2013

IT-203-I
Instructions

New York State Department of Taxation and Finance

Instructions for Form IT-203

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

(including instructions for Forms IT-203-ATT, IT-203-B, and IT-203-D)

File electronically

Before you file a paper return, consider preparing and filing your return electronically.

- Electronic preparation and filing is fast, easy, and secure.
- Electronic filers get their refunds faster than paper filers (more than twice as fast, on average).

Go online

The Tax Department now offers more than 60 online services that allow you to file returns, pay tax, respond to notices, get email notifications and much more. Visit our Web site at ***www.tax.ny.gov*** for more information.

Table of contents

▼ Go to topic Print ▼

What's new for 2013? 3

1099-G information 4

How are nonresident and part-year residents taxed? 5

Who must file? 5

Filing information for same-sex married couples..... 6

Credits for individuals and businesses 7

Other forms you may have to file 10

Filing status and items B through I 14

Part-year resident income allocation worksheet ... 16

Line instructions for Form IT-203 lines 1 through 19 17

New York additions and subtractions 23

Standard or itemized deduction and dependent exemptions – lines 33 and 35 33

New York State tax – line 38 34

New York State household credit – line 39 34

New York State child and dependent care credit – line 41 35

New York State earned income credit – line 43 35

Income percentage – line 45 35

Other New York State nonrefundable credits – line 47 35

Net other New York State taxes – line 49 35

Part-year New York City resident tax – line 51 35

New York City minimum income tax – line 52 35

New York City child and dependent care credit – line 52b 35

Yonkers taxes – lines 53 and 54 36

▼ Go to topic Print ▼

Sales or use tax – line 56 36

Voluntary contributions – line 57 37

Part-year New York City school tax credit – line 60 38

Other refundable credits – line 61 38

New York State, New York City, and Yonkers tax withheld – lines 62, 63, and 64 38

Check your withholding for 2014 38

Estimated tax payments – line 65 38

Calculate your refund or the amount you owe 39

Refund options 39

Payment options 40

Account information – line 73 41

Finish your return 43

Instructions for Form IT-203-ATT 44

Instructions for Form IT-203-B 44

Instructions for Form IT-203-D 46

Additional information 49

School districts and code numbers 53

New York State Tax Table 57

New York State tax rate schedule 65

Tax computation – New York AGI of more than $102,900 66

Index ..... inside back cover

When to file/Important dates ..... back cover

Need help? ..... back cover

What's NEW for 2013?

General changes for 2013

- **Form IT-201-V required if paying by check or money order**
  All taxpayers making a payment by check or money order must now complete and submit Form IT 201-V, *Payment Voucher for Income Tax Returns*. If you mail your return and payment to the Tax Department, you must now submit Form IT-201-V with your return. If you e-file your return, you must still include Form IT 201-V if you mail in a check or money order. See the instructions on Form IT-201-V.

- **Third-party designee**
  Authorizations for a third-party designee will no longer expire. An authorization will now continue until you revoke it, which you may do at any time by contacting the Tax Department. Authorizing a third-party designee to discuss questions about your tax return allows the department to process your return faster. You are not authorizing the designee to receive your refund, bind you to anything, or represent you before the Tax Department. See page 42.

- **Same-sex married couples' filing information**
  As a result of the Supreme Court's decision *United States v. Windsor*, and IRS Revenue Ruling 2013-17, for federal tax purposes the IRS will recognize a marriage between a same-sex couple that is a legal marriage under the laws of the jurisdiction (either domestic or foreign) where the marriage was performed. Therefore, for tax years 2013 and after, same-sex married couples must file using the general married filing status rules. See our Web site for information for prior tax years.

- **Federal limit on itemized deductions**
  Federal itemized deductions are once again limited for taxpayers with federal adjusted gross income (AGI) that exceeds certain amounts. This limited amount is the starting point for calculating your New York itemized deduction.

- **New York itemized deduction**
  The current 25% New York itemized deduction limitation for taxpayers with New York AGI over $10 million has been extended through tax year 2015.

- **Cost of living adjustment**
  The New York State standard deduction and tax rate schedules have been adjusted to reflect the cost of living adjustment required under the Tax Law.

- **Sales and use tax report**
  If you report $1,700 or more in sales or use tax on line 56 of Form IT-203, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More*. See page 36 and Form IT-135 for more information.

- **Driver's license suspension for outstanding tax liabilities**
  A new provision of the law allows the New York State Department of Motor Vehicles to suspend your driver's license if you have outstanding tax liabilities of $10,000 or more.

Changes to existing credits

- **Empire State film tax credits**
  There have been several significant changes to the Empire State film production and post-production tax credits. Visit the New York State Governor's Office for Motion Picture and Television Development Web site at *www.nylovesfilm.com/tax/* for more information.

- **Rehabilitation of historic properties credit**
  The current provisions of this credit have been extended through tax year 2019. Also, the credit will be refundable for qualified rehabilitations placed in service on or after January 1, 2015. See Form IT-238, *Claim for Rehabilitation of Historic Properties Credit*, and its instructions.

- **Historic homeownership rehabilitation credit**
  The current provisions of this credit have been extended through tax year 2019. Previously, these provisions were scheduled to expire on or after January 1, 2015. See Form IT-237, *Claim for Historic Homeownership Rehabilitation Credit*, and its instructions.

- **Credit deferrals**
  Taxpayers who deferred certain tax credits in 2010, 2011, or 2012 must complete Form IT-501, *Temporary Deferral Nonrefundable Payout Credit*, or Form IT-502, *Temporary Deferral Refundable Payout Credit*, or both, to claim their deferred credits.

New credit

- **Alternative fuels and electric vehicle recharging property credit**
  A new credit is available for expenses incurred for alternative fuel vehicle refueling property, or electric vehicle recharging property, located in New York State. See Form IT-637, *Alternative Fuels and Electric Vehicle Recharging Property Credit*, and its instructions.

New and revised income modifications

- **Addition modification for New York net operating loss (NOL) limitation**
  A new addition modification replaces the previous method used to account for the New York limitation on a federal NOL deduction. See addition modification A-26.

- **New York State Business Incubator and Innovation Hot Spot Support Act**
  This act provides tax incentives to support the growth of companies in the early stages of development. A new subtraction modification allows taxpayers to subtract any income or gain included in federal AGI that is attributable to the operations of a qualified entity at its location in, or as part of, a New York State innovation hot spot. See subtraction modification S-36, Form IT-223, *Innovation Hot Spot Deduction*, and the instructions for Form IT-223.

- **Royalty income exclusion**
  Changes have been made to the royalty and interest payment modification(s). See page 27.

(continued)

What's NEW for 2013? *(continued)*

New voluntary contributions

- **New York State Teen Health Education Fund**
  Taxpayers may donate any whole dollar amount to be used to supplement educational programs for health issues facing teens. For more information, see page 37.
- **Honor and Remembrance of Veterans**
  Taxpayers may donate any whole dollar amount to be used for the veterans remembrance and cemetery maintenance and operation fund. For more information, see page 37.

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.

If you show a loss, place a minus sign **immediately to the left** of the loss amount. Do not use [ ] brackets or parentheses.

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

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

Entering whole dollar amounts

When entering amounts on your return, including on any credit forms, schedules, or other forms submitted with your New York return, enter **whole dollar amounts only** (zeros have been preprinted).

Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $1.39 becomes $1 and $2.50 becomes $3.

How do I use these instructions?

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

1099-G information

Need to know the amount of your 2012 New York State Tax refund?

We are no longer mailing Form 1099-G, *Statement for Recipients of State Income Tax Refunds*. If you need this information to complete your federal return:

- check your paperwork
- go to Online Services at ***www.tax.ny.gov***
- call (518) 457-5181

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

Online Services

New York State Tax Department

Online Services

Create an Online Services account and log in to:

- make payments
- view your filing and payment history
- get email notifications for refunds, bills, and notices
- respond to bills and notices

Access is available 24 hours a day, 7 days a week

www.tax.ny.gov

How are nonresidents and part-year residents taxed?

If you were a nonresident of New York State, you are subject to New York State tax on income you received from New York State sources in 2013. If you were a resident of New York State for only part of 2013, you are subject to New York State tax on all income you received while you were a resident of the state and on income you received from New York State sources while you were a nonresident. To compute the amount of tax due, use Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. You will compute a base tax as if you were a full-year resident, then determine the percentage of your income that is subject to New York State tax and the amount of tax apportioned to New York State.

Who must file?

New York State nonresidents and part-year residents

You must file Form IT-203 if you meet any of the following conditions:

- You have income from a New York source (see below and page 6) and your New York AGI (*Federal amount* column) is more than your New York State standard deduction. Complete Form IT-203, lines 1 through 31 and compare the line 31 *Federal amount* to your standard deduction from the table on page 33 of these instructions.
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay.
- You want to claim any of the New York State, New York City, or Yonkers refundable or carryover credits listed in the chart beginning on page 7.
- You are subject to the minimum income tax on tax preference items derived from or connected with New York sources (Form IT-220, *Minimum Income Tax*). For further information, see *Other forms you may have to file* on page 10 of these instructions.
- You were a part-year resident and you are subject to a separate tax on any lump-sum distributions for your resident period derived from or connected with New York sources (Form IT-230, *Separate Tax on Lump-Sum Distributions*). See *Other forms you may have to file* on page 10.
- You incurred a net operating loss (NOL) for New York State personal income tax purposes for the tax year, without incurring a similar NOL for federal income tax purposes. See *New York State net operating loss* on page 51 for more information.

Nonresidents – New York source income

For nonresidents *New York source income* is the sum (with adjustments for special accruals as defined on page 50) of income, gain, loss, and deduction from:

- real or tangible personal property located in New York State (including certain gains or losses from the sale or exchange of an interest in an entity that owns real property in New York State);
- services performed in New York State;
- a business, trade, profession, or occupation carried on in New York State; **and**
- a New York S corporation in which you are a shareholder (including installment income from an IRC 453 transaction).

New York source income also includes:

- your distributive share of New York State partnership income or gain;
- your share of New York State estate or trust income or gain;
- lottery winnings won in the New York State lottery, if the prize was won on or after October 1, 2000, and the total proceeds of the prize are more than $5,000;
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold, when the real property comprising the units of such cooperative housing corporation is located in New York State;
- any income you received related to a business, trade, profession, or occupation previously carried on in this state, whether or not as an employee, including but not limited to, covenants not to compete and termination agreements;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has distributed an installment obligation under IRC section 453(h)(1)(A) to the shareholders, any gain recognized on the receipt of payments from an installment obligation for federal income tax purposes;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has made an election under IRC section 338(h)(10), any gain recognized on the deemed asset sale for federal income tax purposes; and
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and that S corporation terminates its taxable status in New York, any income or gain recognized on the receipt of payments from an installment sale contract entered into when the S corporation was subject to tax in New York.

New York source income **does not include** the following income even if it was included in your federal adjusted gross income:

- certain pensions that are exempt from New York State taxation by reason of U.S. Code, Title 4, section 114 (see line 10 instructions on page 19), and annuities and pensions that meet the New York State definition of an annuity, unless the annuity is employed in or used as an asset of a business, trade, profession, or occupation carried on in New York State;
- interest, dividends, or gains from the sale or exchange of intangible personal property, unless they are part of the income you received from carrying on a business, trade, profession, or occupation in New York State;
- gambling winnings, other than lottery winnings won in the New York State lottery as described above, unless you are engaged in the business of gambling and you carry on that business in New York State;
- compensation you received for active service in the United States military (see *Members of the armed forces* on page 51);
- your income earned in New York State as a military spouse if (1) you are a nonresident of New York State, and (2) you are in New York State solely to be with your spouse who is a member of the armed services present in New York State in compliance with military orders (for more information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act)*;
- your income as a shareholder of a corporation that is a New York C corporation;

- compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier for regularly assigned duties performed in more than one state;
- compensation you received from an interstate air carrier if 50% or less of that compensation is earned in New York State;
- compensation paid to you if (1) you are engaged on a vessel to perform assigned duties in more than one state as a pilot licensed under U.S. Code, Title 46, section 7101, or (2) you perform regularly assigned duties while engaged as a master, officer, or crewman on a vessel operating on the navigable waters of more than one state.

Part-year residents – New York source income

For part-year residents *New York source income* is the sum of the following with adjustments for special accruals as defined on page 50:

1) all income reported on your federal return for the period you are a resident of New York State; **and**
2) the New York source income for the period you were a nonresident of New York State.

Additional notes to all filers

See *Other forms you may have to file* to make sure your tax return is complete.

See the credit charts on pages 7 through 10 to review credits available for nonresidents and part-year residents.

Does your child have **investment income** over $2,000? 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 $2,000 that was included in your federal gross income will be reported in the *Federal amount* column of your Form IT-203 on your New York return and taxed at your rate.

Joint filing exception for some married taxpayers

If you are married and filing a joint federal income tax return but one spouse is a New York State resident and the other is a nonresident or part-year resident, you are required to file separate New York State returns. The resident must use Form IT-201, *Resident Income Tax Return*. 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-201 and both spouses' income will be taxed as full-year residents of New York State.

Filing information for same-sex married couples

Same-sex married couples have the same state tax benefits and requirements as different-sex married couples filing and paying New York State personal income tax. In addition, as a result of the Supreme Court's decision *United States v. Windsor*, and IRS Revenue Ruling 2013-17, for federal tax purposes the IRS will recognize a marriage between a same-sex couple that is a legal marriage under the laws of the jurisdiction (either domestic or foreign) where the marriage was performed. Therefore, you must determine your filing status using the general married filing status rules (see *Item A* on page 14).

The term *spouse* should be read as gender neutral and includes a person in a marriage with a same-sex spouse. The term *marriage* includes a marriage between same-sex spouses.

Credits for individuals

Note: ☐ indicates that this credit may be refunded to you, even if you owe no tax.

Credit		You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 44*
Accumulation distribution (Part-year New York City)		are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident.	IT-360.1
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
NEW **Alternative fuels and electric vehicle recharging property**		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Child and dependent care (New York State)		are able to claim the federal child and dependent care credit. Part-year NYS residents: This credit may be refunded to you, even if you owe no tax.	IT-216
Child and dependent care (Part-year New York City)	☐	are qualified to claim the NYS 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
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. Part-year NYS residents: This credit may be refunded to you, even if you owe no tax.	IT-215
Earned income (Part-year New York City)	☐	are allowed an EIC on your federal income tax return.	IT-215
Empire State child	☐	have a spouse who qualifies to claim the Empire State child credit on their separately filed New York State resident return.	IT-213
Fuel cell electric generating equipment		have unused credit for purchasing fuel cell electric generating equipment and installing it in New York State.	IT-259
Green building		had expenses for a building meeting certain environmental and energy standards.	DTF-630
Historic homeownership rehabilitation	☐	had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237
Household (New York State)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal adjusted gross income (AGI), *Federal amount* column, is not over $32,000 ($28,000 if filing as single).	page 34*
Household (New York City)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal AGI, *Federal amount* column, is not over $22,500 ($12,500 if filing as single).	IT-360.1
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 located in New York State.	IT-258
Residential fuel oil storage tank		have unused credit for replacing or installing a residential fuel oil storage tank.	page 44*

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

Credits for individuals *(continued)*

Credit		You may qualify for this credit if you:	Form
School tax **(Part-year New York City)**	☐	are a part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You may apply for this credit even if you don't have to file Form IT-203. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-203.	NYC-210
Solar energy system equipment		purchased or leased solar energy system equipment and installed it at your principal residence in New York State.	IT-255
Solar and wind energy		have unused credit for purchasing and installing a solar or wind energy system.	page 44*
Taxes paid to another state or jurisdiction		received income during your New York State resident period from outside New York State that was taxed by a jurisdiction outside New York State.	IT-112-R
Taxes paid to Canada		received income during your New York State resident period from Canada that was taxed by a province of Canada.	IT-112-C

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

Credits for businesses

Note: ☐ indicates that this credit may be refunded to you, even if you owe no tax.

Credit		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 for investing in new clean-fuel vehicle refueling property.	IT-253
NEW **Alternative fuels and electric vehicle recharging property**		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Beer production	☐	is a registered beer distributor that produced 60,000,000 or fewer gallons of beer in New York State in the tax year.	IT-636
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-611.1 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
Economic Transformation and Facility Redevelopment Program	☐	was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program.	IT-633
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 films and television shows.	IT-248
Empire State film post-production	☐	had expenses for the post-production of certain qualified films and television shows.	IT-261
Empire State Jobs Retention Program	☐	was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program.	IT-634
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
Excelsior jobs	☐	was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607
Farmers' school tax	☐	are 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
Financial services industry EZ investment	☐	is an FSI business that placed qualified property in service in an EZ.	IT-605
Financial services industry employment incentive	☐	put property in service that qualified for the FSI investment credit.	IT-252-ATT
Financial services industry investment	☐	is an FSI business that placed qualified property in service in New York State.	IT-252
Fuel cell electric generating equipment		have unused credit for purchasing fuel cell electric generating equipment and installing it in New York State.	IT-259

Credits for businesses *(continued)*

Credit		You may qualify for this credit if you or your business:	Form
Green building		had expenses for a building that meets certain environmental and energy standards.	DTF-630
Historic barn rehabilitation		paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT
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
New York Youth Works	☐	was issued a certificate of eligibility by New York State Department of Labor under the New York Youth Works Tax Credit Program.	IT-635
QETC capital	☐	held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	☐	is a QETC company that paid wages to full-time employees.	DTF-621
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
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
Taxicabs and livery service vehicles accessible to persons with disabilities		have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities. (For costs incurred before January 1, 2011.)	IT-239
		had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.)	IT-236
NEW **Temporary deferral nonrefundable payout**		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501
NEW **Temporary deferral refundable payout**	☐	deferred certain refundable credits in 2010, 2011, or 2012.	IT-502
Unincorporated business tax (UBT) **(Part-year New York City)**	☐	is a New York City business that filed Form NYC-202 or NYC-202S and paid UBT; or was a partner in a New York City partnership that filed Form NYC-204 and paid UBT; or was a beneficiary of an estate or trust that filed Form NYC-202EIN 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

Other forms you may have to file

Form	Purpose
Form IT-203-ATT, *Other Tax Credits and Taxes* *Attachment to Form IT-203*	You must complete this form if you are subject to any other New York State taxes, or are claiming credits other than those reported on Form IT-203. For more information, see the instructions for Form IT-203-ATT.
NEW **Form IT-201-V, *Payment Voucher for Income Tax Returns***	You must complete Form IT-201-V if you are making a payment by check or money order. For more information, see Form IT-201-V.
Form IT-203-B, *Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet*	You must complete **Schedule A** if you worked both in and out of New York State for an employer, and your income is not based on the volume of business transacted. You must complete **Schedule B** if you or your spouse maintained living quarters in New York State during any part of 2013. Complete **Schedule C** if you are claiming the college tuition itemized deduction. For more information, see the instructions for Schedule C.

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

Form	Purpose
Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certificate*	To allow a spouse with no New York source income, in the case of married nonresidents and part-year residents who are required to file a joint return, the option to not sign the joint return and to not be held liable for any tax, penalty, or interest due.
Form IT-203-D, *Nonresident and Part-Year Resident Itemized Deduction Schedule*	You must complete Form IT-203-D if you are claiming the New York itemized deduction. For more information, see the instructions for Form IT-203-D.
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-203. 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-16. 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 2014 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.

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

Form	Purpose
Form Y-203, *Yonkers Nonresident Earnings Tax Return*	To compute the tax due if you were **not** a Yonkers resident for 2013 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-203-X, *Amended Nonresident and Part-Year 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. In addition, you must use Form IT-203-X to file a protective claim or to report a net operating loss (NOL) carryback. For more information, see *Amending your return* on page 52 and the instructions for Form IT-203-X.

E-file information

E-file your return

Using software?

You must e-file if your software allows you to e-file your return. E-file is easy, safe, and allows you to get your refund faster.

Most people e-file. You may also qualify for free electronic filing.

Pay a balance due by authorizing the Tax Department to withdraw the payment from your bank account. Authorize the payment when you e-file or after you file your return (using the Make a Return Payment online service on our Web site). You may also pay with a credit card or submit a check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns*.

Visit our Web site at *www.tax.ny.gov* for more information and a list of forms that you can e-file.

Step 1 – Complete the taxpayer information section

Name and address

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).

If you are required to file Form IT-203-C (see page 11), only enter the name of the spouse with New York source income.

Foreign addresses

Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

Taxpayer's 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.

Part-year residents

Your permanent home address is the address of the dwelling place in New York State that you occupied last in the tax year, whether you or your spouse own or rent it.

- If you moved **into** the state, enter your permanent home address as of December 31, 2013. If you moved **out of** the state prior to December 31, 2013, enter as your permanent home address the address of the New York State residence you occupied last in 2013.
- 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.

Nonresidents

Enter the address of your residence outside New York State that you consider to be your domicile and your permanent place of abode if it is different from your mailing address. For definitions of *domicile* and *permanent place of abode*, see page 49.

If you moved into New York State after December 31, 2013, enter the address of the residence that you maintained during 2013 outside New York State that you considered to be your domicile and your permanent place of abode.

Dates of birth and social security numbers

Enter your date(s) of birth and social security number(s) in the same order as your names.

If you are required to file Form IT-203-C, include both your and your spouse's social security number.

New York State county of residence

Part-year residents

Enter the county of the last residence where you lived in New York State. If you lived 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***

Nonresidents

Enter the abbreviation ***NR*** in the county space.

School district name and code

Part-year residents

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2013, or the district where you were a resident of New York before you moved out of the state. School districts and code numbers are on pages 53 through 56. 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.**

Nonresidents

Enter the abbreviation ***NR*** in the school district name box. Leave the code box blank.

Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2012, and before you filed your return, 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, 2012, and before you filed your return, enter the date of death in the boxes labeled *Spouse's date of death*.

In addition, you must make the appropriate entry at item F if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return (see page 14).

Also see *Deceased taxpayers* on page 50.

Step 2 – Select your filing status and complete items B through I

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. If you filed a joint federal return, see below. All others, go to item B.

If you filed a joint federal return and:

1) both spouses are nonresidents and both have New York source income, **or**
2) one spouse is a part-year resident and the other is a nonresident with New York source income, **or**
3) both spouses are part-year residents,

you must file a joint New York State return using filing status ②. Both spouses must sign the return and will generally be jointly and individually liable for the entire tax, penalty, or interest due. This means that if one spouse does not pay the tax due, the other may have to.

If you meet one of the preceding three conditions but are unable to file a joint New York return because:

1) 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, **or**
2) 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,

you may file a separate New York return using filing status ③.

If you filed a joint federal return and:

1) both spouses are nonresidents but only one has New York source income, **or**
2) one spouse is a part-year resident and the other is a nonresident with no New York source income,

you must file a joint New York State return using filing status ② and include in the Federal amount column the joint income as reported on your federal income tax return. However, only the spouse with New York source income (or the part-year resident spouse) should sign Form IT-203. That spouse must also complete Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification* (see *Other forms you may have to file*), and submit it with your Form IT-203. In this case, any refund or notice of tax, penalty, or interest due will be issued only in the name of the spouse required to sign Form IT-203.

If you filed a joint federal return and one spouse is a New York State resident and the other is a nonresident or part-year resident, you are required to file separate New York State returns. The resident must use 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-201; both spouses' income will be taxed as full-year residents of New York State.

Item B

If you itemized your deductions on your 2013 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

If you marked *Yes* on federal Schedule B, then mark an ***X*** in the ***Yes*** box.

Item E

New York City 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 2013.

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

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

Item F

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

Code A6 Build America Bond (BAB) interest

Enter this code if you included BAB interest in your federal AGI. For additional information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*, available on our Web site.

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 D9 Death of spouse

Enter this code if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return.

Code K2 Combat zone, 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, 2014. The filing deadline for your New York return is also June 16, 2014.

