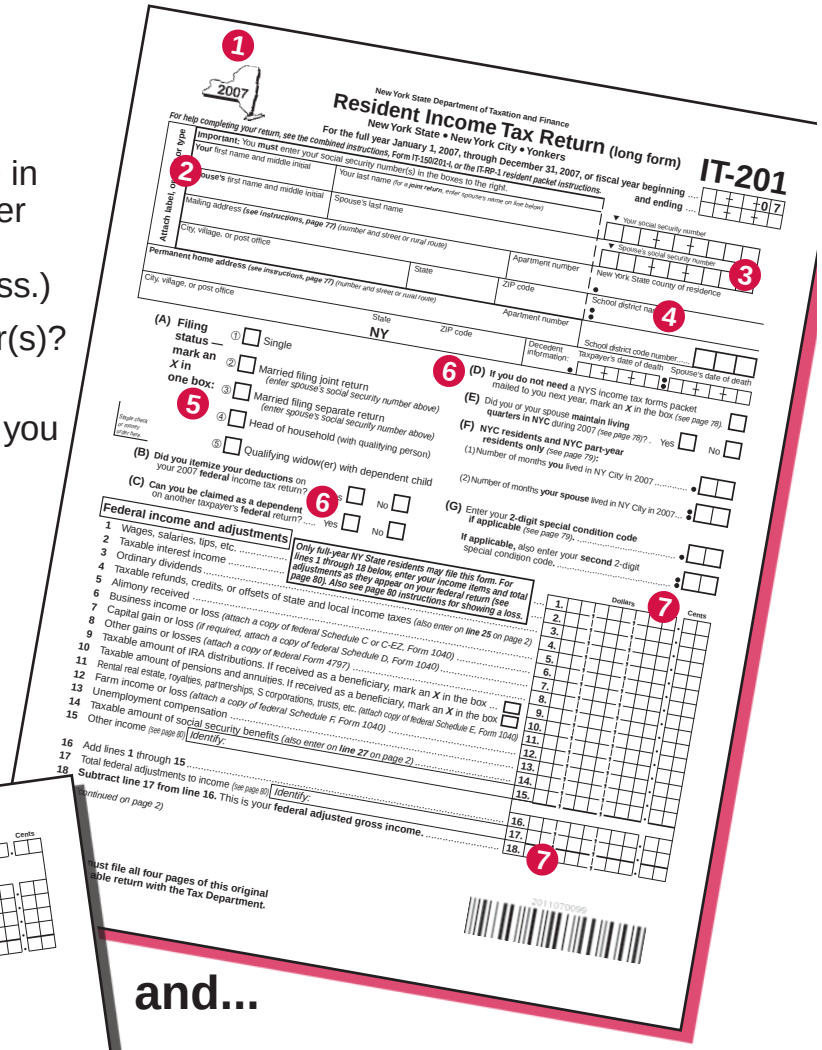
To claim these credits or report these taxes:	See these forms and their instructions:	Report these amounts on Form IT-201-ATT line number:	Enter code:
Green building credit	DTF-630	Lines 6a-6n	**630**
Handicapped-accessible taxicabs and livery service vehicles credit	IT-239	Lines 6a-6n	**299**
Historic barn rehabilitation credit	See *Investment credit* below		
Historic homeownership rehabilitation credit NEW			
Carryover portion	IT-237	Lines 6a-6n	**237**
Addback on early dispositions	IT-237	Lines 20a-20l	**237**
Home heating system	IT-240	Lines 12a-12l	**300**
Investment credit *(including employment incentive credit and historic barn rehabilitation credit)*			
Carryover portion	IT-212	Line 4	
Refundable portion	IT-212	Lines 12a-12l	**212**
Addback on early dispositions	IT-212	Lines 20a-20l	**212**
Long-term care insurance credit	IT-249	Line 3	
Low-income housing credit			
Carryover portion	DTF-624	Lines 6a-6n	**624**
Addback	DTF-626	Lines 20a-20l	**626**
Lump-sum distributions (credit)			
Resident credit	IT-112.1	Line 27	
Lump-sum distributions (taxes)			
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	
Minimum income tax			
New York State minimum income tax	IT-220	Line 29	
New York City minimum income tax	IT-220	Line 31	
Nursing home assessment credit	IT-258	Lines 12a-12l	**258**
QETC capital tax credit			
Carryover portion	DTF-622	Lines 6a-6n	**622**
Addback on early dispositions	DTF-622	Lines 20a-20l	**622**
QETC employment credit	DTF-621	Lines 12a-12l	**621**
QETC facilities, operations, and training credit	DTF-619	Lines 12a-12l	**619**
QEZE credit for real property taxes			
Refundable portion	IT-606	Lines 12a-12l	**166**
Addback	IT-606	Lines 20a-20l	**166**
QEZE tax reduction credit	IT-604	Lines 2a-2b	**164**
Rehabilitation of historic properties credit NEW			
Carryover portion	IT-238	Lines 6a-6n	**238**
Addback on early dispositions	IT-238	Lines 20a-20l	**238**
Residential fuel oil storage tank credit carryover	See below*	Lines 6a-6n	**054**
Security officer training credit	IT-631	Lines 12a-12l	**631**
Solar energy system equipment credit	IT-255	Line 5	
Solar and wind energy credit carryover	See below*	Lines 6a-6n	**052**
Special additional mortgage recording tax credit			
Carryover portion	IT-256	Lines 6a-6n	**256**
Refundable portion	IT-256	Lines 12a-12l	**256**
Unincorporated business tax credit (New York City)	IT-219	Line 8	
Volunteer firefighters' and ambulance workers' credit NEW	IT-245	Lines 12a-12l	**354**
ZEA wage tax credit	IT-601.1	Lines 6a-6n	**160**

