NEW YORK STATE 2015

Department of Taxation and Finance

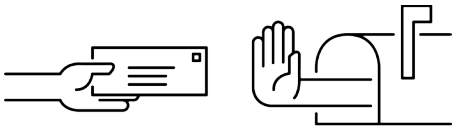
IT-201-I Instructions

Instructions for Form IT-201

Full-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

(including instructions for Forms IT-201-ATT and IT-201-D)



Before you prepare a paper return, consider filing electronically – for free

Nearly 90% of New York taxpayers can now electronically prepare and file their returns for free.

- Electronic preparation and filing is fast, easy, and secure.
- Electronic filers get their refunds up to twice as fast as paper filers.
- The user-friendly software ensures you file all the right forms and don't miss out on valuable credits.

Visit ***www.tax.ny.gov*** to file and learn more.

If you do file a paper return, you may need these additional forms, as well as credit claim forms.

Use Form:	to:
IT-2	report wages and NYS, NYC, or Yonkers tax withheld.
IT-201-V	make a payment by check or money order with your return.
IT-201-D	claim the New York itemized deduction.
IT-1099-R	report NYS, NYC, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments.
IT-201-ATT	report other NYS or NYC taxes or to claim credits other than those reported on Form IT-201.
IT-225	report NY addition and subtraction modifications not reported directly on Form IT-201.

Reminder: To claim a tax credit (with the exception of the household credit and NYC school tax credit) you **must** complete and attach the appropriate credit form.

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What's NEW for 2015?

General changes for 2015

- **Forms IT-2 and IT-1099-R now required**
  Starting this year, there are two new forms that you must use to report information from any federal Form(s) W-2 and certain Form(s) 1099-R that you receive. Instead of attaching those federal forms to your New York return, you must now copy the required information from them onto new Form IT-2, *Summary of W-2 Statements*, and new Form IT-1099-R, *Summary of Federal Form 1099-R Statements*. See page 12.

- **Metropolitan Commuter Transportation Mobility Tax (MCTMT)**
  Beginning this year, individuals who are subject to the MCTMT are required to report and pay their MCTMT on their personal income tax return, Form IT-201 or Form IT-203. See page 24.

- **New York itemized deduction**
  The current 25% and 50% New York itemized deduction limitation for taxpayers with New York AGI over $1 million has been extended through tax year 2017.

- **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.

- **NYC School Tax Reduction (STAR) program rate reduction**
  A recent Tax Law change eliminated the School Tax Reduction (STAR) Program rate reduction benefit for New York City residents with taxable income over $500,000. See page 67.

Changes to existing credits

- **Property tax freeze credit**
  For 2015, the credit will include increases in both school taxes and municipal taxes, including property taxes levied by counties, cities, towns, villages, and special districts. For more information about this credit (including eligibility), see our Web site.

- **Family tax relief credit**
  For tax years 2015 and 2016, taxpayers will claim this credit when filing their tax return. Previously, the Department issued checks as an advanced payment. For more information about this credit (including eligibility), see the instructions for Form IT-114, *Claim for Family Tax Relief Credit*.

- **Rehabilitation of historic properties credit**
  Beginning with tax year 2015, if any amount of this credit exceeds the amount of tax owed by a taxpayer, the excess will be treated as an overpayment of tax to be credited or refunded without interest. The credit is only refundable for qualified rehabilitation projects placed in service on or after January 1, 2015. For more information about this credit (including eligibility), see the instructions for Form IT-238, *Claim for Rehabilitation of Historic Properties Credit*.

- **Empire State film production credit and Empire State film post-production credit**
  For tax years 2015 through 2019, taxpayers claiming this credit may be eligible for additional credit amounts based on 10% of wages paid to certain employees in certain counties in New York State. For more information about these credits (including eligibility), see the instructions for Form IT-248, *Claim for Empire State Film Production Credit*, and Form IT-261, *Claim for Empire State Film Post-Production Credit*.

- **EZ and ZEA wage tax credit**
  Beginning with tax year 2015, the EZ and ZEA wage tax credits are combined onto Form IT-601, *Claim for EZ Wage Tax Credit Including the ZEA Wage Tax Credit*. Form IT-601.1, *Claim for ZEA Wage Tax Credit*, is discontinued. Both the ZEA and EZ wage tax credits have expired. For tax years beginning after June 13, 2004, you may only claim a ZEA wage tax credit carryover from previous years. For tax years beginning on or after July 1, 2014, you may only claim an EZ wage tax credit carryover from previous years.

- **Youth tax credit program name change**
  The program, previously known as the *New York youth works tax credit program*, is now called the *Urban youth jobs program tax credit*. This credit is still claimed on Form IT-635, *Urban Youth Jobs Program Tax Credit*.

- **General corporation tax credit (NYC)**
  This credit has been extended to July 1, 2019. See Form IT-222, *General Corporation Tax Credit For Full-Year New York City Resident Individuals, Estates, and Trusts*, for information about this credit.

- **New York City enhanced real property tax credit**
  This credit has been extended through 2019. See Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, for information about this credit.

New credits

- **MCTMT claim of right credit**
  A new credit is now available for individuals that have a claim of right credit on their federal return for income that was subject to MCTMT on a prior year's return. See Form IT-257, *Claim of Right Credit*.

- **Musical and theatrical production credit**
  A new, refundable credit is available for production, promotion, performance, and transportation expenses for live, dramatic, stage shows on national tour. See Form IT-642, *Empire State Musical and Theatrical Production Credit*, and its instructions.

- **Workers with disabilities credit**
  A new credit is available to a business for employing individuals with developmental disabilities. The credit may be claimed for tax years beginning on or after January 1, 2015, but before January 1, 2020. See Form IT-644, *Workers with Disabilities Tax Credit*, and its instructions.

- **Claim for brownfield redevelopment tax credit**
  A new credit is available for the cleanup and redevelopment of a qualified brownfield site on or after July 1, 2015. See Form IT-611.2, *Claim for Brownfield Redevelopment Tax Credit for Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015*, and its instructions.

- **Employee training incentive program credit**
  A new credit is available for employers who provide skills training or internship programs in advanced technology for their employees. See Form IT-646, *Employee Training Incentive Program Tax Credit*, and its instructions.

(continued)

What's NEW for 2015? *(continued)*

New and revised income modifications

- **Resident beneficiary accumulation distribution**
  A new addition modification must be made if, for tax years beginning on or after January 1, 2014, you are the beneficiary of a trust that, in any tax year, was not subject to tax because it met the conditions of Tax Law section 605(b)(3)(D) (except for an incomplete gift non-grantor trust). You must add to your federal AGI the amount determined under the first sentence of IRC section 677 for the tax year, to the extent not included in federal AGI. See TSB-M-14(3)I, *Important Information for Beneficiaries and Grantors of Exempt Resident Trusts*, and the instructions for Form IT-225, *New York State Modifications*.

New voluntary contributions

- **Homeless veterans assistance fund**
  Taxpayers may donate any whole dollar amount to be used to support homeless veterans. For more information, see page 27.

- **Mental illness anti-stigma fund**
  Taxpayers may donate any whole dollar amount to be used to support the elimination of the stigma of mental illness. For more information, see page 28.

- **Women's cancers education and prevention fund**
  Taxpayers may donate any whole dollar amount to be used to support the education and prevention of women's cancers. For more information, see page 28.

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 New Yorkers 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.

File a valid return

⚠ Forms that have a year under the New York State map can only be used for that tax year.

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.

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.

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
MCTMT =	Metropolitan Commuter Transportation Mobility Tax
New York AGI =	New York 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:

- file a personal income tax return
- 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 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.

Special symbols

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

NEW — **New information**

⚠ — **Caution**

1099-G information

Need to know the amount of your 2014 New York State Tax refund?

We do not mail 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

What you can find on our Web site

- The most up-to-date information
- Income tax Web File program
- Free e-file options
- Forms and instructions
- Publications and other guidance
- Online services and account information
- How to change your address
- Free tax return assistance information
- How to resolve an issue
- Taxpayer rights information
- Subscription service sign-up

Visit our site to see other services and information.

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**.

New York State full-year residents: Who must file?

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

- You have to file a federal return.
- You did not have to file a federal return but your federal adjusted gross income for 2015 plus New York additions (see page 16) was more than $4,000 ($3,100 if you are single and can be claimed as a dependent on another taxpayer's federal return).
- 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 refundable or carryover credits in the credit chart on pages 7 through 11.

⚠ Do not file Form IT-201 if you were a New York State resident for only part of the year. If you moved into New York State on any day other than January 1, or moved out of New York State on any day other than December 31, see *New York nonresidents and part-year residents*.

Additional notes to all filers:

- Do you have to **submit other forms**? If you need to pay other taxes, see *Other forms you may have to file*.
- To claim tax credits, see the credit charts on pages 7 through 11.
- Does your child have **investment income** over $2,100? 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 $3,100 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 $2,100 that was included in your federal gross income will be reported on your New York return and taxed at your rate.

New York nonresidents and part-year residents:

If you were a nonresident or a part-year resident of New York State and you received income from New York sources in 2015, you must file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return.*

Separate returns are required for some married taxpayers who file a joint federal return. If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The resident must use Form IT-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.

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 13).

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

Key: ☐ This credit may be refunded to you, even if you owe no tax.
○ You may apply for this credit even if you don't have to file a tax return.

Credit	See *Key* above.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 36*
Accumulation distribution (New York City)		are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident.	page 36*
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
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.	IT-216
Child and dependent care (New York City)	☐	are a New York City resident and are qualified to claim the New York State child and dependent care credit.	IT-216
Claim of right (New York State)	☐	had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
Claim of right (New York City)	☐	had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
Claim of right (Yonkers)	☐	had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
NEW **Claim of right (MCTMT)**	☐	had a claim of right credit on your federal return for income that was subject to MCTMT on a prior year's return.	IT-257
Clean heating fuel	☐	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
College tuition	☐	are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement	☐	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Earned income (New York State)	☐	are allowed an earned income credit (EIC) on your federal income tax return or are a noncustodial parent and have paid child support through a support collection unit.	IT-215 or IT-209
Earned income (New York City)	☐	are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child	☐	claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
Enhanced real property tax (New York City)	○ ☐	are a full-year New York City resident paying real property taxes or rent and your household gross income is less than $200,000.	NYC-208
Family tax relief	☐	have a dependent child under age 17, have a New York AGI between $40,000 and $300,000, and have a tax liability of zero or greater.	IT-114
Green building		have unused credit for expenses and purchases 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

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

Credits for individuals *(continued)*

Key: ☐ This credit may be refunded to you, even if you owe no tax.
○ You may apply for this credit even if you don't have to file a tax return.

Credit	See *Key* above.	You may qualify for this credit if you:	Form
Household (New York State)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal adjusted gross income (AGI) is not over $32,000 ($28,000 if filing as single).	page 21*
Household (New York City)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal AGI is not over $22,500 ($12,500 if filing as single).	page 22*
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
Property tax freeze	○ ☐	are a New York State homeowner (outside of New York City) who is eligible for the STAR property tax exemption.	***See Note below.***
Real property tax	○ ☐	are a full-year New York State resident paying real property taxes or rent.	IT-214
Residential fuel oil storage tank		have unused credit for replacing or installing a residential fuel oil storage tank.	page 36*
School tax (New York City)	○ ☐	are a full- or part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-201.	NYC-210
Solar energy system equipment		purchased or leased solar energy system equipment and installed it at your principal residence.	IT-255
Solar and wind energy		have unused credit for purchasing and installing a solar or wind energy system.	page 36*
Taxes paid to another state or jurisdiction		received income while a New York State resident from outside New York State that was taxed by a jurisdiction outside New York State.	IT-112-R
Taxes paid to Canada		received income while a New York State resident from Canada that was taxed by a province of Canada.	IT-112-C
Volunteer firefighter's and ambulance workers'	☐	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

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

Note: These were advance payments mailed in the fall of 2015. For more information, see our Web site.

Credits for businesses

Key: ☐ This credit may be refunded to you, even if you owe no tax.

Credit	See *Key* above.	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
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-611.2 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 and zone equivalent area (ZEA) wage	☐	has an unused credit from a prior year for wages paid to employees within an EZ or ZEA.	IT-601
NEW **Employee training incentive program**	☐	provided skills training or internship programs in advanced technology for your employees.	IT-646
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	☐	is in the farming business and paid school taxes on agricultural property in New York State.	IT-217
Financial services industry EZ employment incentive	☐	is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605

Credits for businesses *(continued)*

Key: ☐ This credit may be refunded to you, even if you owe no tax.

Credit	See *Key* above.	You may qualify for this credit if you or your business:	Form
FSI EZ investment	☐	is an FSI business that placed qualified property in service in an EZ.	IT-605
FSI employment incentive	☐	put property in service that qualified for the FSI investment tax credit.	IT-252-ATT
FSI investment	☐	is an FSI business that placed qualified property in service in New York State.	IT-252
General corporation tax (GCT New York City)		is a shareholder (or the beneficiary of an estate or trust that is a shareholder) of a New York City business that paid New York City GCT.	IT-222
Green building		had expenses for a building that meets certain environmental and energy standards.	DTF-630
NEW **Hire a veteran**		hired and employed a qualified veteran on or after January 1, 2014.	IT-643
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
Manufacturer real property taxes	☐	is a qualified New York manufacturer that paid eligible real property taxes.	IT-641
Minimum wage reimbursement	☐	paid wages at the New York State minimum wage rate to students who are 16 to 19 years old.	IT-639
NEW **Musical and theatrical production**	☐	had expenses for the production, promotion, performance, and transportation for live, dramatic, stage shows on national tour.	IT-642
QETC capital		held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	☐	is a QETC 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
START-UP NY telecommunication services excise tax	☐	is an approved START-UP New York business operating in a tax-free NY area that paid an excise tax on telecommunication services.	IT-640
START-UP NY tax elimination	☐	is an approved START-UP New York business operating in a tax-free NY area.	IT-638
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
Temporary deferral nonrefundable payout		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501
Temporary deferral refundable payout	☐	deferred certain refundable credits in 2010, 2011, or 2012.	IT-502

Credits for businesses *(continued)*

Key: ☐ This credit may be refunded to you, even if you owe no tax.

Credit	See *Key* above.	You may qualify for this credit if you or your business:	Form
Unincorporated business tax (UBT 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
Urban youth jobs	☐	was issued a certificate of eligibility by New York State Department of Labor under the Urban Youth Jobs Program.	IT-635
NEW **Workers with disabilities**		was issued a certificate of eligibility by New York State Department of Labor under the Workers with Disabilities Tax Credit Program.	IT-644

Other forms you may have to file

Form IT-2 *Summary of W-2 Statements*	To report wages and New York State, New York City, or Yonkers tax withheld. For more information, see the instructions on Form IT-2.
Form IT-201-ATT *Other Tax Credits and Taxes, Attachment to Form IT-201*	To report any other New York State or New York City taxes, or to claim credits other than those reported on Form IT-201. For more information, see the instructions for Form IT-201-ATT.
Form IT-201-D *Resident Itemized Deduction Schedule*	To claim the New York itemized deduction. For more information, see the instructions for Form IT-201-D.
Form IT-201-V *Payment Voucher for Income Tax Returns*	To make a payment by check or money order. For more information, see Form IT-201-V.
Form IT-203-A *Business Allocation Schedule*	To allocate business income or loss and net earnings from self-employment in and out of the MCTD. For more information, see the instructions on Form IT-203-A.
Form IT-225 *New York State Modifications*	To report New York State addition and subtraction modifications to federal AGI other than those specifically listed on Form IT-201. For more information, see page 16 and the instructions for Form IT-225.
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-1099-R *Summary of Federal Form 1099-R Statements*	To report New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments. For more information, see the instructions on Form IT-1099-R.
Form IT-2105 *Estimated Tax Payment Voucher for Individuals*	To pay estimated tax for 2016 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, or owe any amount of MCTMT. For more information, see the instructions for Form IT-2105.
Form Y-203 *Yonkers Nonresident Earnings Tax Return*	To compute the tax due if you were **not** a Yonkers resident for 2015 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-201-X *Amended Resident Income Tax Return*	To amend a previously filed New York State income tax return. Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date that the tax was paid, whichever is later. However, if you file an amended federal return, you must also file an amended New York State return within 90 days from the date you amend your federal return. You must also file an amended return to correct any error on your original state return and to report changes made on your federal return by the IRS. You must report such changes to the New York State Tax Department within 90 days from the date the IRS makes its final determination. In addition, you must use Form IT-201-X to file a protective claim or to report a net operating loss (NOL) carryback. For more information, see *Amending your return* on page 42 and the instructions for Form IT-201-X.

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).

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. Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it.

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.
- If you moved after December 31, 2015, enter your permanent home address as of December 31, 2015, **not** your current home address. Enter your new home address in the mailing address area if you want your refund and other correspondence sent there.

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.

New York State county of residence

Enter the county in New York State where you lived on December 31, 2015. If you live in New York City, use one of the following county names:

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

School district name and code

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2015. School districts and code numbers are on pages 43 through 46. 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.**

Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2014, and before you filed your return, enter the date of death in the box labeled *Taxpayer's date of death*, in month, day, and year (4-digit) order. If the taxpayer whose name is listed **second** died after December 31, 2014, and before you filed your return, enter the date of death in the box labeled *Spouse's date of death*. See *Deceased taxpayers* on page 41.

In addition, you must make the appropriate entry at item G if you qualify for a 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).

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

Item A

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

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

1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case, you must either: (a) file separate New York returns using filing status ③; or (b) file jointly, as if you both were New York State residents, using filing status ②.
2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.
3) your spouse refuses to sign a joint New York return, reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.

Item B

If you itemized your deductions on your 2015 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 D1

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

Item D2 Yonkers residents and Yonkers part-year residents only:

If you received a check for the property tax freeze credit, you must mark an ***X*** in the ***Yes*** box and enter the amount you received. The payment was generally mailed in the fall of 2015. For more information, and to determine your amount, see our Web site.

⚠ **Yonkers residents:** Your Yonkers resident income tax surcharge could be overstated if you do not mark the D2 box and correctly fill in the Yonkers worksheet on page 25.

Item E

Leave item E blank if you are a full-year New York City resident. If you, or your spouse if married filing jointly, maintained or had use of an apartment or living quarters in New York City during any part of 2015 (whether or not you personally used those living quarters for any part of the year), you must mark an ***X*** in the ***Yes*** box on line E(1) and enter the number of days you were in New York City, even if on personal business, on line E(2). (**Married filing jointly?** If both spouses spent days in New York City, enter the higher number of days on line E(2).) Do not count days traveled through New York City to use a common carrier such as an airplane, train, or bus.

Living quarters include a house, apartment, co-op, or any other dwelling that is suitable for year-round use, that **you or your spouse maintain or pay for,** or that is **maintained for your primary use** by another person, family member, or employer. For example, if a company 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.

Note: If you marked the ***Yes*** box on line E(1) and you spent 184 days or more (any part of a day is a day for this purpose) in New York City, you may be considered a resident for New York City 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. If you meet the definition, complete the New York City resident taxes and credits lines (47 through 53, and 64, 69, 70, and 70a) on Form IT-201. See the instructions on pages 22 through 24, and 28 through 30.

Item F

NYC residents and NYC part-year residents only:

Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in New York City during 2015. We need this information to verify your New York City school tax credit.

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

Item G

If you qualify for one or more of the 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 15, 2016. The filing deadline for your New York return is also June 15, 2016.

