



Summary of Federal Form W-2 Statements

IT-2

New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page. See instructions on the back.

Taxpayer's first name and middle initial	Taxpayer's last name
Spouse's first name and middle initial	Spouse's last name

▼ Your social security number

▼ Spouse's social security number

W-2 Record 1

Box c Employer's name and full address (including ZIP code)

Box b Employer identification number (EIN)

This W-2 record is for
 (mark an X in one box):
 Taxpayer Spouse

Box 1 Wages, tips, other compensation

Box 8 Allocated tips

Box 9 Advance EIC payment

Box 10 Dependent care benefits

Box 11 Nonqualified plans

Box 12a Amount

Box 12b Amount

Box 12c Amount

Box 12d Amount

Box 13 Statutory employee

Box 14a Amount

Box 14b Amount

Box 14c Amount

▼ Code

▼ Code

▼ Code

▼ Code

▼ Description

▼ Description

▼ Description

Box 15 State

Locality a

Locality b

Locality a

Locality b

Box 16 State wages, tips, etc. (for NYS)

Box 17 New York State income tax withheld

Box 18 Local wages, tips, etc.

Box 19 Local income tax withheld

Box 19 Local income tax withheld

Box 20 Locality name
 Locality a

Locality b

Corrected (W-2c)

Do not detach.

W-2 Record 2

Box c Employer's name and full address (including ZIP code)

Box b Employer identification number (EIN)

This W-2 record is for
 (mark an X in one box):
 Taxpayer Spouse

Box 1 Wages, tips, other compensation

Box 8 Allocated tips

Box 9 Advance EIC payment

Box 10 Dependent care benefits

Box 11 Nonqualified plans

Box 12a Amount

Box 12b Amount

Box 12c Amount

Box 12d Amount

Box 13 Statutory employee

Box 14a Amount

Box 14b Amount

Box 14c Amount

▼ Code

▼ Code

▼ Code

▼ Code

▼ Description

▼ Description

▼ Description

Box 15 State

Locality a

Locality b

Locality a

Locality b

Box 16 State wages, tips, etc. (for NYS)

Box 17 New York State income tax withheld

Box 18 Local wages, tips, etc.

Box 19 Local income tax withheld

Box 19 Local income tax withheld

Box 20 Locality name
 Locality a

Locality b

Corrected (W-2c)

Please file this original scannable form with the Tax Department.

If you or your paid preparer use software to produce this form, it might have a two-dimensional (2-D) barcode on the bottom of this page. It will appear as a rectangular-shaped object with very small black boxes and white spaces. This barcode will be used to efficiently process your entries on this form.

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▼ Your social security number

▼ Spouse's social security number

Do not detach.

W-2 Record 3

Box c Employer's name and full address (including ZIP code)

Box b Employer identification number (EIN)

This W-2 record is for (mark an X in one box):

Taxpayer Spouse

Box 1 Wages, tips, other compensation

Box 8 Allocated tips

Box 9 Advance EIC payment

Box 10 Dependent care benefits

Box 11 Nonqualified plans

Box 12a Amount

▼ Code

Box 12b Amount

▼ Code

Box 12c Amount

▼ Code

Box 12d Amount

▼ Code

Box 13 Statutory employee

Box 14a Amount

▼ Description

Box 14b Amount

▼ Description

Box 14c Amount

▼ Description

Box 15 State

Box 16 State wages, tips, etc. (for NYS)

Box 17 New York State income tax withheld

Box 18 Local wages, tips, etc.

Box 19 Local income tax withheld

Box 20 Locality name

Locality a

Locality b

Corrected (W-2c)

General instructions

Who must file this form — All filers of New York State (NYS) income tax returns who received federal Form(s) W-2, *Wage and Tax Statements*, must complete Form IT-2. Filers who received foreign earned income but did not receive a federal Form W-2 must also complete Form IT-2. *Foreign earned income* includes, but is not limited to salaries, wages, commissions, bonuses, professional fees, tips, certain noncash income, and allowances or reimbursements.