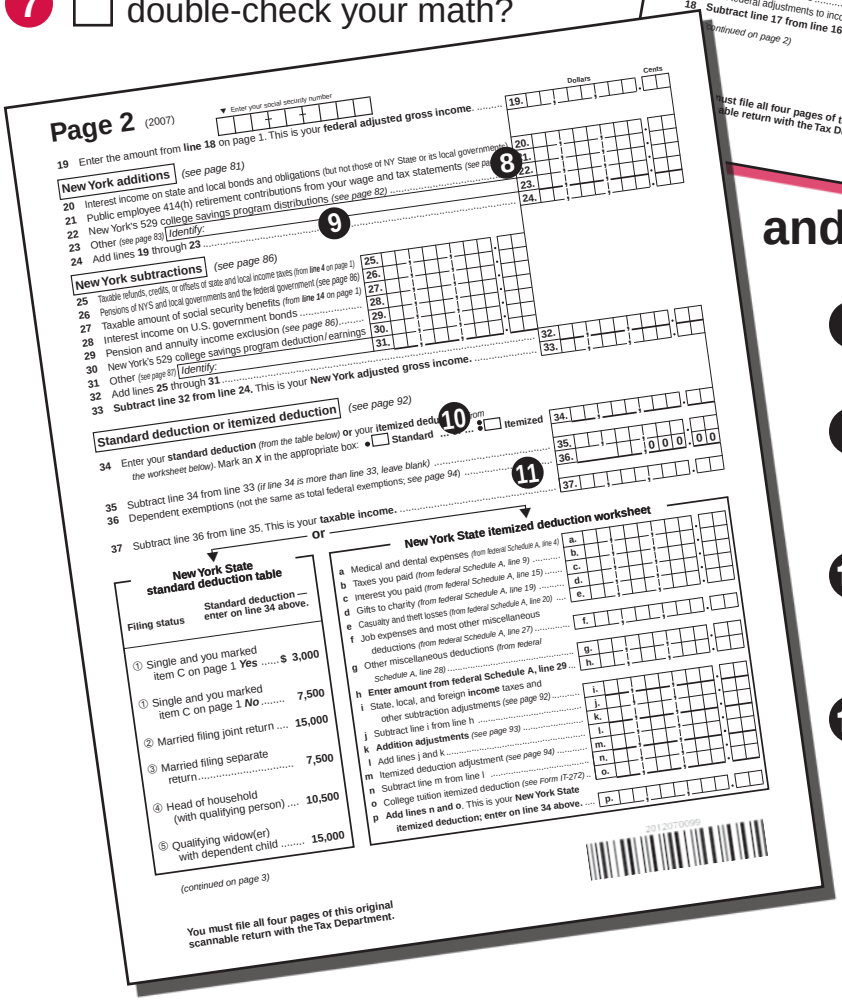
* Taxpayers carrying over any unused credit(s) from 2006 to 2007 must attach a schedule(s) showing how the carryover(s) was computed. Be sure to enter the applicable code shown above for the credit(s) carryover(s) you are claiming.