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)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico. Also submit a copy of the letter you sent 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 56 Losses from *Ponzi-type* fraudulent investment arrangements

Enter this code if you had a *Ponzi-type* fraudulent investment 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.

Item H

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-201- item H 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 H as if you had filed separate federal returns.

Step 3 – Enter your federal income and adjustments

Lines 1 through 19 – Federal income tax return information

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

Be sure to enter your total other income on **line 16** and your total federal adjustments to income on **line 18**. Write each type of income and each adjustment and its amount in the *Identify* areas on lines 16 and 18. If you need more room, submit a list showing each type of income and each adjustment and its amount.

Enter only whole dollar amounts on your New York return (see page 5).

⚠ 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. You must add these **New York additions** to your federal AGI.

Similarly, New York State does not tax certain items of income taxed by the federal government. You must subtract these **New York subtractions** from federal AGI. See below and Form IT-225, *New York State Modifications*, and its instructions.

Partners and S corporation shareholders

If you have income from a partnership or S corporation, include any New York adjustments that apply to that income. This information should be provided to you by the entity. For important information regarding these modifications, see the instructions for Form IT-225.

If you have either of the addition or subtraction modifications in the chart below relating to your partnership or S corporation income, include the amount on the applicable line of Form IT-201.

Modification code	Description	Line number
EA-113	Interest income on state and local bonds and obligations	20
ES-125	Interest income on U.S. government bonds	28

For all other additions and subtractions relating to your partnership and S corporation income, complete Form IT-225.

Beneficiaries (estates and trusts)

If you have income from an estate or trust, any New York adjustments that apply to that income, as well as any additions to or subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. If the adjustment is a net addition, complete Form IT-225 and enter the amount and addition modification number *EA-**901*** on line 5 of Form IT-225. If the adjustment is a net subtraction, complete Form IT-225 and enter the amount and subtraction modification number *ES-**901*** on line 14 of Form IT-225. Complete Form IT-225 and transfer the amounts to Form IT-201 as instructed on that form.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on line 11 of Form IT-201 because the IRC considers the distribution part of federal gross income. You must therefore include on line 5 of your Form IT-225 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). See addition modification number A-114 in the instructions for Form IT-225.

New York additions

Line 20 – Interest income on state and local bonds and obligations

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

If ***Yes***, enter any such interest income that you received or that was credited to you during 2015 that was **not** included in your federal AGI. This includes interest income on state and local bonds, interest and dividend income from tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

If you purchased a bond between interest dates, include the amount of interest you received during the year, less the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). If you sold a bond between interest dates, include the amount of interest you received during the year plus the accrued interest amount (the amount accrued from the interest date preceding the date you sold the bond to the date you sold the bond). You should have received this information when you purchased or sold the bond.

Line 21 – Public employees 414(h) retirement contributions

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

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

- a member of the NYS and Local Retirement Systems, which include the NYS Employees' Retirement System and the NYS Police and Fire Retirement System; **or**
- a 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 – New York's 529 college savings program distributions

Did you make a withdrawal during 2015 from an account established under **New York's** 529 college savings program? If ***No***, go to line 23.

If ***Yes***, and the withdrawal was a nonqualified withdrawal, you must complete the worksheet on page 17.

A withdrawal is nonqualified if: 1) the withdrawal is actually disbursed in cash or in-kind from the college savings program

(continued)

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 Internal Revenue Code 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 2015 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

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

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

Please note: Before completing the worksheet below, you must first compute your Form IT-201, line 30, subtraction for **New York's** 529 college savings program for 2015.

Worksheet

1	Total current and prior years' nonqualified withdrawals from your account(s)	1 _____
2	Total current and prior years' contributions to your account(s)	2 _____
3	Total current year's subtraction modification *(from line 1 of* Worksheet *for line 30)* and prior years' subtraction modifications*	3 _____
4	Subtract line 3 from line 2	4 _____
5	Total prior years' addition modifications*	5 _____
6	Add lines 4 and 5	6 _____
7	Subtract line 6 from line 1. This is your current year addition modification. Enter this amount on Form IT-201, line 22	7 _____

If line 7 is ***0*** (zero) or less, there is no entry required on Form IT-201, line 22.

* Be sure to include all prior years' addition and subtraction modifications.

Keep this worksheet with your copy of your tax return.

Line 23 – Other additions

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

Enter on line 23 the amount from Form IT-225, line 9. Submit Form IT-225 with your return.

New York subtractions

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

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

If ***Yes***, and the pension or distribution amount was included in your federal AGI, enter any pension you received, or distributions made to you from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

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

  Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.
- Certain public authorities, including:
  - Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program;
  - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); and
  - Long Island Railroad Company.
- Local governments within the state (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 29.

Line 28 – Interest income on U.S. government bonds

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

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

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

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

If you include an amount on line 28 from more than one line on Form IT-201, submit a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 28 and 31; see the instructions for Form IT-225, subtraction modification numbers S-121 and S-123.

Line 29 – Pension and annuity income exclusion

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

If ***Yes***, and you were 59½ before January 1, 2015, enter the qualifying pension and annuity income included in your 2015 federal AGI, **but not more than $20,000.** If you became 59½ during 2015, 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 2015, enter only the amount received after the decedent would have become 59½, but not more than $20,000.

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

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

Example: *A taxpayer received pension and annuity income totaling $6,000 as a beneficiary of a decedent who was 59½ before January 1, 2015. 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 2015. 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 (Form IT-225, S-124), the total of your pension and annuity income exclusion and disability income exclusion cannot exceed $20,000.

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

Account owner

During 2015, did you, as an account owner, make contributions to or a withdrawal from one or more tuition savings accounts established under **New York's** 529 college savings program? If ***No***, go to line 31.

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

If you, as an account owner, made a withdrawal and part of the withdrawal was included in your federal AGI, **then** enter that amount on line 2 of the worksheet below.

Worksheet

1	Amount of contributions you made in 2015 to an account established under **New York's** 529 college savings program (cannot exceed $5,000 for an individual, head of household, married taxpayers filing separately, or qualifying widow(er), or $10,000 for married taxpayers filing a joint return) 1	
2	Amount of Qualified Tuition Program distribution included in your federal AGI 2	
3	Add lines 1 and 2. **Enter here and on Form IT-201, line 30** 3	

Note: Keep this worksheet for future-year computations of the line 22 worksheet.

Beneficiary

During 2015, did you, as a beneficiary, receive a withdrawal from one or more tuition savings accounts established under **New York's** 529 college savings program? If ***No***, go to line 31.

If ***Yes***, and part of the withdrawal was included in your federal AGI (and not included as an account owner on line 2 of the worksheet above), then enter that amount on line 30.

Line 31 – Other subtractions

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

Enter on line 31 the amount from Form IT-225, line 18. Submit Form IT-225 with your return.

Line 33 – New York adjusted gross income

⚠ Do not leave line 33 blank.

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

Line 34 – Standard or itemized deduction

Follow these steps to determine which deduction to use:

1. If you took the standard deduction on your federal return, or if you did not have to file a federal return, you **must** take the New York standard deduction. Use the **standard deduction table** below to find the standard deduction amount for your filing status. Enter the amount on line 34, mark an ***X*** in the ***Standard*** box, and go to line 35.
2. If you itemized deductions on your federal return, use Form IT-201-D, *Resident Itemized Deduction Schedule*, and its instructions beginning on page 37 to compute your New York itemized deduction. Compare the Form IT-201-D, line 16 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 34 and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized***.

Note: If you choose the itemized deduction, you must submit Form IT-201-D with your return.

New York State standard deduction table

Filing status *(see page 13)*	**Standard deduction** *(enter on line 34)*
① Single and you marked item C *Yes*	$ 3,100
① Single and you marked item C *No*	7,900
② Married filing joint return	15,850
③ Married filing separate return	7,900
④ Head of household (with qualifying person)	11,100
⑤ Qualifying widow(er) with dependent child	15,850

⚠ 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-201-D to determine if your allowable New York itemized deduction is greater than your standard deduction.

Line 36 – Dependent exemptions

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

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

Enter on line 36 the **number** of your dependent exemptions listed on Form IT-201, item H (and on *Form IT-201 - item H continued*, if needed).

Lines 37 and 38 – Taxable income

Subtract line 36 from line 35. The result is your taxable income. Enter this amount on both line 37 and line 38. If line 36 is more than line 35, leave line 37 and line 38 blank.

Step 6 – Compute your taxes

Line 39 – New York State tax

Is **line 33** (your New York AGI) $106,200 or less?

If ***Yes***, find your New York State tax using the *2015 New York State Tax Table* on pages 47 through 54, or if **line 38** is $65,000 or more, use the *New York State tax rate schedule* on page 55. Enter the tax due on line 39.

If ***No***, see *Tax computation – New York AGI of more than $106,200,* beginning on page 56.

Line 40 – New York State household credit

If you marked the ***Yes*** box at item C on the front of Form IT-201, you do not qualify for this credit and should go to line 41. If you marked ***No***, use the appropriate table (1, 2, or 3) and the notes on page 22 to determine the amount to enter on line 40.

- **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-201, line 40:
$ (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-201, line 40.	

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-201, item H, 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-201, line 40:							
$ (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-201, line 40.								

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-201, item H (Form IT-203, item I) 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-201, line 40:							
$ (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-201, line 40.								

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-201, line 19**. However, if on Form IT-201 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-201, line 19** (or Form IT-203, line 19, *Federal amount* column). 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 an NYS 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 5).

Line 41 – Resident credit

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

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

Line 42 – Other New York State nonrefundable credits

See the credit charts on pages 7 through 11 for a listing of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. **You must submit the completed credit forms and Form IT-201-ATT with your return.**

Line 45 – Net other New York State taxes

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-201-ATT. Transfer the total amount of net other New York State taxes to line 45. **You must submit the completed forms and Form IT-201-ATT with your return.**

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

Is line 38 (your New York taxable income) less than $65,000?

If ***Yes***, find your New York City resident tax using the *2015 New York City Tax Table* on pages 59 through 66. Enter the tax on line 47.

If ***No***, find your New York City resident tax using the *New York City tax rate schedule* on page 67. Enter the tax on line 47.

⚠ If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2015, do not enter an amount here. See the instructions for line 51 on page 23.

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

If you marked the ***Yes*** box at item C on the front of Form IT-201, you do not qualify for this credit and should go to line 49. If you marked ***No***, use the appropriate table (4, 5, or 6) and the notes on page 23 to determine the amount to enter on line 48.

⚠ If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2015, do not enter an amount here. See the instructions for line 51 on page 23.

- **Filing status ① only (Single) –** Use *New York City household credit table 4*.
- **Filing status ②, ④ and ⑤ –** Use *New York City household credit table 5*.
- **Filing status ③ only (Married filing separate return) –** Use *New York City household credit table 6*.

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

If your federal AGI (see ***Note 1***) is:

Over	but not over	enter on Form IT-201, line 48:
$ (see ***Note 2***)	$10,000	$15
10,000	12,500	10
12,500	No credit is allowed; do not make an entry on Form IT-201, line 48.	

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

If your federal AGI (see ***Note 1***) is: Over	but not over	And the number of exemptions listed on Form IT-201, item H, plus one for you (and one for your spouse if *Married filing joint return*) is: 1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-201, line 48:							
$ (see ***Note 2***)	$15,000	$30	60	90	120	150	180	210	30
15,000	17,500	25	50	75	100	125	150	175	25
17,500	20,000	15	30	45	60	75	90	105	15
20,000	22,500	10	20	30	40	50	60	70	10
22,500		No credit is allowed; do not make an entry on Form IT-201, line 48.							

New York City household credit table 6 (see *Note 5*)
Filing status ③ only (Married filing separate return)

If your federal AGI (see ***Note 4***) total from both returns is: Over	but not over	And the number of exemptions (from both returns) listed on Form IT-201, item H (Form IT-203, item I) plus one for you and one for your spouse is: 1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-201, line 48:							
$ (see ***Note 2***)	$15,000	$15	30	45	60	75	90	105	15
15,000	17,500	13	25	38	50	63	75	88	13
17,500	20,000	8	15	23	30	38	45	53	8
20,000	22,500	5	10	15	20	25	30	35	5
22,500		No credit is allowed; do not make an entry on Form IT-201, line 48.							

Use these notes for New York City household credit tables 4 through 6

(These notes are identical to the notes listed on the top of page 22. They are repeated here for the convenience of taxpayers claiming the NYC household credit.)

Note 1 For most taxpayers, federal AGI is the amount from **Form IT-201, line 19**. However, if on Form IT-201 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-201, line 19** (or Form IT-203, line 19, *Federal amount* column). 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 an NYS 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 5).

Line 50 – Part-year New York City resident tax

If you were a New York City resident for only part of 2015, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 50 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 51 – Other New York City taxes

Enter the total amount of other New York City taxes from Form IT-201-ATT, Part 3, line 34.

⚠ If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2015, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). The spouse that was a part-year NYC resident in 2015 should compute his or her part-year NYC resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate sheet and your spouse's Form IT-360.1 to line 51. Be sure to write the name and social security number of the city resident and ***Taxable income of New York City resident*** on that paper. Submit it with your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2015, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). Transfer the amount from your separate sheet to line 51. Be sure to write the name and social security number of the city resident and ***Taxable income of New York City resident*** on that paper. Submit it with your return.

If you are self-employed and carry on a trade, business, or profession in New York City, you may also be required to file 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.* Since New York State does not administer the NYC unincorporated business tax, do not file your Form NYC-202 or NYC-202S with your state return.

Line 53 – New York City nonrefundable credits

Can you claim the NYC unincorporated business tax (UBT) credit, the general corporation tax (GCT) credit, the New York City accumulation distribution credit, or the part-year resident nonrefundable NYC child and dependent care credit? (See the charts on pages 7 through 11.) If ***No***, go to line 54.

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

Line 54a – Metropolitan Commuter Transportation Mobility Tax (MCTMT) net earnings base

Are you subject to the MCTMT?

If ***No***, go to line 55.

If ***Yes***, report your net earnings base on this line.

The MCTMT is imposed on self-employed individuals (including partners or members in partnerships, limited liability partnerships (LLPs) that are treated as partnerships, and limited liability companies (LLCs) that are treated as partnerships) engaging in business within the Metropolitan Commuter Transportation District (MCTD). Hereafter, partners and members will be collectively referred to as partners. Partnerships, including LLPs and LLCs treated as partnerships, will be collectively referred to as partnerships.

The MCTD consists of New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island)) as well as the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

The MCTMT is imposed at a rate of .34% (.0034) of an individual's net earnings from self-employment allocated to the MCTD. MCTMT is imposed if your net earnings from self-employment allocated to the MCTD exceed $50,000 for the year (computed on an individual basis, even if you file a joint income tax return).

⚠ You must calculate your MCTMT net earnings base separately for each source of self-employment income that has business activity in the MCTD. If you have more than one source, combine all the individual amounts on line 54a. This is done by taking your net earnings from self-employment (see definition below) from each source and multiplying them by the MCTD allocation percentage for each source (see *Determining the MCTD allocation percentage* below).

Note: If you are filing a joint return, you and your spouse must each calculate the $50,000 threshold on an individual basis. If both spouses' individually calculated MCTMT base exceeds $50,000, then enter the combined total on line 54a. If either spouse's calculated MCTMT base is $50,000 or less, do not include that amount on line 54a.

Determining the MCTD allocation percentage for each source of self-employment income:

- **START-UP NY** approved business owners or partners of an approved business who have net earnings from self-employment allocated to the MCTD, must complete Form IT-6-SNY, *Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY*. If you have other sources of self-employment income allocated to the MCTD (other than the START-UP NY income), calculate those amounts as shown below. You must include all your net earnings from self-employment allocated to the MCTD on Form IT-6-SNY, line 1.
- **Partners** must allocate partnership income to the MCTD based on the partnership's allocation. Partners will receive their MCTD allocation percentage from their partnership on Form IT-204-IP, *New York Partner's Schedule K-1,* line 29b. Multiply your net partnership income by this percentage to determine the amount to include on line 54a.

  If you are a partner in more than one partnership, calculate the amount separately for each partnership.
- **All others –** if all of your net earnings from self-employment are from business activity **carried on inside the MCTD**, all of your net earnings from self-employment are allocated to the MCTD. Include the total net earnings from self-employment for that source on line 54a. If your net earnings from self-employment are from **business activity both inside and outside the MCTD**, you must complete Form IT-203-A, *Business Allocation Schedule,* to calculate the amount to include on line 54a. **Note:** For the definition of *business activity* inside and outside the MCTD, see Form IT-203-A.

Example: *Pat is a partner in a partnership XYZ doing business in the MCTD. Pat also reports net earnings from self-employment from two Schedule C businesses. Business A carries on business both in and out of the MCTD. Business B carries on business only inside the MCTD. Pat would calculate the amount to enter on Line 54a as follows:*

1) Net partnership income $80,000 multiplied by 65% (.65), the amount shown on Form IT-204-IP, line 29b	*= $52,000*
2) Business B's net earnings from self-employment of $36,000	*= $36,000*
3) Business A's net earnings from self-employment of $30,000. Since the business is carried on both in and out of the MCTD, use Form IT-203-A to calculate the amount to include: Net earnings of $30,000 × 40% (Form IT-203-A, line 8)	*= $12,000*
Total amount to be included on line 54a	*= $100,000*

Net earnings from self-employment generally is the amount reported on federal Form 1040, Schedule SE, Section A, line 4 or Section B, line 6 (depending on which section you are required to complete) derived from the source of self-employment income.

Under IRC section 1402, income from certain employment is treated as income from a trade or business, and is reported on federal Schedule SE as net earnings from self-employment. Accordingly, the income is included in an individual's computation of net earnings from self-employment allocated to the MCTD and is subject to the MCTMT. Types of employment treated as a trade or business under IRC section 1402 include but are not limited to:

- services performed by a United States citizen employed by a foreign government, the United Nations, or other international organization;
- services performed by a church employee if the church or other qualified church-controlled organization has a certificate in effect electing an exemption from employer social security and Medicare taxes; and
- qualified services performed by a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner or reader.

If your net earnings from self-employment are not subject to federal self-employment tax (for example, nonresident aliens), use federal Schedule SE (Form 1040) to compute your net earnings from self-employment as if they were subject to the tax.

Line 54b – MCTMT

Multiply the amount on line 54a by .34% (.0034).

Line 55 – Yonkers resident income tax surcharge

Were you a resident of Yonkers and did you make an entry of more than ***0*** on line 46?

If ***No***, go to line 56.

If ***Yes***, complete the *Yonkers worksheet* below and enter the amount from line n on line 55.

Yonkers worksheet

a	Amount from line 46	a	
b	Amount from Form IT-213, *Claim for Empire State Child Credit,* line 16, or line 17 if an amount is entered on line 17	b	
c	Amount from Form IT-214, *Claim for Real Property Tax Credit,* line 33	c	
d	Amount from Form IT-216, *Claim for Child and Dependent Care Credit,* line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216)	d	
e	Amount from Form IT-215, *Claim for Earned Income Credit,* line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17)	e	
f	Amount from Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit,* line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42	f	
g	If you elected to claim the college tuition credit, the amount from Form IT-272, *Claim for College Tuition Credit or Itemized Deduction,* line 5 or 7, whichever applies	g	
h	Amount from Form IT-114, *Claim for Family Tax Relief Credit*, line 5	h	
i	Amount of property tax freeze credit *(If you marked Yes at **item D2(1)**, enter the amount from **D2(2)**)*	i	
j	Amount from Form IT-201-ATT, *Other Tax Credits and Taxes,* line 13	j	
k	Add lines b through j	k	
l	Subtract line k from line a	l	
m	Yonkers resident tax rate (16.75%)	m	**.1675**
n	Multiply line l by line m. Enter this amount on Form IT-201, line 55	n	

⚠ If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2015, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Enter the amount computed on line 55. Be sure to write the name and social security number of the Yonkers resident and ***Yonkers resident income tax surcharge*** on that paper, and submit it with your return.