Code E5 Extension of time to file beyond six months

Enter this code if:

1) You qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations because you are outside the United States and Puerto Rico, or you intend to claim nonresident status under section 605(b)(1)(A)(ii) of the Tax Law (548-day rule). If you qualify under section 157.3(b)(1)(i) of the personal income tax regulations, submit a copy of the letter you sent to the IRS to request the additional time to file.
2) You received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction. Submit a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

Code M2 Military spouse exempt income

Enter this code if you had exempt income under the federal Military Spouses Residency Relief Act (Public Law 111-97). For additional information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*, available on our Web site.

Code 56 Losses from *Ponzi-type* fraudulent investment arrangements

Enter this code if you had a *Ponzi-type* fraudulent investment arrangement and are reporting a federal and New York State theft loss deduction (itemized deduction) using the federal safe harbor rules. Also submit a copy of your federal Form 4684, *Casualties and Thefts*, and a copy of the statement made in accordance with federal Revenue Procedure 2009-20.

⚠ Failure to complete item G or item H, whichever applies, may result in a delay in the processing of your return.

Item G

New York State part-year residents

If you were a New York State resident for part of the year, enter the date you moved and mark an ***X*** in the box that describes your situation on the last day of the tax year.

Item H

New York State nonresidents

Did you maintain living quarters in New York State?

If you or your spouse had living quarters available for your use in New York State during any part of 2013 (whether or not you personally used those living quarters for any part of the year), mark an ***X*** in the ***Yes*** box and complete Schedule B on Form IT-203-B.

These living quarters would include a house, apartment, co-op or any other living quarters that are suitable for year-round use, **maintained or paid for by you or your spouse,** or any New York State living quarters **maintained for your primary use** by another person, family member or employer.

For an example of living quarters maintained for your primary use, see the instructions for Form IT-203-B, Schedule B.

Note: If you marked the *Yes* box, and you spend 184 days or more (any part of a day is a day for this purpose) in New York State, you may be considered a resident for New York State income tax purposes. The determination of residency is based on the facts and circumstances of your own situation. See the definitions of *Resident, Nonresident,* and *Part-year resident* in these instructions and the *Nonresident Audit Guidelines* available on our Web site.

In addition, if you marked the *Yes* box and the living quarters were located in New York City or Yonkers, you may also be considered a resident of New York City or Yonkers for income tax purposes.

If you meet the definition of a resident of New York State, New York City, or Yonkers, you may not file Form IT-203. You must file Form IT-201, *Resident Income Tax Return*.

If you are in the military and did not maintain a permanent place of abode within the state, submit a statement to that effect with your return (see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans)*.

Item I

Enter the required information for each **dependent** for whom you claimed an exemption on federal Form 1040 or 1040A. Also enter the required information for any dependent for whom you were entitled to claim an exemption on your federal return but chose not to (see *Example* below). If you did not have to file a federal return, enter the required information for each dependent for whom an exemption would be allowed for federal income tax purposes.

Example: *You were entitled to claim your daughter as a dependent on your federal return but chose not to in order to allow her to claim a federal education credit on her federal tax return; you may still claim her as a dependent on your New York State return.*

If you have more than 7 dependents, submit a separate piece of paper marked ***Form IT-203- item I continued,*** and enter the required information for the additional dependents on that paper (be sure to include your name and social security number at the top of each sheet).

Note: If you are married filing a joint federal return but are required to file separate returns for New York State (see page 6), complete item I as if you had filed separate federal returns.

Step 3 – Enter your federal income and adjustments

Overview

The purpose of lines 1 through 19 is to determine the portion of your federal AGI that is subject to New York State tax, before certain adjustments. This portion includes any items of income you received as a nonresident from New York State sources plus, if you were a resident of New York State for part of the year, any items you received from any source while you were a resident.

Federal amount column

Enter the amount reported on your federal return for each item of income or adjustment. In general, you must report income as it appears on your federal return. (If you did not file a federal return, report the amounts you would have reported as if you had filed a federal return.)

However, if you are subject to the special accrual rules, either as a full-year nonresident or a part-year resident, also include all items you would have to include as if you filed a federal return on the accrual basis. See *Special accruals* on page 50.

If you file a joint federal return but must file a separate return for New York State, calculate the *Federal amount* column as if you had filed a separate federal return.

New York State amount column

Nonresidents

Enter all the income included in the *Federal amount* column that you received from New York State sources.

Part-year residents

Enter the total of (a) your New York State source income for the part of the year you were a nonresident, and (b) the income included in the *Federal amount* column that you received from all sources earned while you were a New York State resident. **Complete the *Part-year resident income allocation worksheet* below to determine your New York State source income.**

Part-year resident income allocation worksheet

Adjusted gross income Married persons filing separate New York State returns should complete separate worksheets.		Federal income (all sources)	New York State nonresident period		New York State resident period	Totals
		Column A Income from federal return	Column B Income from Column A for nonresident period	Column C Income from Column B from NYS sources	Column D Income from Column A for resident period	Column E *(C + D)*
1 Wages, salaries, tips, etc.	1					
2 Taxable interest income	2					
3 Ordinary dividends	3					
4 Taxable refunds, credits or offsets of state and local income taxes	4					
5 Alimony received	5					
6 Business income or loss *(from federal Schedule C or C-EZ)*	6					
7 Capital gain or loss	7					
8 Other gains or losses *(from federal Form 4797)*	8					
9 Taxable amount of IRA distributions	9					
10 Taxable amount of pensions and annuities	10					
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(from federal Schedule E)*	11					
12 Rental real estate included in line 11 *(federal amount)* 12						
13 Farm income or loss *(from federal Schedule F)*	13					
14 Unemployment compensation	14					
15 Taxable amount of social security benefits	15					
16 Other income	16					
17 Add lines 1 through 11 and 13 through 16	17					
18 Total federal adjustments to income	18					
19 **Federal adjusted gross income** *(subtract line 18 from line 17; see instructions below)*	19					

The combined total of Columns B and D should equal the total of Column A unless you have capital gains or losses. Add the amounts in Column C and D for each line of the worksheet above and transfer the total to the corresponding line of Form IT-203 in the *New York State amount* column.

Instructions for Part-year resident income allocation worksheet

If you moved into or out of New York State during 2013, use the *Part-year resident income allocation worksheet* on page 16 along with the specific line instructions for Form IT-203 beginning below to determine your New York State source income for the entire tax year.

Enter only whole dollar amounts (see page 4).

Resident period is the period you were a New York State resident; *nonresident period* is the period you were a New York State nonresident.

Column A

Enter the amounts you reported on your federal return. Include items you would have to include if you were filing a federal return on the accrual basis.

Column B

Enter that portion of the Column A amount that you received during your nonresident period. If you moved into New York State, include items you would have to report if you were filing a federal return on the accrual basis for the period before you changed your resident status.

Column C

Enter that portion of the Column B amount that you received during your nonresident period from:

- services you performed in New York State (for example, wages or salaries);
- property located in New York State; **and**
- businesses, trades, professions, or occupations conducted in New York State.

If you earned salary or wages both inside and outside of New York State, you must complete Schedule A on Form IT-203-B to determine the amount that is allocable to New York State. Enter that amount in Column C. See the instructions for Form IT-203-B for more information.

Column D

Enter that portion of the Column A amount that you received during your resident period. If you moved out of New York State, include items you would have to report if you were filing a federal return on the accrual basis for the period before you changed your resident status.

Transfer the amounts in Column A to the corresponding lines on Form IT-203 in the ***Federal amount*** column.

Transfer the amounts in Column E to the corresponding lines on Form IT-203 in the ***New York State amount*** column.

Example 1: *You moved from Indiana to New York State on August 15, 2013. On your federal return, you report $35,000 in total wages. Of this amount, you earned $12,000 while you were a New York State resident. On line 1, you would enter $35,000 in Column A, $23,000 in Column B, $0 in Column C (you earned no income in New York State prior to the move), $12,000 in Column D, and $12,000 in Column E.*

Example 2: *You moved from New York State to Georgia on June 10, 2013. On June 1, 2013, your employer awarded you a guaranteed bonus of $2,000 that it paid to you on July 1, 2013. You must enter the $2,000 bonus in Column D, line 1, since this is income accruable to your resident period.*

Example 3: *You moved from New Jersey to New York State on May 10, 2013. You own stock in the XYZ Corporation which, on May 1, 2013, declared a $1,000 dividend payable on June 1, 2013. You also received $500 a month from rental property located in New York which you sold on April 30, 2013.You must report the $1,000 dividend income in Column B on line 3, since this is income accruable to the nonresident period. You would report the rental income in Column B and in Column C on line 11, since you derived this income from New York State sources during your nonresident period.*

Line instructions for Form IT-203

Line 1 – Wages, salaries, tips, etc.

Federal amount column

Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., you reported on your 2013 federal return. Generally, the amount you enter should be shown in box 1 of your federal Form(s) W-2, *Wage and Tax Statement*. However, you must include all of these items even if your employer did not report them on a wage and tax statement or other income statement.

New York State amount column

Enter that part of the federal amount that represents services performed in New York State as a nonresident. This amount cannot exceed the amount entered in the *Federal amount* column.

Part-year residents

Also add that part of the federal amount that you earned while a resident.

Allocation of nonresident income earned partially in New York State

If you earned your salary or wages both inside and outside of New York State, you must determine the amount that is allocable to New York State. This is not necessarily the amount shown in the *State wages, tips, etc.* box on your Form(s) W-2. To correctly determine your income earned in New York State, use one of the following methods:

– To allocate income that does not depend directly on the volume of business transacted (for example, wages), complete Schedule A, *Allocation of wage and salary income to New York State,* on Form IT-203-B to determine the amount earned in New York State. See page 44. Also see the caution on page 18.

– To allocate income that depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, divide your volume of business transacted in the state by your total volume of business transacted both in and out of New York State. (The location where the services or sales activities were actually performed determines where business is transacted.) Multiply your total income subject to allocation by this percentage. This is the amount allocated to

New York State. Submit a schedule with your return showing how you computed this allocation.

If you allocate your personal service income differently, submit a separate schedule showing complete details.

Failure to complete Schedule A of Form IT-203-B and submit it with your return will delay the processing of your return and could result in penalties and interest being charged.

Line 2 – Taxable interest income

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, profession, or occupation carried on in New York State. If the business is carried on both in and out of New York State, see the instructions for line 6.

Part-year residents

Also add that part of the federal amount that you earned while you were a resident.

Line 3 – Ordinary dividends

Federal amount column

Enter the amount you reported on line 9a of your federal return.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, profession, or occupation carried on in New York State. If the business is carried on both in and out of New York State, see the instructions for line 6.

Part-year residents

Also add that part of the federal amount that you earned while you were a resident.

Line 4 – Taxable refunds, credits, or offsets of state and local income taxes

Federal amount column

Enter the amount you included as income on your federal return. Also enter this amount on line 24, *Federal amount* column.

New York State amount column

Enter that part of the federal amount that was derived from or connected with New York State sources as a nonresident. Enter this amount on line 24, *New York State amount* column.

Part-year residents

Also add that part of the federal amount that you received while you were a resident. Include this amount on line 24, *New York State amount* column.

Line 5 – Alimony received

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Do not enter alimony you received as a nonresident.

Part-year residents

Enter that part of the federal amount that you received while you were a resident.

Line 6 – Business income or loss

Federal amount column

Enter the amount you reported on your federal return and submit a copy of your federal Schedule C or Schedule C-EZ.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, or profession you carried on in New York State.

Part-year residents

Also add that part of the federal amount that you received while you were a resident.

Business carried on in New York State

Your business, trade, profession, or occupation (not including personal service as an employee) is carried on in New York State if you have, maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place in New York State where you regularly carry on your affairs, or transact your business, with a fair measure of permanency and continuity. This definition is not exclusive.

Business carried on both in and out of New York State

If you carry on your business, trade, or profession both in and out of New York State, and you maintain accounts clearly reflecting income from the New York operations, enter the net profit or loss from business carried on in New York State.

If the business's books do not clearly reflect income from New York operations, you must allocate the income according to a prescribed formula or an approved alternative method. Complete Form IT-203-A, *Nonresident Business Allocation Schedule*, and submit it with Form IT-203. If you submit an alternative method for allocation, submit all information about your own method of allocation, along with Form IT-203-A (see the instructions for Form IT-203-A).

Passive activity loss

Complete and submit Form IT-182, *Passive Activity Loss Limitations for Nonresidents and Part-Year Residents*, to report any passive activity losses from New York sources.

New York City businesses

If you are self-employed and carry on a business, trade, or profession in New York City, you may have to file New York City's Form NYC-202, *Unincorporated Business Tax Return for Individuals and Single-Member LLCs,* or Form NYC-202S, *Unincorporated Business Tax Return for Individuals*. See *How to get New York City forms* on page 52. New York State does not administer the New York City unincorporated business tax. You must file your Form NYC-202 or NYC-202S at the address specified on that form; **do not** submit it with your state return.

Line 7 – Capital gain or loss

Federal amount column

Enter the amount you reported on your federal return. Submit a copy of federal Schedule D, if required for federal purposes, and any related schedules. If the copy of federal Schedule D contains gains or losses from the sale of real property, please note on the schedule the state(s) where the property is located.

New York State amount column

Enter your New York capital gain or loss as a nonresident. To compute this amount, use a copy of federal Schedule D (Form 1040) as a worksheet, and the federal provisions for computing capital gains and losses only for transactions that were from New York sources. If you have a net capital loss for New York State purposes the loss is limited to $3,000 ($1,500 if you are married and filing separately) on your New York State return. You must treat any balance of a loss in excess of the amount claimed on your 2013 return as a carryover loss on returns for later years.

Capital gains and losses from New York State sources (*New York State amount* column) include:

- capital gains or losses derived from real or tangible personal property located within New York State, whether or not connected with a trade or business (including all or a portion of the gain or loss from the sale or exchange of an interest in an entity if the entity owns real property in New York State and the real property has a fair market value that equals or exceeds 50% of the fair market value of the assets the entity has owned for at least two years as of the date of the sale or exchange; for additional information, see TSB-M-09(5)I, *Amendment to the Definition of New York Source Income of a Nonresident Individual)*;
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold with respect to real property located in New York State, whether or not connected with a trade or business;
- capital gains or losses from stocks, bonds and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in New York State; **and**
- any capital gain or loss derived from New York sources you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

If any capital gains or losses are from business property (other than real property) of a business carried on both in and out of New York State, apply the business allocation percentage (from Form IT-203-A) or an approved alternative method to determine the New York capital gain or loss. Gains and losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal tax basis of property in computing capital gains or losses.

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 8 – Other gains or losses

Federal amount column

Enter the amount you reported on your federal return and submit a copy of federal Form 4797.

New York State amount column

Enter your New York gain or loss from the sale or exchange of noncapital assets as a nonresident. To compute this amount, use the federal provisions for computing gains or losses from the sale or exchange of noncapital assets only for transactions that were from New York sources.

Noncapital transactions from New York sources *(New York State amount* column) are:

- noncapital transactions included in your federal return relating to property used in connection with a business, trade, profession, or occupation carried on in New York State, **and**
- your share of any noncapital gain or loss you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

If the business's books do not clearly reflect the New York gain or loss, you must allocate the gain or loss according to a prescribed formula or an approved alternative method. Complete Form IT-203-A, *Nonresident Business Allocation Schedule*, and submit it with Form IT-203. If you submit an alternative method for allocation, submit all information about your own method of allocation, along with Form IT-203-A (see the instructions for Form IT-203-A).

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 9 – Taxable amount of IRA distributions

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Do not enter any part of the federal amount you received as a nonresident.

Part-year residents

Enter that part of the federal amount that you received while you were a resident.

See the instructions for line 28 to see if you qualify for the pension and annuity income exclusion.

Line 10 – Taxable amount of pensions and annuities

Federal amount column

Enter the taxable amount you reported on your federal return.

New York State amount column

Certain pension income received while a nonresident is not taxable to New York State and should not be included in the *New York State amount* column.

- U.S. Code, Title 4, section 114, prohibits states from taxing nonresidents on income they receive from (a) pension plans recognized as qualified under the IRC and (b) certain deferred compensation plans that are nonqualified retirement plans but which meet additional requirements.
- A pension or other retirement benefit that is not exempt under Title 4 of the U.S. Code, is exempt if it meets the New York definition of an annuity.

See Publication 36, *General Information for Senior Citizens and Retired Persons*.

If your pension and annuity income is not exempt from New York tax and is based on services performed inside and outside New York State, enter the amount you received as a nonresident to the extent that the services were performed in New York State.

Part-year residents

Enter that part of the *Federal amount* column that represents the taxable amount you received while you were a New York State resident.

Government pensions

If the amount on line 10, either column, represents a pension or other benefit paid by the New York State or a municipal retirement system (including distributions from the TIAA-CREF Optional Retirement Program) or the United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military), also include this amount on line 25. See the instructions for line 25.

Pension and annuity income exclusion

If you entered an amount on line 10, either column, see the instructions for line 28 to see if you qualify for the pension and annuity income exclusion.

Line 11 – Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Federal amount column

Enter the amount you reported on your federal return and submit a copy of federal Schedule E.

New York State amount column

Enter that part of the federal amount you received as a nonresident that was derived from or connected with New York State sources. See the instructions below relating to specific types of income.

- **Rent and royalty income from personal property –** Include rents and royalties from (1) tangible personal property not used in a business, if the property is located in New York State; and (2) tangible and intangible personal property used in or connected with a business, trade, profession or occupation you carried on in New York State. If you carry on a business both in and out of New York State, determine your income from New York State sources by applying the business allocation percentage (from Form IT-203-A) or an alternate allocation method. Include also your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Rent from real property –** Include rents and royalties from real property located in New York State, whether or not used in connection with a business. Include also your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Partnership income –** Include your distributive share of partnership income as reported on your Form IT-204-IP, *New York Partner's Schedule K-1*. Include only those items of partnership income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of a partnership's New York capital gain is included on line 7. (See *Special rule* for part-year residents below.)
- **S corporation income –** Include your pro rata share of New York S corporation income, gain, loss and deduction (this information should be provided to you by the S corporation). Include only those items of S corporation income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of S corporation capital gains is included on line 7. If the corporation carried on business both in and out of New York State, use the corporation's business allocation percentage and investment allocation percentage determined under Article 9-A, or the entire net income allocation percentage determined under Article 32, to compute the amount of your income or loss derived from or connected with New York State sources. (See *Special rule* for part-year residents below.)
- **Estate and trust income –** Include your share of estate or trust income from New York State sources (this information should be provided to you by the fiduciary). Include only those items of estate or trust income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of the estate's or trust's capital gains is included on line 7. (See *Special rule* for part-year residents below.)
- **Passive activity loss –** Complete and submit Form IT-182, *Passive Activity Loss Limitations for Nonresidents and Part-Year Residents*, to report your passive activity losses from New York sources. Your passive activity loss as a nonresident must be recomputed to determine the amounts that would be allowed if your federal AGI took into account only items of income, gain, loss, or deduction derived from or connected with New York sources.

Part-year residents

Also add that part of the federal amount that you received while you were a resident. Any passive activity loss must be recomputed as if you filed separate federal returns for your resident and nonresident periods.

Special rule – Part-year residents must determine, and include in the *New York State amount* column, the portion of their share of income from a partnership, S corporation, or estate or trust using either of two methods of allocation: the direct accounting method or the proration method.

Note: If you are a partner, shareholder, or beneficiary of more than one entity, apply either method (direct accounting method or proration method) separately to each entity. You are not required to use the same method for all entities.

Direct accounting method – The direct accounting method requires you to determine the actual amount of your share of income attributable to the period you were a resident and nonresident during the partnership's, S corporation's, or estate's or trust's tax year ending within your tax year. If you elect to use the direct accounting method, you must use the partnership's, S corporation's, or estate's or trust's method of accounting for federal income tax purposes to determine the amount attributable to each period. In addition, you must use the method for all items of income, gain, loss and deduction that are included in your distributive share of partnership income, your pro rata share of S corporation income, or your share of estate or trust income.

(continued)

Proration method – Allocate the items of income based on the number of days you were a resident and the number of days you were a nonresident during the partnership's, S corporation's, or estate's or trust's tax year which ends during your tax year. The portion attributable to your nonresident period is limited to the percentage of income derived from or connected with New York State sources. (Obtain this percentage from your partnership, S corporation, or estate or trust.) The following formula illustrates the computation:

Step 1				Step 2						Step 3
Share of income for federal tax purposes	×	Number of days you were a resident during entity's tax year ending during your tax year / Number of days in entity's tax year	+	Share of income for federal tax purposes	×	Number of days you were a nonresident during entity's tax year ending during your tax year / Number of days in entity's tax year	×	Entity's New York allocation percentage (or, if estate or trust, portion derived from New York sources)	=	New York State amount

Example 1: *Sam Smith was a partner in partnership Q during 2013. Partnership Q's tax year ends on December 31, 2013. Partnership Q carried on business both within and outside New York State and has determined that the partnership's New York allocation percentage is 65%. For tax year 2013, the distributive share of income from partnership Q included in Sam's* Federal amount *column on Form IT-203 was $40,000. Sam changed residence from New York State to New Jersey on September 30, 2013. Using Steps 1 through 3, the amount of partnership income that Sam Smith must include in New York source income (the* New York State amount *column) on his 2013 Form IT-203, is computed as follows:*

Step 1 *(resident period)*

$40,000 × 273 (number of days from 1/1/2013 through 9/30/2013) ÷ 365 = $29,917.81

Step 2 *(nonresident period)*

$40,000 × 92 (number of days from 10/1/2013 through 12/31/2013) ÷ 365 = $10,082.19 × .65 = $6,553.42

Step 3

Total amount to include in New York State amount *column = $36,471*

Example 2: *Tim Jones was a partner in partnership R during 2013. Partnership R's tax year began on November 1, 2012, and ended on October 31, 2013. Partnership R carried on business both within and outside New York State and has determined the partnership's New York allocation percentage is 60%. For tax year 2013, the distributive share of income from partnership R included in Tim's* Federal amount *column on Form IT-203 was $65,000. Tim changed residence from New York State to Vermont on May 31, 2013. Using steps 1 through 3, the amount of partnership income that Tim Jones must include in New York source income (the* New York State amount *column) on his 2013 Form IT-203, is computed as follows:*

Step 1 *(resident period)*

$65,000 × 212 (number of days from 11/1/2012 through 5/31/2013) ÷ 365 = $37,753.42

Step 2 *(nonresident period)*

$65,000 × 153 (number of days from 6/1/2013 through 10/31/2013) ÷ 365 = $27,246.58 × .60 = $16,347.95

Step 3

Total amount to include in New York State amount *column = $54,101*

Line 13 – Farm income or loss

Federal amount column

Enter the amount you reported on your federal return. Submit a copy of your federal Schedule F.

New York State amount column

Enter that part of the federal amount that represents income or loss from farming carried on in New York State as a nonresident.

Reporting farm income is similar to reporting business income. See the instructions for reporting business income on line 6, including the instructions for reporting when business is carried on both in and out of New York State.

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 14 – Unemployment compensation

Federal amount column

Enter the amount reported on your federal return.

New York State amount column

Enter that part of the federal amount that represents taxable unemployment compensation received as a nonresident resulting from employment in New York State. If the unemployment compensation received from New York State sources is based on wage or salary income earned partly in and partly out of New York State, determine the amount allocable to New York State in the same manner as the wage and salary income on which it is based.

Part-year residents

Also add that part of the federal amount that you received while you were a resident.

Line 15 – Taxable amount of social security benefits

Federal amount column

Enter the amount of taxable social security (and Tier 1 railroad retirement benefits) you reported on your federal return. Also enter this amount on line 26.

New York State amount column

Do not enter any amount you received as a nonresident.