Checklist for Form IT-201

Did you . . .

1. ☐ use a 2007 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?



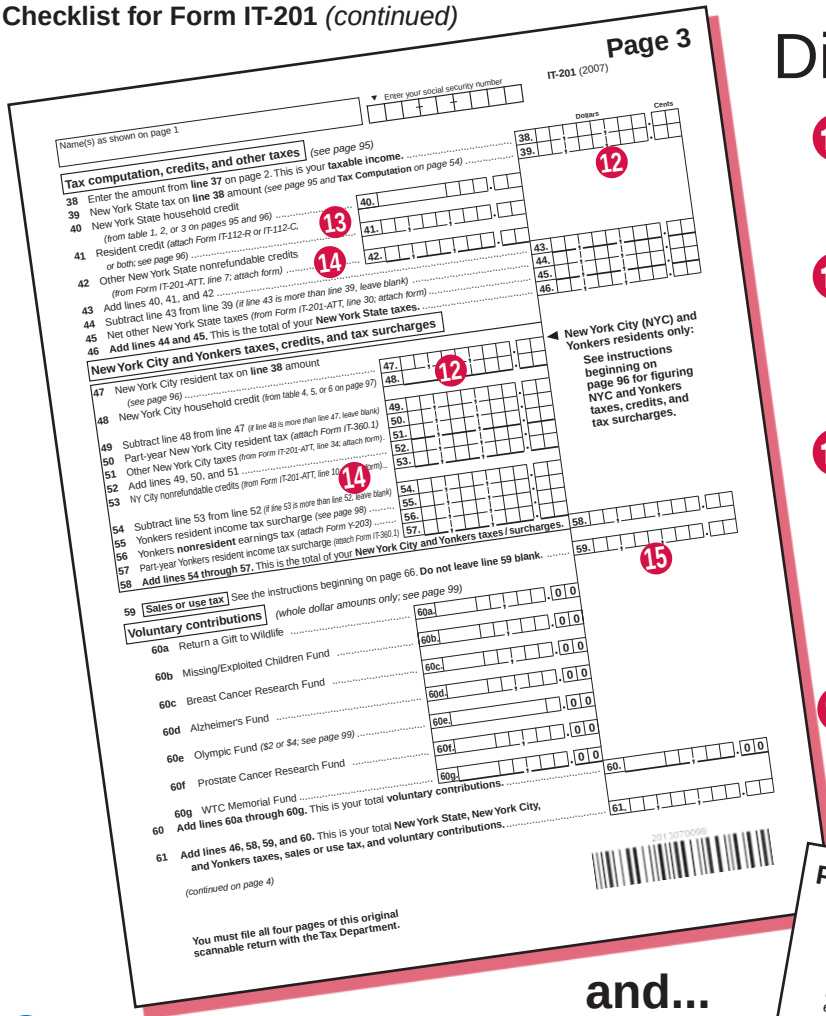


and...

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)?

(continued)

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 2008 estimated tax?

18 ☐ make your check payable to ***New York State Income Tax,*** and write your social security number and ***2007 Income Tax*** on it?