Line 56 – Yonkers nonresident earnings tax

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

If ***No***, go to line 57.

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

Line 57 – Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for only part of 2015, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 57 and submit Form IT-360.1 with your return.

Line 59 – 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.

Sales and use tax chart

If your federal adjusted gross income (line 19) is:	Enter on line 59:
up to $15,000*	$ 10
$ 15,001 - $ 30,000	19
30,001 - 50,000	32
50,001 - 75,000	48
75,001 - 100,000	64
100,001 - 150,000	85
150,001 - 200,000	102
200,001 and greater	.052% (.00052) 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.)

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-201, line 59. **Do not submit Form ST-140 with your return.**

If the amount reported on line 59 is $1,700 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases 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 59. Do not leave line 59 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 60 (60a through 60m)

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 60a through 60m). Enter the total amount of all your contributions combined on line 60.

Your contribution(s) will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.

Return a Gift to Wildlife

Your contribution will benefit New York's fish, wildlife, and marine resources, and you 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 and Testicular Cancer Research and Education Fund

Your contribution will advance prostate and testicular cancer research, support programs and education projects in New York State. New York State will match contributions to the Prostate and Testicular Cancer Research and Education Fund, dollar for dollar.

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

Your contribution will help sustain the National September 11 Memorial & Museum that commemorates and honors the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial and Museum recognizes 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 *(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 *(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.

Homeless Veterans Assistance Fund *(Homeless Veterans)*

Contributions to this fund will be used to assist in providing homeless veterans in New York with assistance and care with housing and housing-related expenses. The New York State Department of Veterans Affairs will oversee the collection and distribution of amounts in the fund.

(continued)

Step 7 – Add voluntary contributions *(continued)*

Mental Illness Anti-Stigma Fund

Contributions to this fund will be used by the New York State Office of Mental Health to provide grants to organizations dedicated to eliminating the stigma of mental illness and helping people access care. In America, one in five adults, as well as one in five children age 13 to 18, live with a mental illness, yet many do not access the care they need. The stigma of mental illness is often cited as one of the largest barriers to treatment. For more information, go to *www.omh.ny.gov*.

Women's Cancers Education and Prevention Fund

Contributions to this fund will be used for grants for women's cancers education and prevention programs that have been approved by the New York State Department of Health. High risk women's cancers include cervical, endometrial, gestational trophoblastic tumors, ovarian, uterine sarcoma, vaginal, and vulvar cancers. Increased education and early detection can help women become more aware of symptoms and seek timely medical attention. For more information, go to *www.health.ny.gov/diseases/cancer/*.

Step 8 – Enter your payments and credits

Line 63 – Empire State child credit

Did you claim the **federal** child tax credit for 2015 or do you have a qualifying child (a *qualifying child* is a child who qualifies for the federal child tax credit and is at least four years of age)?

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

If ***Yes***, review the instructions for Form IT-213 to see if you qualify for this credit. If you qualify, complete Form IT-213, *Claim for Empire State Child Credit*, and transfer the amount from Form IT-213 to Form IT-201, line 63. Submit Form IT-213 with your return.

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

Line 63a – Family tax relief credit

Did you claim a dependent exemption for a child under 17 and was your NYAGI between $40,000 and $300,000?

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

If ***Yes***, review the instructions for Form IT-114, *Claim for Family Tax Relief Credit*, to see if you qualify for this credit. If you qualify, complete Form IT-114 and transfer the amount from Form IT-114, line 5, to Form IT-201, line 63a. Submit Form IT-114 with your return.

Line 64 – NYS/NYC child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2015 (whether or not you actually claimed it)?

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

If ***Yes***, complete Form IT-216, *Claim for Child and Dependent Care Credit*, to determine your New York State child and dependent care credit.

If you are a **New York City** resident and your federal AGI* is **$30,000 or less**, and you have a qualifying child **under four years of age** as of December 31, 2015, review the instructions for Form IT-216 to see if you qualify to claim the NYC child and dependent care credit.

* For most taxpayers, federal AGI is the amount from Form IT-201, line 19. However, if on Form IT-201 you entered special condition code **A6** (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.

Transfer the amount from Form IT-216 to Form IT-201, line 64. Submit Form IT-216 with your return.

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

Line 65 – New York State earned income credit (NYS EIC)

Did you claim the **federal** earned income credit for 2015 on your federal income tax return?

If ***No***, you do not qualify for this credit. Go to line 66.

If ***Yes***, complete Form IT-215, *Claim for Earned Income Credit,* and transfer the amount from Form IT-215 to Form IT-201, line 65. Submit Form IT-215 with your return. For more information, see the instructions for Form IT-215.

⚠ If you are a noncustodial parent and have paid child support through a support collection unit, you may be eligible for the noncustodial parent New York State earned income credit (noncustodial EIC). However, you cannot claim both the NYS EIC and the noncustodial EIC. Review the instructions for Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit,* to see if you qualify for this credit. If you qualify, complete Form IT-209 to determine which credit offers the better tax savings. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, line 65, and submit Form IT-209 with your return (do not submit Form IT-215). If you are claiming the noncustodial EIC, see line 66 instructions below.

If the IRS is computing your federal earned income credit, write ***EIC*** in the box to the left of the money column, and leave the money column blank on line 65. You must complete Form IT-201, lines 67 through 75, but do not complete lines 76 through 80.

Complete Form IT-215, lines 1 through 9, and 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 18, 2016, whichever is later.

Line 66 – Noncustodial parent New York State earned income credit (EIC)

Review the instructions for Form IT-209 to see if you qualify for this credit. If you qualify, complete Form IT-209. If you are claiming the noncustodial EIC, transfer the noncustodial EIC from Form IT-209 to Form IT-201, line 66. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, **line 65**. Submit Form IT-209 with your return (do not submit Form IT-215).

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

Line 67 – Real property tax credit

Review the instructions for Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, to see if you qualify for this credit. If you qualify, complete Form IT-214 and transfer the amount from Form IT-214 to Form IT-201, line 67. Submit Form IT-214 with your return.

Line 68 – College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2015?

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

If ***Yes***, and you **did not** claim the college tuition deduction on Form IT-201-D, line 15 (see page 39), complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction,* and transfer the amount from Form IT-272 to Form IT-201, line 68. Submit Form IT-272 with your return.

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

Line 69 – New York City school tax credit (NYC residents only)

If you are **not** a New York City resident or part-year resident, you do not qualify to claim this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked the *Yes* box at item C on the front of Form IT-201 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income (see below) is more than $250,000, you do not qualify for this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked the *No* box at item C on the front of Form IT-201 indicating that you **cannot** be claimed as a dependent on another taxpayer's federal return and you are filing status ①, ③, ④, or ⑤ (and your income (see below) is $250,000 or less), determine your credit using Table 1 below if you were a full-year resident or Table 2 below if you were a part-year city resident.

Special rules for married filing joint return (filing status ②)

- If both spouses are full-year city residents, determine your credit using Table 1, filing status ②.
- If both spouses are part-year city residents, determine your credit using Table 2, filing status ②. If you have different periods of city residence, determine your credit using the number of months for the spouse with the longer city resident period.

  Example: *You and your spouse are filing a joint NYS return (filing status ②). 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 from Table 2).*
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, **and you are computing your NYC tax as married filing separately,** determine your credit for the full-year city resident spouse using Table 1, filing status ③. The full-year city nonresident spouse may not take a credit.
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, and you **elect to compute your NYC tax as if both were full-year city residents,** determine your credit using Table 1, filing status ②.
- If one spouse is a full-year city resident and one spouse is a part-year city resident, you must compute each credit separately and add them together. Determine the full-year city resident spouse's credit using Table 1, filing status ③, and determine the part-year city resident spouse's credit using Table 2, filing status ③.

  Example: *You and your spouse are filing a joint New York State income tax return (filing status ②). You were a full-year New York City resident. Your spouse was a New York City resident for only 3 months during the year, and your income was less than $250,000. Add your credit amount from Table 1, filing status ③ ($63), and your spouse's credit amount from Table 2, filing status ③ ($16), for a combined credit of $79.*
- If one spouse was a part-year city resident and the other spouse was a full-year city nonresident, determine your credit for the part-year city resident spouse using Table 2, filing status ③. The full-year city nonresident spouse may not take a credit.

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

Filing status:	If your income (see below) is:	Your credit* is:
– Single, filing status ①, or – Married filing separate return, filing status ③, or – Head of household, filing status ④	$ 250,000 or less	**$ 63**
– Married filing joint return, filing status ②, or – Qualifying widow(er) with dependent child, filing status ⑤	$ 250,000 or less	**$ 125**

* The statutory credit amounts have been rounded (see page 5).

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

Resident period (number of months)	If your income (see below) 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

* The statutory credit amounts have been rounded (see page 5).

Income, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-201, line 19, minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-201, line 9, if they were included in your FAGI.

Line 70 – New York City earned income credit (NYC residents only)

Did you claim the **federal** earned income credit for 2015 on your federal return?

If ***No***, you do not qualify to claim this credit. Go to line 70a.

If ***Yes***, complete **either** Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*. Transfer the amount from Form IT-215 or the amount from Form IT-209 to Form IT-201, line 70. Submit Form IT-215 or Form IT-209 with your return.

For more information, see the instructions for Form IT-215 or Form IT-209.

If the IRS is computing your federal earned income credit, write ***EIC*** in the box to the left of the money column, and leave the money column blank on line 70. You must complete Form IT-201, lines 70a through 75, but do not complete lines 76 through 80. The Tax Department will compute your New York City earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 18, 2016, whichever is later.

Line 70a – New York City enhanced real property tax credit

If you are **not** a New York City resident for the entire tax year, you do not qualify to claim this credit. Go to line 71. If you are a full-year New York City resident, review the instructions for Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, to see if you qualify for this credit. If you qualify, complete Form NYC-208, transfer the amount from Form NYC-208 to Form IT-201, line 70a, and submit Form NYC-208 with your return.

Line 71 – Other refundable credits

Enter the total amount of other refundable credits from Form IT-201-ATT, Part 1, Section D, line 18. See the credit charts on pages 7 through 11 for a listing of credits that can be refunded.

Lines 72, 73, and 74 – Total New York State, New York City, and Yonkers tax withheld

If you received a federal Form W-2, *Wage and Tax Statement,* verify that your social security number on your federal Form W-2 is correct. If there is an error, contact your employer to issue you a corrected form (Form W-2c, *Corrected Wage and Tax Statement)*. **You must complete Form(s) IT-2, *Summary of W-2 Statements*, for any federal Form(s) W-2 (or W-2c) you received.** You must complete a W-2 record even if your federal Form W-2 does not show any NYS, New York City (NYC), or Yonkers wages or tax withheld. In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. If you had New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments, you must complete Form(s) IT-1099-R, *Summary of Federal Form 1099-R Statements*.

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

- Form(s) IT-2, and
- Form(s) IT-1099-R, and
- Form 1099-G, *Certain Government Payments*, **and**
- Form W-2G, *Certain Gambling Winnings*.

Submit Form(s) IT-2 and Form(s) IT-1099-R with your Form IT-201. In addition, submit any federal Forms 1099-G and W-2G that show any NYS, NYC, or Yonkers tax withheld. Do **not** submit federal Form W-2 or 1099-R with your return. Keep copies of those forms and the forms you submitted with your return for your records.

Check your withholding for 2016

⚠ If, after completing your 2015 tax return, you want to change the amount of NYS, NYC, or Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

Line 75 – Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2015 estimated tax payments for New York State, New York City, Yonkers, and MCTMT (include your last installment even if paid in 2016). If you marked filing status ② but made **separate** 2015 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid;
- Any amount of overpayment from your 2014 personal income tax and MCTMT returns that you applied to your 2015 estimated 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 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 12227-0822

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated taxes allocated to you by the estate or trust, include your amount on line 75 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 77 – Amount overpaid

If you have to pay an estimated tax penalty (see line 81 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 77.

Your net overpayment can be:

1) refunded to you (enter amount on line 78);
2) applied to your 2016 estimated tax (enter on line 79); **or**
3) divided between options 1 and 2.

If your estimated tax penalty on line 81 is greater than your overpayment on line 77, enter the difference on line 80 (amount you owe).

Line 78 – 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 83 for a fast and secure direct deposit of your refund (see line 83 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 83), 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 page 33).

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, or MCTMT 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, or MCTMT liabilities, call (518) 457-5434 or write to: NYS Tax Department, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000.

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 IRS or the other state to resolve your responsibility for the asserted liability.

Line 79 – Estimated tax

Enter the amount of overpayment from line 77 that you want applied to your New York State, New York City, Yonkers, and MCTMT estimated tax for 2016. The total of lines 78 and 79 should equal the amount on line 77.

Line 80 – Amount you owe

Enter on line 80 the amount of tax you owe **plus any estimated tax penalty** you owe (see line 81 instructions) and **any other penalties and interest** you owe (see line 82 instructions).

If you choose to pay by electronic funds withdrawal, mark an ***X*** in the box, enter your account information on line 83, and enter your electronic funds withdrawal information on line 84.

⚠ To avoid other penalties and interest, pay any tax you owe by April 18, 2016.

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

Line 81 – Estimated tax penalty

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

1) Locate the amount of your 2014 New York AGI as shown on your 2014 return;
2) Locate the amount of your 2014 New York income tax; then
3) Calculate the amount of your 2015 prepayments (the amount of withholding and estimated tax payments you have already made or have been paid on your behalf by a partnership or S corporation for 2015).

In general, you are not subject to a penalty if your 2015 prepayments equal at least 100% of your 2014 income tax based on a 12-month return;

However:

- If your 2014 New York AGI was more than $150,000 (or $75,000 if you are married filing separately for 2015) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2014 income tax based on a 12-month return;
- You may owe a penalty if line 80 is $300 or more and represents more than 10% of the income tax shown on your 2015 return; and
- You may owe a penalty if you underpaid your estimated tax liability for any payment period.

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

If you owe an estimated tax penalty, enter the penalty amount on line 81. Also add the same amount to any tax due and enter the total on line 80. It is possible for you to owe an estimated tax penalty **and also** be due a refund. In that case, subtract the estimated tax penalty amount from the overpayment and enter the net result on line 77. **Do not include any other penalty or interest amounts on line 77.** Be sure to submit Form IT-2105.9 with your return.

Line 82 – Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest amount on line 82. Also add the same amount to any tax due and enter the total on line 80. 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 83, 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 page 33).

File now/Pay later! You must specify a future payment date up to and including April 18, 2016. If you file before April 18, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 83 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 in U.S. funds to ***New York State Income Tax*** and write your social security number and ***2015 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®, Discover®/Novus®, MasterCard®, or Visa® credit card to pay the amount you owe on your New York State income tax return. You can pay your tax due by credit card through the Internet. You will be charged a convenience fee for each credit card payment you make to cover the cost of this service.

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.

For additional information on the credit card payment program, go to our Web site.

You must have an Online Services account to make a payment by credit card. You will need the amount of the payment (**line 80 of Form IT-201**), the credit card number, and expiration date. Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that you will be charged to cover the cost of this service. At that 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 18, 2016.

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 83 – 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 83a, 83b, or 83c (see *Note* below). **All others,** supply the information requested for lines 83a, 83b, and 83c.

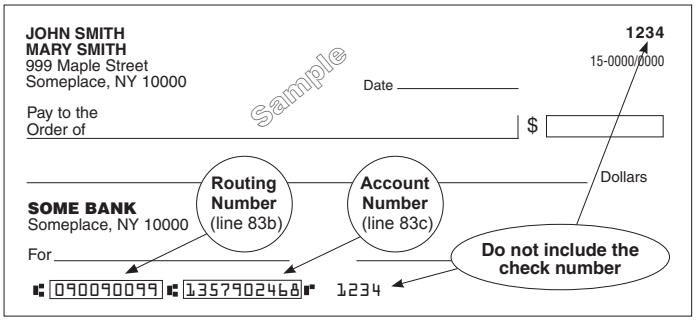
Note: Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check, money order, or credit 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 83a, 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 83b. 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 83b.

Enter your account number on line 83c. 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.

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 84 – 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 80 you want electronically withdrawn. Enter a date that is on or before the due date of your return. If we receive your return after the due date or you do not enter a 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, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our Web site for more information about the tax preparer registration requirements.

Your signature(s)

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

If the return is for someone who died and there is no surviving spouse to sign it, print or type the name and address of the person signing it below the signature. For additional information about deceased taxpayers, see page 41.

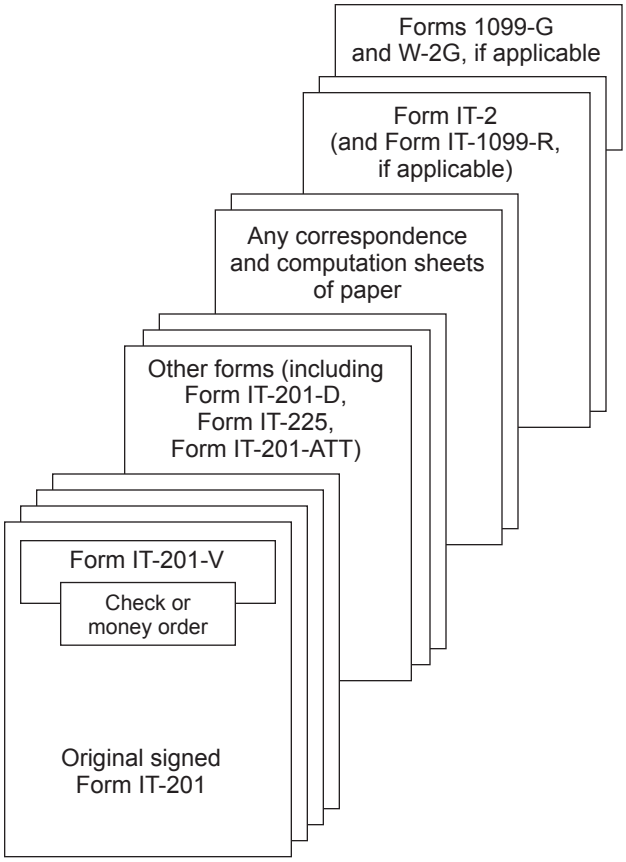
Daytime phone number

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-201-D, Form IT-201-ATT, and Form IT-225
   - any correspondence and computation sheets of paper
   - Form IT-2 (and Forms IT-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 18, 2016.
   - 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.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Instructions for Form IT-201-ATT, *Other Tax Credits and Taxes*

Purpose of Form IT-201-ATT

You must complete Form IT-201-ATT and submit it with your Form IT-201 if:

- you are claiming other New York State, New York City, Yonkers, or MCTMT credits that are not entered directly on Form IT-201; or
- you are subject to other New York State or New York City taxes.

Line instructions

Enter your name and social security number as they are listed on your Form IT-201. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-201.