Part-year residents

Enter that part of the federal amount that represents any taxable amount of social security (and Tier 1 railroad retirement benefits) you received while you were a New York State resident. Also enter this amount on line 26.

Line 16 – Other income

Federal amount column

Enter the total other income you reported on your federal return. Write each type of income and its amount in the *Identify* area on line 16. If you need more room, submit a list with your New York return showing each type of income and its amount.

New York State amount column

Enter that part of the federal amount you received as a nonresident that was derived from or connected with New York State sources.

Part-year residents

Also add that part of the federal amount that you received while you were a New York State resident.

Special rules

1) New York State lottery winnings

- **Nonresidents**

  Include prizes (not proceeds) won in the New York State Lottery if the total proceeds of the prize exceed $5,000.

  Proceeds means the total amount of the prize (not the installment amount, if the prize is payable in installments), less the cost to purchase just the winning ticket. If a group wins a prize, use the total prize (not each group member's share) to determine if the proceeds exceed $5,000.

- **Part-year residents**

  Also add that part of the federal amount that you received while you were a resident.

  In the case of a lottery prize you elected to receive on the installment basis, see *Special accruals* on page 50.

For additional information, see Publication 140-W, *FAQs: New York State Lottery Winners, What are my Tax Responsibilities for New York State?*

2) Net operating loss (NOL)

For New York State income tax purposes, your NOL deduction is limited to the lesser of your NOL deduction derived from New York sources (recomputed using federal rules) or your federal AGI from the *New York State amount* column (but not less than zero) computed without the NOL deduction. Also see A-26.

If you are carrying forward an NOL derived from New York sources (without a corresponding federal NOL), enter the amount of the loss in the *New York State amount* column with a minus sign. Submit a statement explaining the loss.

Part-year residents

Also add that part of the federal amount, if any, that you incurred while you were a resident.

Line 18 – Total federal adjustments to income

Federal amount column

Enter the total adjustments to income you reported on your federal return. Write each adjustment and its amount in the *Identify* area on line 18. If you need more room, submit a list showing each adjustment and its amount.

If you did not have to file a federal return, claim the same adjustments to income that you would have claimed for federal income tax purposes.

New York State amount column

Enter that part of the federal amount that represents adjustments related to income you received as a nonresident that was derived from or connected with New York State sources.

Part-year residents

Also add that part of the federal adjustment deductible while you were a New York State resident.

Special rules

1) Alimony paid

You must use the following formula to compute the amount of the federal deduction allowed in the *New York State amount* column for alimony paid:

$$\frac{\textit{NYS amount}\ \text{column, line 17}}{\textit{Federal amount}\ \text{column, line 17}} \times \text{Federal alimony deduction} = \text{New York alimony deduction}^{*}$$

The New York alimony deduction included on line 18 cannot exceed the alimony deduction you claimed on your federal return.

* If this amount is a negative number, your New York alimony deduction is zero.

2) Moving expenses

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Include moving expenses that you incurred as a nonresident only if you moved to a new home because (1) you changed job locations in New York State, or (2) you started a new job in New York State. Do not include moving expenses you incurred if your new job or new work location is outside New York State.

Part-year residents

Also add that part of the federal amount that you paid or incurred during your resident period.

Other adjustments to income

Allocate to New York State any other adjustment to income that relates to wage or salary income earned partly in New York State, or to income from a business carried on both in and out of New York State, on the same basis as the income to which it relates. Some of these adjustments include IRA deduction, one-half of self-employment tax, and self-employed SEP, SIMPLE, and qualified plans.

Example: *You are allowed an adjustment of $800 on your federal return for payments by a self-employed person to a retirement plan, and these payments were made in connection with a business you operated both in and out of New York State.*

If, in determining your business income from New York State sources, you compute your business allocation percentage on Form IT-203-A to be 75% (see the instructions for line 6), then 75% of this adjustment, or $600, should be included in the New York State amount *column on line 18.*

Line 19 – Federal adjusted gross income

Subtract line 18 from line 17 in each column and enter the results on line 19. Generally, the *Federal amount* column will be the same as the adjusted gross income reported on your federal return. However, this amount will not be the same if you are subject to the special accruals, either as a full-year nonresident or part-year resident.

⚠ **Do not leave line 19 blank.**

Step 4 – Calculate your New York additions and subtractions

Overview

The computation of your New York State income tax is based on your New York AGI, which is your 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 (New York additions). Similarly, New York State does not tax certain items of income taxed by the federal government (New York subtractions).

Nonresidents

These New York State additions or subtractions must be added or subtracted from your federal AGI in the *Federal amount* column and, to the extent they relate to income, loss, or deduction derived from or connected with New York State sources, they must be added or subtracted in the *New York State amount* column. Enter any of the listed additions on lines 20 through 22 and any of the listed subtractions on lines 24 through 29.

New York additions and subtractions that relate to intangible items of income, such as interest or ordinary dividends, are only required to the extent the property that generates the income is employed in a business, trade, profession, or occupation carried on in New York State.

Part-year residents

If you were a part-year resident, include the portion of any of the additions and subtractions that relate to your New York State resident period in the *New York State amount* column. Also, for the period you were a nonresident, include in the *New York State amount* column the portion of any of the additions and subtractions to the extent they are related to a business, trade, profession, or occupation carried on in New York State or are from real or tangible personal property located in New York State.

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, column A – *Total amount*, and column B – *New York State allocated amount*. If you have an addition to your partnership income relating to interest income on state and local bond obligations (EA-3), include that amount, as reported in column A – *Total amount*, on your Form IT-203, line 20, *Federal amount* column. Include the allocated amount reported in column B – *Allocated amount,* on your Form IT-203, line 20, *New York State amount* column. For all other additions relating to your partnership income, write the applicable item number(s) (EA-1 through EA-20) and the amount on line 22 in the *Identify* area. Include the total amount of these additions reported in column A – *Total amount*, on line 22, in the *Federal amount* column. Include the allocated amount reported in column B – *Allocated amount*, on line 22, in the *New York State amount* column.

The **New York subtractions** relating to your partnership income will be shown on your Form IT-204-IP, *New York Partner's Schedule K-1*, lines 22a through 22f, column A – *Total amount*, and column B – *New York State allocated amount*. If you have a subtraction from your partnership income relating to interest income on U.S. government bonds (ES-3), include that amount, as reported in column A – *Total amount*, on your Form IT-203, line 27, *Federal amount* column. Include the allocated amount reported in column B – *Allocated amount*, on your Form IT-203, line 27, *New York State amount* column. For all other subtractions relating to your partnership income, write in the applicable item number(s) (ES-1 through ES-26) and the amount on line 29 in the *Identify* area. Include the total amount of these subtractions reported in column A – *Total amount*, on line 29, in the *Federal amount* column. Include the allocated amount reported in column B – *Allocated amount*, on line 29, in the *New York State amount* 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. You, as a nonresident beneficiary, must include in the *Federal amount* column your share of the total fiduciary adjustment. Include in the *New York State amount* column **only** that portion of the nonresident beneficiary's share of the fiduciary adjustment that relates to income, loss, or deduction derived from or connected with New York State sources. Submit a schedule showing how the fiduciary adjustment was computed. If the adjustment is a net addition, include this amount on line 22; if the adjustment is a net subtraction, include this amount on line 29. Identify this item as ***FA*** and include the amount in the *Identify* area of these lines.

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-203 because the IRC considers the distribution part of federal gross income. You must therefore include on line 22 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*** in the *Identify* area**.**

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 in the *Federal amount* column any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Include in the *New York State amount* column any of the additions or subtractions included in the *Federal amount* column that relate to your pro rata share of S corporation items of income, loss or deduction that are derived from or connected with New York sources. Additions A-28, A-29, and A-30, and subtraction S-38 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-28, A-29, A-30, and subtraction S-38 in the *Federal amount* column. Include in the *New York State amount* column additions A-28, A-29, and A-30, and subtraction S-38, **only** if the S corporation stock was held as an asset of another business carried on by the shareholder in New York State. For example, if the S corporation's stock is held as an asset of a sole proprietorship operated by the shareholder in New York State, the shareholder

is required to include the above additions and subtraction in the *New York State amount* column.

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 in the *Federal amount* column any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Include in the *New York State amount* column any additions and subtractions that relate to S corporation items of income, gain, loss, or deductions **only** if the S corporation stock is held as an asset of another business carried on by the shareholder in New York State. For example, if the S corporation's stock is held as an asset of a sole proprietorship operated by the shareholder in New York State, the shareholder must include any required additions and subtractions in the *New York State amount* column. Additions A-27 through A-30, and subtractions S-37 and S-38 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-30 or subtraction S-37, 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***, see below.

Federal amount column

If ***Yes***, enter any such interest income that you received or that was credited to you during 2013, 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.

New York State amount column

Do **not** make this addition for any period you were a **nonresident** unless the addition is attributable to a business, trade, profession, or occupation carried on in New York State.

If you were a **part-year resident**, you must also add the part of the federal amount that you received or that was credited to you for the period you were a resident.

Line 21 – Public employee 414(h) retirement contributions

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

If ***Yes***, enter in both the *Federal amount* column and the *New York State amount* column 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 member of the NYS and Local Retirement Systems, which includes the NYS Employees' Retirement System and the NYS Police and Fire Retirement System; **or**
- a 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 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 – Other additions

Use this line to report the following additions that are not specifically listed on Form IT-203.

Write in the applicable item number(s) (A-1 through A-30) and the amount of each addition in the *Identify* area. Enter the total amount of these other additions in the *Federal amount* column and, to the extent they are from New York State sources, in the *New York State amount* column.

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

If, during the tax year, 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 22 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. These 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(s) 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.

▶ 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 2013, **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 2013, **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 2013, **then** you must include the amount previously deferred. See S-17.

▶ A-11 New York's 529 college savings program distributions

If you made a nonqualified withdrawal from an account established under **New York's** 529 college savings program, **then** include in the *Federal amount* column the amount from line 7 of the worksheet on page 26.

Part-year residents only: Also include in the *New York State amount* column any portion of line 7 made while a resident of New York State.

A withdrawal is nonqualified if (1) the withdrawal is actually disbursed in cash or in-kind from the college savings program and the funds are not used for the higher education of the designated beneficiary (even if the amount withdrawn is reinvested in **New York's** 529 college savings program within the IRC 60-day rollover period); or (2) 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 2013 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 applicable amounts from all existing accounts you own on lines 1 through 7 of the worksheet on page 26. 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 of the worksheet 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.

Also note: Before completing the worksheet, you must first compute your subtraction S-8 for 2013.

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 S-8 subtraction modification 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 A-11 addition modification. Enter on Form IT-203, line 22. If line 7 is ***0*** (zero) or less, there is no entry required on Form IT-203, line 22 for this addition. ..... 7 _____

* These amounts are included in line 28 of your 1998 through 2004 Form IT-203 and in line 29 of your 2005 through 2012 Form IT-203. For tax years 1998 through 2001, they are an S-26 subtraction modification; for tax years 2002 through 2005, they are an S-25 subtraction modification; and for tax years 2006 through 2012, they are an S-8 subtraction modification.

** These amounts are included in line 21 of your 1998 through 2004 Form IT-203 and in line 22 of your 2005 through 2012 Form IT-203. For tax years 1998 and 1999, they are an A-23 addition modification; for tax years 2000 through 2005, they are an A-22 addition modification; and for tax years 2006 through 2012, they are an A-11 addition modification.

Keep this worksheet with your copy of your tax return.

Did you file federal Schedule(s) C, C-EZ, E, or F?
If ***No***, go to line 24.
If ***Yes***, see A-12 through A-30.

▶ A-12 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 computing 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-13 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 S-26.

▶ A-14 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-15, S-28, and S-29.

▶ A-15 Safe harbor leases

If your financial matters in 2013 involved 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** 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-14, S-28, and S-29.

▶ A-16 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 during tax years 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 submit Form IT-399, *New York State Depreciation Schedule.*

▶ A-17 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-16)*, **then** you must complete Part 2 of Form IT-399, *New York State Depreciation Schedule,* to determine the amount to include. Also see S-31.

▶ A-18 Farmers' school tax credit

If you claimed the farmers' school tax credit on your 2012 New York State tax return, **and if** you deducted your school taxes in computing your federal AGI on your 2012 federal return, **then** you must include the amount of the credit claimed for 2012 on this year's return. However, do not make this addition if you were required to report the amount of the credit as income on your 2013 federal return.

▶ A-19 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-20 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 to include. Submit Form IT-398 with your return.

▶ A-21 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 S-27.

▶ A-22 Royalty and interest payments made to a related member or members

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-23 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.

▶ A-24 Domestic production activities deduction

If you claimed an IRC section 199 domestic production activities deduction in computing your federal AGI, **then**, include the amount deducted.

▶ A-25 Metropolitan commuter transportation mobility tax (MCTMT)

If you claimed a federal deduction for the MCTMT imposed under Article 23 of the Tax Law, **then** include the amount deducted.

▶ A-26 NOL deduction limitation NEW

***Federal amount* column**

If your federal taxable income computed without the NOL deduction is less than your federal NOL deduction, **then** complete the *NOL Worksheet* in Publication 145, *Net Operating Losses (NOLs) for New York State Resident Individuals, Estates, and Trusts*. Include the amount from line 6 of the worksheet as your New York NOL addition modification.

***New York State amount* column**

Do not enter an amount in this column.

Additions A-27 through A-30 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders.*

▶ A-27 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-28 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-29 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-30 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 25 – 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 26.

If ***Yes***, and the pension or distribution amount was included in your federal AGI, enter in both the *Federal amount* column and *New York State amount* column the amount included in line 10 that represents 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 (for more details see Publication 36, *General Information for Senior Citizens and Retired Persons*).
- 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.

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 28 below.

Line 27 – 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 28.

If ***Yes***, enter in the *Federal amount* column and, if applicable, the *New York State amount* column 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 27 from more than one line on Form IT-203, submit a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 27 and 29; see the instructions for line 29, S-1 and S-3.

Line 28 – 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 29.

Federal amount column

If ***Yes***, and you were 59½ before January 1, 2013, enter the qualifying pension and annuity income included in your 2013 federal AGI, **but not more than $20,000.** If you became 59½ during 2013, 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.

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: *Chris and Pat, both age 62, included total pension and annuity income of $45,000 in their federal AGI on their joint*

federal tax return. Chris received qualifying pension and annuity payments totaling $30,000 and Pat received qualifying payments totaling $15,000. They are filing a joint New York State resident personal income tax return. Chris may claim the maximum pension and annuity income exclusion of $20,000, and Pat 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 2013, 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.

Example: *A taxpayer received pension and annuity income totaling $6,000 as a beneficiary of a decedent who was 59½ before January 1, 2013. 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 2013. 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.

New York State amount column

Nonresidents

If you received pension or annuity income as a nonresident of New York State, and were required to report it in the *New York State amount* column on line 10 and it qualifies for the pension and annuity income exclusion (see above), enter that amount, but not more than $20,000, in the *New York State amount* column.

However, if you allocated the amount included on line 10, in the *New York State amount* column because you performed services inside and outside New York State, then you must allocate the pension and annuity exclusion in the same manner, using the same allocation percentage (but not more than $20,000).

Part-year residents

You may be entitled to deduct in the *New York State amount* column a pension and annuity income exclusion of up to $20,000 for each of your taxable periods.

For your period of residence, include that part of the qualifying pension and annuity income that you received during the period you were a resident, but not more than $20,000.

For your period of nonresidence, include only that part of the qualifying pension and annuity income you received during the period you were a nonresident that was required to be included in the line 10, *New York State amount* column, but not more than $20,000. If you allocated the pension and annuity income that you received during your nonresident period to New York because it was attributable to services performed inside and outside New York State, you must allocate the pension and annuity income exclusion using the same allocation percentage applied to your pension and annuity income included on line 10 (but not more than $20,000).

Line 29 – Other subtractions

Use this line to report the following subtractions that are not specifically listed on Form IT-203.

Write in the applicable item number(s) (S-1 through S-38) and the amount of each subtraction in the *Identify* area on line 29. Enter the total amount of these subtractions on line 29 in the *Federal amount* column and, to the extent they are from New York sources, in the *New York State amount* 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 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 2013 was:	You cannot claim more than:
40 or younger	$ 360
at least 41 but not older than 50	680
at least 51 but not older than 60	1,360
at least 61 but not older than 70	3,640
71 or older	4,550

▶ 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 received 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 Military pay

Based on the *Servicemembers' Civil Relief Act*, military pay received by a nonresident, or received by a part-year resident during the part-year resident's nonresident period, cannot be used to determine the amount of New York State personal income tax the nonresident or part-year resident military member (or the member's spouse) must pay.

In addition, in the case of a part-year resident, military pay received during the resident period for active service as a member in the armed services of the United States in an area designated as a combat zone is not subject to New York State tax.

Federal amount column

Nonresidents

Include the total amount of military pay included in the *Federal amount* column on line 1.

Part-year residents

Include the portion of the military pay included in the *Federal amount* column on line 1 that you received during your **nonresident** period.

Also include in both the *Federal amount* column **and** the *New York State amount* column the portion of the military pay included in the *Federal amount* and *New York State amount* columns on line 1 that you received during your **resident** period for active service as a member in the armed services of the United States in an area designated as a combat zone.

▶ S-8 New York's 529 college savings program deduction

If in 2013 you, as an account owner, made contributions to one or more tuition savings accounts established under **New York's** 529 college savings program, **then** include that amount, up to $5,000 for an individual, head of household, qualifying widow(er), or married taxpayers filing separately, or up to $10,000 for married taxpayers filing a joint return, in the ***Federal amount* column only**.

In determining the amount to enter on line 29, also include your share of contributions made by a partnership of which you are a partner.

Part-year residents only

Also include in the *New York State amount* column any such contribution(s) made while a resident of New York State.

▶ S-9 New York's 529 college savings program distributions

If in 2013 you, as an account owner (or beneficiary), made a withdrawal (or received a withdrawal) from an account established under **New York's** 529 college savings program, and part of the withdrawal was included in your federal adjusted gross income, **then** include that amount in the ***Federal amount* column only**.

Part-year residents only

Also include in the *New York State amount* column any such withdrawal(s) made while a resident of New York State. See A-11.

▶ 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 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-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 Professional service corporation shareholders

If in a tax 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 2013 federal AGI.

▶ S-16 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-17 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 tax year as the sale of the original QETI, or in the following tax 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 tax year and on or after the date you filed your personal income tax return, **then** you must file Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return,* to claim the deduction (see *Other forms you may have to file).*
- **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).

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 certain criteria (see Form DTF-620, *Application for Certification of a Qualified Emerging Technology Company)*.

▶ S-18 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-19 Income earned before 1960 and previously reported to New York State

Include any income (including annuity income) or gain you included in your 2013 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-20 New York Higher Education Loan Program (HELP)

Include any interest you paid in 2013 on loans made to you under HELP.

▶ S-21 Build America Bond (BAB) interest

Include any interest income attributable to a BAB issued by New York State or its local governments that you included in your federal AGI.

Did you file federal Schedule(s) C, C-EZ, E, or F?
If ***No***, go to the instructions for line 33.
If ***Yes***, see S-22 through S-38.

▶ S-22 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 22, 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-23 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 22, 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-24 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 22, interest income that is federally tax exempt but taxable to New York State, **and if** those bonds were bought for more than their face value (i.e., at a premium), **and if** you did not reduce your federal AGI by deducting the amortization of that premium attributable to 2013, **and if** those bonds were owned by a trade or business carried on by you in 2013 (as opposed to personal investments), **then** include that amortization.

▶ S-25 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-26 Cost depletion

If you are making addition A-13 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-27 Special depreciation expenditures

You may carry over excess expenditures you incurred in tax 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. Submit Form IT-211 with your return.

▶ S-28 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-29 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-30 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 during tax years 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 submit Form IT-399, *New York State Depreciation Schedule,* with your return.

▶ S-31 ACRS (year of disposition adjustment)

If you disposed of property in 2013 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 A-17. Submit Form IT-399 with your return.

▶ S-32 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 2013, **and if** you are not an eligible farmer as defined for the farmers' school tax credit, **then** include the recapture amount. (See A-19 for the definition of a sport utility vehicle.)

▶ S-33 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. Submit Form IT-398 with your return.

▶ S-34 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. Submit Form IT-398 with your return.

▶ S-35 Refund of QEZE credit for real property taxes

Include any QEZE credit for real property taxes included in your federal AGI. See TSB-M-10(9)C, (15)I, *New York State Tax Treatment of Refunds of the Qualified Empire Zone Enterprise (QEZE) Credit for Real Property Taxes*.

▶ S-36 New York State Innovation Hot Spot Program

Complete Form IT-223, *Innovation Hot Spot Deduction*, and include any income or gain included in federal AGI that is attributable to the operations of a qualified entity at its location in, or as part of, a New York State innovation hot spot. Submit Form IT-223 with your return.

Subtractions S-37 and S-38 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders.*

▶ S-37 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 A-28, **then** include the total of those additions. See New York Tax Law section 612(b)(20).

▶ S-38 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 31 – New York adjusted gross income

In the amount boxes to the left of line 45, enter the amounts from line 31 in the *Federal amount* column and the *New York State amount* column. If the amount on line 31 in either the *Federal amount* column or the *New York State amount* column is zero or less, skip lines 32 through 44; enter ***0*** on line 45; and continue on line 47.

Do not leave line 31 blank.

Step 5 – Enter your standard or itemized deduction and dependent exemption amounts

Line 33 – Standard or itemized deduction

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** below to find the standard deduction amount for your filing status. Enter the amount on line 33, mark an ***X*** in the ***Standard*** box, and go to line 34.
2. If you itemized deductions on your federal return, use Form IT-203-D, *Nonresident and Part-year Resident Itemized Deduction Schedule,* and its instructions beginning on page 46 to compute your New York itemized deduction. Compare the Form IT-203-D, line 15 amount to your New York standard deduction amount from the standard deduction table. For greater tax savings, enter the **larger** of these amounts on line 33 and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized***.

Note: If you choose the itemized deduction, you must submit Form IT-203-D with your return.

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. You should complete Form IT-203-D to determine if your allowable New York itemized deduction is greater than your standard deduction.

New York State standard deduction table

Filing status *(see page 14)*	**Standard deduction** *(enter on line 33)*
① Single and you marked item C *Yes*	$ 3,050
① Single and you marked item C *No*	7,700
② Married filing joint return	15,400
③ Married filing separate return	7,700
④ Head of household (with qualifying person)	10,800
⑤ Qualifying widow(er) with dependent child	15,400

Line 35 – 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.

The value of each New York State **dependent** exemption is $1,000.

Enter on line 35 the **number** of your dependent exemptions listed on Form IT-203, item I (and on *Form IT-203 - item I continued,* if needed).

Lines 36 and 37 – Taxable income

Subtract line 35 from line 34. The result is your taxable income. Enter this amount on both line 36 and line 37. If line 35 is more than line 34, leave line 36 and line 37 blank.

Step 6 – Compute your taxes

Line 38 – New York State tax

Is **line 32** (your New York AGI) $102,900 or less?

If ***Yes***, find your New York State tax using the *2013 New York State Tax Table* on pages 57 through 64, or if **line 37** is $65,000 or more, use the *New York State tax rate schedule* on page 65. Enter the tax due on line 38.

If ***No***, see *Tax computation – New York AGI of more than $102,900,* beginning on page 66.

Line 39 – New York State household credit

If you marked the ***Yes*** box at item C on the front of Form IT-203, you do not qualify for this credit and should go to line 40. If you marked ***No***, use the appropriate table (1, 2, or 3) and the notes on page 35 to determine the amount to enter on line 39.

- **Filing status ① only (Single) -** Use *New York State household credit table 1*.
- **Filing status ②, ④ and ⑤ -** Use *New York State household credit table 2*.
- **Filing status ③ only (Married filing separate return) -** Use *New York State household credit table 3*.