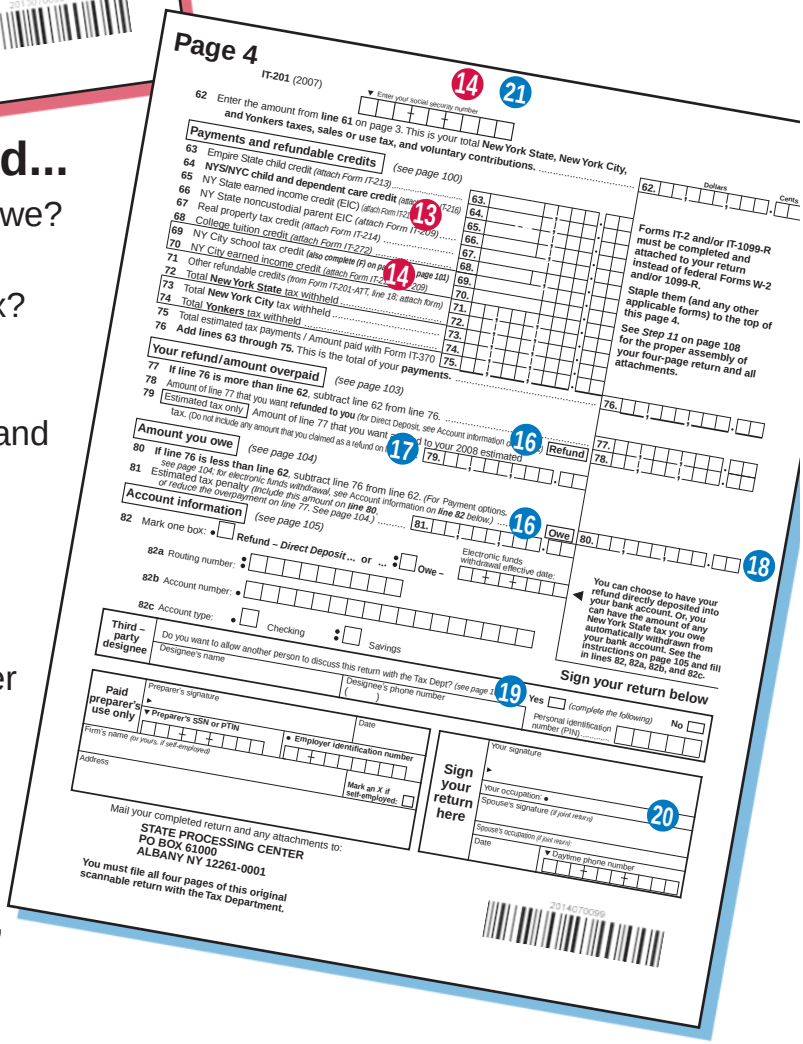
or

use either of the two providers listed on page 104, 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 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)?



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IT-86

2007

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1. You will be asked to enter and verify your social security number. ☐☐☐ ☐☐ ☐☐☐☐
2. You will be asked to enter and verify your five-digit ZIP code. ☐☐☐☐☐
3. The address on file will be read to you. If correct, you will be asked to enter only the code number(s) that correspond(s) to the form(s) you need (see the back). ☐☐☐ ☐☐☐

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NYS TAX DEPARTMENT
OSB — FORMS CONTROL SECTION
W A HARRIMAN CAMPUS
ALBANY NY 12227