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 7 through 11 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-201-ATT. **You must submit all applicable credit forms and tax computations with your Form IT-201.**

See the specific instructions for lines 1, 6, 9, and 22 below.

Line A

If you (or an S corporation of which you are a shareholder, or partnership of which you are a partner) are convicted of an offense defined in New York State Penal Law Article 200 (*Bribery Involving Public Servants and Related Offenses*) or 496 (*Corrupting the Government)*, or section 195.20 (*Defrauding the Government)*, you must mark an ***X*** in the *Yes* box. If you marked *Yes*, you are not eligible for any tax credit allowed under Tax Law Article 9, 9-A, or 33, or any business tax credits allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A.

Line 1

If you received an accumulation distribution as a beneficiary of a trust, you may be allowed an accumulation distribution credit for your share of:

- New York State income taxes paid by the trust,* and
- any income tax imposed on the trust by another state, political subdivision within that state, or District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percent of tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in New York by the beneficiary's total New York Income.

The credit may not reduce your tax due to an amount less than would have been due if the accumulation distribution was excluded from your New York AGI. Submit a copy of the computation of your New York State accumulation distribution credit and enter the amount of the credit on line 1.

*These amounts should be provided to you by the trust.

Line 6 – 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 6a-6n.

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 6a-6n.

Line 9

Compute your NYC accumulation distribution credit using the worksheet below. If you received an accumulation distribution as a beneficiary of a trust, you may be allowed an accumulation distribution credit for your share of:

- NYC income taxes paid by the trust,* and
- any income tax imposed on the trust by another state, political subdivision within that state, or District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percentage of NYC tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in NYC by the beneficiary's total NYC Income.

The credit may not reduce your tax due to an amount less than would have been due if the accumulation distribution was excluded from your New York AGI. Submit a copy of the computation of your New York State accumulation distribution credit and enter the amount of the credit on line 9.

*These amounts should be provided to you by the trust.

NYC accumulation distribution credit worksheet

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

Line 22

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

If the amount on Form IT-201, line 40, is **more than** the amount on Form IT-201, line 39, complete the **Line 22 worksheet** below.

Line 22 worksheet

1	Enter the amount from Form IT-201, line 39	1	
2	Enter the amount from Form IT-201, line 41	2	
3	Enter the amount from Form IT-201, line 42	3	
4	Add lines 1, 2 and 3, and enter the total here and on line 22	4	

Instructions for Form IT-201-D, *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 line 11 reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as expenses related to income that is exempt from federal tax but subject to New York tax.

Also, further adjustments may be required if you are subject to the New York itemized deduction adjustment for higher income taxpayers (line 13), or if you elect to claim the New York itemized deduction for college tuition expenses (line 15).

⚠ 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 deducted on your state return. Follow these steps:

1) Add the amounts of the adjustments described in items A through F below. 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-201-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 2015 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, 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-201, line 19, 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-201, line 19, 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	$ 258,250
Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child	309,900
Married filing separate return ③	154,950
Head of household ④ (with qualifying person)	284,050

Instructions for Form IT-201-D *(continued)*

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-201-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 – 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 11. Submit that paper with your Form IT-201-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 2015 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 2015 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 11 additions G through I, 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, include on line 11 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 12

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

Line 13 – Itemized deduction adjustment

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

- $100,000 or less, leave line 13 blank and go to line 14;
- 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 12 on line 13;
- 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-201, line 33	1	
2	Filing status ① or ③ enter $100,000 **or** filing status ④ enter $150,000, **or** filing status ② or ⑤ enter $200,000	2	
3	Subtract line 2 from line 1. *(If line 2 is more than line 1, leave line 13 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 12	6	
7	Multiply line 5 by line 6	7	
	Enter this amount on line 13.		

(continued)

Instructions for Form IT-201-D *(continued)*

Worksheet 4

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

Worksheet 5

1	Enter the amount from line 12	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 13.	

Worksheet 6

1	Enter the amount from line 12	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 13.	

Line 14

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

Line 15 – College tuition itemized deduction

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2015? If ***No,*** enter ***0*** and go to line 16.

If ***Yes***, you may be eligible to claim **either** the college tuition **itemized deduction** or the college tuition **credit**. However, **you cannot claim both**.

Complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, to compute your college tuition itemized deduction. Submit Form IT-272 with your return.

Line 16

Compare the amount on line 16 to your New York standard deduction amount from the standard deduction table on page 20. For greater tax savings, enter the larger of these amounts on Form IT-201, line 34, and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized.*** If you choose the itemized deduction, you must submit Form IT-201-D with your return.

If you are married and filing separate returns (filing status ③), see the caution for line 34, on page 20.

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 taxable year.

Domicile

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

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

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

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

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

Permanent place of abode

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** (a part of a day is a day for this purpose) in New York State during the taxable year.

  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 taxable year; and
2) You maintained a permanent place of abode outside New York State during the entire taxable year; and
3) You spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the taxable year.

Group B

1) You were in a foreign country for at least 450 days (a 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** (a 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 taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. The following formula illustrates this condition:

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

Nonresident

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

Additional information *(continued)*

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 beginning on page 40, and substitute *New York City* or *Yonkers* in place of *New York State.*

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

Special accruals

As a full-year New York State resident for 2015, or if you are a full-year New York City resident or New York City part-year resident for 2015, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2015.

If you are subject to the special accrual rules, see the instructions for Form IT-225, addition modification number A-115 and subtraction modification number S-129.

Full-year New York State residents

You are subject to the special accrual rules **only** if you have accrued income for 2015 (see below), **and**

- you were a nonresident of New York State on December 31, 2014; or
- you will be a New York State nonresident on January 1, 2016.

You have accrued income for 2015 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2015, but you are reporting that income for federal income tax purposes in tax year 2015; or
- you have an item of income that was fixed and determinable in tax year 2015, but you will be reporting that income for federal income tax purposes in a tax year after 2015.

Full-year and part-year New York City residents

You are subject to the special accrual rules **only** if you have accrued income for 2015 (see below), **and**

- you were a nonresident of New York City on December 31, 2014, but you were a full-year New York City resident for tax year 2015; or
- you were a full-year New York City resident for 2015 but you will be a New York City nonresident on January 1, 2016; or
- you were a New York City part-year resident for tax year 2015.

You have accrued income for 2015 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2015, but you are reporting that income for federal income tax purposes in tax year 2015; or
- you have an item of income that was fixed and determinable in tax year 2015, but you will be reporting that income for federal income tax purposes in a tax year after 2015; or
- you have an item of income that was fixed and determinable in your 2015 New York City resident period, but that income is not reportable for federal income tax purposes in your 2015 New York City resident period; or
- you have an item of non-New York source income (see footnote below) that was fixed and determinable in your 2015 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2015 New York City nonresident period.

Estates and trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return.* Each beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 16.

Deceased taxpayers

If a taxpayer died after 2014 and before filing a return for 2015, 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. 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.

Net operating loss (NOL)

For New York State income tax purposes, your NOL deduction is limited to the lesser of your federal NOL deduction or your federal taxable income computed without the NOL deduction. For additional information, see the instructions for Form IT-225, addition modification number A-215, and Publication 145, *Net Operating Losses (NOLs) for New York State Resident Individuals, Estates, and Trusts*.

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

Additional information *(continued)*

Innocent spouse relief

There are three forms of innocent spouse relief: innocent spouse, separation of liability, and equitable relief. You may qualify for relief from full or partial tax liability on a joint return as an *innocent spouse* if: (1) there is an understatement of tax on a joint return because of an omission or error involving income, deduction, credit, or basis; (2) you can show that when you signed the return you did not know and had no reason to know of the understatement; and (3) taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax. You may also request a *separation of liability* for any understated tax on a joint return if you and your spouse or former spouse are no longer married, or are legally separated, or have lived apart at all times during the 12-month period prior to the date of filing for relief. If you do not qualify as an innocent spouse or for separation of liability, you may qualify for *equitable relief* if you can show that, taking into account all the facts and circumstances, you should not be held liable for any understatement or underpayment of tax. For more information, see Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*. You may use Form IT-285 only for innocent spouse relief under the three circumstances stated above. Do **not** file Form IT-285 with your return.

If you want to disclaim your spouse's defaulted 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 judgment debt because you do not want to apply your part of a joint refund or refundable credit to a debt owed solely by your spouse, use Form IT-280, *Nonobligated Spouse Allocation*. You must complete Form IT-280 and submit it with your original return when filed. (Also see *Disclaiming of spouse's debt* on page 31.)

Members of the armed forces

If you are a member of the military and a New York State resident, the amount of your military pay that is subject to federal income tax is also subject to New York income tax. However, see the instructions for Form IT-225, subtraction modification number S-118 for information on New York's tax treatment of certain combat pay.

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

Keep a copy of your tax records

Please remember to keep a copy of your completed income tax return. Also keep copies of any books, records, schedules, statements, or other related documents.

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

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

Amending your return

File Form IT-201-X to amend a previously filed New York State income tax return. Use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident. See *Other forms you may have to file* on page 12.

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,* and our Web site.

School districts and code numbers

Albany – Erie

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2015. (If you are a New York City resident, look for your individual county listing.) Enter the school district name and code number at the top of the front of your return in the boxes provided. If you do not know the name of your school district, contact your nearest public school.

Caution: You must enter your school district and code number even if you were absent temporarily, if the school your children attended was not in your school district, or if you had no children attending school. School aid may be affected if 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 – Yates

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**

NYS

2015 New York **State** Tax Table

$0 - $5,999

⚠ If your New York adjusted gross income, Form IT-201, line 33 is more than $106,200, you cannot use these tables. See *Tax computation - New York AGI of more than $106,200* beginning on page 56 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 **New York State** tax table, the *taxable income* column is the amount from Form IT-201, line 38.

Example: *Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 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 $1,820. This is the tax amount they must write on line 39 of Form IT-201.*

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York **State** tax is:		
38,200	38,250	2,130	1,817	1,962
38,250	38,300	2,134	1,820	1,966
38,300	38,350	2,137	1,823	1,969
38,350	38,400	2,140	1,826	1,972

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

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

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

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

$6,000 – $14,999

2015 New York **State** Tax Table

NYS

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
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	364	361	361	12,000	12,050	502	481	481
6,050	6,100	243	243	243	9,050	9,100	366	363	363	12,050	12,100	505	483	483
6,100	6,150	245	245	245	9,100	9,150	369	365	365	12,100	12,150	508	485	485
6,150	6,200	247	247	247	9,150	9,200	371	367	367	12,150	12,200	510	487	487
6,200	6,250	249	249	249	9,200	9,250	373	369	369	12,200	12,250	513	489	489
6,250	6,300	251	251	251	9,250	9,300	375	371	371	12,250	12,300	515	491	491
6,300	6,350	253	253	253	9,300	9,350	378	373	373	12,300	12,350	518	493	493
6,350	6,400	255	255	255	9,350	9,400	380	375	375	12,350	12,400	521	495	495
6,400	6,450	257	257	257	9,400	9,450	382	377	377	12,400	12,450	523	497	497
6,450	6,500	259	259	259	9,450	9,500	384	379	379	12,450	12,500	526	499	499
6,500	6,550	261	261	261	9,500	9,550	387	381	381	12,500	12,550	529	501	501
6,550	6,600	263	263	263	9,550	9,600	389	383	383	12,550	12,600	531	503	503
6,600	6,650	265	265	265	9,600	9,650	391	385	385	12,600	12,650	534	505	505
6,650	6,700	267	267	267	9,650	9,700	393	387	387	12,650	12,700	536	507	507
6,700	6,750	269	269	269	9,700	9,750	396	389	389	12,700	12,750	539	509	509
6,750	6,800	271	271	271	9,750	9,800	398	391	391	12,750	12,800	542	511	511
6,800	6,850	273	273	273	9,800	9,850	400	393	393	12,800	12,850	544	513	514
6,850	6,900	275	275	275	9,850	9,900	402	395	395	12,850	12,900	547	515	516
6,900	6,950	277	277	277	9,900	9,950	405	397	397	12,900	12,950	550	517	518
6,950	7,000	279	279	279	9,950	10,000	407	399	399	12,950	13,000	552	519	520
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	409	401	401	13,000	13,050	555	521	523
7,050	7,100	283	283	283	10,050	10,100	411	403	403	13,050	13,100	557	523	525
7,100	7,150	285	285	285	10,100	10,150	414	405	405	13,100	13,150	560	525	527
7,150	7,200	287	287	287	10,150	10,200	416	407	407	13,150	13,200	563	527	529
7,200	7,250	289	289	289	10,200	10,250	418	409	409	13,200	13,250	565	529	532
7,250	7,300	291	291	291	10,250	10,300	420	411	411	13,250	13,300	568	531	534
7,300	7,350	293	293	293	10,300	10,350	423	413	413	13,300	13,350	571	533	536
7,350	7,400	295	295	295	10,350	10,400	425	415	415	13,350	13,400	573	535	538
7,400	7,450	297	297	297	10,400	10,450	427	417	417	13,400	13,450	576	537	541
7,450	7,500	299	299	299	10,450	10,500	429	419	419	13,450	13,500	578	539	543
7,500	7,550	301	301	301	10,500	10,550	432	421	421	13,500	13,550	581	541	545
7,550	7,600	303	303	303	10,550	10,600	434	423	423	13,550	13,600	584	543	547
7,600	7,650	305	305	305	10,600	10,650	436	425	425	13,600	13,650	586	545	550
7,650	7,700	307	307	307	10,650	10,700	438	427	427	13,650	13,700	589	547	552
7,700	7,750	309	309	309	10,700	10,750	441	429	429	13,700	13,750	592	549	554
7,750	7,800	311	311	311	10,750	10,800	443	431	431	13,750	13,800	594	551	556
7,800	7,850	313	313	313	10,800	10,850	445	433	433	13,800	13,850	597	553	559
7,850	7,900	315	315	315	10,850	10,900	447	435	435	13,850	13,900	600	555	561
7,900	7,950	317	317	317	10,900	10,950	450	437	437	13,900	13,950	603	557	563
7,950	8,000	319	319	319	10,950	11,000	452	439	439	13,950	14,000	606	559	565
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	454	441	441	14,000	14,050	609	561	568
8,050	8,100	323	323	323	11,050	11,100	456	443	443	14,050	14,100	612	563	570
8,100	8,150	325	325	325	11,100	11,150	459	445	445	14,100	14,150	615	565	572
8,150	8,200	327	327	327	11,150	11,200	461	447	447	14,150	14,200	618	567	574
8,200	8,250	329	329	329	11,200	11,250	463	449	449	14,200	14,250	621	569	577
8,250	8,300	331	331	331	11,250	11,300	465	451	451	14,250	14,300	624	571	579
8,300	8,350	333	333	333	11,300	11,350	468	453	453	14,300	14,350	627	573	581
8,350	8,400	335	335	335	11,350	11,400	470	455	455	14,350	14,400	630	575	583
8,400	8,450	337	337	337	11,400	11,450	472	457	457	14,400	14,450	633	577	586
8,450	8,500	339	339	339	11,450	11,500	474	459	459	14,450	14,500	636	579	588
8,500	8,550	342	341	341	11,500	11,550	477	461	461	14,500	14,550	639	581	590
8,550	8,600	344	343	343	11,550	11,600	479	463	463	14,550	14,600	642	583	592
8,600	8,650	346	345	345	11,600	11,650	481	465	465	14,600	14,650	645	585	595
8,650	8,700	348	347	347	11,650	11,700	484	467	467	14,650	14,700	648	587	597
8,700	8,750	351	349	349	11,700	11,750	487	469	469	14,700	14,750	651	589	599
8,750	8,800	353	351	351	11,750	11,800	489	471	471	14,750	14,800	653	591	601
8,800	8,850	355	353	353	11,800	11,850	492	473	473	14,800	14,850	656	593	604
8,850	8,900	357	355	355	11,850	11,900	494	475	475	14,850	14,900	659	595	606
8,900	8,950	360	357	357	11,900	11,950	497	477	477	14,900	14,950	662	597	608
8,950	9,000	362	359	359	11,950	12,000	500	479	479	14,950	15,000	665	599	610

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

NYS

2015 New York **State** Tax Table

$15,000 – $23,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
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	668	601	613	18,000	18,050	845	726	752	21,000	21,050	1,022	861	912
15,050	15,100	671	603	615	18,050	18,100	848	729	755	21,050	21,100	1,025	864	915
15,100	15,150	674	605	617	18,100	18,150	851	731	757	21,100	21,150	1,028	866	918
15,150	15,200	677	607	619	18,150	18,200	854	733	760	21,150	21,200	1,031	868	921
15,200	15,250	680	609	622	18,200	18,250	857	735	763	21,200	21,250	1,034	870	924
15,250	15,300	683	611	624	18,250	18,300	860	738	765	21,250	21,300	1,037	873	927
15,300	15,350	686	613	626	18,300	18,350	863	740	768	21,300	21,350	1,040	875	930
15,350	15,400	689	615	628	18,350	18,400	866	742	771	21,350	21,400	1,044	877	933
15,400	15,450	692	617	631	18,400	18,450	869	744	773	21,400	21,450	1,047	879	936
15,450	15,500	695	619	633	18,450	18,500	872	747	776	21,450	21,500	1,050	882	939
15,500	15,550	698	621	635	18,500	18,550	875	749	778	21,500	21,550	1,053	884	942
15,550	15,600	701	623	637	18,550	18,600	878	751	781	21,550	21,600	1,056	886	945
15,600	15,650	704	625	640	18,600	18,650	881	753	784	21,600	21,650	1,060	888	948
15,650	15,700	707	627	642	18,650	18,700	884	756	786	21,650	21,700	1,063	891	950
15,700	15,750	710	629	644	18,700	18,750	887	758	789	21,700	21,750	1,066	893	953
15,750	15,800	712	631	646	18,750	18,800	889	760	792	21,750	21,800	1,069	895	956
15,800	15,850	715	633	649	18,800	18,850	892	762	794	21,800	21,850	1,073	897	959
15,850	15,900	718	635	651	18,850	18,900	895	765	797	21,850	21,900	1,076	900	962
15,900	15,950	721	637	653	18,900	18,950	898	767	799	21,900	21,950	1,079	902	965
15,950	16,000	724	639	655	18,950	19,000	901	769	802	21,950	22,000	1,082	904	968
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	727	641	658	19,000	19,050	904	771	805	22,000	22,050	1,085	906	971
16,050	16,100	730	643	660	19,050	19,100	907	774	807	22,050	22,100	1,089	909	974
16,100	16,150	733	645	662	19,100	19,150	910	776	810	22,100	22,150	1,092	911	977
16,150	16,200	736	647	664	19,150	19,200	913	778	813	22,150	22,200	1,095	913	980
16,200	16,250	739	649	667	19,200	19,250	916	780	815	22,200	22,250	1,098	915	983
16,250	16,300	742	651	669	19,250	19,300	919	783	818	22,250	22,300	1,102	918	986
16,300	16,350	745	653	671	19,300	19,350	922	785	820	22,300	22,350	1,105	920	989
16,350	16,400	748	655	673	19,350	19,400	925	787	823	22,350	22,400	1,108	922	992
16,400	16,450	751	657	676	19,400	19,450	928	789	826	22,400	22,450	1,111	924	995
16,450	16,500	754	659	678	19,450	19,500	931	792	828	22,450	22,500	1,114	927	998
16,500	16,550	757	661	680	19,500	19,550	934	794	831	22,500	22,550	1,118	929	1,001
16,550	16,600	760	663	682	19,550	19,600	937	796	834	22,550	22,600	1,121	931	1,004
16,600	16,650	763	665	685	19,600	19,650	940	798	836	22,600	22,650	1,124	933	1,007
16,650	16,700	766	667	687	19,650	19,700	943	801	839	22,650	22,700	1,127	936	1,009
16,700	16,750	769	669	689	19,700	19,750	946	803	841	22,700	22,750	1,131	938	1,012
16,750	16,800	771	671	691	19,750	19,800	948	805	844	22,750	22,800	1,134	940	1,015
16,800	16,850	774	673	694	19,800	19,850	951	807	847	22,800	22,850	1,137	942	1,018
16,850	16,900	777	675	696	19,850	19,900	954	810	849	22,850	22,900	1,140	945	1,021
16,900	16,950	780	677	698	19,900	19,950	957	812	852	22,900	22,950	1,143	947	1,024
16,950	17,000	783	679	700	19,950	20,000	960	814	855	22,950	23,000	1,147	949	1,027
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	786	681	703	20,000	20,050	963	816	857	23,000	23,050	1,150	951	1,030
17,050	17,100	789	684	705	20,050	20,100	966	819	860	23,050	23,100	1,153	954	1,033
17,100	17,150	792	686	707	20,100	20,150	969	821	862	23,100	23,150	1,156	956	1,036
17,150	17,200	795	688	709	20,150	20,200	972	823	865	23,150	23,200	1,160	958	1,039
17,200	17,250	798	690	712	20,200	20,250	975	825	868	23,200	23,250	1,163	960	1,042
17,250	17,300	801	693	714	20,250	20,300	978	828	870	23,250	23,300	1,166	963	1,045
17,300	17,350	804	695	716	20,300	20,350	981	830	873	23,300	23,350	1,169	965	1,048
17,350	17,400	807	697	718	20,350	20,400	984	832	876	23,350	23,400	1,173	968	1,051
17,400	17,450	810	699	721	20,400	20,450	987	834	878	23,400	23,450	1,176	971	1,054
17,450	17,500	813	702	723	20,450	20,500	990	837	881	23,450	23,500	1,179	973	1,057
17,500	17,550	816	704	726	20,500	20,550	993	839	883	23,500	23,550	1,182	976	1,060
17,550	17,600	819	706	729	20,550	20,600	996	841	886	23,550	23,600	1,185	978	1,063
17,600	17,650	822	708	731	20,600	20,650	999	843	889	23,600	23,650	1,189	981	1,066
17,650	17,700	825	711	734	20,650	20,700	1,002	846	891	23,650	23,700	1,192	984	1,068
17,700	17,750	828	713	736	20,700	20,750	1,005	848	894	23,700	23,750	1,195	986	1,071
17,750	17,800	830	715	739	20,750	20,800	1,007	850	897	23,750	23,800	1,198	989	1,074
17,800	17,850	833	717	742	20,800	20,850	1,010	852	900	23,800	23,850	1,202	992	1,077
17,850	17,900	836	720	744	20,850	20,900	1,013	855	903	23,850	23,900	1,205	994	1,080
17,900	17,950	839	722	747	20,900	20,950	1,016	857	906	23,900	23,950	1,208	997	1,083
17,950	18,000	842	724	750	20,950	21,000	1,019	859	909	23,950	24,000	1,211	999	1,086