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

If your federal AGI (see ***Note 1***) is over:	but not over	enter on Form IT-203, line 39:
$ (see ***Note 2***)	$ 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-203, line 39.	

New York State household credit table 2
Filing status ②, ④ and ⑤

If your federal AGI (see ***Note 1***) is:		**And the number of exemptions listed on Form IT-203, item I, plus one for you (and one for your spouse if *Married filing joint return*) is:**							
Over	but not over	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**over 7** (see ***Note 3***)
		Enter on Form IT-203, line 39:							
$ (see ***Note 2***)	$ 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-203, line 39.								

New York State household credit table 3 (see *Note 5*)
Filing status ③ only (Married filing separate return)

If your federal AGI (see ***Note 4***) total from both returns is:		**And the number of exemptions (from both returns) listed on Form IT-203, item I (Form IT-201, item H) plus one for you and one for your spouse is:**							
Over	but not over	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**over 7** (see ***Note 3***)
		Enter on Form IT-203, line 39:							
$ (see ***Note 2***)	$ 5,000	$ 45	53	60	68	75	83	90	8
5,000	6,000	38	45	53	60	68	75	83	8
6,000	7,000	33	40	48	55	63	70	78	8
7,000	20,000	30	38	45	53	60	68	75	8
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	23	25	28	30	33	35	3
28,000	32,000	10	13	15	18	20	23	25	3
32,000	No credit is allowed; do not make an entry on Form IT-203, line 39.								

Use these notes for New York State household credit tables 1 through 3

Note 1 For most taxpayers, federal AGI is the amount from **Form IT-203, line 19,** *Federal amount* column. However, if on Form IT-203 you entered special condition code ***A6*** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.
Note 2 This amount could be ***0*** or a negative amount.
Note 3 For each exemption over 7, add the amount in this column to the column 7 amount.
Note 4 For most taxpayers, federal AGI is the amount from **Form IT-203, line 19**, *Federal amount* column (or Form IT-201, line 19). However, if on your NYS return(s) you or your spouse entered special condition code ***A6*** (for Build America Bond (BAB) interest), federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount. If your spouse was not required to file a New York State return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).
Note 5 The credit amounts have been rounded (see page 4).

Line 41 – New York State child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2013 (whether or not you actually claimed it)?

If ***No***, you do not qualify for this credit. Go to line 42.

If ***Yes***, complete Form IT-216, *Claim for Child and Dependent Care Credit*, and transfer the amount from Form IT-216 to Form IT-203, line 41. Submit Form IT-216 with your return.

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

Line 43 – New York State earned income credit

Did you claim the **federal** earned income credit for 2013 on your federal income tax return?

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

If ***Yes***, complete Form IT-215, *Claim for Earned Income Credit,* and transfer the amount from Form IT-215 to Form IT-203, line 43. Submit Form IT-215 with your return. For more information, see the instructions for Form IT-215.

If the IRS is computing your federal earned income credit, write ***EIC*** in the box to the left of the money column and leave the money column blank on line 43. You must complete Form IT-203, lines 45, 47, 49, 51 through 57, and 60 through 65, but **do not complete** lines 66 through 71.

Complete Form IT-215, lines 1 through 9 (and lines 21, 23, and 24, if you are a part-year resident), and submit it with 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, 2014, whichever is later.

Line 45 – Income percentage

To compute your income percentage, divide the amount from line 31 in the *New York State amount* column by the amount from line 31 in the *Federal amount* column. (These amounts must be entered in the boxes to the left of line 45.) **Round the result to the fourth decimal place.** For example, if the amounts used were $12,000 divided by $36,000, the result would be .3333. Enter this decimal on line 45; **do not convert to a percentage**.

If the amount on line 31 in either the *Federal amount* column or *New York State amount* column is zero or less, enter ***0*** on line 45.

If the amount on line 31 in the *New York State amount* column is more than the amount on line 31 in the *Federal amount* column, **the income percentage will be more than 100%**. For example, if the amounts used were $25,000 divided by $15,000, the result would be 1.6667.

If you used Form IT-230, Part 2, you must complete the *Nonresident and part-year resident income percentage schedule* of Form IT-230-I, *Instructions for Form IT-230*, to compute the income percentage to enter on line 45.

Line 47 – New York State nonrefundable credits

See the credit charts beginning on page 7 for a list of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of nonrefundable credits to line 47. **You must submit the completed credit forms and Form IT-203-ATT with your return.**

Line 49 – Net other New York State taxes

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-203-ATT. Transfer the total amount of net other New York State taxes to line 49. **You must submit the completed forms and Form IT-203-ATT with your return.**

Line 51 – Part-year New York City resident tax

If you were a New York City resident for part of 2013, complete Form IT-360.1, *Change of City Resident Status.* Enter the tax amount on line 51 and submit Form IT-360.1 with your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 52 – New York City minimum income tax

Enter your New York City minimum income tax. If you were a New York City resident for part of 2013 and you are subject to the New York State minimum income tax, you must also compute your New York City minimum income tax for that part of the year that you were a New York City resident on Form IT-220 and submit it with your return. For more information, see Form IT-220-I, *Instructions for Form IT-220*.

Line 52b – New York City child and dependent care credit

If you qualify to claim the federal child and dependent care credit for 2013 (whether or not you actually claimed it) and:

1) have federal AGI* of $30,000 or less, and
2) have a qualifying child under 4 years of age as of December 31, 2013,

you may qualify for this credit. Review the instructions for Form IT-216 and, if you qualify, complete Form IT-216 and transfer the amount from Form IT-216 to Form IT-203, line 52b. Submit Form IT-216 with your return.

* For most taxpayers, federal AGI is the amount from Form IT-203, line 19, *Federal amount* column. However, if on Form IT-203 you entered special condition code ***A6*** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.

Line 53 – Yonkers nonresident earnings tax

Did you earn wages or conduct a trade or business in Yonkers either as an individual or as a member of a partnership? If ***No***, go to line 54.

If ***Yes***, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*. Enter the amount of tax on line 53 and submit Form Y-203 with your return.

Line 54 – Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for part of 2013, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 54 and submit Form IT-360.1 with your return.

Line 56 – Sales or use tax

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

- purchased an item or service subject to tax that is delivered to you in New York State without payment of New York State and local tax to the seller; or
- purchased an item or service outside New York State that is subject to tax in New York State (and you were a resident of New York State at the time of purchase) with subsequent use in New York State.

  Note: You may be entitled to a credit for sales tax paid to another state. See the exact calculation method in the instructions for Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax.*

For sales and use tax purposes, a resident includes persons who have a permanent place of abode in the state. Accordingly, you may be a resident for sales tax purposes even though you may not be a resident for income tax purposes. See the instructions for Form ST-140 for more information.

You may not use this line to report:

- any sales and use tax on business purchases if the business is registered for sales and use tax purposes. You must report this tax on the business's sales tax return.
- any unpaid sales and use tax on motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles. This tax is paid directly to the Department of Motor Vehicles (DMV). If you will not be registering or titling it at the DMV, you should remit the tax directly to the Tax Department using Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, or Form ST-140.

An unpaid sales or use tax liability commonly arises if you made purchases through the Internet, by catalog, from television shopping channels, or on an Indian reservation, or if you purchased items or services subject to tax in another state and brought them back to New York for use here.

Example 1: *You purchased a computer over the Internet that was delivered to your house in Monroe County, New York, from an out-of-state company and did not pay sales tax to that company.*

Example 2: *You purchased a book on a trip to New Hampshire that you brought back to your residence in Nassau County, New York, for use there.*

You may also owe an additional **local** tax if you use property or services in another locality in New York State, other than the locality to which you paid tax. You owe use tax to the second locality if you were a resident of that locality at the time of the purchase and its rate of tax is higher than the rate of tax originally paid.

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts routine audits based on information received from third parties, including the U.S. Customs Service and other states.

If you owe sales or use tax, you may report the amount you owe on your personal income tax return rather than filing Form ST-140.

Using the sales and use tax chart below is an easy way to compute your liability for all your purchases of items or services costing less than $1,000 each (excluding shipping and handling) that are not related to a business, rental real estate, or royalty activities.

You must use Form ST-140 to calculate your sales and use tax liability to be reported on this return if any of the following apply:

- You prefer to calculate the exact amount of sales and use tax due.
- You owe sales or use tax on an item or service costing $1,000 or more (excluding shipping and handling).
- You owe sales or use tax for purchases related to a business not registered for sales tax purposes, rental real estate, or royalty activities.

Include the amount from Form ST-140, line 4, on Form IT-203, line 56. **Do not submit Form ST-140 with your return.**

If the amount reported on line 56 is $1,700 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases*

Sales and use tax chart

If your federal adjusted gross income (line 19, *Federal amount* column) is:	Enter on line 56:
up to $15,000*	$ 8
$ 15,001 - $ 30,000	17
30,001 - 50,000	28
50,001 - 75,000	42
75,001 - 100,000	56
100,001 - 150,000	74
150,001 - 200,000	90
200,001 and greater	.046% (.00046) of income, or $250, whichever amount is smaller

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

You may use this chart for purchases of items or services costing less than $1,000 each (excluding shipping and handling). You may not use this chart for purchases related to a business, rental real estate, or royalty activities, regardless of the amount.

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 by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. (Count any period you maintained the abode for more than one-half month as one month.)

of Items and Services Costing $25,000 or More, and submit it with your return.

If you do not owe any sales or use tax, you must enter *0* on line 56. Do not leave line 56 blank.

For additional information on when you may owe sales or use tax to New York, see TB-ST-913, *Use Tax for Individuals (including Estates and Trusts)*. For more information on taxable and exempt goods and services, see TB-ST-740, *Quick Reference Guide for Taxable and Exempt Property and Services.*

Step 7 – Add voluntary contributions

Line 57 (57a through 57j)

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 57a through 57j). Enter the total amount of all your contributions combined on line 57.

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 can receive a free issue of *Conservationist* magazine. Call 1 800 678-6399 for your free sample issue. 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 MECC (part of the Missing Persons 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.ny.gov* or call 1 800 FIND-KID (346-3543).

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

Your contribution will support ground-breaking research and education in New York State to prevent, treat, and cure breast cancer. Help make breast cancer a disease of the past. For more information, go to *www.wadsworth.org/extramural/breastcancer*. 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 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.

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

Your contribution will support education projects and ground-breaking biomedical research studies in New York State to improve the detection and treatment of prostate cancer. New York State will match contributions to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

National September 11 Memorial & Museum at the World Trade Center *(9/11 Memorial)*

Your contribution will help create and sustain the National September 11 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 and Museum 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.911memorial.org*.

Volunteer Firefighting and Volunteer Emergency Services Recruitment and Retention Fund *(Volunteer Firefighting & EMS Recruitment Fund)*

Contributions to this fund will help recruit and retain the men and women who make up our volunteer fire and volunteer emergency medical services units. Volunteer firefighters and volunteer emergency medical services workers are crucial to the effective operation of a municipality and for the safety and well-being of the citizens of this state. Volunteer firefighters and volunteer emergency medical services workers provide invaluable benefits to their local communities. Despite their importance, the number of volunteer firefighters and volunteer emergency medical services workers has declined significantly over the past few years. For more information, go to *www.dhses.ny.gov/ofpc* or contact the State Office of Fire Prevention and Control at (518) 474-6746.

Teen Health Education Fund NEW *(Teen Health Education)*

Contributions to this fund will be used to supplement educational programs in schools for awareness of health issues facing teens today. These issues include health programs with an established curriculum providing instruction on alcohol, tobacco, and other drug abuse prevention, teen obesity, and teen endometriosis.

Veterans Remembrance and Cemetery Maintenance and Operation Fund NEW *(Veterans Remembrance)*

Your contribution will help provide for the perpetual care of state veterans cemeteries. Contributions will be used for the purchase, leasing, and improvement of land for veterans cemeteries, the purchase and leasing of equipment and other materials needed for the maintenance of cemeteries, and other associated costs.

Step 8 – Enter your payments and credits

Line 60 – Part-year New York City school tax credit

If you are **not** a New York City part-year resident, you do not qualify to claim this credit. Go to line 61.

If you are a New York City part-year resident and marked the *Yes* box at item C on the front of Form IT-203 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income* is more than $250,000, you do not qualify for this credit. Go to line 61.

If you are a New York City part-year resident and marked the *No* box at item C on the front of Form IT-203 indicating that you **cannot** be claimed as a dependent on another taxpayer's federal return **and** your income* is $250,000 or less, determine your credit using the chart below. At item E on the front page of your Form IT-203, be sure you have entered the number of months you, and your spouse if applicable, lived in New York City.

If you are filing status ①, ③, or ④, determine your credit using the second column in the tax credit proration chart.

If you are filing status ⑤, determine your credit using the third column in the tax credit proration chart.

If you are filing status ②, and both spouses were part-year city residents, determine your credit using the third column in the tax credit proration chart. If both spouses do not have the same city resident period, determine the credit using the number of months for the spouse with the longer city resident period.

Example: *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 $83 (using the 8-month period).*

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 the second column and filing status ③. The nonresident spouse may not take a credit.

Part-year New York City school tax credit proration chart

Resident period (number of months)	If your income* is $250,000 or less, and	
	Your filing status is ①, ③ or ④, your credit** is:	Your filing status is ② or ⑤, your credit** is:
1	$ 5	$ 10
2	10	21
3	16	31
4	21	42
5	26	52
6	31	63
7	36	73
8	42	83
9	47	94
10	52	104
11	57	115
12	63	125

* ***Income***, for purposes of determining your New York City school tax credit, means your federal AGI from Form IT-203, line 19 *(Federal amount* column), minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-203, line 9 *(Federal amount* column), if they were included in your FAGI.

** The statutory credit amounts have been rounded (see page 4).

Line 61 – Other refundable credits

See the credit charts beginning on page 7 for a listing of credits that can be refunded. If you are claiming any refundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of refundable credits to line 61. **You must submit the completed credit forms and Form IT-203-ATT with your return.**

Lines 62, 63, and 64 – Total New York State, New York City, and Yonkers tax withheld

You must **include the state copy** of certain federal forms with your return. See *Note* below.

Enter your **total** New York State (line 62), New York City (line 63), and Yonkers (line 64) tax withheld (if any) as shown on the following federal Forms:

- W-2, *Wage and Tax Statement,*
- 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc.,*
- 1099-G, Certain Government Payments (used to report New York State unemployment compensation), **and**
- W-2G, *Certain Gambling Winnings* (used to report New York State lottery distributions).

Note: If you received any of the above forms, verify that your social security number is listed correctly. Include the state copy with your Form IT-203. You must include with your return **all** Forms W-2 you received (even if no New York tax was withheld), but only include Forms 1099-R, 1099-G, and W-2G that list NYS, NYC, or Yonkers withholding. You must also include any foreign wage statement you received for income earned while working abroad. (If there are any errors on these forms, contact the issuer, ask for corrected forms, and include them instead of the originals.)

Check your withholding for 2014

⚠ If, after completing your 2013 tax return, you want to change the amount of New York State, New York City, and Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

If your income is subject to allocation and you want to have your withholding adjusted to reflect the allocation, complete Form IT-2104.1, *New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax*, and give it to your employer.

If you change residence, or if you are a nonresident and the percentage of services you perform within the state or city changes substantially, you must notify your employer within 10 days.

Line 65 – Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2013 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2014). If you marked filing status ② but made separate 2013 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of estimated income tax paid with Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, and Form IT-2664, *Nonresident Cooperative Unit*

Estimated Income Tax Payment Form, and any amount of estimated income tax paid on your behalf by a partnership, S corporation, or LLC of which you are a partner, shareholder, or member;

- Any amount of overpayment from your 2012 return that you applied to your 2013 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* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online)*. 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 or NYC-202S directly with the New York City Department of Finance.

You can check your balance and reconcile your estimated income tax account by going to our Web site 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 65 and submit a copy of the notification issued by the estate or trust with 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

Line 67 – Amount overpaid

If you have to pay an estimated income tax penalty (see line 71 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 67.

Your net overpayment can be:

1. refunded to you (enter amount on line 68);
2. applied to your 2014 estimated income tax (enter on line 69); **or**
3. divided between options 1 and 2.

If your estimated income tax penalty on line 71 is greater than your overpayment on line 67, enter the difference on line 70 (amount you owe).

Line 68 – Your refund

You must file a return to get a refund.

Enter the amount of overpayment you want refunded to you. You have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account, or you can choose to have a **debit card** or a **paper check** mailed to you. Mark an ***X*** in one box to indicate your choice.

Direct deposit

Direct deposit is the **fastest and easiest** way to get your refund.

If you choose direct deposit, enter your account information on line 73 for a fast and secure direct deposit of your refund (see line 73 instructions). Generally, 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. If we cannot make the direct deposit for any reason (for example, you don't enter complete and correct account information at line 73), we will send your refund to the mailing address on your return.

⚠ Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on banking rules on page 41).

Debit cards

Your debit card(s) will be sent to the mailing address entered on your return. Debit cards are secure, easy to use, and flexible.

- **Secure:** We've designed the cards so that only you can activate your card. The cards offer fraud and theft protection.
- **Easy to use:** Use the card like any other debit card. Most banks and retail locations that accept credit cards will accept your refund debit card. You can call toll free or go online to check your balance. Once activated, your card remains valid for 18 months.
- **Flexible:** The debit card allows you to use your refund in several different ways:
  - Take it as a cash withdrawal from a bank even if you don't have a bank account. You will need to show identification.
  - Use it to make purchases from stores that accept Debit MasterCards.
  - Deposit it into your bank account (if you plan to do this, you should consider choosing to get your refund by ***direct deposit*** instead).
  - Make ATM withdrawals.

Joint returns – If you filed a joint return, separate debit cards will be mailed together in one envelope to you and your spouse. One or both of you can activate your card(s) to access the refund. Once activated, either card can access the entire amount of the refund.

Fees – In most instances, there's no charge to you for using the debit card.

- **Cash withdrawal from a bank:** no fee if you want to take the entire amount of your refund in cash at one time ($1 fee for each later withdrawal). You don't need to have a bank account, but you must present ID to the teller.
- **Retail sales:** never a fee
- **ATMs:** If you use the issuing bank's ATM network, there's no fee. Fees probably apply if you use another ATM network.

For more information about the debit card, visit this Web site: ***www.bankofamerica.com/nyrefund***

Paper checks

The Tax Department will mail your refund check to the mailing address entered on your return. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed.

If you don't have a bank account, you will likely be charged a fee to cash your check. You may want to consider a debit card refund instead; there are several ways to get or spend your money without fees (be sure to carefully read the fee schedule before using the card).

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 governmental education, 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 (518) 457-5434 or write to: NYS Tax Department, Collections and Civil Enforcement Division, W A Harriman Campus, Albany NY 12227.

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 submit it with 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 other state to resolve your responsibility for the asserted liability.

Line 69 – Estimated tax

Enter the amount of overpayment from line 67 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2014. The total of lines 68 and 69 should equal the amount on line 67.

Line 70 – Amount you owe

Enter on line 70 the amount of tax you owe **plus any estimated income tax penalty** you owe (see line 71 instructions) and **any other penalties and interest** you owe (see line 72 instructions).

If you choose to pay by electronic funds withdrawal, mark an ***X*** in the box, enter your account information on line 73 and enter your electronic funds withdrawal information on line 74.

⚠ To avoid other penalties and interest, pay any tax you owe by April 15, 2014.

For additional information on penalties and interest, visit our Web site.

Line 71 – Estimated tax penalty

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

1. Locate the amount of your 2012 New York AGI as shown on your 2012 return;
2. Locate the amount of your 2012 New York income tax; **then**
3. Calculate the amount of your 2013 prepayments (the amount of withholding and estimated tax payments you have already made for 2013).

In general, you are not subject to a penalty if your 2013 prepayments equal at least 100% of your 2012 income tax.

However:

- If your 2012 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 2012 income tax based on a 12 month return;
- You may owe a penalty if line 70 is $300 or more and represents more than 10% of the income tax shown on your 2013 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 71. Also add the same amount to any tax due and enter the total on line 70. 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 67. **Do not include any other penalty or interest amounts on line 67.** Be sure to submit Form IT-2105.9 with your return.

Line 72 – Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest amount on line 72. Also add the same amount to any tax due and enter the total on line 70. You may compute the penalty and interest using the *Penalty and Interest Calculator* on our Web site.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 73, or on our Web site.

⚠ This payment option is not available if the funds for your payment would come from an account outside the U.S. (see *Note* on banking rules on page 41).

File now/Pay later! You must specify a future payment date up to and including April 15, 2014. 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 73 instructions.

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 ***2013 Income Tax*** on it. Do not send cash.

You must submit Form IT-201-V if you are making a payment by check or money order. For additional information, see Form IT-201-V.

Fee for payments returned by banks

The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

By credit card

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

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.

For additional information on the credit card payment program and the credit card service providers available for your use, go to our Web site.

Follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment **(line 70 of Form IT-203)**. 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. **Keep this confirmation number as proof of payment.**

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 15, 2014.

If you cannot pay in full, you should file your return on time, and pay as much of the tax due as possible by automatic bank withdrawal, check, or money order. 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)*. 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 73 – Account information

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S.; **stop**. Do not complete lines 73a, 73b, or 73c (see *Note* below). **All others,** supply the information requested for lines 73a, 73b, and 73c.

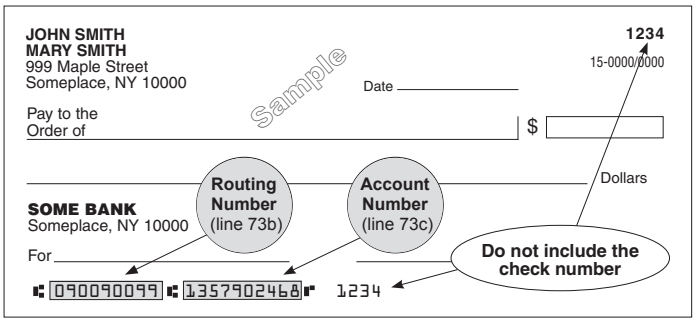
Note: Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check, money order, or credit card (see above); or if you are requesting a refund, we will send your refund to the mailing address on your return.

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

On line 73a, mark an ***X*** in the box for the type of account:

- If you mark personal or business 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 personal or business 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.

Enter your bank's 9-digit routing number on line 73b. 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*.



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

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 73b.

Enter your account number on line 73c. 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.

Contact your bank if you need to verify routing and account numbers or confirm that it will accept your direct deposit or process your electronic funds withdrawal.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call (518) 457-5181. Please allow six to eight weeks for processing your return.

Line 74 – Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 70 you want electronically withdrawn. Enter a due date that is on or before the due date of your return. If we

receive your return after the due date, we will withdraw the funds on the day we accept your return.

Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, **which may include penalty and interest.**

You may revoke your electronic funds withdrawal authorization only by contacting the Tax Department at least 5 business days before the payment date.

⚠ 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.

Step 10 – Sign and date your return

Third-party designee

Do you want to authorize a friend, family member, return preparer, or any other individual (third-party designee) to discuss this tax return and questions arising from it with the New York State Tax Department?

If ***No***, mark an ***X*** in the *No* box.

If ***Yes***, mark an ***X*** in the *Yes* box. Print 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, print the preparer's name and 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 related to this return. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this return, including missing information,
- any notices or bills arising from this filing that you share with the designee (they will not be sent to the designee),
- any payments and collection activity arising from this filing, and
- the status of your return or refund.

This authorization will not expire but will only cover matters relating to this return. If you decide to revoke this designee's authority at any time, call us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using another method such as Form DTF-280, *Tax Information Authorization*, or a power of attorney. For additional information on third-party designees and other types of authorizations, visit our Web site.