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(Code)	Form/publication number and title	
(264)	☐ IT-2	Summary of Federal Form W-2 Statements
(265)	☐ IT-1099-R	Summary of Federal Form 1099-R Statements
(263)	☐ IT-150	Resident Income Tax Return (short form)
(102)	☐ IT-201	Resident Income Tax Return (long form)
(103)	☐ IT-201-ATT	Other Tax Credits and Taxes (Attachment to Form IT-201)
(273)	☐ IT-150-X	Amended Resident Income Tax Return (short form)
(140)	☐ IT-201-X	Amended Resident Income Tax Return (long form)
(104)	☐ IT-203	Nonresident and Part-Year Resident Income Tax Return
(105)	☐ IT-203-ATT	Other Tax Credits and Taxes (Attachment to Form IT-203)
(259)	☐ IT-203-B	Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet
(134)	☐ IT-203-C	Nonresident or Part-Year Resident Spouse's Certification
(141)	☐ IT-203-X	Amended Nonresident and Part-Year Resident Income Tax Return
(107)	☐ Y-203	Yonkers Nonresident Earnings Tax Return
(110)	☐ IT-205	Fiduciary Income Tax Return
(111)	☐ IT-205-A	Fiduciary Allocation
(135)	☐ IT-205-T	Allocation of Estimated Tax Payments to Beneficiaries
(113)	☐ Y-206	Yonkers Nonresident Fiduciary Earnings Tax Return
(108)	☐ IT-113-X	Claim for Credit or Refund of Personal Income Tax
(272)	☐ IT-209	Claim for Noncustodial Parent New York State Earned Income Credit
(114)	☐ IT-212	Investment Credit
(270)	☐ IT-213	Claim for Empire State Child Credit
(115)	☐ IT-214	Claim for Real Property Tax Credit for Homeowners and Renters
(136)	☐ IT-215	Claim for Earned Income Credit
(138)	☐ IT-216	Claim for Child and Dependent Care Credit
(139)	☐ IT-217	Claim for Farmers' School Tax Credit
(149)	☐ NYC-210	Claim for New York City School Tax Credit
(143)	☐ IT-219	Credit for New York City Unincorporated Business Tax
(116)	☐ IT-220	Minimum Income Tax
(117)	☐ IT-221	Disability Income Exclusion
(118)	☐ IT-230	Separate Tax on Lump-Sum Distributions
(271)	☐ IT-240	Claim for Home Heating System Credit

(Code)	Form/publication number and title	
(274)	☐ IT-245	Claim for Volunteer Firefighters' and Ambulance Workers' Credit
(150)	☐ IT-249	Claim for Long-Term Care Insurance Credit
(144)	☐ IT-251	Credit for Employment of Persons with Disabilities
(146)	☐ IT-255	Claim for Solar Energy System Equipment Credit
(268)	☐ IT-258	Claim for Nursing Home Assessment Credit
(269)	☐ IT-259	Claim for Fuel Cell Electric Generating Equipment Credit
(261)	☐ IT-272	Claim for College Tuition Credit or Itemized Deduction
(119)	☐ IT-280	Nonobligated Spouse Allocation
(258)	☐ IT-285	Request for Innocent Spouse Relief
(120)	☐ IT-360.1	Change of City Resident Status (New York City or Yonkers)
(121)	☐ IT-370	Application for Automatic Six-Month Extension of Time to File for Individuals
(122)	☐ IT-370-PF	Application for Automatic Six-Month Extension of Time to File for Partnerships and Fiduciaries
(123)	☐ IT-398	New York State Depreciation Schedule for IRC Section 168(k) Property
(124)	☐ IT-2104	Employee's Withholding Allowance Certificate (for 2008)
(125)	☐ IT-2105-MN	Estimated Income Tax Payment Voucher for Individuals
(267)	☐ IT-2106-MN	Estimated Income Tax Payment Voucher for Fiduciaries
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	Home address *(number and street or rural route)*		Apartment number
	City, village, or post office	State	ZIP code

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

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— Notes —

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When to file/Important dates

April 15, 2008

Date by which you must file your 2007 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month (October 15, 2008) extension of time to file by completing and returning Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 16, 2008

Date by which you must file your 2007 New York State income tax return if you qualify to file your federal income tax return on June 16, 2008, 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 2007 return is due. The time to pay your New York State, New York City and 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.

Military Personnel — For more information on extensions of time to file, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

October 15, 2008

Date by which you must file your 2007 income tax return to avoid penalties and interest computed from the original due date if you filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed with the form.

April 15, 2008
June 16, 2008
September 15, 2008
January 15, 2009

Due dates for 2008 estimated tax payments. Generally, 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.

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 and 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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