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

$24,000 – $32,999

2015 New York **State** Tax Table

NYS

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
24,000		Your New York **State** tax is:		
24,000	24,050	1,214	1,002	1,089
24,050	24,100	1,218	1,005	1,092
24,100	24,150	1,221	1,007	1,095
24,150	24,200	1,224	1,010	1,098
24,200	24,250	1,227	1,013	1,101
24,250	24,300	1,231	1,015	1,104
24,300	24,350	1,234	1,018	1,107
24,350	24,400	1,237	1,020	1,110
24,400	24,450	1,240	1,023	1,113
24,450	24,500	1,243	1,026	1,116
24,500	24,550	1,247	1,028	1,119
24,550	24,600	1,250	1,031	1,122
24,600	24,650	1,253	1,034	1,125
24,650	24,700	1,256	1,036	1,127
24,700	24,750	1,260	1,039	1,130
24,750	24,800	1,263	1,041	1,133
24,800	24,850	1,266	1,044	1,136
24,850	24,900	1,269	1,047	1,139
24,900	24,950	1,272	1,049	1,142
24,950	25,000	1,276	1,052	1,145
25,000		Your New York **State** tax is:		
25,000	25,050	1,279	1,055	1,148
25,050	25,100	1,282	1,057	1,151
25,100	25,150	1,285	1,060	1,154
25,150	25,200	1,289	1,062	1,157
25,200	25,250	1,292	1,065	1,160
25,250	25,300	1,295	1,068	1,163
25,300	25,350	1,298	1,070	1,166
25,350	25,400	1,302	1,073	1,169
25,400	25,450	1,305	1,076	1,172
25,450	25,500	1,308	1,078	1,175
25,500	25,550	1,311	1,081	1,178
25,550	25,600	1,314	1,083	1,181
25,600	25,650	1,318	1,086	1,184
25,650	25,700	1,321	1,089	1,186
25,700	25,750	1,324	1,091	1,189
25,750	25,800	1,327	1,094	1,192
25,800	25,850	1,331	1,097	1,195
25,850	25,900	1,334	1,099	1,198
25,900	25,950	1,337	1,102	1,201
25,950	26,000	1,340	1,104	1,204
26,000		Your New York **State** tax is:		
26,000	26,050	1,343	1,107	1,207
26,050	26,100	1,347	1,110	1,210
26,100	26,150	1,350	1,112	1,213
26,150	26,200	1,353	1,115	1,216
26,200	26,250	1,356	1,118	1,219
26,250	26,300	1,360	1,120	1,222
26,300	26,350	1,363	1,123	1,225
26,350	26,400	1,366	1,125	1,228
26,400	26,450	1,369	1,128	1,231
26,450	26,500	1,372	1,131	1,234
26,500	26,550	1,376	1,133	1,237
26,550	26,600	1,379	1,136	1,240
26,600	26,650	1,382	1,139	1,243
26,650	26,700	1,385	1,141	1,245
26,700	26,750	1,389	1,144	1,248
26,750	26,800	1,392	1,146	1,251
26,800	26,850	1,395	1,149	1,254
26,850	26,900	1,398	1,152	1,257
26,900	26,950	1,401	1,154	1,260
26,950	27,000	1,405	1,157	1,263

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
27,000		Your New York **State** tax is:		
27,000	27,050	1,408	1,160	1,266
27,050	27,100	1,411	1,162	1,269
27,100	27,150	1,414	1,165	1,272
27,150	27,200	1,418	1,167	1,275
27,200	27,250	1,421	1,170	1,278
27,250	27,300	1,424	1,173	1,281
27,300	27,350	1,427	1,175	1,284
27,350	27,400	1,431	1,178	1,287
27,400	27,450	1,434	1,181	1,290
27,450	27,500	1,437	1,183	1,293
27,500	27,550	1,440	1,186	1,296
27,550	27,600	1,443	1,188	1,299
27,600	27,650	1,447	1,191	1,302
27,650	27,700	1,450	1,194	1,304
27,700	27,750	1,453	1,197	1,307
27,750	27,800	1,456	1,200	1,310
27,800	27,850	1,460	1,203	1,313
27,850	27,900	1,463	1,206	1,316
27,900	27,950	1,466	1,209	1,319
27,950	28,000	1,469	1,212	1,322
28,000		Your New York **State** tax is:		
28,000	28,050	1,472	1,215	1,325
28,050	28,100	1,476	1,218	1,328
28,100	28,150	1,479	1,221	1,331
28,150	28,200	1,482	1,224	1,334
28,200	28,250	1,485	1,227	1,337
28,250	28,300	1,489	1,230	1,340
28,300	28,350	1,492	1,233	1,343
28,350	28,400	1,495	1,236	1,346
28,400	28,450	1,498	1,239	1,349
28,450	28,500	1,501	1,242	1,352
28,500	28,550	1,505	1,245	1,355
28,550	28,600	1,508	1,247	1,358
28,600	28,650	1,511	1,250	1,361
28,650	28,700	1,514	1,253	1,363
28,700	28,750	1,518	1,256	1,366
28,750	28,800	1,521	1,259	1,369
28,800	28,850	1,524	1,262	1,372
28,850	28,900	1,527	1,265	1,375
28,900	28,950	1,530	1,268	1,378
28,950	29,000	1,534	1,271	1,381
29,000		Your New York **State** tax is:		
29,000	29,050	1,537	1,274	1,384
29,050	29,100	1,540	1,277	1,387
29,100	29,150	1,543	1,280	1,390
29,150	29,200	1,547	1,283	1,393
29,200	29,250	1,550	1,286	1,396
29,250	29,300	1,553	1,289	1,399
29,300	29,350	1,556	1,292	1,402
29,350	29,400	1,560	1,295	1,405
29,400	29,450	1,563	1,298	1,408
29,450	29,500	1,566	1,301	1,411
29,500	29,550	1,569	1,304	1,414
29,550	29,600	1,572	1,306	1,417
29,600	29,650	1,576	1,309	1,420
29,650	29,700	1,579	1,312	1,422
29,700	29,750	1,582	1,315	1,425
29,750	29,800	1,585	1,318	1,428
29,800	29,850	1,589	1,321	1,431
29,850	29,900	1,592	1,324	1,434
29,900	29,950	1,595	1,327	1,437
29,950	30,000	1,598	1,330	1,440

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
30,000		Your New York **State** tax is:		
30,000	30,050	1,601	1,333	1,443
30,050	30,100	1,605	1,336	1,446
30,100	30,150	1,608	1,339	1,449
30,150	30,200	1,611	1,342	1,452
30,200	30,250	1,614	1,345	1,455
30,250	30,300	1,618	1,348	1,458
30,300	30,350	1,621	1,351	1,461
30,350	30,400	1,624	1,354	1,464
30,400	30,450	1,627	1,357	1,467
30,450	30,500	1,630	1,360	1,470
30,500	30,550	1,634	1,363	1,473
30,550	30,600	1,637	1,365	1,476
30,600	30,650	1,640	1,368	1,479
30,650	30,700	1,643	1,371	1,481
30,700	30,750	1,647	1,374	1,484
30,750	30,800	1,650	1,377	1,487
30,800	30,850	1,653	1,380	1,490
30,850	30,900	1,656	1,383	1,493
30,900	30,950	1,659	1,386	1,496
30,950	31,000	1,663	1,389	1,499
31,000		Your New York **State** tax is:		
31,000	31,050	1,666	1,392	1,502
31,050	31,100	1,669	1,395	1,505
31,100	31,150	1,672	1,398	1,508
31,150	31,200	1,676	1,401	1,511
31,200	31,250	1,679	1,404	1,514
31,250	31,300	1,682	1,407	1,517
31,300	31,350	1,685	1,410	1,520
31,350	31,400	1,689	1,413	1,523
31,400	31,450	1,692	1,416	1,526
31,450	31,500	1,695	1,419	1,529
31,500	31,550	1,698	1,422	1,532
31,550	31,600	1,701	1,424	1,535
31,600	31,650	1,705	1,427	1,538
31,650	31,700	1,708	1,430	1,540
31,700	31,750	1,711	1,433	1,543
31,750	31,800	1,714	1,436	1,546
31,800	31,850	1,718	1,439	1,550
31,850	31,900	1,721	1,442	1,553
31,900	31,950	1,724	1,445	1,556
31,950	32,000	1,727	1,448	1,559
32,000		Your New York **State** tax is:		
32,000	32,050	1,730	1,451	1,563
32,050	32,100	1,734	1,454	1,566
32,100	32,150	1,737	1,457	1,569
32,150	32,200	1,740	1,460	1,572
32,200	32,250	1,743	1,463	1,575
32,250	32,300	1,747	1,466	1,579
32,300	32,350	1,750	1,469	1,582
32,350	32,400	1,753	1,472	1,585
32,400	32,450	1,756	1,475	1,588
32,450	32,500	1,759	1,478	1,592
32,500	32,550	1,763	1,481	1,595
32,550	32,600	1,766	1,483	1,598
32,600	32,650	1,769	1,486	1,601
32,650	32,700	1,772	1,489	1,604
32,700	32,750	1,776	1,492	1,608
32,750	32,800	1,779	1,495	1,611
32,800	32,850	1,782	1,498	1,614
32,850	32,900	1,785	1,501	1,617
32,900	32,950	1,788	1,504	1,621
32,950	33,000	1,792	1,507	1,624

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

NYS

2015 New York **State** Tax Table

$33,000 – $41,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
33,000		Your New York **State** tax is:		
33,000	33,050	1,795	1,510	1,627
33,050	33,100	1,798	1,513	1,630
33,100	33,150	1,801	1,516	1,633
33,150	33,200	1,805	1,519	1,637
33,200	33,250	1,808	1,522	1,640
33,250	33,300	1,811	1,525	1,643
33,300	33,350	1,814	1,528	1,646
33,350	33,400	1,818	1,531	1,650
33,400	33,450	1,821	1,534	1,653
33,450	33,500	1,824	1,537	1,656
33,500	33,550	1,827	1,540	1,659
33,550	33,600	1,830	1,542	1,662
33,600	33,650	1,834	1,545	1,666
33,650	33,700	1,837	1,548	1,669
33,700	33,750	1,840	1,551	1,672
33,750	33,800	1,843	1,554	1,675
33,800	33,850	1,847	1,557	1,679
33,850	33,900	1,850	1,560	1,682
33,900	33,950	1,853	1,563	1,685
33,950	34,000	1,856	1,566	1,688
34,000		Your New York **State** tax is:		
34,000	34,050	1,859	1,569	1,692
34,050	34,100	1,863	1,572	1,695
34,100	34,150	1,866	1,575	1,698
34,150	34,200	1,869	1,578	1,701
34,200	34,250	1,872	1,581	1,704
34,250	34,300	1,876	1,584	1,708
34,300	34,350	1,879	1,587	1,711
34,350	34,400	1,882	1,590	1,714
34,400	34,450	1,885	1,593	1,717
34,450	34,500	1,888	1,596	1,721
34,500	34,550	1,892	1,599	1,724
34,550	34,600	1,895	1,601	1,727
34,600	34,650	1,898	1,604	1,730
34,650	34,700	1,901	1,607	1,733
34,700	34,750	1,905	1,610	1,737
34,750	34,800	1,908	1,613	1,740
34,800	34,850	1,911	1,616	1,743
34,850	34,900	1,914	1,619	1,746
34,900	34,950	1,917	1,622	1,750
34,950	35,000	1,921	1,625	1,753
35,000		Your New York **State** tax is:		
35,000	35,050	1,924	1,628	1,756
35,050	35,100	1,927	1,631	1,759
35,100	35,150	1,930	1,634	1,762
35,150	35,200	1,934	1,637	1,766
35,200	35,250	1,937	1,640	1,769
35,250	35,300	1,940	1,643	1,772
35,300	35,350	1,943	1,646	1,775
35,350	35,400	1,947	1,649	1,779
35,400	35,450	1,950	1,652	1,782
35,450	35,500	1,953	1,655	1,785
35,500	35,550	1,956	1,658	1,788
35,550	35,600	1,959	1,660	1,791
35,600	35,650	1,963	1,663	1,795
35,650	35,700	1,966	1,666	1,798
35,700	35,750	1,969	1,669	1,801
35,750	35,800	1,972	1,672	1,804
35,800	35,850	1,976	1,675	1,808
35,850	35,900	1,979	1,678	1,811
35,900	35,950	1,982	1,681	1,814
35,950	36,000	1,985	1,684	1,817

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
36,000		Your New York **State** tax is:		
36,000	36,050	1,988	1,687	1,821
36,050	36,100	1,992	1,690	1,824
36,100	36,150	1,995	1,693	1,827
36,150	36,200	1,998	1,696	1,830
36,200	36,250	2,001	1,699	1,833
36,250	36,300	2,005	1,702	1,837
36,300	36,350	2,008	1,705	1,840
36,350	36,400	2,011	1,708	1,843
36,400	36,450	2,014	1,711	1,846
36,450	36,500	2,017	1,714	1,850
36,500	36,550	2,021	1,717	1,853
36,550	36,600	2,024	1,719	1,856
36,600	36,650	2,027	1,722	1,859
36,650	36,700	2,030	1,725	1,862
36,700	36,750	2,034	1,728	1,866
36,750	36,800	2,037	1,731	1,869
36,800	36,850	2,040	1,734	1,872
36,850	36,900	2,043	1,737	1,875
36,900	36,950	2,046	1,740	1,879
36,950	37,000	2,050	1,743	1,882
37,000		Your New York **State** tax is:		
37,000	37,050	2,053	1,746	1,885
37,050	37,100	2,056	1,749	1,888
37,100	37,150	2,059	1,752	1,891
37,150	37,200	2,063	1,755	1,895
37,200	37,250	2,066	1,758	1,898
37,250	37,300	2,069	1,761	1,901
37,300	37,350	2,072	1,764	1,904
37,350	37,400	2,076	1,767	1,908
37,400	37,450	2,079	1,770	1,911
37,450	37,500	2,082	1,773	1,914
37,500	37,550	2,085	1,776	1,917
37,550	37,600	2,088	1,778	1,920
37,600	37,650	2,092	1,781	1,924
37,650	37,700	2,095	1,784	1,927
37,700	37,750	2,098	1,787	1,930
37,750	37,800	2,101	1,790	1,933
37,800	37,850	2,105	1,793	1,937
37,850	37,900	2,108	1,796	1,940
37,900	37,950	2,111	1,799	1,943
37,950	38,000	2,114	1,802	1,946
38,000		Your New York **State** tax is:		
38,000	38,050	2,117	1,805	1,950
38,050	38,100	2,121	1,808	1,953
38,100	38,150	2,124	1,811	1,956
38,150	38,200	2,127	1,814	1,959
38,200	38,250	2,130	1,817	1,962
38,250	38,300	2,134	1,820	1,966
38,300	38,350	2,137	1,823	1,969
38,350	38,400	2,140	1,826	1,972
38,400	38,450	2,143	1,829	1,975
38,450	38,500	2,146	1,832	1,979
38,500	38,550	2,150	1,835	1,982
38,550	38,600	2,153	1,837	1,985
38,600	38,650	2,156	1,840	1,988
38,650	38,700	2,159	1,843	1,991
38,700	38,750	2,163	1,846	1,995
38,750	38,800	2,166	1,849	1,998
38,800	38,850	2,169	1,852	2,001
38,850	38,900	2,172	1,855	2,004
38,900	38,950	2,175	1,858	2,008
38,950	39,000	2,179	1,861	2,011