How to complete Form IT-2 — Complete one *W-2 Record* section for each federal Form W-2 you (and if filing jointly, your spouse) received. Enter only the information requested on Form IT-2. Complete additional Forms IT-2 if necessary. You must complete a *W-2 Record* even if your federal Form W-2 does not show any NYS, New York City (NYC), or Yonkers wages or tax withheld. Each box on the *W-2 Record* corresponds to a similarly named or numbered box or area on federal Form W-2. Enter the amount, code, or description provided on your federal Form W-2 in the corresponding boxes on the *W-2 Record*.

Do not detach or separate the *W-2 Records*. File Form IT-2 as an entire page.

Multiple W-2 records for one federal Form W-2 — If your federal Form W-2 shows more than four coded items in box 12, or more than three items in box 14, complete an additional *W-2 Record*. Fill in boxes **b** and **c** with the same information as on the first *W-2 Record* for the same federal Form W-2, and mark an **X** in the *Taxpayer* or *Spouse* box. Then enter the additional items in boxes 12 or 14. Do not fill in additional *W-2 Records* to report withholding by other states for the same wages.

Specific instructions

Enter your name and social security number and, if married, your spouse's name and social security number.

Enter in boxes **b** and **c** the employer identification number (EIN) and employer's name and address as they appear on the corresponding federal Form W-2. Filers with foreign earned income: If the employer's identification number exceeds the space allowed, leave box **b** blank.

If **you** are the employee on federal Form W-2, mark an **X** in the *Taxpayer* box on the *W-2 Record*. If your **spouse** is the employee, mark an **X** in the *Spouse* box.

Box 1 — Enter federal wages, tips, and other compensation shown in Box 1 of federal Form W-2.

Boxes 8 through 11 — If applicable, enter the amounts from federal Form W-2, for allocated tips, advance EIC payment, dependent care benefits, and nonqualified plans.

Boxes 12a through 12d — Enter the amount(s) and code(s), if any, shown in the corresponding boxes on federal Form W-2 (such as

code J, *nontaxable sick pay*, or code AA, *designated Roth contributions under a section 401(k) plan*, etc.). If there are more than four coded amounts, see *Multiple W-2 Records for one federal Form W-2* above.

Box 13 — Mark an **X** in the *Statutory employee* box if your federal Form W-2 has a *statutory employee* box and that box is checked. Otherwise, leave blank.

Boxes 14a through 14c — Enter the amount(s) and description(s), if any, shown in box 14 of federal Form W-2 (such as 414(h) or IRC 125 contributions, union dues, or uniform allowances, etc.). If there are more than three amounts and descriptions, see *Multiple W-2 records for one federal Form W-2* above.

Boxes 15 through 20 — Complete boxes 15 through 20 **only** if your federal Form W-2 shows NYS, NYC, or Yonkers wages or withholding. Otherwise, leave blank. Do not enter wages or withholding in boxes 15 through 20 for any state or locality other than NYS, NYC, or Yonkers. **You must complete all** other boxes on the *W-2 Record* as applicable.

Boxes 18, 19, and 20 (NYC or Yonkers only) — If applicable, enter in the *Locality a* boxes, local wages, income tax, and locality name from your federal Form W-2. To report both localities, enter the other local wages, income tax, and locality name in the *Locality b* boxes.

Corrected (W-2c) box — Mark an **X** in this box if the *W-2 Record* is for a federal Form W-2c, *Corrected Wage and Tax Statement*.

Transfer the tax withheld amounts to your income tax return. Total the NYS tax withheld amounts, total the NYC tax withheld amounts, and total the Yonkers tax withheld amounts from all *W-2 Records*, *1099-R Records*, and federal Form(s) W-2G, if applicable. Transfer these totals separately as follows:

- **NYS tax withheld** — Enter on Form IT-150, line 46; Form IT-201, line 72; Form IT-203, line 62; or Form IT-205, line 34.
- **NYC tax withheld** — Enter on Form IT-150, line 47; Form IT-201, line 73; Form IT-203, line 63; or Form IT-205, line 35.
- **Yonkers tax withheld** — Enter on Form IT-150, line 48; Form IT-201, line 74; Form IT-203, line 64; or Form IT-205, line 36.

Attach Forms IT-2, IT-1099-R, and W-2G, if applicable, to your income tax return. **Do not attach your federal Form(s) W-2 or 1099-R**; keep them for your records. See the instructions for Forms IT-150, IT-201, IT-203, or IT-205 for information on assembling your return.

Please file this original scannable form with the Tax Department.

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