Paid preparer's signature

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

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

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, and you are not required to submit Form IT-203-C, you must both sign Form IT-203. If you are required to submit Form IT-203-C, only the spouse with New York source income must sign Form IT-203. **Your return cannot be processed** if you do not properly sign it and submit a signed Form IT-203-C, if required. Keep your signature(s) within the spaces 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 50.

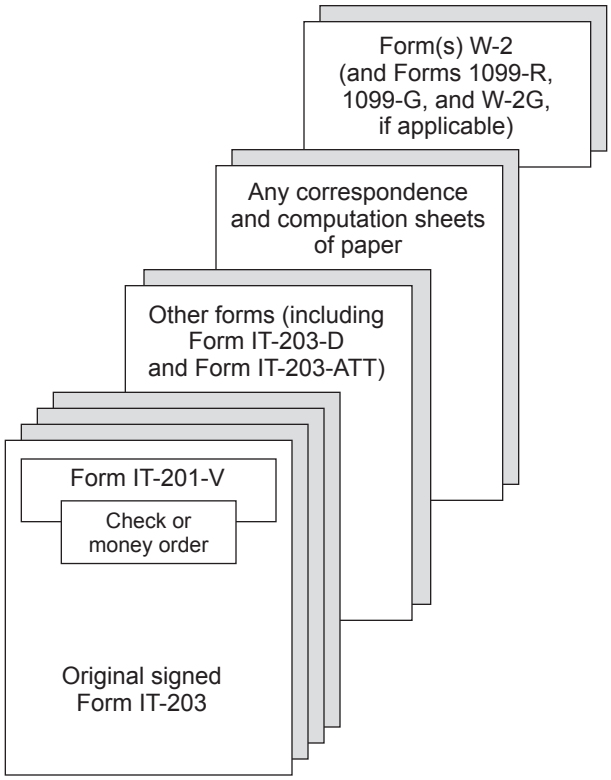
Daytime phone number

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 your return to avoid errors that may delay your refund. Finish your return as shown below. **Do not staple any items to the return.**

1) **Make a copy of your return,** and any other forms or papers you are submitting, 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.
2) **Enclose the following** in an envelope (see illustration):
   - your check or money order and Form IT-201-V if you owe tax and are not paying by another option
   - your original, signed return
   - other forms, including Form IT-203-D and Form IT-203-ATT
   - any correspondence and computation sheets of paper
   - your wage and tax statements: federal Form(s) W-2 (and Forms 1099-R, 1099-G, and W-2G, if applicable)



3) **Include the following** on your envelope:
   - your return address
   - enough postage (some returns require additional postage)
   - the appropriate mailing address (see below)
4) **Mail your return** by April 15, 2014.
   - If **enclosing** a payment (check or money order and Form IT-201-V), mail to:

     STATE PROCESSING CENTER
     PO BOX 15555
     ALBANY NY 12212-5555

   - If **not enclosing** a payment, mail to:

     STATE PROCESSING CENTER
     PO BOX 61000
     ALBANY NY 12261-0001

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed 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?* 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 form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. See Publication 55 for where to send the forms covered by these instructions.

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. Submit **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.

Instructions for Form IT-203-ATT, *Other Tax Credits and Taxes*

Purpose of Form IT-203-ATT

If you are claiming other New York State, New York City, or Yonkers credits that are not entered directly on Form IT-203, or if you are subject to other New York State taxes, you must complete Form IT-203-ATT and submit it with your Form IT-203.

Line instructions

Enter your name and social security number as they are listed on your Form IT-203. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-203.

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 7 through 10 for a listing of credits) or to compute other taxes you may have to pay. Follow the form's instructions for how to enter the money amount(s) and code number(s) on Form IT-203-ATT.

You must submit all applicable credit forms and tax computations with Form IT-203.

See the specific instructions for lines 2, 7, 10, and 11 below.

Line 2

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. Submit 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 2.

Line 7 – Special instructions for residential fuel oil storage tank credit carryover and solar and wind energy credit carryover

Residential fuel oil storage tank credit carryover – There is no form for computing the residential fuel oil storage tank credit carryover. If you are using any unused credit from last year, you must submit a schedule showing how you computed the amount being used. Enter the amount and code ***054*** on a line between lines 7a-7n.

Solar and wind energy credit carryover – There is no form for computing the solar and wind energy credit carryover. If you are using any unused credit from last year, you must submit a schedule showing how you computed the amount being used. Enter the amount and code ***052*** on a line between lines 7a-7n.

Lines 10 and 11

If you wrote *EIC* in the box to the left of line 43 on Form IT-203 because you are having the IRS compute your earned income credit, write *EIC* in the box(es) (not in the money column(s)) to the left of line(s) 10 or 11; leave the money column(s) blank.

Instructions for Form IT-203-B, *Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet*

Schedule A – Allocation of wage and salary income to New York State

If any amount included on line 1 of Form IT-203 in the *Federal amount* column represents wage and salary income earned from work within New York State and outside of New York State while a nonresident, and that income does not depend directly on the volume of the business transacted (for example, hourly wages), you must complete Schedule A to compute the amount earned in New York State. For each job where such wages or salaries were earned both inside New York State and outside New York State, you must complete a separate Schedule A.

If you were married and both you and your spouse worked in New York State and earned wages subject to allocation, each of you must complete a separate Schedule A for each job with allocable wages.

Work days are days on which you were required to perform the usual duties of your job. Any allowance for days worked outside New York State must be based upon the performance of services which, because of necessity (not convenience) of the employer, obligate the employee to out-of-state duties in the service of his or her employer. Such duties are those which, by their very nature can not be performed at the employer's place of business.

Applying the above principles, normal work days spent at home are considered days worked in New York State, and days spent working at home that are not normal work days are considered to be nonworking days. Under this rule, days worked at home are considered New York work days only if the employee's assigned or primary work location is at an established office or other bona fide place of business of the employer *(a bona fide employer office)* in New York State. If the employee's assigned or primary work location is at an established office or other bona fide place of business of the employer outside New York State, then any normal work day worked at home would be treated as a day worked outside New York State.

If an employee's assigned or primary office is in New York State, any normal work day spent at the home office will be treated as a day worked outside the state if the employee's home office is a *bona fide employer office*. Any day spent at the home office that is not a normal work day would be considered a nonworking day. For more information on a *bona fide employer office*, see TSB-M-06(5)I, *New York Tax Treatment of Nonresidents and Part-Year Residents Application of the* Convenience of the Employer *Test to Telecommuters and Others*. This TSB-M is available on the Tax Department's Web site.

Line instructions

Line 1a – Enter the total number of days you were employed at this job during the year while you were a nonresident. If you were employed at the same job from January 1 through December 31, you would enter ***365*** (except in leap years). If the period of employment is less than a full year, enter the actual period of employment. If you were employed in and out of New York State for separate periods of 170 days by one employer and 195 days by another employer, you would enter ***170*** on the first Schedule A, line 1a, and enter ***195*** on the second Schedule A, line 2a.

Line 1b – Enter the total number of Saturdays and Sundays not worked during this period of employment.

Line 1c – Enter the total number of holidays (such as Christmas, Thanksgiving or Columbus Day) not worked during this period of employment.

Instructions for Form IT-203-B *(continued)*

Line 1d – Enter the total number of days you did not work because of sickness during this period of employment.

Line 1e – Enter the total number of days you did not work because you were on vacation during this period of employment.

Line 1f – Enter the total number of days you did not work for other reasons during this period of employment.

Line 1o – Enter the amount of wages, salaries, tips, etc. earned during the nonresident period. If you changed your residence into or out of New York State during the year, do not include any income earned during the resident period in this amount.

Line 1p – If you have to allocate wages or salaries received from more than one job, total the line p amounts from all Schedule A sections and include the total on Form IT-203, line 1, in the *New York State amount* column.

If you are married filing jointly, include the combined amounts of wages allocated to New York from the separate Schedule A sections completed by you and your spouse on Form IT-203, line 1, in the *New York State amount* column.

⚠ **Failure to complete Schedule A and submit it with your Form IT-203 will result in a delay in the processing of your return.**

Schedule B – Living quarters maintained in New York State by a nonresident

Complete this schedule if you marked the *Yes* box at item H. If you or your spouse had living quarters available for your use in New York State during any part of 2013, (whether or not you personally used those living quarters for any part of the year) enter the address(es). These living quarters would include a house, apartment, co-op or any other living quarters that are suitable for year-round use, **maintained or paid for by you or your spouse,** or any living quarters **maintained for your use** by another person, family member, or employer.

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

Enter the number of days you were in New York State, even if on personal business. (**Married filing jointly?** If both spouses spent days in New York State, enter the higher number of days.) Do not count days you traveled through New York State to use a common carrier such as an airplane, train, or bus.

Note: If you marked the *Yes* box at item H, and you spent 184 days or more (any part of a day is a day for this purpose) in New York State, you may be considered a resident for New York State income tax purposes. The determination of residency is based on the facts and circumstances of your own situation. See the definition of *Resident, Nonresident,* and *Part-year resident* in these instructions and the *Nonresident Audit Guidelines* available on our Web site.

In addition, if you marked the *Yes* box at item H and the living quarters were located in New York City or Yonkers, you may also be considered a resident of New York City or Yonkers for income tax filing purposes.

If you meet the definition of a resident of New York State, New York City, or Yonkers, you may **not** file Form IT-203. You must file Form IT-201, *Resident Income Tax Return*.

Schedule C – College tuition itemized deduction worksheet

If you, your spouse, or your dependent(s) were a student enrolled at or attending an institution of higher education, you may be entitled to a college tuition itemized deduction. The maximum deduction allowed is $10,000 per eligible student.

You must complete Schedule C and submit Form IT-203-B with your return if you are claiming the college tuition itemized deduction.

Note: If a student is claimed as a dependent on another person's New York State tax return, only the person who claims the student as a dependent may claim the itemized deduction. If a student is **not** claimed as a dependent on another person's New York State tax return, only the student may claim the itemized deduction.

Eligible student includes the taxpayer, the taxpayer's spouse, and the taxpayer's dependent (for whom an exemption for New York State income tax purposes is allowed).

An *institution of higher education* means any institution of higher education or business, trade, technical, or other occupational school, located in or out of New York State. The institution must be recognized and approved by either the regents of the University of New York or a nationally recognized accrediting agency or association accepted by the regents. In addition, the institution or school must provide a course of study leading to the granting of a post-secondary degree, certificate, or diploma.

Where referenced on Schedule C and in these instructions, the term *college or university* includes all the above institutions.

Qualified college tuition expenses include tuition required for the enrollment or attendance of the eligible student at an institution of higher education. The expenses may be paid by cash, check, credit card, or with borrowed funds. The eligible student does not need to be enrolled in a degree program or attend full time for the expenses to qualify. **However, only expenses for undergraduate enrollment or attendance qualify**. Expenses for enrollment or attendance in a course of study leading to the granting of a postbaccalaureate or other graduate degree **do not** qualify.

Payments on behalf of an eligible student from a qualified state tuition program (such as **New York's** 529 college savings program) are considered qualified tuition expenses for purposes of the college tuition deduction. If you claim the student as a dependent, these payments are treated as paid by you.

Generally, qualified tuition expenses paid on behalf of an eligible student by someone other than the student (such as a relative) are treated as paid by the student. However, if the eligible student is claimed as a dependent on another person's New York State income tax return, only the person who claims the student as a dependent for income tax purposes may claim the deduction for college tuition expenses that were paid (or treated as paid) by the student. This is the case even if the expenses were paid from the student's earnings, gifts, inheritances, or savings.

If you or the eligible student claims a federal deduction or credit for qualified college tuition expenses, you can still use these expenses to compute the college tuition itemized deduction.

Qualified tuition expenses do not include:

– tuition paid through the receipt of scholarships or financial aid (for this purpose, financial aid does not mean student loans,

Instructions for Form IT-203-B *(continued)*

other loans and grants that must be repaid either before or after the student ceases attending school);

– amounts paid for room and board, insurance, medical expenses (including student health fees), transportation, or other similar personal, living, or family expenses; or

– fees for course-related books, supplies, equipment, and nonacademic activities, even if the fees are required to be paid to the institution as a condition of enrollment or attendance.

Special rules

Limitation

The maximum amount of qualified college tuition expenses allowed for each eligible student is $10,000. However, there is no limit on the number of eligible students for whom you may claim the itemized deduction.

Spouses filing separately

If you and your spouse are filing separate returns, you may each claim your separately computed college tuition itemized deduction. However, you must each claim your separately computed itemized deduction based only upon the amount of qualified college tuition expenses you paid (or that were treated as if paid by you) for yourself, your spouse, or a person who you claim as a dependent on your separate return. You cannot claim expenses for a dependent claimed by your spouse.

For more information on the college tuition itemized deduction, go to our Web site.

Line A – Enter the first and last name of the eligible student. List each eligible student only once on line A. If you are claiming the college tuition itemized deduction for more than three students, submit a separate statement with your Form IT-203-B. Write your name and social security number on the statement.

Line C – If the eligible student is someone other than you or your spouse, the student must be claimed as a dependent on your New York State return. If the eligible student is you or your spouse, mark an ***X*** in the *No* box.

Lines D and E – Enter the EIN and name of the college or university to which qualified college tuition expenses were paid. Obtain the EIN from Form 1098-T, *Tuition Statement*, or contact the college or university.

If the eligible student attended more than one college or university during the tax year, enter the EIN and name of the last one attended.

Line F – If ***No***, stop; these tuition expenses do not qualify for the deduction. Only expenses for undergraduate enrollment or attendance qualify.

Line G – Enter only qualified college tuition expenses paid for the eligible student in 2013.

If you paid qualified college tuition expenses in 2013 for an academic period that begins in 2014 or after, those expenses are considered eligible expenses for the 2013 college tuition itemized deduction.

Expenses reimbursed to you from your employer are not eligible for the college tuition itemized deduction. When figuring your itemized deduction, you must reduce the total of your qualified college tuition expenses by any scholarships or financial aid received or by any refunds of qualified expenses. If you have not received a refund, scholarship, or other form of financial aid before you file your tax return, reduce your qualified expenses by the amount that will be received if you can determine this amount. If the refund, scholarship, or financial aid is received after you have filed your return, you must file Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*. Compute the amount by which your deduction would have been reduced if the refund, scholarship, or financial aid had been received in the year for which you claimed the deduction.

Line H – Enter for each student listed on line A the lesser of $10,000 or the amount of qualified college tuition expenses shown on line G.

If you paid qualified college tuition expenses to more than one college or university for the same eligible student, enter the total qualified expenses paid to all institutions during 2013 for that student on one line.

Instructions for Form IT-203-D, *Nonresident and Part-Year Resident Itemized Deduction Schedule*

General information

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 9 reflect the fact that New York does not allow certain federal itemized deductions such as the federal deduction for state and local income taxes (or general sales tax, if applicable). 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.

The addition adjustments on lines 11 and 12 reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as expenses for qualified college tuition expenses and 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 deduction adjustment for higher income taxpayers (line 14).

⚠ 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.

Line instructions

Lines 1 through 8

Enter the amounts from the designated lines of your federal *Schedule A* (Form 1040).

Line 9 – 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

Instructions for Form IT-203-D *(continued)*

deducted on your state return. Follow these steps:

1) Add the amounts of the adjustments described in items A through F. 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 schedule - subtraction adjustments***. Identify the amount of each adjustment by letter (B through F) and submit that paper with your Form IT-203-D.
   - A State, local, and foreign ***income*** taxes (or general sales tax, if applicable) 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 2013 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

Partners: Include on line 9 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 9 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.

2) If the amount on Form IT-203, line 19 *(Federal amount* column), is **equal to or less than** the applicable amount in Table 1 below based on your filing status, enter the total of your subtraction adjustments on line 9.
3) If the amount on Form IT-203, line 19 *(Federal amount* column), is **more than** the applicable amount in Table 1 below based on your filing status, you must complete Worksheet 2 below.

Table 1

Filing status	Applicable amount
Single ①	$ 250,000
Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child	300,000
Married filing separate return ③	150,000
Head of household ④ (with qualifying person)	275,000

Worksheet 2

1	Enter amount from line 9 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 (described above)	4	
5	Amount of subtraction adjustments B 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-203-D, line 9.**	11	

Line 10

Subtract line 9 from line 8 and enter the result.

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

Line 11

Enter the amount from Form IT-203-B, Schedule C, line 2. You must first complete all of Schedule C in order to compute the college tuition itemized deduction. If you fail to complete

Instructions for Form IT-203-D *(continued)*

Schedule C, your college tuition itemized deduction could be disallowed. See the instructions for Schedule C.

Line 12 – 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 schedule - addition adjustments***. Identify the amount of each adjustment that applies to you by letter (G, H, and I). Add all of your addition adjustments and enter the total on line 12. Submit that paper with your Form IT-203-D.

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 2013 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 2013 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 12 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.

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 12 additions G through I, described above, that apply to your pro rata share of S corporation items of income, loss, or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

Line 13 – Add lines 10, 11, and 12 and enter the total on line 13.

If you made no entry on lines 11 and 12, enter the amount from line 10 on line 13.

Line 14 – Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-203, line 32 is:

- $100,000 or less, leave line 14 blank and go to line 15;
- more than $100,000 but not more than $475,000, fill in Worksheet 3 below;
- more than $475,000 but not more than $525,000, fill in Worksheet 4 below;
- more than $525,000 but not more than $1,000,000, enter 50% (.50) of line 13 on line 14;
- more than $1,000,000 but not more than $10,000,000, fill in Worksheet 5 below; **or**
- more than $10,000,000, fill in Worksheet 6 below.

Worksheet 3

1	New York adjusted gross income from Form IT-203, line 32	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 14 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 line 13	6	
7	Multiply line 5 by line 6	7	
	Enter this amount on line 14.		

Worksheet 4

1	Enter the excess of New York adjusted gross income from Form IT-203, line 32 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 line 13	3	
4	Multiply line 2 by line 3	4	
5	Add lines 3 and 4	5	
	Enter this amount on line 14.		

Worksheet 5

1	Enter the amount from line 13	1	
2	Enter 50% (.50) of your gifts to charity (line 4)	2	
3	Subtract line 2 from line 1	3	
	Enter this amount on line 14.		

Worksheet 6

1	Enter the amount from line 13	1	
2	Enter 25% (.25) of your gifts to charity (line 4)	2	
3	Subtract line 2 from line 1	3	
	Enter this amount on line 14.		

Line 15 – Compare the amount on line 15 to your New York standard deduction amount from the standard deduction table on page 33. For greater tax savings, enter the larger of these amounts on Form IT-203, line 33 and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized***. If you choose the itemized deduction, you must submit Form IT-203-D with your return.

If you are married and filing separate returns (filing status ③), see the caution for Form IT-203, line 33 on page 33.

Additional information

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 tax 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

In general, 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, that is suitable for year-round use. A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit our Web site.

However, a residence maintained by a full-time student enrolled at an institution of higher education in an undergraduate degree program leading to a baccalaureate degree and occupied by the student while attending the institution is not a permanent place of abode with respect to that student. For additional information, see TSB-M-09(15)I, *Amendment to the Definition of Permanent Place of Abode in the Personal Income Tax Regulations Relating to Certain Undergraduate Students*.

Note: Special rules apply to military personnel and their spouses; see Publication 361, *New York State Income Tax Information For Military Personnel and Veterans*.

Resident

You are a New York State resident for income tax purposes if:

- 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** (any part of a day is a day for this purpose) in New York State during the tax year. (In this instance, you must file Form IT-201, *Resident Income Tax Return*.)

  Note: If you maintain a permanent place of abode in New York State but are claiming to be a nonresident for tax purposes, you must be able to provide adequate records to substantiate that you did not spend more than 183 days of the tax year in New York State.

  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. Also, if you are a military spouse domiciled in another state, but located in New York State solely to be with your spouse (who is a member of the armed services present in New York State in compliance with military orders), you are not considered a resident under this definition. For more information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*; or
- Your domicile is New York State. However, even if your domicile is New York, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

  Group A

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

  Group B

  1) You were in a foreign country for at least 450 days (any part of a day is a day for this purpose) during any period of 548 consecutive days; and
  2) You, your spouse (unless legally separated), and minor children spent **90 days or less** (any part of a day is a day for this purpose) in New York State during this 548-day period; and
  3) During the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax 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 tax year bears to 548. The following formula illustrates this condition:

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

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, and substitute *New York City* or *Yonkers* in place of *New York State.*

Special accruals for full-year nonresidents

You are subject to special accrual rules in computing your New York State personal income tax for 2013 if you meet the following criteria:

- you were a resident of New York State on December 31, 2012, or you became a resident of New York State on January 1, 2014, and
- you had accrued income (see below) for 2013.

  You have accrued income for 2013 if either of the following apply:
  - you have an item of income that was fixed and determinable in a tax year prior to 2013, but you are reporting that income for federal income tax purposes in tax year 2013; or
  - you have an item of income from a non-New York source that was fixed and determinable in tax year 2013, but you will be reporting that income for federal income tax purposes in a tax year after 2013.

Income from a non-New York source 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.

Special accruals for part-year residents

Income accrues to you as a taxpayer when the amount of income becomes fixed and determinable and you have an unrestricted right to receive it.

An *accrued expense* is a cost that has been incurred but not yet paid.

If you are an individual moving out of New York State, accrued income is income you earned during your New York State resident period but did not receive until after you became a nonresident of New York State.

If you moved out of New York State, you must accrue any item of income, gain, loss, or deduction that, under an accrual method of accounting, would be reportable at the time you changed your residence. This includes income or gain you elected to report on the installment basis. You also must include items of tax preference subject to the minimum income tax (Form IT-220), and the total taxable amount of lump-sum distributions subject to the separate tax on lump-sum distributions (Form IT-230).

If you are an individual moving into New York State, accrued income is income you earned from a non-New York State source during your nonresident period but received after you became a New York State resident.

If you became a resident of New York State during the tax year, you must accrue any item of income, gain, loss, or deduction that, under an accrual method of accounting, would be reportable at the time you changed your residence. However, no accrual is required or allowed for items of income, gain, loss, or deduction derived from or connected with New York State sources.

For any subsequent tax year, any item of income, gain, loss, or deduction accrued up to the time you changed your residence must be excluded in determining your New York source income, New York adjusted gross income, minimum taxable income, or total taxable amount of lump-sum distributions.

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 nonresident and part-year resident beneficiary of an estate or trust must include his or her share of the estate or trust income, if any portion of that income is derived from or connected with New York sources, on Form IT-203. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 23.

Deceased taxpayers

If a taxpayer died after 2012 and before filing a return for 2013, 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-203. 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 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.

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 partners (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 New York City's Form NYC-204, *Unincorporated Business Tax Return for Partnerships (including Limited Liability Companies).* Since New York State does not administer the New York City unincorporated business tax, do not file your Form 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. Do **not** file Form IT-285 with your return.

If you want to disclaim your spouse's defaulted governmental education, 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 judgement 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 submit it with your original return when filed. (Also see *Disclaiming of spouse's debt* on page 40.)

Members of the armed forces

If you are a New York State nonresident, your military pay is not subject to New York State tax and cannot be used to determine the amount of New York State personal income tax you must pay (see subtraction S-7). However, although a military spouse's income is generally not considered to be New York source income (see *Nonresidents – New York source income*), the military spouse's income **is used** to determine the amount of New York State personal income tax you must pay (the income is included in the *Federal amount* column). Any other income that you receive from New York State sources while you are a nonresident may be subject to tax. If you have a civilian job in New York State during your off-duty hours, the income you receive is subject to income tax. Income or gain from property located in New York State, or from a business, trade, or profession carried on in this state is also subject to tax.

In addition, if you are a part-year New York State resident, certain combat pay that you received during your resident period may not be subject to tax (see subtraction S-7).