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
39,000		Your New York **State** tax is:		
39,000	39,050	2,182	1,864	2,014
39,050	39,100	2,185	1,867	2,017
39,100	39,150	2,188	1,870	2,020
39,150	39,200	2,192	1,873	2,024
39,200	39,250	2,195	1,876	2,027
39,250	39,300	2,198	1,879	2,030
39,300	39,350	2,201	1,882	2,033
39,350	39,400	2,205	1,885	2,037
39,400	39,450	2,208	1,888	2,040
39,450	39,500	2,211	1,891	2,043
39,500	39,550	2,214	1,894	2,046
39,550	39,600	2,217	1,896	2,049
39,600	39,650	2,221	1,899	2,053
39,650	39,700	2,224	1,902	2,056
39,700	39,750	2,227	1,905	2,059
39,750	39,800	2,230	1,908	2,062
39,800	39,850	2,234	1,911	2,066
39,850	39,900	2,237	1,914	2,069
39,900	39,950	2,240	1,917	2,072
39,950	40,000	2,243	1,920	2,075
40,000		Your New York **State** tax is:		
40,000	40,050	2,246	1,923	2,079
40,050	40,100	2,250	1,926	2,082
40,100	40,150	2,253	1,929	2,085
40,150	40,200	2,256	1,932	2,088
40,200	40,250	2,259	1,935	2,091
40,250	40,300	2,263	1,938	2,095
40,300	40,350	2,266	1,941	2,098
40,350	40,400	2,269	1,944	2,101
40,400	40,450	2,272	1,947	2,104
40,450	40,500	2,275	1,950	2,108
40,500	40,550	2,279	1,953	2,111
40,550	40,600	2,282	1,955	2,114
40,600	40,650	2,285	1,958	2,117
40,650	40,700	2,288	1,961	2,120
40,700	40,750	2,292	1,964	2,124
40,750	40,800	2,295	1,967	2,127
40,800	40,850	2,298	1,970	2,130
40,850	40,900	2,301	1,973	2,133
40,900	40,950	2,304	1,976	2,137
40,950	41,000	2,308	1,979	2,140
41,000		Your New York **State** tax is:		
41,000	41,050	2,311	1,982	2,143
41,050	41,100	2,314	1,985	2,146
41,100	41,150	2,317	1,988	2,149
41,150	41,200	2,321	1,991	2,153
41,200	41,250	2,324	1,994	2,156
41,250	41,300	2,327	1,997	2,159
41,300	41,350	2,330	2,000	2,162
41,350	41,400	2,334	2,003	2,166
41,400	41,450	2,337	2,006	2,169
41,450	41,500	2,340	2,009	2,172
41,500	41,550	2,343	2,012	2,175
41,550	41,600	2,346	2,014	2,178
41,600	41,650	2,350	2,017	2,182
41,650	41,700	2,353	2,020	2,185
41,700	41,750	2,356	2,023	2,188
41,750	41,800	2,359	2,026	2,191
41,800	41,850	2,363	2,029	2,195
41,850	41,900	2,366	2,032	2,198
41,900	41,950	2,369	2,035	2,201
41,950	42,000	2,372	2,038	2,204

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

$42,000 – $50,999

2015 New York **State** Tax Table

NYS

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
42,000		Your New York **State** tax is:		
42,000	42,050	2,375	2,041	2,208
42,050	42,100	2,379	2,044	2,211
42,100	42,150	2,382	2,047	2,214
42,150	42,200	2,385	2,050	2,217
42,200	42,250	2,388	2,053	2,220
42,250	42,300	2,392	2,056	2,224
42,300	42,350	2,395	2,059	2,227
42,350	42,400	2,398	2,062	2,230
42,400	42,450	2,401	2,065	2,233
42,450	42,500	2,404	2,068	2,237
42,500	42,550	2,408	2,071	2,240
42,550	42,600	2,411	2,074	2,243
42,600	42,650	2,414	2,077	2,246
42,650	42,700	2,417	2,081	2,249
42,700	42,750	2,421	2,084	2,253
42,750	42,800	2,424	2,087	2,256
42,800	42,850	2,427	2,090	2,259
42,850	42,900	2,430	2,093	2,262
42,900	42,950	2,433	2,097	2,266
42,950	43,000	2,437	2,100	2,269
43,000		Your New York **State** tax is:		
43,000	43,050	2,440	2,103	2,272
43,050	43,100	2,443	2,106	2,275
43,100	43,150	2,446	2,110	2,278
43,150	43,200	2,450	2,113	2,282
43,200	43,250	2,453	2,116	2,285
43,250	43,300	2,456	2,119	2,288
43,300	43,350	2,459	2,122	2,291
43,350	43,400	2,463	2,126	2,295
43,400	43,450	2,466	2,129	2,298
43,450	43,500	2,469	2,132	2,301
43,500	43,550	2,472	2,135	2,304
43,550	43,600	2,475	2,139	2,307
43,600	43,650	2,479	2,142	2,311
43,650	43,700	2,482	2,145	2,314
43,700	43,750	2,485	2,148	2,317
43,750	43,800	2,488	2,151	2,320
43,800	43,850	2,492	2,155	2,324
43,850	43,900	2,495	2,158	2,327
43,900	43,950	2,498	2,161	2,330
43,950	44,000	2,501	2,164	2,333
44,000		Your New York **State** tax is:		
44,000	44,050	2,504	2,168	2,337
44,050	44,100	2,508	2,171	2,340
44,100	44,150	2,511	2,174	2,343
44,150	44,200	2,514	2,177	2,346
44,200	44,250	2,517	2,180	2,349
44,250	44,300	2,521	2,184	2,353
44,300	44,350	2,524	2,187	2,356
44,350	44,400	2,527	2,190	2,359
44,400	44,450	2,530	2,193	2,362
44,450	44,500	2,533	2,197	2,366
44,500	44,550	2,537	2,200	2,369
44,550	44,600	2,540	2,203	2,372
44,600	44,650	2,543	2,206	2,375
44,650	44,700	2,546	2,210	2,378
44,700	44,750	2,550	2,213	2,382
44,750	44,800	2,553	2,216	2,385
44,800	44,850	2,556	2,219	2,388
44,850	44,900	2,559	2,222	2,391
44,900	44,950	2,562	2,226	2,395
44,950	45,000	2,566	2,229	2,398

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
45,000		Your New York **State** tax is:		
45,000	45,050	2,569	2,232	2,401
45,050	45,100	2,572	2,235	2,404
45,100	45,150	2,575	2,239	2,407
45,150	45,200	2,579	2,242	2,411
45,200	45,250	2,582	2,245	2,414
45,250	45,300	2,585	2,248	2,417
45,300	45,350	2,588	2,251	2,420
45,350	45,400	2,592	2,255	2,424
45,400	45,450	2,595	2,258	2,427
45,450	45,500	2,598	2,261	2,430
45,500	45,550	2,601	2,264	2,433
45,550	45,600	2,604	2,268	2,436
45,600	45,650	2,608	2,271	2,440
45,650	45,700	2,611	2,274	2,443
45,700	45,750	2,614	2,277	2,446
45,750	45,800	2,617	2,280	2,449
45,800	45,850	2,621	2,284	2,453
45,850	45,900	2,624	2,287	2,456
45,900	45,950	2,627	2,290	2,459
45,950	46,000	2,630	2,293	2,462
46,000		Your New York **State** tax is:		
46,000	46,050	2,633	2,297	2,466
46,050	46,100	2,637	2,300	2,469
46,100	46,150	2,640	2,303	2,472
46,150	46,200	2,643	2,306	2,475
46,200	46,250	2,646	2,309	2,478
46,250	46,300	2,650	2,313	2,482
46,300	46,350	2,653	2,316	2,485
46,350	46,400	2,656	2,319	2,488
46,400	46,450	2,659	2,322	2,491
46,450	46,500	2,662	2,326	2,495
46,500	46,550	2,666	2,329	2,498
46,550	46,600	2,669	2,332	2,501
46,600	46,650	2,672	2,335	2,504
46,650	46,700	2,675	2,339	2,507
46,700	46,750	2,679	2,342	2,511
46,750	46,800	2,682	2,345	2,514
46,800	46,850	2,685	2,348	2,517
46,850	46,900	2,688	2,351	2,520
46,900	46,950	2,691	2,355	2,524
46,950	47,000	2,695	2,358	2,527
47,000		Your New York **State** tax is:		
47,000	47,050	2,698	2,361	2,530
47,050	47,100	2,701	2,364	2,533
47,100	47,150	2,704	2,368	2,536
47,150	47,200	2,708	2,371	2,540
47,200	47,250	2,711	2,374	2,543
47,250	47,300	2,714	2,377	2,546
47,300	47,350	2,717	2,380	2,549
47,350	47,400	2,721	2,384	2,553
47,400	47,450	2,724	2,387	2,556
47,450	47,500	2,727	2,390	2,559
47,500	47,550	2,730	2,393	2,562
47,550	47,600	2,733	2,397	2,565
47,600	47,650	2,737	2,400	2,569
47,650	47,700	2,740	2,403	2,572
47,700	47,750	2,743	2,406	2,575
47,750	47,800	2,746	2,409	2,578
47,800	47,850	2,750	2,413	2,582
47,850	47,900	2,753	2,416	2,585
47,900	47,950	2,756	2,419	2,588
47,950	48,000	2,759	2,422	2,591

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
48,000		Your New York **State** tax is:		
48,000	48,050	2,762	2,426	2,595
48,050	48,100	2,766	2,429	2,598
48,100	48,150	2,769	2,432	2,601
48,150	48,200	2,772	2,435	2,604
48,200	48,250	2,775	2,438	2,607
48,250	48,300	2,779	2,442	2,611
48,300	48,350	2,782	2,445	2,614
48,350	48,400	2,785	2,448	2,617
48,400	48,450	2,788	2,451	2,620
48,450	48,500	2,791	2,455	2,624
48,500	48,550	2,795	2,458	2,627
48,550	48,600	2,798	2,461	2,630
48,600	48,650	2,801	2,464	2,633
48,650	48,700	2,804	2,468	2,636
48,700	48,750	2,808	2,471	2,640
48,750	48,800	2,811	2,474	2,643
48,800	48,850	2,814	2,477	2,646
48,850	48,900	2,817	2,480	2,649
48,900	48,950	2,820	2,484	2,653
48,950	49,000	2,824	2,487	2,656
49,000		Your New York **State** tax is:		
49,000	49,050	2,827	2,490	2,659
49,050	49,100	2,830	2,493	2,662
49,100	49,150	2,833	2,497	2,665
49,150	49,200	2,837	2,500	2,669
49,200	49,250	2,840	2,503	2,672
49,250	49,300	2,843	2,506	2,675
49,300	49,350	2,846	2,509	2,678
49,350	49,400	2,850	2,513	2,682
49,400	49,450	2,853	2,516	2,685
49,450	49,500	2,856	2,519	2,688
49,500	49,550	2,859	2,522	2,691
49,550	49,600	2,862	2,526	2,694
49,600	49,650	2,866	2,529	2,698
49,650	49,700	2,869	2,532	2,701
49,700	49,750	2,872	2,535	2,704
49,750	49,800	2,875	2,538	2,707
49,800	49,850	2,879	2,542	2,711
49,850	49,900	2,882	2,545	2,714
49,900	49,950	2,885	2,548	2,717
49,950	50,000	2,888	2,551	2,720
50,000		Your New York **State** tax is:		
50,000	50,050	2,891	2,555	2,724
50,050	50,100	2,895	2,558	2,727
50,100	50,150	2,898	2,561	2,730
50,150	50,200	2,901	2,564	2,733
50,200	50,250	2,904	2,567	2,736
50,250	50,300	2,908	2,571	2,740
50,300	50,350	2,911	2,574	2,743
50,350	50,400	2,914	2,577	2,746
50,400	50,450	2,917	2,580	2,749
50,450	50,500	2,920	2,584	2,753
50,500	50,550	2,924	2,587	2,756
50,550	50,600	2,927	2,590	2,759
50,600	50,650	2,930	2,593	2,762
50,650	50,700	2,933	2,597	2,765
50,700	50,750	2,937	2,600	2,769
50,750	50,800	2,940	2,603	2,772
50,800	50,850	2,943	2,606	2,775
50,850	50,900	2,946	2,609	2,778
50,900	50,950	2,949	2,613	2,782
50,950	51,000	2,953	2,616	2,785

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

NYS

2015 New York **State** Tax Table

$51,000 – $59,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
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	2,956	2,619	2,788	54,000	54,050	3,149	2,813	2,982	57,000	57,050	3,343	3,006	3,175
51,050	51,100	2,959	2,622	2,791	54,050	54,100	3,153	2,816	2,985	57,050	57,100	3,346	3,009	3,178
51,100	51,150	2,962	2,626	2,794	54,100	54,150	3,156	2,819	2,988	57,100	57,150	3,349	3,013	3,181
51,150	51,200	2,966	2,629	2,798	54,150	54,200	3,159	2,822	2,991	57,150	57,200	3,353	3,016	3,185
51,200	51,250	2,969	2,632	2,801	54,200	54,250	3,162	2,825	2,994	57,200	57,250	3,356	3,019	3,188
51,250	51,300	2,972	2,635	2,804	54,250	54,300	3,166	2,829	2,998	57,250	57,300	3,359	3,022	3,191
51,300	51,350	2,975	2,638	2,807	54,300	54,350	3,169	2,832	3,001	57,300	57,350	3,362	3,025	3,194
51,350	51,400	2,979	2,642	2,811	54,350	54,400	3,172	2,835	3,004	57,350	57,400	3,366	3,029	3,198
51,400	51,450	2,982	2,645	2,814	54,400	54,450	3,175	2,838	3,007	57,400	57,450	3,369	3,032	3,201
51,450	51,500	2,985	2,648	2,817	54,450	54,500	3,178	2,842	3,011	57,450	57,500	3,372	3,035	3,204
51,500	51,550	2,988	2,651	2,820	54,500	54,550	3,182	2,845	3,014	57,500	57,550	3,375	3,038	3,207
51,550	51,600	2,991	2,655	2,823	54,550	54,600	3,185	2,848	3,017	57,550	57,600	3,378	3,042	3,210
51,600	51,650	2,995	2,658	2,827	54,600	54,650	3,188	2,851	3,020	57,600	57,650	3,382	3,045	3,214
51,650	51,700	2,998	2,661	2,830	54,650	54,700	3,191	2,855	3,023	57,650	57,700	3,385	3,048	3,217
51,700	51,750	3,001	2,664	2,833	54,700	54,750	3,195	2,858	3,027	57,700	57,750	3,388	3,051	3,220
51,750	51,800	3,004	2,667	2,836	54,750	54,800	3,198	2,861	3,030	57,750	57,800	3,391	3,054	3,223
51,800	51,850	3,008	2,671	2,840	54,800	54,850	3,201	2,864	3,033	57,800	57,850	3,395	3,058	3,227
51,850	51,900	3,011	2,674	2,843	54,850	54,900	3,204	2,867	3,036	57,850	57,900	3,398	3,061	3,230
51,900	51,950	3,014	2,677	2,846	54,900	54,950	3,207	2,871	3,040	57,900	57,950	3,401	3,064	3,233
51,950	52,000	3,017	2,680	2,849	54,950	55,000	3,211	2,874	3,043	57,950	58,000	3,404	3,067	3,236
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	3,020	2,684	2,853	55,000	55,050	3,214	2,877	3,046	58,000	58,050	3,407	3,071	3,240
52,050	52,100	3,024	2,687	2,856	55,050	55,100	3,217	2,880	3,049	58,050	58,100	3,411	3,074	3,243
52,100	52,150	3,027	2,690	2,859	55,100	55,150	3,220	2,884	3,052	58,100	58,150	3,414	3,077	3,246
52,150	52,200	3,030	2,693	2,862	55,150	55,200	3,224	2,887	3,056	58,150	58,200	3,417	3,080	3,249
52,200	52,250	3,033	2,696	2,865	55,200	55,250	3,227	2,890	3,059	58,200	58,250	3,420	3,083	3,252
52,250	52,300	3,037	2,700	2,869	55,250	55,300	3,230	2,893	3,062	58,250	58,300	3,424	3,087	3,256
52,300	52,350	3,040	2,703	2,872	55,300	55,350	3,233	2,896	3,065	58,300	58,350	3,427	3,090	3,259
52,350	52,400	3,043	2,706	2,875	55,350	55,400	3,237	2,900	3,069	58,350	58,400	3,430	3,093	3,262
52,400	52,450	3,046	2,709	2,878	55,400	55,450	3,240	2,903	3,072	58,400	58,450	3,433	3,096	3,265
52,450	52,500	3,049	2,713	2,882	55,450	55,500	3,243	2,906	3,075	58,450	58,500	3,436	3,100	3,269
52,500	52,550	3,053	2,716	2,885	55,500	55,550	3,246	2,909	3,078	58,500	58,550	3,440	3,103	3,272
52,550	52,600	3,056	2,719	2,888	55,550	55,600	3,249	2,913	3,081	58,550	58,600	3,443	3,106	3,275
52,600	52,650	3,059	2,722	2,891	55,600	55,650	3,253	2,916	3,085	58,600	58,650	3,446	3,109	3,278
52,650	52,700	3,062	2,726	2,894	55,650	55,700	3,256	2,919	3,088	58,650	58,700	3,449	3,113	3,281
52,700	52,750	3,066	2,729	2,898	55,700	55,750	3,259	2,922	3,091	58,700	58,750	3,453	3,116	3,285
52,750	52,800	3,069	2,732	2,901	55,750	55,800	3,262	2,925	3,094	58,750	58,800	3,456	3,119	3,288
52,800	52,850	3,072	2,735	2,904	55,800	55,850	3,266	2,929	3,098	58,800	58,850	3,459	3,122	3,291
52,850	52,900	3,075	2,738	2,907	55,850	55,900	3,269	2,932	3,101	58,850	58,900	3,462	3,125	3,294
52,900	52,950	3,078	2,742	2,911	55,900	55,950	3,272	2,935	3,104	58,900	58,950	3,465	3,129	3,298
52,950	53,000	3,082	2,745	2,914	55,950	56,000	3,275	2,938	3,107	58,950	59,000	3,469	3,132	3,301
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	3,085	2,748	2,917	56,000	56,050	3,278	2,942	3,111	59,000	59,050	3,472	3,135	3,304
53,050	53,100	3,088	2,751	2,920	56,050	56,100	3,282	2,945	3,114	59,050	59,100	3,475	3,138	3,307
53,100	53,150	3,091	2,755	2,923	56,100	56,150	3,285	2,948	3,117	59,100	59,150	3,478	3,142	3,310
53,150	53,200	3,095	2,758	2,927	56,150	56,200	3,288	2,951	3,120	59,150	59,200	3,482	3,145	3,314
53,200	53,250	3,098	2,761	2,930	56,200	56,250	3,291	2,954	3,123	59,200	59,250	3,485	3,148	3,317
53,250	53,300	3,101	2,764	2,933	56,250	56,300	3,295	2,958	3,127	59,250	59,300	3,488	3,151	3,320
53,300	53,350	3,104	2,767	2,936	56,300	56,350	3,298	2,961	3,130	59,300	59,350	3,491	3,154	3,323
53,350	53,400	3,108	2,771	2,940	56,350	56,400	3,301	2,964	3,133	59,350	59,400	3,495	3,158	3,327
53,400	53,450	3,111	2,774	2,943	56,400	56,450	3,304	2,967	3,136	59,400	59,450	3,498	3,161	3,330
53,450	53,500	3,114	2,777	2,946	56,450	56,500	3,307	2,971	3,140	59,450	59,500	3,501	3,164	3,333
53,500	53,550	3,117	2,780	2,949	56,500	56,550	3,311	2,974	3,143	59,500	59,550	3,504	3,167	3,336
53,550	53,600	3,120	2,784	2,952	56,550	56,600	3,314	2,977	3,146	59,550	59,600	3,507	3,171	3,339
53,600	53,650	3,124	2,787	2,956	56,600	56,650	3,317	2,980	3,149	59,600	59,650	3,511	3,174	3,343
53,650	53,700	3,127	2,790	2,959	56,650	56,700	3,320	2,984	3,152	59,650	59,700	3,514	3,177	3,346
53,700	53,750	3,130	2,793	2,962	56,700	56,750	3,324	2,987	3,156	59,700	59,750	3,517	3,180	3,349
53,750	53,800	3,133	2,796	2,965	56,750	56,800	3,327	2,990	3,159	59,750	59,800	3,520	3,183	3,352
53,800	53,850	3,137	2,800	2,969	56,800	56,850	3,330	2,993	3,162	59,800	59,850	3,524	3,187	3,356
53,850	53,900	3,140	2,803	2,972	56,850	56,900	3,333	2,996	3,165	59,850	59,900	3,527	3,190	3,359
53,900	53,950	3,143	2,806	2,975	56,900	56,950	3,336	3,000	3,169	59,900	59,950	3,530	3,193	3,362
53,950	54,000	3,146	2,809	2,978	56,950	57,000	3,340	3,003	3,172	59,950	60,000	3,533	3,196	3,365

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

$60,000 +

2015 New York **State** Tax Table

NYS

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
60,000		Your New York **State** tax is:		
60,000	60,050	3,536	3,200	3,369
60,050	60,100	3,540	3,203	3,372
60,100	60,150	3,543	3,206	3,375
60,150	60,200	3,546	3,209	3,378
60,200	60,250	3,549	3,212	3,381
60,250	60,300	3,553	3,216	3,385
60,300	60,350	3,556	3,219	3,388
60,350	60,400	3,559	3,222	3,391
60,400	60,450	3,562	3,225	3,394
60,450	60,500	3,565	3,229	3,398
60,500	60,550	3,569	3,232	3,401
60,550	60,600	3,572	3,235	3,404
60,600	60,650	3,575	3,238	3,407
60,650	60,700	3,578	3,242	3,410
60,700	60,750	3,582	3,245	3,414
60,750	60,800	3,585	3,248	3,417
60,800	60,850	3,588	3,251	3,420
60,850	60,900	3,591	3,254	3,423
60,900	60,950	3,594	3,258	3,427
60,950	61,000	3,598	3,261	3,430
61,000		Your New York **State** tax is:		
61,000	61,050	3,601	3,264	3,433
61,050	61,100	3,604	3,267	3,436
61,100	61,150	3,607	3,271	3,439
61,150	61,200	3,611	3,274	3,443
61,200	61,250	3,614	3,277	3,446
61,250	61,300	3,617	3,280	3,449
61,300	61,350	3,620	3,283	3,452
61,350	61,400	3,624	3,287	3,456
61,400	61,450	3,627	3,290	3,459
61,450	61,500	3,630	3,293	3,462
61,500	61,550	3,633	3,296	3,465
61,550	61,600	3,636	3,300	3,468
61,600	61,650	3,640	3,303	3,472
61,650	61,700	3,643	3,306	3,475
61,700	61,750	3,646	3,309	3,478
61,750	61,800	3,649	3,312	3,481
61,800	61,850	3,653	3,316	3,485
61,850	61,900	3,656	3,319	3,488
61,900	61,950	3,659	3,322	3,491
61,950	62,000	3,662	3,325	3,494

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
62,000		Your New York **State** tax is:		
62,000	62,050	3,665	3,329	3,498
62,050	62,100	3,669	3,332	3,501
62,100	62,150	3,672	3,335	3,504
62,150	62,200	3,675	3,338	3,507
62,200	62,250	3,678	3,341	3,510
62,250	62,300	3,682	3,345	3,514
62,300	62,350	3,685	3,348	3,517
62,350	62,400	3,688	3,351	3,520
62,400	62,450	3,691	3,354	3,523
62,450	62,500	3,694	3,358	3,527
62,500	62,550	3,698	3,361	3,530
62,550	62,600	3,701	3,364	3,533
62,600	62,650	3,704	3,367	3,536
62,650	62,700	3,707	3,371	3,539
62,700	62,750	3,711	3,374	3,543
62,750	62,800	3,714	3,377	3,546
62,800	62,850	3,717	3,380	3,549
62,850	62,900	3,720	3,383	3,552
62,900	62,950	3,723	3,387	3,556
62,950	63,000	3,727	3,390	3,559
63,000		Your New York **State** tax is:		
63,000	63,050	3,730	3,393	3,562
63,050	63,100	3,733	3,396	3,565
63,100	63,150	3,736	3,400	3,568
63,150	63,200	3,740	3,403	3,572
63,200	63,250	3,743	3,406	3,575
63,250	63,300	3,746	3,409	3,578
63,300	63,350	3,749	3,412	3,581
63,350	63,400	3,753	3,416	3,585
63,400	63,450	3,756	3,419	3,588
63,450	63,500	3,759	3,422	3,591
63,500	63,550	3,762	3,425	3,594
63,550	63,600	3,765	3,429	3,597
63,600	63,650	3,769	3,432	3,601
63,650	63,700	3,772	3,435	3,604
63,700	63,750	3,775	3,438	3,607
63,750	63,800	3,778	3,441	3,610
63,800	63,850	3,782	3,445	3,614
63,850	63,900	3,785	3,448	3,617
63,900	63,950	3,788	3,451	3,620
63,950	64,000	3,791	3,454	3,623

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
64,000		Your New York **State** tax is:		
64,000	64,050	3,794	3,458	3,627
64,050	64,100	3,798	3,461	3,630
64,100	64,150	3,801	3,464	3,633
64,150	64,200	3,804	3,467	3,636
64,200	64,250	3,807	3,470	3,639
64,250	64,300	3,811	3,474	3,643
64,300	64,350	3,814	3,477	3,646
64,350	64,400	3,817	3,480	3,649
64,400	64,450	3,820	3,483	3,652
64,450	64,500	3,823	3,487	3,656
64,500	64,550	3,827	3,490	3,659
64,550	64,600	3,830	3,493	3,662
64,600	64,650	3,833	3,496	3,665
64,650	64,700	3,836	3,500	3,668
64,700	64,750	3,840	3,503	3,672
64,750	64,800	3,843	3,506	3,675
64,800	64,850	3,846	3,509	3,678
64,850	64,900	3,849	3,512	3,681
64,900	64,950	3,852	3,516	3,685
64,950	65,000	3,856	3,519	3,688
65,000 or more:				

$65,000 or more – compute your New York **State** tax using the *New York **State** tax rate schedule* on page 55.

If the amount on Form IT-201, line 33, is more than $106,200, see page 56.

* 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-201, line 33, is more than $106,200, see pages 56, 57, and 58 to compute your New York State tax.**

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

If line 38 is: over	but not over	The tax is:				
$ 0	$ 16,950			4%	of line 38	
16,950	23,300	$ 678	plus	4.5%	of the excess over	$16,950
23,300	27,550	964	plus	5.25%	" " " "	23,300
27,550	42,450	1,187	plus	5.9%	" " " "	27,550
42,450	159,350	2,066	plus	6.45%	" " " "	42,450
159,350	318,750	9,606	plus	6.65%	" " " "	159,350
318,750	2,125,450	20,206	plus	6.85%	" " " "	318,750
2,125,450		143,965	plus	8.82%	" " " "	2,125,450

Single and married filing separately – filing status ① and ③

If line 38 is: over	but not over	The tax is:				
$ 0	$ 8,400			4%	of line 38	
8,400	11,600	$ 336	plus	4.5%	of the excess over	$ 8,400
11,600	13,750	480	plus	5.25%	" " " "	11,600
13,750	21,150	593	plus	5.9%	" " " "	13,750
21,150	79,600	1,029	plus	6.45%	" " " "	21,150
79,600	212,500	4,800	plus	6.65%	" " " "	79,600
212,500	1,062,650	13,637	plus	6.85%	" " " "	212,500
1,062,650		71,873	plus	8.82%	" " " "	1,062,650

Head of household – filing status ④

If line 38 is: over	but not over	The tax is:				
$ 0	$ 12,700			4%	of line 38	
12,700	17,450	$ 508	plus	4.5%	of the excess over	$12,700
17,450	20,650	722	plus	5.25%	" " " "	17,450
20,650	31,800	890	plus	5.9%	" " " "	20,650
31,800	106,200	1,548	plus	6.45%	" " " "	31,800
106,200	265,600	6,346	plus	6.65%	" " " "	106,200
265,600	1,594,050	16,947	plus	6.85%	" " " "	265,600
1,594,050		107,945	plus	8.82%	" " " "	1,594,050

Tax computation – New York AGI of more than $106,200

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 57 and 58).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line **33**) is **more than $106,200, but not more than $2,125,450,** and your taxable income (line **38**) is **$159,350 or less,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.45% (.0645) (**Stop:** If the line 1 amount is **$156,200 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 55	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $106,200	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 39.**	9	

Tax computation worksheet 2

If your New York AGI (line **33**) is **more than $159,350, but not more than $2,125,450,** and your taxable income (line **38**) is **more than $159,350 but not more than $318,750,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$209,350 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 55	4	
5	Subtract line 4 from line 3	5	
6	Enter $672 on line 6	6	672
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $159,350	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 39.**	11	

Tax computation worksheet 3

If your New York AGI (line **33**) is **more than $318,750, but not more than $2,125,450,** and your taxable income (line **38**) is **more than $318,750,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$368,750 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 55	4	
5	Subtract line 4 from line 3	5	
6	Enter $991 on line 6	6	991
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $318,750	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 39.**	11	

Tax computation worksheet 4

If your New York AGI (line **33**) is **more than $2,125,450,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$2,175,450 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 55	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$159,350 or less,** enter $672 on line 6. If line 2 is **more than $159,350 but not more than $318,750,** enter $991 on line 6. If line 2 is **more than $318,750,** enter $1628 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $2,125,450	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 39.**	11	

Tax computation – New York AGI of more than $106,200 *(continued)*

Single and married filing separately

Tax computation worksheet 5

If your New York AGI (line **33**) is **more than $106,200, but not more than $1,062,650,** and your taxable income (line **38**) is **$212,500 or less,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$156,200 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 55	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $106,200	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 39.**	9	

Tax computation worksheet 6

If your New York AGI (line **33**) is **more than $212,500, but not more than $1,062,650,** and your taxable income (line **38**) is **more than $212,500,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$262,500 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 55	4	
5	Subtract line 4 from line 3	5	
6	Enter $494 on line 6	6	**494**
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $212,500	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 39.**	11	

Tax computation worksheet 7

If your New York AGI (line **33**) is **more than $1,062,650,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$1,112,650 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 55	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$212,500 or less,** enter $494 on line 6. If line 2 is **more than $212,500,** enter $919 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $1,062,650	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 39.**	11	

Tax computation – New York AGI of more than $106,200 *(continued)*

Head of household

Tax computation worksheet 8

If your New York AGI (line **33**) is **more than $106,200, but not more than $1,594,050,** and your taxable income (line **38**) is **$265,600 or less,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$156,200 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 55	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $106,200	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 39.**	9	

Tax computation worksheet 9

If your New York AGI (line **33**) is **more than $265,600, but not more than $1,594,050,** and your taxable income (line **38**) is **more than $265,600,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$315,600 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 55	4	
5	Subtract line 4 from line 3	5	
6	Enter $716 on line 6	6	716
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $265,600	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 39.**	11	

Tax computation worksheet 10

If your New York AGI (line **33**) is **more than $1,594,050,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$1,644,050 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 55	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$265,600 or less,** enter $716 on line 6. If line 2 is **more than $265,600,** enter $1247 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $1,594,050	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 39.**	11	

NYC

2015 New York **City** Tax Table

$0 – $5,999

In this **New York City** tax table, the *taxable income* column is the amount from Form IT-201, line 38.

Example: *Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 is $38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for* **Married filing jointly** *and read down the column. The amount shown where the income line and filing status column meet is $1,217. This is the tax amount they must write on line 47 of Form IT-201.*

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

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

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

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

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

$6,000 – $14,999

2015 New York **City** Tax Table

NYC

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
6,000		Your New York **City** tax is:		
6,000	6,050	175	175	175
6,050	6,100	177	177	177
6,100	6,150	178	178	178
6,150	6,200	180	180	180
6,200	6,250	181	181	181
6,250	6,300	182	182	182
6,300	6,350	184	184	184
6,350	6,400	185	185	185
6,400	6,450	187	187	187
6,450	6,500	188	188	188
6,500	6,550	190	190	190
6,550	6,600	191	191	191
6,600	6,650	193	193	193
6,650	6,700	194	194	194
6,700	6,750	195	195	195
6,750	6,800	197	197	197
6,800	6,850	198	198	198
6,850	6,900	200	200	200
6,900	6,950	201	201	201
6,950	7,000	203	203	203
7,000		Your New York **City** tax is:		
7,000	7,050	204	204	204
7,050	7,100	206	206	206
7,100	7,150	207	207	207
7,150	7,200	209	209	209
7,200	7,250	210	210	210
7,250	7,300	211	211	211
7,300	7,350	213	213	213
7,350	7,400	214	214	214
7,400	7,450	216	216	216
7,450	7,500	217	217	217
7,500	7,550	219	219	219
7,550	7,600	220	220	220
7,600	7,650	222	222	222
7,650	7,700	223	223	223
7,700	7,750	225	225	225
7,750	7,800	226	226	226
7,800	7,850	227	227	227
7,850	7,900	229	229	229
7,900	7,950	230	230	230
7,950	8,000	232	232	232
8,000		Your New York **City** tax is:		
8,000	8,050	233	233	233
8,050	8,100	235	235	235
8,100	8,150	236	236	236
8,150	8,200	238	238	238
8,200	8,250	239	239	239
8,250	8,300	241	241	241
8,300	8,350	242	242	242
8,350	8,400	243	243	243
8,400	8,450	245	245	245
8,450	8,500	246	246	246
8,500	8,550	248	248	248
8,550	8,600	249	249	249
8,600	8,650	251	251	251
8,650	8,700	252	252	252
8,700	8,750	254	254	254
8,750	8,800	255	255	255
8,800	8,850	257	257	257
8,850	8,900	258	258	258
8,900	8,950	259	259	259
8,950	9,000	261	261	261

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
9,000		Your New York **City** tax is:		
9,000	9,050	262	262	262
9,050	9,100	264	264	264
9,100	9,150	265	265	265
9,150	9,200	267	267	267
9,200	9,250	268	268	268
9,250	9,300	270	270	270
9,300	9,350	271	271	271
9,350	9,400	273	273	273
9,400	9,450	274	274	274
9,450	9,500	275	275	275
9,500	9,550	277	277	277
9,550	9,600	278	278	278
9,600	9,650	280	280	280
9,650	9,700	281	281	281
9,700	9,750	283	283	283
9,750	9,800	284	284	284
9,800	9,850	286	286	286
9,850	9,900	287	287	287
9,900	9,950	289	289	289
9,950	10,000	290	290	290
10,000		Your New York **City** tax is:		
10,000	10,050	291	291	291
10,050	10,100	293	293	293
10,100	10,150	294	294	294
10,150	10,200	296	296	296
10,200	10,250	297	297	297
10,250	10,300	299	299	299
10,300	10,350	300	300	300
10,350	10,400	302	302	302
10,400	10,450	303	303	303
10,450	10,500	305	305	305
10,500	10,550	306	306	306
10,550	10,600	307	307	307
10,600	10,650	309	309	309
10,650	10,700	310	310	310
10,700	10,750	312	312	312
10,750	10,800	313	313	313
10,800	10,850	315	315	315
10,850	10,900	316	316	316
10,900	10,950	318	318	318
10,950	11,000	319	319	319
11,000		Your New York **City** tax is:		
11,000	11,050	320	320	320
11,050	11,100	322	322	322
11,100	11,150	323	323	323
11,150	11,200	325	325	325
11,200	11,250	326	326	326
11,250	11,300	328	328	328
11,300	11,350	329	329	329
11,350	11,400	331	331	331
11,400	11,450	332	332	332
11,450	11,500	334	334	334
11,500	11,550	335	335	335
11,550	11,600	336	336	336
11,600	11,650	338	338	338
11,650	11,700	339	339	339
11,700	11,750	341	341	341
11,750	11,800	342	342	342
11,800	11,850	344	344	344
11,850	11,900	345	345	345
11,900	11,950	347	347	347
11,950	12,000	348	348	348

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
12,000		Your New York **City** tax is:		
12,000	12,050	350	350	350
12,050	12,100	352	351	351
12,100	12,150	353	352	352
12,150	12,200	355	354	354
12,200	12,250	357	355	355
12,250	12,300	359	357	357
12,300	12,350	360	358	358
12,350	12,400	362	360	360
12,400	12,450	364	361	361
12,450	12,500	366	363	363
12,500	12,550	368	364	364
12,550	12,600	369	366	366
12,600	12,650	371	367	367
12,650	12,700	373	368	368
12,700	12,750	375	370	370
12,750	12,800	376	371	371
12,800	12,850	378	373	373
12,850	12,900	380	374	374
12,900	12,950	382	376	376
12,950	13,000	383	377	377
13,000		Your New York **City** tax is:		
13,000	13,050	385	379	379
13,050	13,100	387	380	380
13,100	13,150	389	382	382
13,150	13,200	391	383	383
13,200	13,250	392	384	384
13,250	13,300	394	386	386
13,300	13,350	396	387	387
13,350	13,400	398	389	389
13,400	13,450	399	390	390
13,450	13,500	401	392	392
13,500	13,550	403	393	393
13,550	13,600	405	395	395
13,600	13,650	406	396	396
13,650	13,700	408	398	398
13,700	13,750	410	399	399
13,750	13,800	412	400	400
13,800	13,850	413	402	402
13,850	13,900	415	403	403
13,900	13,950	417	405	405
13,950	14,000	419	406	406
14,000		Your New York **City** tax is:		
14,000	14,050	421	408	408
14,050	14,100	422	409	409
14,100	14,150	424	411	411
14,150	14,200	426	412	412
14,200	14,250	428	414	414
14,250	14,300	429	415	415
14,300	14,350	431	416	416
14,350	14,400	433	418	418
14,400	14,450	435	419	420
14,450	14,500	436	421	422
14,500	14,550	438	422	423
14,550	14,600	440	424	425
14,600	14,650	442	425	427
14,650	14,700	444	427	429
14,700	14,750	445	428	430
14,750	14,800	447	430	432
14,800	14,850	449	431	434
14,850	14,900	451	432	436
14,900	14,950	452	434	438
14,950	15,000	454	435	439