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

Exclusion of, or deduction from, foreign earned income

If you are entitled to claim a federal exclusion of, or deduction from, your foreign earned income (as stated under section 911 of the Internal Revenue Code (IRC)), you are also allowed to claim it on your New York State income tax return in the *Federal amount* column. You would also be allowed to claim that portion of the federal exclusion of, or deduction from, foreign earned income in the *New York State amount* column to the extent it relates to income reported in the *New York State amount* column. If you claim either the exclusion or the deduction, submit a copy of your federal Form 2555, *Foreign Earned Income*, or Form 2555-EZ, *Foreign Earned Income Exclusion*, with your New York State income tax return.

If you have not yet qualified for the exclusion or deduction but you have filed a federal return, you must also file a New York State return. You should report all income, including income earned in any foreign country, reported on your federal return. If you later qualify for an exclusion or deduction, you can file an amended return on Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return* (see *Other forms you may have to file*). Submit a copy of federal Form 2555 or 2555-EZ with your Form IT-203-X.

U.S. nonresident aliens

If you are a U.S. nonresident alien for federal income tax purposes and are required to file federal Form 1040NR, *U.S. Nonresident Alien Income Tax Return*, or federal Form 1040NR-EZ, *U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents*, you may be required to file a New York State nonresident return, Form IT-203. See *New York State nonresidents and part-year residents* beginning on page 5.

If you must file a New York return and you checked filing status box 3, 4, or 5 on federal Form 1040NR, or box 2 on federal Form 1040NR-EZ, you must compute your New York State tax as married filing separately and mark an ***X*** in box 3 at item A on your Form IT-203. It is important to note that some income items and line references used on Form IT-203 do not correspond with those shown on federal Form 1040NR or 1040NR-EZ. For example, line 12 of federal Form 1040NR or line 5 of federal Form 1040NR-EZ is used to report income from scholarships and fellowships. Since there is no corresponding line on the New York State nonresident return, report this income as other income on line 16 of Form IT-203.

Also, if you filed federal Form 1040NR you should claim the New York deduction (itemized or standard) that is more advantageous to you.

New York State net operating loss

Nonresident

The New York State net operating loss (NOL) to be included in the *New York State amount* column of a nonresident's Form IT-203 must be computed in the same manner as the corresponding federal deduction, but using only New York State items of income, gain, loss, and deduction in the computation. New York State modifications are **not** included in the computation of the NOL or in determining the amount of loss to be used in the carryback or carryover year.

It is possible, because of the above rules, for a nonresident to have a New York State NOL without having a federal NOL, or to have a New York State NOL that is larger or smaller than the corresponding federal NOL. A nonresident individual claiming a NOL for New York State purposes but not for federal income tax purposes must file Form IT-203.

Part-year resident

A part-year resident of New York State who incurs losses in the resident or nonresident period, or both, must make a separate NOL computation for each period (resident and nonresident), using only those items of income, gain, loss, or deduction attributable to each period. For the resident period, compute the NOL using only those items of income, gain, loss, and deduction that would have been reported if a separate federal return was filed for the period of New York State residence. For the nonresident period, compute the NOL using the above rules for nonresidents.

To report an NOL on Form IT-203, see the instructions for line 16, *Other income,* on page 22.

File Form IT-203-X to claim a personal income tax refund based upon an NOL carryback. File Form IT-201-X to claim a refund based upon a **federal** NOL carryback to a tax year when you were a full-year New York State resident.

For more information on claiming a personal income tax refund based upon an NOL, see the instructions for Form IT-203-X or Form IT-201-X.

Stock options

If, as a New York State nonresident or part-year resident, you received stock options and the options you received are attributable to services performed in New York State, some or all of the federal income related to the options may be included in New York source income.

To determine the amount of federal income related to the options that must be included in New York source income, you should maintain records and documentation of your services performed in New York State.

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

Use Form IT-203-X if your original return was Form IT-203 and you were a nonresident or part-year resident of New York State. Also use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident. Use Form IT-201-X if you mistakenly filed Form IT-203 but you were a full-year resident of New York State. See *Other forms you may have to file*.

Paid preparer information

For information relating to the Tax Preparer Registration Program, 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.*

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.

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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

How to get New York City forms

If you need to get NYC tax forms and instructions or information about NYC business taxes, contact the NYC Department of Finance:

Online - Visit ***www.nyc.gov/finance***

By phone - From any of the five boroughs in New York City, call 311. From outside New York City, call **(212) 639-9675**.

School districts and code numbers

Albany – Erie

If you were a part-year resident of New York State, use this list to find the name and code number of the public school district located in the county where you were last a New York State resident. (If you were also a part-year resident of New York City, look for your listing after Nassau County.) Enter the school district name and code number at the top of the front of your return in the boxes provided. If you do not know the name of your school district, contact the nearest public school to your New York State home.

⚠ 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.

Albany

Albany **005**
Berne-Knox-Westerlo **050**
Bethlehem **051**
Cairo-Durham **076**
Cohoes **122**
Duanesburg **153**
Green Island **236**
Greenville **240**
Guilderland **246**
Menands **388**
Middleburgh **393**
Mohonasen **402**
Niskayuna **439**
North Colonie (including Maplewood) **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 **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 **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 **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**

Essex – Nassau

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-St. Johnsville **467**
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-Mohawk **295**
Little Falls **346**
Mount Markham **412**
New Hartford **424**
Oppenheim-Ephratah-St. Johnsville **467**
Owen D. Young (Van Hornesville) **474**
Poland **506**
Remsen **528**
Richfield Springs **533**
Sauquoit Valley **564**
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**
Dansville **140**
Geneseo **218**

Livingston *(continued)*
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**
Fonda-Fultonville **197**
Fort Plain **201**

Montgomery *(continued)*
Galway **212**
Johnstown **314**
Oppenheim-Ephratah-St. Johnsville **467**
Owen D. Young (Van Hornesville) **474**
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**

* 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.

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 **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*)

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**

2013 New York State Tax Table

If your New York adjusted gross income (line 32 of Form IT-203) is more than $102,900, you cannot use these tables. See *Tax computation — New York AGI of more than $102,900* beginning on page 66 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.

In this tax table, the *taxable income* column is the amount from Form IT-203, line 37.

Example: *Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 37 of Form IT-203 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 $1,833. This is the tax amount they must write on line 38 of Form IT-203.*

If line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York State tax is:		
38,200	38,250	2,140	1,830	1,977
38,250	38,300	2,143	1,833	1,980
38,300	38,350	2,146	1,836	1,983
38,350	38,400	2,150	1,839	1,986

If line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		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 line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
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 line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
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)

2013 New York State Tax Table

If line 37 (taxable income) is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If line 37 (taxable income) is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If line 37 (taxable income) is – At least	But less than	And you are – 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	365	361	361	12,000	12,050	506	481	481
6,050	6,100	243	243	243	9,050	9,100	367	363	363	12,050	12,100	509	483	483
6,100	6,150	245	245	245	9,100	9,150	370	365	365	12,100	12,150	511	485	485
6,150	6,200	247	247	247	9,150	9,200	372	367	367	12,150	12,200	514	487	487
6,200	6,250	249	249	249	9,200	9,250	374	369	369	12,200	12,250	517	489	489
6,250	6,300	251	251	251	9,250	9,300	376	371	371	12,250	12,300	519	491	491
6,300	6,350	253	253	253	9,300	9,350	379	373	373	12,300	12,350	522	493	493
6,350	6,400	255	255	255	9,350	9,400	381	375	375	12,350	12,400	524	495	495
6,400	6,450	257	257	257	9,400	9,450	383	377	377	12,400	12,450	527	497	497
6,450	6,500	259	259	259	9,450	9,500	385	379	379	12,450	12,500	530	499	500
6,500	6,550	261	261	261	9,500	9,550	388	381	381	12,500	12,550	532	501	502
6,550	6,600	263	263	263	9,550	9,600	390	383	383	12,550	12,600	535	503	504
6,600	6,650	265	265	265	9,600	9,650	392	385	385	12,600	12,650	538	505	506
6,650	6,700	267	267	267	9,650	9,700	394	387	387	12,650	12,700	540	507	509
6,700	6,750	269	269	269	9,700	9,750	397	389	389	12,700	12,750	543	509	511
6,750	6,800	271	271	271	9,750	9,800	399	391	391	12,750	12,800	545	511	513
6,800	6,850	273	273	273	9,800	9,850	401	393	393	12,800	12,850	548	513	515
6,850	6,900	275	275	275	9,850	9,900	403	395	395	12,850	12,900	551	515	518
6,900	6,950	277	277	277	9,900	9,950	406	397	397	12,900	12,950	553	517	520
6,950	7,000	279	279	279	9,950	10,000	408	399	399	12,950	13,000	556	519	522
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	410	401	401	13,000	13,050	559	521	524
7,050	7,100	283	283	283	10,050	10,100	412	403	403	13,050	13,100	561	523	527
7,100	7,150	285	285	285	10,100	10,150	415	405	405	13,100	13,150	564	525	529
7,150	7,200	287	287	287	10,150	10,200	417	407	407	13,150	13,200	566	527	531
7,200	7,250	289	289	289	10,200	10,250	419	409	409	13,200	13,250	569	529	533
7,250	7,300	291	291	291	10,250	10,300	421	411	411	13,250	13,300	572	531	536
7,300	7,350	293	293	293	10,300	10,350	424	413	413	13,300	13,350	574	533	538
7,350	7,400	295	295	295	10,350	10,400	426	415	415	13,350	13,400	576	535	540
7,400	7,450	297	297	297	10,400	10,450	428	417	417	13,400	13,450	579	537	542
7,450	7,500	299	299	299	10,450	10,500	430	419	419	13,450	13,500	582	539	545
7,500	7,550	301	301	301	10,500	10,550	433	421	421	13,500	13,550	585	541	547
7,550	7,600	303	303	303	10,550	10,600	435	423	423	13,550	13,600	588	543	549
7,600	7,650	305	305	305	10,600	10,650	437	425	425	13,600	13,650	591	545	551
7,650	7,700	307	307	307	10,650	10,700	439	427	427	13,650	13,700	594	547	554
7,700	7,750	309	309	309	10,700	10,750	442	429	429	13,700	13,750	597	549	556
7,750	7,800	311	311	311	10,750	10,800	444	431	431	13,750	13,800	600	551	558
7,800	7,850	313	313	313	10,800	10,850	446	433	433	13,800	13,850	603	553	560
7,850	7,900	315	315	315	10,850	10,900	448	435	435	13,850	13,900	606	555	563
7,900	7,950	317	317	317	10,900	10,950	451	437	437	13,900	13,950	609	557	565
7,950	8,000	319	319	319	10,950	11,000	453	439	439	13,950	14,000	612	559	567
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	455	441	441	14,000	14,050	615	561	569
8,050	8,100	323	323	323	11,050	11,100	457	443	443	14,050	14,100	618	563	572
8,100	8,150	325	325	325	11,100	11,150	460	445	445	14,100	14,150	621	565	574
8,150	8,200	327	327	327	11,150	11,200	462	447	447	14,150	14,200	624	567	576
8,200	8,250	329	329	329	11,200	11,250	464	449	449	14,200	14,250	627	569	578
8,250	8,300	331	331	331	11,250	11,300	466	451	451	14,250	14,300	630	571	581
8,300	8,350	334	333	333	11,300	11,350	469	453	453	14,300	14,350	633	573	583
8,350	8,400	336	335	335	11,350	11,400	472	455	455	14,350	14,400	635	575	585
8,400	8,450	338	337	337	11,400	11,450	475	457	457	14,400	14,450	638	577	587
8,450	8,500	340	339	339	11,450	11,500	477	459	459	14,450	14,500	641	579	590
8,500	8,550	343	341	341	11,500	11,550	480	461	461	14,500	14,550	644	581	592
8,550	8,600	345	343	343	11,550	11,600	482	463	463	14,550	14,600	647	583	594
8,600	8,650	347	345	345	11,600	11,650	485	465	465	14,600	14,650	650	585	596
8,650	8,700	349	347	347	11,650	11,700	488	467	467	14,650	14,700	653	587	599
8,700	8,750	352	349	349	11,700	11,750	490	469	469	14,700	14,750	656	589	601
8,750	8,800	354	351	351	11,750	11,800	493	471	471	14,750	14,800	659	591	603
8,800	8,850	356	353	353	11,800	11,850	496	473	473	14,800	14,850	662	593	605
8,850	8,900	358	355	355	11,850	11,900	498	475	475	14,850	14,900	665	595	608
8,900	8,950	361	357	357	11,900	11,950	501	477	477	14,900	14,950	668	597	610
8,950	9,000	363	359	359	11,950	12,000	503	479	479	14,950	15,000	671	599	612

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

2013 New York State Tax Table

If line 37 (taxable income) is –		And you are –			If line 37 (taxable income) is –		And you are –			If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household	**At least**	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household	**At least**	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
15,000		**Your New York State tax is:**			**18,000**		**Your New York State tax is:**			**21,000**		**Your New York State tax is:**		
15,000	15,050	674	601	614	18,000	18,050	851	729	757	21,000	21,050	1,031	864	922
15,050	15,100	677	603	617	18,050	18,100	854	731	760	21,050	21,100	1,034	866	924
15,100	15,150	680	605	619	18,100	18,150	857	733	763	21,100	21,150	1,037	868	927
15,150	15,200	683	607	621	18,150	18,200	860	736	765	21,150	21,200	1,040	871	930
15,200	15,250	686	609	623	18,200	18,250	863	738	768	21,200	21,250	1,044	873	933
15,250	15,300	689	611	626	18,250	18,300	866	740	771	21,250	21,300	1,047	875	936
15,300	15,350	692	613	628	18,300	18,350	869	742	773	21,300	21,350	1,050	877	939
15,350	15,400	694	615	630	18,350	18,400	871	745	776	21,350	21,400	1,053	880	942
15,400	15,450	697	617	632	18,400	18,450	874	747	778	21,400	21,450	1,056	882	945
15,450	15,500	700	619	635	18,450	18,500	877	749	781	21,450	21,500	1,060	884	948
15,500	15,550	703	621	637	18,500	18,550	880	751	784	21,500	21,550	1,063	886	951
15,550	15,600	706	623	639	18,550	18,600	883	754	786	21,550	21,600	1,066	889	954
15,600	15,650	709	625	641	18,600	18,650	886	756	789	21,600	21,650	1,069	891	957
15,650	15,700	712	627	644	18,650	18,700	889	758	792	21,650	21,700	1,073	893	960
15,700	15,750	715	629	646	18,700	18,750	892	760	794	21,700	21,750	1,076	895	963
15,750	15,800	718	631	648	18,750	18,800	895	763	797	21,750	21,800	1,079	898	966
15,800	15,850	721	633	650	18,800	18,850	898	765	799	21,800	21,850	1,082	900	969
15,850	15,900	724	635	653	18,850	18,900	901	767	802	21,850	21,900	1,085	902	972
15,900	15,950	727	637	655	18,900	18,950	904	769	805	21,900	21,950	1,089	904	975
15,950	16,000	730	639	657	18,950	19,000	907	772	807	21,950	22,000	1,092	907	978
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	733	641	659	19,000	19,050	910	774	810	22,000	22,050	1,095	909	981
16,050	16,100	736	643	662	19,050	19,100	913	776	813	22,050	22,100	1,098	911	983
16,100	16,150	739	645	664	19,100	19,150	916	778	815	22,100	22,150	1,102	913	986
16,150	16,200	742	647	666	19,150	19,200	919	781	818	22,150	22,200	1,105	916	989
16,200	16,250	745	649	668	19,200	19,250	922	783	820	22,200	22,250	1,108	918	992
16,250	16,300	748	651	671	19,250	19,300	925	785	823	22,250	22,300	1,111	920	995
16,300	16,350	751	653	673	19,300	19,350	928	787	826	22,300	22,350	1,114	922	998
16,350	16,400	753	655	675	19,350	19,400	930	790	828	22,350	22,400	1,118	925	1,001
16,400	16,450	756	657	677	19,400	19,450	933	792	831	22,400	22,450	1,121	927	1,004
16,450	16,500	759	659	680	19,450	19,500	936	794	834	22,450	22,500	1,124	929	1,007
16,500	16,550	762	661	682	19,500	19,550	939	796	836	22,500	22,550	1,127	931	1,010
16,550	16,600	765	664	684	19,550	19,600	942	799	839	22,550	22,600	1,131	934	1,013
16,600	16,650	768	666	686	19,600	19,650	945	801	841	22,600	22,650	1,134	936	1,016
16,650	16,700	771	668	689	19,650	19,700	948	803	844	22,650	22,700	1,137	939	1,019
16,700	16,750	774	670	691	19,700	19,750	951	805	847	22,700	22,750	1,140	942	1,022
16,750	16,800	777	673	693	19,750	19,800	954	808	849	22,750	22,800	1,144	944	1,025
16,800	16,850	780	675	695	19,800	19,850	957	810	852	22,800	22,850	1,147	947	1,028
16,850	16,900	783	677	698	19,850	19,900	960	812	855	22,850	22,900	1,150	949	1,031
16,900	16,950	786	679	700	19,900	19,950	963	814	857	22,900	22,950	1,153	952	1,034
16,950	17,000	789	682	702	19,950	20,000	966	817	860	22,950	23,000	1,156	955	1,037
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	792	684	705	20,000	20,050	969	819	862	23,000	23,050	1,160	957	1,040
17,050	17,100	795	686	708	20,050	20,100	972	821	865	23,050	23,100	1,163	960	1,042
17,100	17,150	798	688	710	20,100	20,150	975	823	868	23,100	23,150	1,166	963	1,045
17,150	17,200	801	691	713	20,150	20,200	978	826	871	23,150	23,200	1,169	965	1,048
17,200	17,250	804	693	715	20,200	20,250	981	828	874	23,200	23,250	1,173	968	1,051
17,250	17,300	807	695	718	20,250	20,300	984	830	877	23,250	23,300	1,176	970	1,054
17,300	17,350	810	697	721	20,300	20,350	987	832	880	23,300	23,350	1,179	973	1,057
17,350	17,400	812	700	723	20,350	20,400	989	835	883	23,350	23,400	1,182	976	1,060
17,400	17,450	815	702	726	20,400	20,450	992	837	886	23,400	23,450	1,185	978	1,063
17,450	17,500	818	704	729	20,450	20,500	995	839	889	23,450	23,500	1,189	981	1,066
17,500	17,550	821	706	731	20,500	20,550	998	841	892	23,500	23,550	1,192	984	1,069
17,550	17,600	824	709	734	20,550	20,600	1,002	844	895	23,550	23,600	1,195	986	1,072
17,600	17,650	827	711	736	20,600	20,650	1,005	846	898	23,600	23,650	1,198	989	1,075
17,650	17,700	830	713	739	20,650	20,700	1,008	848	901	23,650	23,700	1,202	991	1,078
17,700	17,750	833	715	742	20,700	20,750	1,011	850	904	23,700	23,750	1,205	994	1,081
17,750	17,800	836	718	744	20,750	20,800	1,015	853	907	23,750	23,800	1,208	997	1,084
17,800	17,850	839	720	747	20,800	20,850	1,018	855	910	23,800	23,850	1,211	999	1,087
17,850	17,900	842	722	750	20,850	20,900	1,021	857	913	23,850	23,900	1,214	1,002	1,090
17,900	17,950	845	724	752	20,900	20,950	1,024	859	916	23,900	23,950	1,218	1,005	1,093
17,950	18,000	848	727	755	20,950	21,000	1,027	862	919	23,950	24,000	1,221	1,007	1,096

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

2013 New York State Tax Table

If line 37 (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	1,224	1,010	1,099
24,050	24,100	1,227	1,012	1,101
24,100	24,150	1,231	1,015	1,104
24,150	24,200	1,234	1,018	1,107
24,200	24,250	1,237	1,020	1,110
24,250	24,300	1,240	1,023	1,113
24,300	24,350	1,243	1,026	1,116
24,350	24,400	1,247	1,028	1,119
24,400	24,450	1,250	1,031	1,122
24,450	24,500	1,253	1,033	1,125
24,500	24,550	1,256	1,036	1,128
24,550	24,600	1,260	1,039	1,131
24,600	24,650	1,263	1,041	1,134
24,650	24,700	1,266	1,044	1,137
24,700	24,750	1,269	1,047	1,140
24,750	24,800	1,273	1,049	1,143
24,800	24,850	1,276	1,052	1,146
24,850	24,900	1,279	1,054	1,149
24,900	24,950	1,282	1,057	1,152
24,950	25,000	1,285	1,060	1,155
25,000		**Your New York State tax is:**		
25,000	25,050	1,289	1,062	1,158
25,050	25,100	1,292	1,065	1,160
25,100	25,150	1,295	1,068	1,163
25,150	25,200	1,298	1,070	1,166
25,200	25,250	1,302	1,073	1,169
25,250	25,300	1,305	1,075	1,172
25,300	25,350	1,308	1,078	1,175
25,350	25,400	1,311	1,081	1,178
25,400	25,450	1,314	1,083	1,181
25,450	25,500	1,318	1,086	1,184
25,500	25,550	1,321	1,089	1,187
25,550	25,600	1,324	1,091	1,190
25,600	25,650	1,327	1,094	1,193
25,650	25,700	1,331	1,096	1,196
25,700	25,750	1,334	1,099	1,199
25,750	25,800	1,337	1,102	1,202
25,800	25,850	1,340	1,104	1,205
25,850	25,900	1,343	1,107	1,208
25,900	25,950	1,347	1,110	1,211
25,950	26,000	1,350	1,112	1,214
26,000		**Your New York State tax is:**		
26,000	26,050	1,353	1,115	1,217
26,050	26,100	1,356	1,117	1,219
26,100	26,150	1,360	1,120	1,222
26,150	26,200	1,363	1,123	1,225
26,200	26,250	1,366	1,125	1,228
26,250	26,300	1,369	1,128	1,231
26,300	26,350	1,372	1,131	1,234
26,350	26,400	1,376	1,133	1,237
26,400	26,450	1,379	1,136	1,240
26,450	26,500	1,382	1,138	1,243
26,500	26,550	1,385	1,141	1,246
26,550	26,600	1,389	1,144	1,249
26,600	26,650	1,392	1,146	1,252
26,650	26,700	1,395	1,149	1,255
26,700	26,750	1,398	1,152	1,258
26,750	26,800	1,402	1,154	1,261
26,800	26,850	1,405	1,157	1,264
26,850	26,900	1,408	1,160	1,267
26,900	26,950	1,411	1,163	1,270
26,950	27,000	1,414	1,166	1,273

If line 37 (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	1,418	1,169	1,276
27,050	27,100	1,421	1,172	1,278
27,100	27,150	1,424	1,175	1,281
27,150	27,200	1,427	1,178	1,284
27,200	27,250	1,431	1,181	1,287
27,250	27,300	1,434	1,184	1,290
27,300	27,350	1,437	1,187	1,293
27,350	27,400	1,440	1,190	1,296
27,400	27,450	1,443	1,193	1,299
27,450	27,500	1,447	1,196	1,302
27,500	27,550	1,450	1,199	1,305
27,550	27,600	1,453	1,202	1,308
27,600	27,650	1,456	1,205	1,311
27,650	27,700	1,460	1,208	1,314
27,700	27,750	1,463	1,211	1,317
27,750	27,800	1,466	1,213	1,320
27,800	27,850	1,469	1,216	1,323
27,850	27,900	1,472	1,219	1,326
27,900	27,950	1,476	1,222	1,329
27,950	28,000	1,479	1,225	1,332
28,000		**Your New York State tax is:**		
28,000	28,050	1,482	1,228	1,335
28,050	28,100	1,485	1,231	1,337
28,100	28,150	1,489	1,234	1,340
28,150	28,200	1,492	1,237	1,343
28,200	28,250	1,495	1,240	1,346
28,250	28,300	1,498	1,243	1,349
28,300	28,350	1,501	1,246	1,352
28,350	28,400	1,505	1,249	1,355
28,400	28,450	1,508	1,252	1,358
28,450	28,500	1,511	1,255	1,361
28,500	28,550	1,514	1,258	1,364
28,550	28,600	1,518	1,261	1,367
28,600	28,650	1,521	1,264	1,370
28,650	28,700	1,524	1,267	1,373
28,700	28,750	1,527	1,270	1,376
28,750	28,800	1,531	1,272	1,379
28,800	28,850	1,534	1,275	1,382
28,850	28,900	1,537	1,278	1,385
28,900	28,950	1,540	1,281	1,388
28,950	29,000	1,543	1,284	1,391
29,000		**Your New York State tax is:**		
29,000	29,050	1,547	1,287	1,394
29,050	29,100	1,550	1,290	1,396
29,100	29,150	1,553	1,293	1,399
29,150	29,200	1,556	1,296	1,402
29,200	29,250	1,560	1,299	1,405
29,250	29,300	1,563	1,302	1,408
29,300	29,350	1,566	1,305	1,411
29,350	29,400	1,569	1,308	1,414
29,400	29,450	1,572	1,311	1,417
29,450	29,500	1,576	1,314	1,420
29,500	29,550	1,579	1,317	1,423
29,550	29,600	1,582	1,320	1,426
29,600	29,650	1,585	1,323	1,429
29,650	29,700	1,589	1,326	1,432
29,700	29,750	1,592	1,329	1,435
29,750	29,800	1,595	1,331	1,438
29,800	29,850	1,598	1,334	1,441
29,850	29,900	1,601	1,337	1,444
29,900	29,950	1,605	1,340	1,447
29,950	30,000	1,608	1,343	1,450

If line 37 (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	1,611	1,346	1,453
30,050	30,100	1,614	1,349	1,455
30,100	30,150	1,618	1,352	1,458
30,150	30,200	1,621	1,355	1,461
30,200	30,250	1,624	1,358	1,464
30,250	30,300	1,627	1,361	1,467
30,300	30,350	1,630	1,364	1,470
30,350	30,400	1,634	1,367	1,473
30,400	30,450	1,637	1,370	1,476
30,450	30,500	1,640	1,373	1,479
30,500	30,550	1,643	1,376	1,482
30,550	30,600	1,647	1,379	1,485
30,600	30,650	1,650	1,382	1,488
30,650	30,700	1,653	1,385	1,491
30,700	30,750	1,656	1,388	1,494
30,750	30,800	1,660	1,390	1,497
30,800	30,850	1,663	1,393	1,500
30,850	30,900	1,666	1,396	1,503
30,900	30,950	1,669	1,399	1,506
30,950	31,000	1,672	1,402	1,509
31,000		**Your New York State tax is:**		
31,000	31,050	1,676	1,405	1,512
31,050	31,100	1,679	1,408	1,516
31,100	31,150	1,682	1,411	1,519
31,150	31,200	1,685	1,414	1,522
31,200	31,250	1,689	1,417	1,525
31,250	31,300	1,692	1,420	1,528
31,300	31,350	1,695	1,423	1,532
31,350	31,400	1,698	1,426	1,535
31,400	31,450	1,701	1,429	1,538
31,450	31,500	1,705	1,432	1,541
31,500	31,550	1,708	1,435	1,545
31,550	31,600	1,711	1,438	1,548
31,600	31,650	1,714	1,441	1,551
31,650	31,700	1,718	1,444	1,554
31,700	31,750	1,721	1,447	1,557
31,750	31,800	1,724	1,449	1,561
31,800	31,850	1,727	1,452	1,564
31,850	31,900	1,730	1,455	1,567
31,900	31,950	1,734	1,458	1,570
31,950	32,000	1,737	1,461	1,574
32,000		**Your New York State tax is:**		
32,000	32,050	1,740	1,464	1,577
32,050	32,100	1,743	1,467	1,580
32,100	32,150	1,747	1,470	1,583
32,150	32,200	1,750	1,473	1,586
32,200	32,250	1,753	1,476	1,590
32,250	32,300	1,756	1,479	1,593
32,300	32,350	1,759	1,482	1,596
32,350	32,400	1,763	1,485	1,599
32,400	32,450	1,766	1,488	1,603
32,450	32,500	1,769	1,491	1,606
32,500	32,550	1,772	1,494	1,609
32,550	32,600	1,776	1,497	1,612
32,600	32,650	1,779	1,500	1,615
32,650	32,700	1,782	1,503	1,619
32,700	32,750	1,785	1,506	1,622
32,750	32,800	1,789	1,508	1,625
32,800	32,850	1,792	1,511	1,628
32,850	32,900	1,795	1,514	1,632
32,900	32,950	1,798	1,517	1,635
32,950	33,000	1,801	1,520	1,638

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

2013 New York State Tax Table

If line 37 (taxable income) is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
33,000		**Your New York State tax is:**		
33,000	33,050	1,805	1,523	1,641
33,050	33,100	1,808	1,526	1,645
33,100	33,150	1,811	1,529	1,648
33,150	33,200	1,814	1,532	1,651
33,200	33,250	1,818	1,535	1,654
33,250	33,300	1,821	1,538	1,657
33,300	33,350	1,824	1,541	1,661
33,350	33,400	1,827	1,544	1,664
33,400	33,450	1,830	1,547	1,667
33,450	33,500	1,834	1,550	1,670
33,500	33,550	1,837	1,553	1,674
33,550	33,600	1,840	1,556	1,677
33,600	33,650	1,843	1,559	1,680
33,650	33,700	1,847	1,562	1,683
33,700	33,750	1,850	1,565	1,686
33,750	33,800	1,853	1,567	1,690
33,800	33,850	1,856	1,570	1,693
33,850	33,900	1,859	1,573	1,696
33,900	33,950	1,863	1,576	1,699
33,950	34,000	1,866	1,579	1,703
34,000		**Your New York State tax is:**		
34,000	34,050	1,869	1,582	1,706
34,050	34,100	1,872	1,585	1,709
34,100	34,150	1,876	1,588	1,712
34,150	34,200	1,879	1,591	1,715
34,200	34,250	1,882	1,594	1,719
34,250	34,300	1,885	1,597	1,722
34,300	34,350	1,888	1,600	1,725
34,350	34,400	1,892	1,603	1,728
34,400	34,450	1,895	1,606	1,732
34,450	34,500	1,898	1,609	1,735
34,500	34,550	1,901	1,612	1,738
34,550	34,600	1,905	1,615	1,741
34,600	34,650	1,908	1,618	1,744
34,650	34,700	1,911	1,621	1,748
34,700	34,750	1,914	1,624	1,751
34,750	34,800	1,918	1,626	1,754
34,800	34,850	1,921	1,629	1,757
34,850	34,900	1,924	1,632	1,761
34,900	34,950	1,927	1,635	1,764
34,950	35,000	1,930	1,638	1,767
35,000		**Your New York State tax is:**		
35,000	35,050	1,934	1,641	1,770
35,050	35,100	1,937	1,644	1,774
35,100	35,150	1,940	1,647	1,777
35,150	35,200	1,943	1,650	1,780
35,200	35,250	1,947	1,653	1,783
35,250	35,300	1,950	1,656	1,786
35,300	35,350	1,953	1,659	1,790
35,350	35,400	1,956	1,662	1,793
35,400	35,450	1,959	1,665	1,796
35,450	35,500	1,963	1,668	1,799
35,500	35,550	1,966	1,671	1,803
35,550	35,600	1,969	1,674	1,806
35,600	35,650	1,972	1,677	1,809
35,650	35,700	1,976	1,680	1,812
35,700	35,750	1,979	1,683	1,815
35,750	35,800	1,982	1,685	1,819
35,800	35,850	1,985	1,688	1,822
35,850	35,900	1,988	1,691	1,825
35,900	35,950	1,992	1,694	1,828
35,950	36,000	1,995	1,697	1,832

If line 37 (taxable income) is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
36,000		**Your New York State tax is:**		
36,000	36,050	1,998	1,700	1,835
36,050	36,100	2,001	1,703	1,838
36,100	36,150	2,005	1,706	1,841
36,150	36,200	2,008	1,709	1,844
36,200	36,250	2,011	1,712	1,848
36,250	36,300	2,014	1,715	1,851
36,300	36,350	2,017	1,718	1,854
36,350	36,400	2,021	1,721	1,857
36,400	36,450	2,024	1,724	1,861
36,450	36,500	2,027	1,727	1,864
36,500	36,550	2,030	1,730	1,867
36,550	36,600	2,034	1,733	1,870
36,600	36,650	2,037	1,736	1,873
36,650	36,700	2,040	1,739	1,877
36,700	36,750	2,043	1,742	1,880
36,750	36,800	2,047	1,744	1,883
36,800	36,850	2,050	1,747	1,886
36,850	36,900	2,053	1,750	1,890
36,900	36,950	2,056	1,753	1,893
36,950	37,000	2,059	1,756	1,896
37,000		**Your New York State tax is:**		
37,000	37,050	2,063	1,759	1,899
37,050	37,100	2,066	1,762	1,903
37,100	37,150	2,069	1,765	1,906
37,150	37,200	2,072	1,768	1,909
37,200	37,250	2,076	1,771	1,912
37,250	37,300	2,079	1,774	1,915
37,300	37,350	2,082	1,777	1,919
37,350	37,400	2,085	1,780	1,922
37,400	37,450	2,088	1,783	1,925
37,450	37,500	2,092	1,786	1,928
37,500	37,550	2,095	1,789	1,932
37,550	37,600	2,098	1,792	1,935
37,600	37,650	2,101	1,795	1,938
37,650	37,700	2,105	1,798	1,941
37,700	37,750	2,108	1,801	1,944
37,750	37,800	2,111	1,803	1,948
37,800	37,850	2,114	1,806	1,951
37,850	37,900	2,117	1,809	1,954
37,900	37,950	2,121	1,812	1,957
37,950	38,000	2,124	1,815	1,961
38,000		**Your New York State tax is:**		
38,000	38,050	2,127	1,818	1,964
38,050	38,100	2,130	1,821	1,967
38,100	38,150	2,134	1,824	1,970
38,150	38,200	2,137	1,827	1,973
38,200	38,250	2,140	1,830	1,977
38,250	38,300	2,143	1,833	1,980
38,300	38,350	2,146	1,836	1,983
38,350	38,400	2,150	1,839	1,986
38,400	38,450	2,153	1,842	1,990
38,450	38,500	2,156	1,845	1,993
38,500	38,550	2,159	1,848	1,996
38,550	38,600	2,163	1,851	1,999
38,600	38,650	2,166	1,854	2,002
38,650	38,700	2,169	1,857	2,006
38,700	38,750	2,172	1,860	2,009
38,750	38,800	2,176	1,862	2,012
38,800	38,850	2,179	1,865	2,015
38,850	38,900	2,182	1,868	2,019
38,900	38,950	2,185	1,871	2,022
38,950	39,000	2,188	1,874	2,025

If line 37 (taxable income) is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
39,000		**Your New York State tax is:**		
39,000	39,050	2,192	1,877	2,028
39,050	39,100	2,195	1,880	2,032
39,100	39,150	2,198	1,883	2,035
39,150	39,200	2,201	1,886	2,038
39,200	39,250	2,205	1,889	2,041
39,250	39,300	2,208	1,892	2,044
39,300	39,350	2,211	1,895	2,048
39,350	39,400	2,214	1,898	2,051
39,400	39,450	2,217	1,901	2,054
39,450	39,500	2,221	1,904	2,057
39,500	39,550	2,224	1,907	2,061
39,550	39,600	2,227	1,910	2,064
39,600	39,650	2,230	1,913	2,067
39,650	39,700	2,234	1,916	2,070
39,700	39,750	2,237	1,919	2,073
39,750	39,800	2,240	1,921	2,077
39,800	39,850	2,243	1,924	2,080
39,850	39,900	2,246	1,927	2,083
39,900	39,950	2,250	1,930	2,086
39,950	40,000	2,253	1,933	2,090
40,000		**Your New York State tax is:**		
40,000	40,050	2,256	1,936	2,093
40,050	40,100	2,259	1,939	2,096
40,100	40,150	2,263	1,942	2,099
40,150	40,200	2,266	1,945	2,102
40,200	40,250	2,269	1,948	2,106
40,250	40,300	2,272	1,951	2,109
40,300	40,350	2,275	1,954	2,112
40,350	40,400	2,279	1,957	2,115
40,400	40,450	2,282	1,960	2,119
40,450	40,500	2,285	1,963	2,122
40,500	40,550	2,288	1,966	2,125
40,550	40,600	2,292	1,969	2,128
40,600	40,650	2,295	1,972	2,131
40,650	40,700	2,298	1,975	2,135
40,700	40,750	2,301	1,978	2,138
40,750	40,800	2,305	1,980	2,141
40,800	40,850	2,308	1,983	2,144
40,850	40,900	2,311	1,986	2,148
40,900	40,950	2,314	1,989	2,151
40,950	41,000	2,317	1,992	2,154
41,000		**Your New York State tax is:**		
41,000	41,050	2,321	1,995	2,157
41,050	41,100	2,324	1,998	2,161
41,100	41,150	2,327	2,001	2,164
41,150	41,200	2,330	2,004	2,167
41,200	41,250	2,334	2,007	2,170
41,250	41,300	2,337	2,010	2,173
41,300	41,350	2,340	2,013	2,177
41,350	41,400	2,343	2,017	2,180
41,400	41,450	2,346	2,020	2,183
41,450	41,500	2,350	2,023	2,186
41,500	41,550	2,353	2,026	2,190
41,550	41,600	2,356	2,029	2,193
41,600	41,650	2,359	2,033	2,196
41,650	41,700	2,363	2,036	2,199
41,700	41,750	2,366	2,039	2,202
41,750	41,800	2,369	2,042	2,206
41,800	41,850	2,372	2,046	2,209
41,850	41,900	2,375	2,049	2,212
41,900	41,950	2,379	2,052	2,215
41,950	42,000	2,382	2,055	2,219

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

2013 New York State Tax Table

If line 37 (taxable income) is –		And you are –			If line 37 (taxable income) is –		And you are –			If line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
42,000		**Your New York State tax is:**			**45,000**		**Your New York State tax is:**			**48,000**		**Your New York State tax is:**		
42,000	42,050	2,385	2,058	2,222	45,000	45,050	2,579	2,252	2,415	48,000	48,050	2,772	2,445	2,609
42,050	42,100	2,388	2,062	2,225	45,050	45,100	2,582	2,255	2,419	48,050	48,100	2,775	2,449	2,612
42,100	42,150	2,392	2,065	2,228	45,100	45,150	2,585	2,258	2,422	48,100	48,150	2,779	2,452	2,615
42,150	42,200	2,395	2,068	2,231	45,150	45,200	2,588	2,262	2,425	48,150	48,200	2,782	2,455	2,618
42,200	42,250	2,398	2,071	2,235	45,200	45,250	2,592	2,265	2,428	48,200	48,250	2,785	2,458	2,622
42,250	42,300	2,401	2,075	2,238	45,250	45,300	2,595	2,268	2,431	48,250	48,300	2,788	2,462	2,625
42,300	42,350	2,404	2,078	2,241	45,300	45,350	2,598	2,271	2,435	48,300	48,350	2,791	2,465	2,628
42,350	42,400	2,408	2,081	2,244	45,350	45,400	2,601	2,275	2,438	48,350	48,400	2,795	2,468	2,631
42,400	42,450	2,411	2,084	2,248	45,400	45,450	2,604	2,278	2,441	48,400	48,450	2,798	2,471	2,635
42,450	42,500	2,414	2,087	2,251	45,450	45,500	2,608	2,281	2,444	48,450	48,500	2,801	2,474	2,638
42,500	42,550	2,417	2,091	2,254	45,500	45,550	2,611	2,284	2,448	48,500	48,550	2,804	2,478	2,641
42,550	42,600	2,421	2,094	2,257	45,550	45,600	2,614	2,287	2,451	48,550	48,600	2,808	2,481	2,644
42,600	42,650	2,424	2,097	2,260	45,600	45,650	2,617	2,291	2,454	48,600	48,650	2,811	2,484	2,647
42,650	42,700	2,427	2,100	2,264	45,650	45,700	2,621	2,294	2,457	48,650	48,700	2,814	2,487	2,651
42,700	42,750	2,430	2,104	2,267	45,700	45,750	2,624	2,297	2,460	48,700	48,750	2,817	2,491	2,654
42,750	42,800	2,434	2,107	2,270	45,750	45,800	2,627	2,300	2,464	48,750	48,800	2,821	2,494	2,657
42,800	42,850	2,437	2,110	2,273	45,800	45,850	2,630	2,304	2,467	48,800	48,850	2,824	2,497	2,660
42,850	42,900	2,440	2,113	2,277	45,850	45,900	2,633	2,307	2,470	48,850	48,900	2,827	2,500	2,664
42,900	42,950	2,443	2,116	2,280	45,900	45,950	2,637	2,310	2,473	48,900	48,950	2,830	2,503	2,667
42,950	43,000	2,446	2,120	2,283	45,950	46,000	2,640	2,313	2,477	48,950	49,000	2,833	2,507	2,670
43,000		**Your New York State tax is:**			**46,000**		**Your New York State tax is:**			**49,000**		**Your New York State tax is:**		
43,000	43,050	2,450	2,123	2,286	46,000	46,050	2,643	2,316	2,480	49,000	49,050	2,837	2,510	2,673
43,050	43,100	2,453	2,126	2,290	46,050	46,100	2,646	2,320	2,483	49,050	49,100	2,840	2,513	2,677
43,100	43,150	2,456	2,129	2,293	46,100	46,150	2,650	2,323	2,486	49,100	49,150	2,843	2,516	2,680
43,150	43,200	2,459	2,133	2,296	46,150	46,200	2,653	2,326	2,489	49,150	49,200	2,846	2,520	2,683
43,200	43,250	2,463	2,136	2,299	46,200	46,250	2,656	2,329	2,493	49,200	49,250	2,850	2,523	2,686
43,250	43,300	2,466	2,139	2,302	46,250	46,300	2,659	2,333	2,496	49,250	49,300	2,853	2,526	2,689
43,300	43,350	2,469	2,142	2,306	46,300	46,350	2,662	2,336	2,499	49,300	49,350	2,856	2,529	2,693
43,350	43,400	2,472	2,146	2,309	46,350	46,400	2,666	2,339	2,502	49,350	49,400	2,859	2,533	2,696
43,400	43,450	2,475	2,149	2,312	46,400	46,450	2,669	2,342	2,506	49,400	49,450	2,862	2,536	2,699
43,450	43,500	2,479	2,152	2,315	46,450	46,500	2,672	2,345	2,509	49,450	49,500	2,866	2,539	2,702
43,500	43,550	2,482	2,155	2,319	46,500	46,550	2,675	2,349	2,512	49,500	49,550	2,869	2,542	2,706
43,550	43,600	2,485	2,158	2,322	46,550	46,600	2,679	2,352	2,515	49,550	49,600	2,872	2,545	2,709
43,600	43,650	2,488	2,162	2,325	46,600	46,650	2,682	2,355	2,518	49,600	49,650	2,875	2,549	2,712
43,650	43,700	2,492	2,165	2,328	46,650	46,700	2,685	2,358	2,522	49,650	49,700	2,879	2,552	2,715
43,700	43,750	2,495	2,168	2,331	46,700	46,750	2,688	2,362	2,525	49,700	49,750	2,882	2,555	2,718
43,750	43,800	2,498	2,171	2,335	46,750	46,800	2,692	2,365	2,528	49,750	49,800	2,885	2,558	2,722
43,800	43,850	2,501	2,175	2,338	46,800	46,850	2,695	2,368	2,531	49,800	49,850	2,888	2,562	2,725
43,850	43,900	2,504	2,178	2,341	46,850	46,900	2,698	2,371	2,535	49,850	49,900	2,891	2,565	2,728
43,900	43,950	2,508	2,181	2,344	46,900	46,950	2,701	2,374	2,538	49,900	49,950	2,895	2,568	2,731
43,950	44,000	2,511	2,184	2,348	46,950	47,000	2,704	2,378	2,541	49,950	50,000	2,898	2,571	2,735
44,000		**Your New York State tax is:**			**47,000**		**Your New York State tax is:**			**50,000**		**Your New York State tax is:**		
44,000	44,050	2,514	2,187	2,351	47,000	47,050	2,708	2,381	2,544	50,000	50,050	2,901	2,574	2,738
44,050	44,100	2,517	2,191	2,354	47,050	47,100	2,711	2,384	2,548	50,050	50,100	2,904	2,578	2,741
44,100	44,150	2,521	2,194	2,357	47,100	47,150	2,714	2,387	2,551	50,100	50,150	2,908	2,581	2,744
44,150	44,200	2,524	2,197	2,360	47,150	47,200	2,717	2,391	2,554	50,150	50,200	2,911	2,584	2,747
44,200	44,250	2,527	2,200	2,364	47,200	47,250	2,721	2,394	2,557	50,200	50,250	2,914	2,587	2,751
44,250	44,300	2,530	2,204	2,367	47,250	47,300	2,724	2,397	2,560	50,250	50,300	2,917	2,591	2,754
44,300	44,350	2,533	2,207	2,370	47,300	47,350	2,727	2,400	2,564	50,300	50,350	2,920	2,594	2,757
44,350	44,400	2,537	2,210	2,373	47,350	47,400	2,730	2,404	2,567	50,350	50,400	2,924	2,597	2,760
44,400	44,450	2,540	2,213	2,377	47,400	47,450	2,733	2,407	2,570	50,400	50,450	2,927	2,600	2,764
44,450	44,500	2,543	2,216	2,380	47,450	47,500	2,737	2,410	2,573	50,450	50,500	2,930	2,603	2,767
44,500	44,550	2,546	2,220	2,383	47,500	47,550	2,740	2,413	2,577	50,500	50,550	2,933	2,607	2,770
44,550	44,600	2,550	2,223	2,386	47,550	47,600	2,743	2,416	2,580	50,550	50,600	2,937	2,610	2,773
44,600	44,650	2,553	2,226	2,389	47,600	47,650	2,746	2,420	2,583	50,600	50,650	2,940	2,613	2,776
44,650	44,700	2,556	2,229	2,393	47,650	47,700	2,750	2,423	2,586	50,650	50,700	2,943	2,616	2,780
44,700	44,750	2,559	2,233	2,396	47,700	47,750	2,753	2,426	2,589	50,700	50,750	2,946	2,620	2,783
44,750	44,800	2,563	2,236	2,399	47,750	47,800	2,756	2,429	2,593	50,750	50,800	2,950	2,623	2,786
44,800	44,850	2,566	2,239	2,402	47,800	47,850	2,759	2,433	2,596	50,800	50,850	2,953	2,626	2,789
44,850	44,900	2,569	2,242	2,406	47,850	47,900	2,762	2,436	2,599	50,850	50,900	2,956	2,629	2,793
44,900	44,950	2,572	2,245	2,409	47,900	47,950	2,766	2,439	2,602	50,900	50,950	2,959	2,632	2,796
44,950	45,000	2,575	2,249	2,412	47,950	48,000	2,769	2,442	2,606	50,950	51,000	2,962	2,636	2,799

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

2013 New York State Tax Table

If line 37 (taxable income) is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If line 37 (taxable income) is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If line 37 (taxable income) is – At least	But less than	And you are – 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	2,966	2,639	2,802	54,000	54,050	3,159	2,832	2,996	57,000	57,050	3,353	3,026	3,189
51,050	51,100	2,969	2,642	2,806	54,050	54,100	3,162	2,836	2,999	57,050	57,100	3,356	3,029	3,193
51,100	51,150	2,972	2,645	2,809	54,100	54,150	3,166	2,839	3,002	57,100	57,150	3,359	3,032	3,196
51,150	51,200	2,975	2,649	2,812	54,150	54,200	3,169	2,842	3,005	57,150	57,200	3,362	3,036	3,199
51,200	51,250	2,979	2,652	2,815	54,200	54,250	3,172	2,845	3,009	57,200	57,250	3,366	3,039	3,202
51,250	51,300	2,982	2,655	2,818	54,250	54,300	3,175	2,849	3,012	57,250	57,300	3,369	3,042	3,205
51,300	51,350	2,985	2,658	2,822	54,300	54,350	3,178	2,852	3,015	57,300	57,350	3,372	3,045	3,209
51,350	51,400	2,988	2,662	2,825	54,350	54,400	3,182	2,855	3,018	57,350	57,400	3,375	3,049	3,212
51,400	51,450	2,991	2,665	2,828	54,400	54,450	3,185	2,858	3,022	57,400	57,450	3,378	3,052	3,215
51,450	51,500	2,995	2,668	2,831	54,450	54,500	3,188	2,861	3,025	57,450	57,500	3,382	3,055	3,218
51,500	51,550	2,998	2,671	2,835	54,500	54,550	3,191	2,865	3,028	57,500	57,550	3,385	3,058	3,222
51,550	51,600	3,001	2,674	2,838	54,550	54,600	3,195	2,868	3,031	57,550	57,600	3,388	3,061	3,225
51,600	51,650	3,004	2,678	2,841	54,600	54,650	3,198	2,871	3,034	57,600	57,650	3,391	3,065	3,228
51,650	51,700	3,008	2,681	2,844	54,650	54,700	3,201	2,874	3,038	57,650	57,700	3,395	3,068	3,231
51,700	51,750	3,011	2,684	2,847	54,700	54,750	3,204	2,878	3,041	57,700	57,750	3,398	3,071	3,234
51,750	51,800	3,014	2,687	2,851	54,750	54,800	3,208	2,881	3,044	57,750	57,800	3,401	3,074	3,238
51,800	51,850	3,017	2,691	2,854	54,800	54,850	3,211	2,884	3,047	57,800	57,850	3,404	3,078	3,241
51,850	51,900	3,020	2,694	2,857	54,850	54,900	3,214	2,887	3,051	57,850	57,900	3,407	3,081	3,244
51,900	51,950	3,024	2,697	2,860	54,900	54,950	3,217	2,890	3,054	57,900	57,950	3,411	3,084	3,247
51,950	52,000	3,027	2,700	2,864	54,950	55,000	3,220	2,894	3,057	57,950	58,000	3,414	3,087	3,251
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	3,030	2,703	2,867	55,000	55,050	3,224	2,897	3,060	58,000	58,050	3,417	3,090	3,254
52,050	52,100	3,033	2,707	2,870	55,050	55,100	3,227	2,900	3,064	58,050	58,100	3,420	3,094	3,257
52,100	52,150	3,037	2,710	2,873	55,100	55,150	3,230	2,903	3,067	58,100	58,150	3,424	3,097	3,260
52,150	52,200	3,040	2,713	2,876	55,150	55,200	3,233	2,907	3,070	58,150	58,200	3,427	3,100	3,263
52,200	52,250	3,043	2,716	2,880	55,200	55,250	3,237	2,910	3,073	58,200	58,250	3,430	3,103	3,267
52,250	52,300	3,046	2,720	2,883	55,250	55,300	3,240	2,913	3,076	58,250	58,300	3,433	3,107	3,270
52,300	52,350	3,049	2,723	2,886	55,300	55,350	3,243	2,916	3,080	58,300	58,350	3,436	3,110	3,273
52,350	52,400	3,053	2,726	2,889	55,350	55,400	3,246	2,920	3,083	58,350	58,400	3,440	3,113	3,276
52,400	52,450	3,056	2,729	2,893	55,400	55,450	3,249	2,923	3,086	58,400	58,450	3,443	3,116	3,280
52,450	52,500	3,059	2,732	2,896	55,450	55,500	3,253	2,926	3,089	58,450	58,500	3,446	3,119	3,283
52,500	52,550	3,062	2,736	2,899	55,500	55,550	3,256	2,929	3,093	58,500	58,550	3,449	3,123	3,286
52,550	52,600	3,066	2,739	2,902	55,550	55,600	3,259	2,932	3,096	58,550	58,600	3,453	3,126	3,289
52,600	52,650	3,069	2,742	2,905	55,600	55,650	3,262	2,936	3,099	58,600	58,650	3,456	3,129	3,292
52,650	52,700	3,072	2,745	2,909	55,650	55,700	3,266	2,939	3,102	58,650	58,700	3,459	3,132	3,296
52,700	52,750	3,075	2,749	2,912	55,700	55,750	3,269	2,942	3,105	58,700	58,750	3,462	3,136	3,299
52,750	52,800	3,079	2,752	2,915	55,750	55,800	3,272	2,945	3,109	58,750	58,800	3,466	3,139	3,302
52,800	52,850	3,082	2,755	2,918	55,800	55,850	3,275	2,949	3,112	58,800	58,850	3,469	3,142	3,305
52,850	52,900	3,085	2,758	2,922	55,850	55,900	3,278	2,952	3,115	58,850	58,900	3,472	3,145	3,309
52,900	52,950	3,088	2,761	2,925	55,900	55,950	3,282	2,955	3,118	58,900	58,950	3,475	3,148	3,312
52,950	53,000	3,091	2,765	2,928	55,950	56,000	3,285	2,958	3,122	58,950	59,000	3,478	3,152	3,315
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	3,095	2,768	2,931	56,000	56,050	3,288	2,961	3,125	59,000	59,050	3,482	3,155	3,318
53,050	53,100	3,098	2,771	2,935	56,050	56,100	3,291	2,965	3,128	59,050	59,100	3,485	3,158	3,322
53,100	53,150	3,101	2,774	2,938	56,100	56,150	3,295	2,968	3,131	59,100	59,150	3,488	3,161	3,325
53,150	53,200	3,104	2,778	2,941	56,150	56,200	3,298	2,971	3,134	59,150	59,200	3,491	3,165	3,328
53,200	53,250	3,108	2,781	2,944	56,200	56,250	3,301	2,974	3,138	59,200	59,250	3,495	3,168	3,331
53,250	53,300	3,111	2,784	2,947	56,250	56,300	3,304	2,978	3,141	59,250	59,300	3,498	3,171	3,334
53,300	53,350	3,114	2,787	2,951	56,300	56,350	3,307	2,981	3,144	59,300	59,350	3,501	3,174	3,338
53,350	53,400	3,117	2,791	2,954	56,350	56,400	3,311	2,984	3,147	59,350	59,400	3,504	3,178	3,341
53,400	53,450	3,120	2,794	2,957	56,400	56,450	3,314	2,987	3,151	59,400	59,450	3,507	3,181	3,344
53,450	53,500	3,124	2,797	2,960	56,450	56,500	3,317	2,990	3,154	59,450	59,500	3,511	3,184	3,347
53,500	53,550	3,127	2,800	2,964	56,500	56,550	3,320	2,994	3,157	59,500	59,550	3,514	3,187	3,351
53,550	53,600	3,130	2,803	2,967	56,550	56,600	3,324	2,997	3,160	59,550	59,600	3,517	3,190	3,354
53,600	53,650	3,133	2,807	2,970	56,600	56,650	3,327	3,000	3,163	59,600	59,650	3,520	3,194	3,357
53,650	53,700	3,137	2,810	2,973	56,650	56,700	3,330	3,003	3,167	59,650	59,700	3,524	3,197	3,360
53,700	53,750	3,140	2,813	2,976	56,700	56,750	3,333	3,007	3,170	59,700	59,750	3,527	3,200	3,363
53,750	53,800	3,143	2,816	2,980	56,750	56,800	3,337	3,010	3,173	59,750	59,800	3,530	3,203	3,367
53,800	53,850	3,146	2,820	2,983	56,800	56,850	3,340	3,013	3,176	59,800	59,850	3,533	3,207	3,370
53,850	53,900	3,149	2,823	2,986	56,850	56,900	3,343	3,016	3,180	59,850	59,900	3,536	3,210	3,373
53,900	53,950	3,153	2,826	2,989	56,900	56,950	3,346	3,019	3,183	59,900	59,950	3,540	3,213	3,376
53,950	54,000	3,156	2,829	2,993	56,950	57,000	3,349	3,023	3,186	59,950	60,000	3,543	3,216	3,380

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

2013 New York State Tax Table

If line 37 (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	3,546	3,219	3,383
60,050	60,100	3,549	3,223	3,386
60,100	60,150	3,553	3,226	3,389
60,150	60,200	3,556	3,229	3,392
60,200	60,250	3,559	3,232	3,396
60,250	60,300	3,562	3,236	3,399
60,300	60,350	3,565	3,239	3,402
60,350	60,400	3,569	3,242	3,405
60,400	60,450	3,572	3,245	3,409
60,450	60,500	3,575	3,248	3,412
60,500	60,550	3,578	3,252	3,415
60,550	60,600	3,582	3,255	3,418
60,600	60,650	3,585	3,258	3,421
60,650	60,700	3,588	3,261	3,425
60,700	60,750	3,591	3,265	3,428
60,750	60,800	3,595	3,268	3,431
60,800	60,850	3,598	3,271	3,434
60,850	60,900	3,601	3,274	3,438
60,900	60,950	3,604	3,277	3,441
60,950	61,000	3,607	3,281	3,444
61,000		**Your New York State tax is:**		
61,000	61,050	3,611	3,284	3,447
61,050	61,100	3,614	3,287	3,451
61,100	61,150	3,617	3,290	3,454
61,150	61,200	3,620	3,294	3,457
61,200	61,250	3,624	3,297	3,460
61,250	61,300	3,627	3,300	3,463
61,300	61,350	3,630	3,303	3,467
61,350	61,400	3,633	3,307	3,470
61,400	61,450	3,636	3,310	3,473
61,450	61,500	3,640	3,313	3,476
61,500	61,550	3,643	3,316	3,480
61,550	61,600	3,646	3,319	3,483
61,600	61,650	3,649	3,323	3,486
61,650	61,700	3,653	3,326	3,489
61,700	61,750	3,656	3,329	3,492
61,750	61,800	3,659	3,332	3,496
61,800	61,850	3,662	3,336	3,499
61,850	61,900	3,665	3,339	3,502
61,900	61,950	3,669	3,342	3,505
61,950	62,000	3,672	3,345	3,509

If line 37 (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	3,675	3,348	3,512
62,050	62,100	3,678	3,352	3,515
62,100	62,150	3,682	3,355	3,518
62,150	62,200	3,685	3,358	3,521
62,200	62,250	3,688	3,361	3,525
62,250	62,300	3,691	3,365	3,528
62,300	62,350	3,694	3,368	3,531
62,350	62,400	3,698	3,371	3,534
62,400	62,450	3,701	3,374	3,538
62,450	62,500	3,704	3,377	3,541
62,500	62,550	3,707	3,381	3,544
62,550	62,600	3,711	3,384	3,547
62,600	62,650	3,714	3,387	3,550
62,650	62,700	3,717	3,390	3,554
62,700	62,750	3,720	3,394	3,557
62,750	62,800	3,724	3,397	3,560
62,800	62,850	3,727	3,400	3,563
62,850	62,900	3,730	3,403	3,567
62,900	62,950	3,733	3,406	3,570
62,950	63,000	3,736	3,410	3,573
63,000		**Your New York State tax is:**		
63,000	63,050	3,740	3,413	3,576
63,050	63,100	3,743	3,416	3,580
63,100	63,150	3,746	3,419	3,583
63,150	63,200	3,749	3,423	3,586
63,200	63,250	3,753	3,426	3,589
63,250	63,300	3,756	3,429	3,592
63,300	63,350	3,759	3,432	3,596
63,350	63,400	3,762	3,436	3,599
63,400	63,450	3,765	3,439	3,602
63,450	63,500	3,769	3,442	3,605
63,500	63,550	3,772	3,445	3,609
63,550	63,600	3,775	3,448	3,612
63,600	63,650	3,778	3,452	3,615
63,650	63,700	3,782	3,455	3,618
63,700	63,750	3,785	3,458	3,621
63,750	63,800	3,788	3,461	3,625
63,800	63,850	3,791	3,465	3,628
63,850	63,900	3,794	3,468	3,631
63,900	63,950	3,798	3,471	3,634
63,950	64,000	3,801	3,474	3,638

If line 37 (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	3,804	3,477	3,641
64,050	64,100	3,807	3,481	3,644
64,100	64,150	3,811	3,484	3,647
64,150	64,200	3,814	3,487	3,650
64,200	64,250	3,817	3,490	3,654
64,250	64,300	3,820	3,494	3,657
64,300	64,350	3,823	3,497	3,660
64,350	64,400	3,827	3,500	3,663
64,400	64,450	3,830	3,503	3,667
64,450	64,500	3,833	3,506	3,670
64,500	64,550	3,836	3,510	3,673
64,550	64,600	3,840	3,513	3,676
64,600	64,650	3,843	3,516	3,679
64,650	64,700	3,846	3,519	3,683
64,700	64,750	3,849	3,523	3,686
64,750	64,800	3,853	3,526	3,689
64,800	64,850	3,856	3,529	3,692
64,850	64,900	3,859	3,532	3,696
64,900	64,950	3,862	3,535	3,699
64,950	65,000	3,865	3,539	3,702
65,000 or more:				

If the amount on line 32 is more than $102,900, see page 66.

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

New York State tax rate schedule

If your New York AGI amount on Form IT-203, line 32, is more than $102,900, see pages 66, 67, and 68 to compute your New York State tax.

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

If line 37 is: over	but not over	The tax is:					
$ 0	$16,450			4%	of line 37		
16,450	22,600	$ 658	plus	4.5%	of the excess over		$16,450
22,600	26,750	935	plus	5.25%	" " " "		22,600
26,750	41,150	1,153	plus	5.9%	" " " "		26,750
41,150	154,350	2,002	plus	6.45%	" " " "		41,150
154,350	308,750	9,304	plus	6.65%	" " " "		154,350
308,750	2,058,550	19,571	plus	6.85%	" " " "		308,750
2,058,550		139,433	plus	8.82%	" " " "		2,058,550

Single and married filing separately – filing status ① and ③

If line 37 is: over	but not over	The tax is:					
$ 0	$ 8,200			4%	of line 37		
8,200	11,300	$ 328	plus	4.5%	of the excess over		$8,200
11,300	13,350	468	plus	5.25%	" " " "		11,300
13,350	20,550	575	plus	5.9%	" " " "		13,350
20,550	77,150	1,000	plus	6.45%	" " " "		20,550
77,150	205,850	4,651	plus	6.65%	" " " "		77,150
205,850	1,029,250	13,209	plus	6.85%	" " " "		205,850
1,029,250		69,612	plus	8.82%	" " " "		1,029,250

Head of household – filing status ④

If line 37 is: over	but not over	The tax is:					
$ 0	$12,350			4%	of line 37		
12,350	16,950	$ 494	plus	4.5%	of the excess over		$12,350
16,950	20,050	701	plus	5.25%	" " " "		16,950
20,050	30,850	864	plus	5.9%	" " " "		20,050
30,850	102,900	1,501	plus	6.45%	" " " "		30,850
102,900	257,300	6,148	plus	6.65%	" " " "		102,900
257,300	1,543,900	16,416	plus	6.85%	" " " "		257,300
1,543,900		104,548	plus	8.82%	" " " "		1,543,900

Tax computation — New York AGI of more than $102,900

New York State tax

Find your New York State tax by using the correct tax computation worksheet within your filing status (see below and pages 67 and 68).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line **32**) is **more than $102,900, but not more than $2,058,550**, and your taxable income (line **37**) is **$154,350 or less**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.45% (.0645) (**Stop:** If the line 1 amount is **$152,900 or more,** skip lines 4 through 8 and enter the line 3 amount on line 9)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $102,900	6	
7	Divide line 6 by $50,000 and round the result to the fourth decimal place	7	
8	Multiply line 5 by line 7	8	
9	Add lines 4 and 8 **Enter here and on line 38**.	9	

Tax computation worksheet 2

If your New York AGI (line **32**) is **more than $154,350, but not more than $2,058,550**, and your taxable income (line **37**) is **more than $154,350 but not more than $308,750**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$204,350 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	Enter $652 on line 6	6	652
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $154,350	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

Tax computation worksheet 3

If your New York AGI (line **32**) is **more than $308,750, but not more than $2,058,550**, and your taxable income (line **37**) is **more than $308,750,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$358,750 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	Enter $961 on line 6	6	961
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $308,750	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

Tax computation worksheet 4

If your New York AGI (line **32**) is **more than $2,058,550**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$2,108,550 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$154,350 or less**, enter $652 on line 6. If line 2 is **more than $154,350 but not more than $308,750**, enter $961 on line 6. If line 2 is **more than $308,750**, enter $1578 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $2,058,550	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

Tax computation — New York AGI of more than $102,900 *(continued)*

Single and married filing separately

Tax computation worksheet 5

If your New York AGI (line **32**) is **more than $102,900, but not more than $1,029,250**, and your taxable income (line **37**) is **$205,850 or less**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$152,900 or more,** skip lines 4 through 8 and enter the line 3 amount on line 9)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $102,900	6	
7	Divide line 6 by $50,000 and round the result to the fourth decimal place	7	
8	Multiply line 5 by line 7	8	
9	Add lines 4 and 8 **Enter here and on line 38.**	9	

Tax computation worksheet 6

If your New York AGI (line **32**) is **more than $205,850, but not more than $1,029,250**, and your taxable income (line **37**) is **more than $205,850**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$255,850 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	Enter $480 on line 6	6	**480**
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $205,850	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

Tax computation worksheet 7

If your New York AGI (line **32**) is **more than $1,029,250**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$1,079,250 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$205,850 or less**, enter $480 on line 6. If line 2 is **more than $205,850**, enter $892 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $1,029,250	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

Tax computation — New York AGI of more than $102,900 *(continued)*

Head of household

Tax computation worksheet 8

If your New York AGI (line **32**) is **more than $102,900, but not more than $1,543,900**, and your taxable income (line **37**) is **$257,300 or less**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$152,900 or more,** skip lines 4 through 8 and enter the line 3 amount on line 9)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $102,900	6	
7	Divide line 6 by $50,000 and round the result to the fourth decimal place	7	
8	Multiply line 5 by line 7	8	
9	Add lines 4 and 8 **Enter here and on line 38.**	9	

Tax computation worksheet 9

If your New York AGI (line **32**) is **more than $257,300, but not more than $1,543,900**, and your taxable income (line **37**) is **more than $257,300**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$307,300 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	Enter $695 on line 6	6	695
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $257,300	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

Tax computation worksheet 10

If your New York AGI (line **32**) is **more than $1,543,900**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$1,593,900 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 65	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$257,300 or less**, enter $695 on line 6. If line 2 is **more than $257,300**, enter $1209 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $1,543,900	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38**.	11	

— Notes —

— Notes —

Index

1099-G information 4

Account information 41
Additions 24-27
Alimony received 18
Amending your return 52
Amount overpaid 39
Amount you owe 40
Armed forces (including combat zone relief) .... 14, 51, back cover

Business income or loss 18

Capital gain or loss 18
Child and dependent care credit (NYS/NYC) 35
Child's investment income 6
College tuition credit/itemized deduction 45
Common words and phrases 4
Credits for businesses 9
Credits for individuals 7

Debit cards 39
Deceased taxpayers 50
Definitions: resident, nonresident, or part-year resident 49
Dependent exemption 33
Direct deposit 39
Disability income exclusion 29
Disclaiming of spouse's debt 40

E-file 12
Earned income credit (NYS/NYC) 35, 44
Estates and trusts (beneficiaries) 23, 50
Estimated tax 38
Estimated tax penalty 40
Extension of time to file ..... 39, back cover

Farm income or loss 21
Federal adjusted gross income (FAGI) 22
Filing status 14
Foreign earned income 51

General information 3

Household credit (NYS) 34

Income percentage 35
Innocent spouse relief 50
Interest and penalties 40
Interest income 18
Interest income – State and local bonds and obligations 24
U.S. government bonds 28
Internal Revenue Code (IRC) 125 amount 25
Internal Revenue Code (IRC) section 168(k) property 27
IRA distributions 19
Itemized deduction 33

Line instructions – Form IT-203 17
Form IT-203-ATT 44
Form IT-203-B 44
Form IT-203-D 46
Long-term residential care deduction 29
Lottery distributions 5, 38
Lump-sum distributions 11

MABSTOA pensions 28
Metropolitan commuter transportation mobility tax 27
Military personnel
(including combat zone relief) ..... 14, 51, back cover
Minimum income tax (NYS) 11

Nazi persecution victims 30
Net operating loss (NOL) 22, 27, 51
New York City taxes (part-year) (minimum) 35
New York State organized militia income 30

Nonobligated spouse 40
Nonrefundable credits (NYS and NYC) 35
NYS nonresident and part-year resident 5

Online Services 4
Ordinary dividends 18
Other forms you may have to file 10
Other gains and losses 19
Other income 22
Other New York state taxes 35

Paid preparers (signature) (information) 42, 52
Partners 23, 26, 47, 48, 50
Partnerships, limited liability partnerships, and limited
liability companies 50
Part-year NYC resident tax 35
Part-year NYC school tax credit 38
Part-year resident income allocation worksheet 16
Part-year Yonkers resident income tax surcharge 36
Payment options 40
Penalties and interest 40
Pensions and annuities 19, 28
Pension and annuity income exclusion 28
Pensions of New York State and local governments and
the federal government 28
Privacy notification 52
Private delivery services 43
Public employee 414(h) retirement contributions 24

QETI (qualified emerging technology investments) 31
QEZE (qualified empire zone enterprise) 10

Refundable credits (NYS and NYC) 38
Refund options 39
Collection of debts from your refund 40
Rounding 4

Sales or use tax 36
School district names and codes 53
S corporation shareholders 23, 33
Signatures 42
Social security number 13
Special condition codes 14
Special accruals – full-year nonresidents 50
part-year residents 50
Standard deduction 33
Statute of limitations 52
Subtractions 28-33

Tax computation – New York AGI of more than $102,900 66-68
Tax due (amount you owe) 40
Tax rate schedule (New York State) 65
Tax table (New York State) 57
Tax withheld (New York State, New York City, and Yonkers) 38
Taxable income 33
Taxes (other taxes (NYS and NYC)) 35
Third-party designee 42

U.S. citizens abroad ..... back cover
U.S. nonresident aliens 51
Unemployment compensation 21

Voluntary contributions 37

Wage salaries, tips, etc. 17
When to file/Important dates ..... back cover
Where to file ..... 43, back cover
Who must file 5
Withholding allowances 38

Yonkers nonresident earnings tax 36

IT-203-I (2013)
Instructions

New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

2013

When to file/Important dates

April 15, 2014 Date by which you must file your 2013 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 extension of time to file (to October 15, 2014) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 16, 2014 Date by which you must file your 2013 New York State income tax return if you qualify to file your federal income tax return on June 16, 2014, because:

1) you are a U.S. citizen or resident alien and live outside the U.S. and Puerto Rico 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 2013 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.

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, 2014 Date by which you must file your 2013 income tax return to avoid penalties and interest computed from the original due date if you filed IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed.

April 15, 2014
June 16, 2014
September 15, 2014
January 15, 2015

Due dates for 2014 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?

Visit our Web site at ***www.tax.ny.gov***
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	(518) 457-5149
Personal Income Tax Information Center:	(518) 457-5181
To order forms and publications:	(518) 457-5431
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	(518) 485-5082

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, call the information center.

Where to file

If enclosing a payment (check or money order with Form IT-201-V), mail your return to:

STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555

If not enclosing a payment, mail your return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 43 for additional information.

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