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

NYC 2015 New York **City** Tax Table **$15,000 – $23,999**

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household	**At least**	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household	**At least**	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
15,000		Your New York **City** tax is:			**18,000**		Your New York **City** tax is:			**21,000**		Your New York **City** tax is:		
15,000	15,050	456	437	441	18,000	18,050	562	524	547	21,000	21,050	668	611	653
15,050	15,100	458	438	443	18,050	18,100	564	525	549	21,050	21,100	670	613	655
15,100	15,150	459	440	445	18,100	18,150	565	527	551	21,100	21,150	671	614	657
15,150	15,200	461	441	446	18,150	18,200	567	528	552	21,150	21,200	673	616	658
15,200	15,250	463	443	448	18,200	18,250	569	530	554	21,200	21,250	675	617	660
15,250	15,300	465	444	450	18,250	18,300	571	531	556	21,250	21,300	677	618	662
15,300	15,350	467	445	452	18,300	18,350	573	533	558	21,300	21,350	679	620	664
15,350	15,400	468	447	453	18,350	18,400	574	534	559	21,350	21,400	680	621	665
15,400	15,450	470	448	455	18,400	18,450	576	536	561	21,400	21,450	682	623	667
15,450	15,500	472	450	457	18,450	18,500	578	537	563	21,450	21,500	684	624	669
15,500	15,550	474	451	459	18,500	18,550	580	539	565	21,500	21,550	686	626	671
15,550	15,600	475	453	461	18,550	18,600	581	540	567	21,550	21,600	687	627	673
15,600	15,650	477	454	462	18,600	18,650	583	541	568	21,600	21,650	689	629	674
15,650	15,700	479	456	464	18,650	18,700	585	543	570	21,650	21,700	691	631	676
15,700	15,750	481	457	466	18,700	18,750	587	544	572	21,700	21,750	693	632	678
15,750	15,800	482	459	468	18,750	18,800	588	546	574	21,750	21,800	694	634	680
15,800	15,850	484	460	469	18,800	18,850	590	547	575	21,800	21,850	696	636	681
15,850	15,900	486	461	471	18,850	18,900	592	549	577	21,850	21,900	698	638	683
15,900	15,950	488	463	473	18,900	18,950	594	550	579	21,900	21,950	700	639	685
15,950	16,000	489	464	475	18,950	19,000	595	552	581	21,950	22,000	702	641	687
16,000		Your New York **City** tax is:			**19,000**		Your New York **City** tax is:			**22,000**		Your New York **City** tax is:		
16,000	16,050	491	466	476	19,000	19,050	597	553	582	22,000	22,050	703	643	688
16,050	16,100	493	467	478	19,050	19,100	599	555	584	22,050	22,100	705	645	690
16,100	16,150	495	469	480	19,100	19,150	601	556	586	22,100	22,150	707	647	692
16,150	16,200	497	470	482	19,150	19,200	603	557	588	22,150	22,200	709	648	694
16,200	16,250	498	472	483	19,200	19,250	604	559	590	22,200	22,250	710	650	696
16,250	16,300	500	473	485	19,250	19,300	606	560	591	22,250	22,300	712	652	697
16,300	16,350	502	475	487	19,300	19,350	608	562	593	22,300	22,350	714	654	699
16,350	16,400	504	476	489	19,350	19,400	610	563	595	22,350	22,400	716	655	701
16,400	16,450	505	477	491	19,400	19,450	611	565	597	22,400	22,450	717	657	703
16,450	16,500	507	479	492	19,450	19,500	613	566	598	22,450	22,500	719	659	704
16,500	16,550	509	480	494	19,500	19,550	615	568	600	22,500	22,550	721	661	706
16,550	16,600	511	482	496	19,550	19,600	617	569	602	22,550	22,600	723	662	708
16,600	16,650	512	483	498	19,600	19,650	618	570	604	22,600	22,650	724	664	710
16,650	16,700	514	485	499	19,650	19,700	620	572	605	22,650	22,700	726	666	711
16,700	16,750	516	486	501	19,700	19,750	622	573	607	22,700	22,750	728	668	713
16,750	16,800	518	488	503	19,750	19,800	624	575	609	22,750	22,800	730	670	715
16,800	16,850	520	489	505	19,800	19,850	626	576	611	22,800	22,850	732	671	717
16,850	16,900	521	491	506	19,850	19,900	627	578	612	22,850	22,900	733	673	719
16,900	16,950	523	492	508	19,900	19,950	629	579	614	22,900	22,950	735	675	720
16,950	17,000	525	493	510	19,950	20,000	631	581	616	22,950	23,000	737	677	722
17,000		Your New York **City** tax is:			**20,000**		Your New York **City** tax is:			**23,000**		Your New York **City** tax is:		
17,000	17,050	527	495	512	20,000	20,050	633	582	618	23,000	23,050	739	678	724
17,050	17,100	528	496	514	20,050	20,100	634	584	620	23,050	23,100	740	680	726
17,100	17,150	530	498	515	20,100	20,150	636	585	621	23,100	23,150	742	682	727
17,150	17,200	532	499	517	20,150	20,200	638	586	623	23,150	23,200	744	684	729
17,200	17,250	534	501	519	20,200	20,250	640	588	625	23,200	23,250	746	685	731
17,250	17,300	535	502	521	20,250	20,300	641	589	627	23,250	23,300	747	687	733
17,300	17,350	537	504	522	20,300	20,350	643	591	628	23,300	23,350	749	689	734
17,350	17,400	539	505	524	20,350	20,400	645	592	630	23,350	23,400	751	691	736
17,400	17,450	541	507	526	20,400	20,450	647	594	632	23,400	23,450	753	692	738
17,450	17,500	542	508	528	20,450	20,500	649	595	634	23,450	23,500	755	694	740
17,500	17,550	544	509	529	20,500	20,550	650	597	635	23,500	23,550	756	696	741
17,550	17,600	546	511	531	20,550	20,600	652	598	637	23,550	23,600	758	698	743
17,600	17,650	548	512	533	20,600	20,650	654	600	639	23,600	23,650	760	700	745
17,650	17,700	550	514	535	20,650	20,700	656	601	641	23,650	23,700	762	701	747
17,700	17,750	551	515	537	20,700	20,750	657	602	643	23,700	23,750	763	703	749
17,750	17,800	553	517	538	20,750	20,800	659	604	644	23,750	23,800	765	705	750
17,800	17,850	555	518	540	20,800	20,850	661	605	646	23,800	23,850	767	707	752
17,850	17,900	557	520	542	20,850	20,900	663	607	648	23,850	23,900	769	708	754
17,900	17,950	558	521	544	20,900	20,950	664	608	650	23,900	23,950	770	710	756
17,950	18,000	560	523	545	20,950	21,000	666	610	651	23,950	24,000	772	712	757

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

$24,000 – $32,999

2015 New York **City** Tax Table

NYC

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
24,000		Your New York **City** tax is:		
24,000	24,050	774	714	759
24,050	24,100	776	715	761
24,100	24,150	777	717	763
24,150	24,200	779	719	764
24,200	24,250	781	721	766
24,250	24,300	783	723	768
24,300	24,350	785	724	770
24,350	24,400	786	726	772
24,400	24,450	788	728	773
24,450	24,500	790	730	775
24,500	24,550	792	731	777
24,550	24,600	793	733	779
24,600	24,650	795	735	780
24,650	24,700	797	737	782
24,700	24,750	799	738	784
24,750	24,800	800	740	786
24,800	24,850	802	742	787
24,850	24,900	804	744	789
24,900	24,950	806	746	791
24,950	25,000	808	747	793
25,000		Your New York **City** tax is:		
25,000	25,050	809	749	794
25,050	25,100	811	751	796
25,100	25,150	812	753	798
25,150	25,200	814	754	800
25,200	25,250	816	756	802
25,250	25,300	818	758	803
25,300	25,350	820	760	805
25,350	25,400	821	761	807
25,400	25,450	823	763	809
25,450	25,500	825	765	810
25,500	25,550	827	767	812
25,550	25,600	829	768	814
25,600	25,650	830	770	816
25,650	25,700	832	772	817
25,700	25,750	834	774	819
25,750	25,800	836	776	821
25,800	25,850	838	777	823
25,850	25,900	839	779	825
25,900	25,950	841	781	826
25,950	26,000	843	783	828
26,000		Your New York **City** tax is:		
26,000	26,050	845	784	830
26,050	26,100	847	786	832
26,100	26,150	848	788	833
26,150	26,200	850	790	835
26,200	26,250	852	791	837
26,250	26,300	854	793	839
26,300	26,350	856	795	840
26,350	26,400	857	797	842
26,400	26,450	859	799	844
26,450	26,500	861	800	846
26,500	26,550	863	802	847
26,550	26,600	865	804	849
26,600	26,650	866	806	851
26,650	26,700	868	807	853
26,700	26,750	870	809	855
26,750	26,800	872	811	856
26,800	26,850	874	813	858
26,850	26,900	875	814	860
26,900	26,950	877	816	862
26,950	27,000	879	818	863

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
27,000		Your New York **City** tax is:		
27,000	27,050	881	820	865
27,050	27,100	883	821	867
27,100	27,150	884	823	869
27,150	27,200	886	825	870
27,200	27,250	888	827	872
27,250	27,300	890	829	874
27,300	27,350	891	830	876
27,350	27,400	893	832	878
27,400	27,450	895	834	879
27,450	27,500	897	836	881
27,500	27,550	899	837	883
27,550	27,600	900	839	885
27,600	27,650	902	841	886
27,650	27,700	904	843	888
27,700	27,750	906	844	890
27,750	27,800	908	846	892
27,800	27,850	909	848	893
27,850	27,900	911	850	895
27,900	27,950	913	852	897
27,950	28,000	915	853	899
28,000		Your New York **City** tax is:		
28,000	28,050	917	855	901
28,050	28,100	918	857	902
28,100	28,150	920	859	904
28,150	28,200	922	860	906
28,200	28,250	924	862	908
28,250	28,300	926	864	909
28,300	28,350	927	866	911
28,350	28,400	929	867	913
28,400	28,450	931	869	915
28,450	28,500	933	871	916
28,500	28,550	935	873	918
28,550	28,600	936	874	920
28,600	28,650	938	876	922
28,650	28,700	940	878	923
28,700	28,750	942	880	925
28,750	28,800	944	882	927
28,800	28,850	945	883	929
28,850	28,900	947	885	931
28,900	28,950	949	887	932
28,950	29,000	951	889	934
29,000		Your New York **City** tax is:		
29,000	29,050	953	890	936
29,050	29,100	954	892	938
29,100	29,150	956	894	939
29,150	29,200	958	896	941
29,200	29,250	960	897	943
29,250	29,300	962	899	945
29,300	29,350	963	901	946
29,350	29,400	965	903	948
29,400	29,450	967	905	950
29,450	29,500	969	906	952
29,500	29,550	970	908	954
29,550	29,600	972	910	955
29,600	29,650	974	912	957
29,650	29,700	976	913	959
29,700	29,750	978	915	961
29,750	29,800	979	917	962
29,800	29,850	981	919	964
29,850	29,900	983	920	966
29,900	29,950	985	922	968
29,950	30,000	987	924	969

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
30,000		Your New York **City** tax is:		
30,000	30,050	988	926	971
30,050	30,100	990	928	973
30,100	30,150	992	929	974
30,150	30,200	994	931	976
30,200	30,250	996	933	978
30,250	30,300	997	935	980
30,300	30,350	999	936	982
30,350	30,400	1,001	938	983
30,400	30,450	1,003	940	985
30,450	30,500	1,005	942	987
30,500	30,550	1,006	943	989
30,550	30,600	1,008	945	991
30,600	30,650	1,010	947	992
30,650	30,700	1,012	949	994
30,700	30,750	1,014	950	996
30,750	30,800	1,015	952	998
30,800	30,850	1,017	954	1,000
30,850	30,900	1,019	956	1,001
30,900	30,950	1,021	958	1,003
30,950	31,000	1,023	959	1,005
31,000		Your New York **City** tax is:		
31,000	31,050	1,024	961	1,007
31,050	31,100	1,026	963	1,009
31,100	31,150	1,028	965	1,010
31,150	31,200	1,030	966	1,012
31,200	31,250	1,032	968	1,014
31,250	31,300	1,033	970	1,016
31,300	31,350	1,035	972	1,018
31,350	31,400	1,037	973	1,019
31,400	31,450	1,039	975	1,021
31,450	31,500	1,041	977	1,023
31,500	31,550	1,042	979	1,025
31,550	31,600	1,044	981	1,027
31,600	31,650	1,046	982	1,028
31,650	31,700	1,048	984	1,030
31,700	31,750	1,049	986	1,032
31,750	31,800	1,051	988	1,034
31,800	31,850	1,053	989	1,036
31,850	31,900	1,055	991	1,037
31,900	31,950	1,057	993	1,039
31,950	32,000	1,058	995	1,041
32,000		Your New York **City** tax is:		
32,000	32,050	1,060	996	1,043
32,050	32,100	1,062	998	1,045
32,100	32,150	1,064	1,000	1,046
32,150	32,200	1,066	1,002	1,048
32,200	32,250	1,067	1,003	1,050
32,250	32,300	1,069	1,005	1,052
32,300	32,350	1,071	1,007	1,053
32,350	32,400	1,073	1,009	1,055
32,400	32,450	1,075	1,011	1,057
32,450	32,500	1,076	1,012	1,059
32,500	32,550	1,078	1,014	1,061
32,550	32,600	1,080	1,016	1,062
32,600	32,650	1,082	1,018	1,064
32,650	32,700	1,084	1,019	1,066
32,700	32,750	1,085	1,021	1,068
32,750	32,800	1,087	1,023	1,070
32,800	32,850	1,089	1,025	1,071
32,850	32,900	1,091	1,026	1,073
32,900	32,950	1,093	1,028	1,075
32,950	33,000	1,094	1,030	1,077

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

NYC

2015 New York **City** Tax Table

$33,000 – $41,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
33,000		Your New York **City** tax is:		
33,000	33,050	1,096	1,032	1,079
33,050	33,100	1,098	1,034	1,080
33,100	33,150	1,100	1,035	1,082
33,150	33,200	1,102	1,037	1,084
33,200	33,250	1,103	1,039	1,086
33,250	33,300	1,105	1,041	1,088
33,300	33,350	1,107	1,042	1,089
33,350	33,400	1,109	1,044	1,091
33,400	33,450	1,111	1,046	1,093
33,450	33,500	1,112	1,048	1,095
33,500	33,550	1,114	1,049	1,097
33,550	33,600	1,116	1,051	1,098
33,600	33,650	1,118	1,053	1,100
33,650	33,700	1,120	1,055	1,102
33,700	33,750	1,121	1,056	1,104
33,750	33,800	1,123	1,058	1,106
33,800	33,850	1,125	1,060	1,107
33,850	33,900	1,127	1,062	1,109
33,900	33,950	1,128	1,064	1,111
33,950	34,000	1,130	1,065	1,113
34,000		Your New York **City** tax is:		
34,000	34,050	1,132	1,067	1,115
34,050	34,100	1,134	1,069	1,116
34,100	34,150	1,136	1,071	1,118
34,150	34,200	1,137	1,072	1,120
34,200	34,250	1,139	1,074	1,122
34,250	34,300	1,141	1,076	1,124
34,300	34,350	1,143	1,078	1,125
34,350	34,400	1,145	1,079	1,127
34,400	34,450	1,146	1,081	1,129
34,450	34,500	1,148	1,083	1,131
34,500	34,550	1,150	1,085	1,132
34,550	34,600	1,152	1,087	1,134
34,600	34,650	1,154	1,088	1,136
34,650	34,700	1,155	1,090	1,138
34,700	34,750	1,157	1,092	1,140
34,750	34,800	1,159	1,094	1,141
34,800	34,850	1,161	1,095	1,143
34,850	34,900	1,163	1,097	1,145
34,900	34,950	1,164	1,099	1,147
34,950	35,000	1,166	1,101	1,149
35,000		Your New York **City** tax is:		
35,000	35,050	1,168	1,102	1,150
35,050	35,100	1,170	1,104	1,152
35,100	35,150	1,172	1,106	1,154
35,150	35,200	1,173	1,108	1,156
35,200	35,250	1,175	1,110	1,158
35,250	35,300	1,177	1,111	1,159
35,300	35,350	1,179	1,113	1,161
35,350	35,400	1,181	1,115	1,163
35,400	35,450	1,182	1,117	1,165
35,450	35,500	1,184	1,118	1,167
35,500	35,550	1,186	1,120	1,168
35,550	35,600	1,188	1,122	1,170
35,600	35,650	1,190	1,124	1,172
35,650	35,700	1,191	1,125	1,174
35,700	35,750	1,193	1,127	1,176
35,750	35,800	1,195	1,129	1,177
35,800	35,850	1,197	1,131	1,179
35,850	35,900	1,199	1,132	1,181
35,900	35,950	1,200	1,134	1,183
35,950	36,000	1,202	1,136	1,185

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
36,000		Your New York **City** tax is:		
36,000	36,050	1,204	1,138	1,186
36,050	36,100	1,206	1,140	1,188
36,100	36,150	1,207	1,141	1,190
36,150	36,200	1,209	1,143	1,192
36,200	36,250	1,211	1,145	1,194
36,250	36,300	1,213	1,147	1,195
36,300	36,350	1,215	1,148	1,197
36,350	36,400	1,216	1,150	1,199
36,400	36,450	1,218	1,152	1,201
36,450	36,500	1,220	1,154	1,203
36,500	36,550	1,222	1,155	1,204
36,550	36,600	1,224	1,157	1,206
36,600	36,650	1,225	1,159	1,208
36,650	36,700	1,227	1,161	1,210
36,700	36,750	1,229	1,163	1,211
36,750	36,800	1,231	1,164	1,213
36,800	36,850	1,233	1,166	1,215
36,850	36,900	1,234	1,168	1,217
36,900	36,950	1,236	1,170	1,219
36,950	37,000	1,238	1,171	1,220
37,000		Your New York **City** tax is:		
37,000	37,050	1,240	1,173	1,222
37,050	37,100	1,242	1,175	1,224
37,100	37,150	1,243	1,177	1,226
37,150	37,200	1,245	1,178	1,228
37,200	37,250	1,247	1,180	1,229
37,250	37,300	1,249	1,182	1,231
37,300	37,350	1,251	1,184	1,233
37,350	37,400	1,252	1,185	1,235
37,400	37,450	1,254	1,187	1,237
37,450	37,500	1,256	1,189	1,238
37,500	37,550	1,258	1,191	1,240
37,550	37,600	1,260	1,193	1,242
37,600	37,650	1,261	1,194	1,244
37,650	37,700	1,263	1,196	1,246
37,700	37,750	1,265	1,198	1,247
37,750	37,800	1,267	1,200	1,249
37,800	37,850	1,269	1,201	1,251
37,850	37,900	1,270	1,203	1,253
37,900	37,950	1,272	1,205	1,255
37,950	38,000	1,274	1,207	1,256
38,000		Your New York **City** tax is:		
38,000	38,050	1,276	1,208	1,258
38,050	38,100	1,278	1,210	1,260
38,100	38,150	1,279	1,212	1,262
38,150	38,200	1,281	1,214	1,264
38,200	38,250	1,283	1,216	1,265
38,250	38,300	1,285	1,217	1,267
38,300	38,350	1,287	1,219	1,269
38,350	38,400	1,288	1,221	1,271
38,400	38,450	1,290	1,223	1,273
38,450	38,500	1,292	1,224	1,274
38,500	38,550	1,294	1,226	1,276
38,550	38,600	1,295	1,228	1,278
38,600	38,650	1,297	1,230	1,280
38,650	38,700	1,299	1,231	1,282
38,700	38,750	1,301	1,233	1,283
38,750	38,800	1,303	1,235	1,285
38,800	38,850	1,304	1,237	1,287
38,850	38,900	1,306	1,238	1,289
38,900	38,950	1,308	1,240	1,290
38,950	39,000	1,310	1,242	1,292

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
39,000		Your New York **City** tax is:		
39,000	39,050	1,312	1,244	1,294
39,050	39,100	1,313	1,246	1,296
39,100	39,150	1,315	1,247	1,298
39,150	39,200	1,317	1,249	1,299
39,200	39,250	1,319	1,251	1,301
39,250	39,300	1,321	1,253	1,303
39,300	39,350	1,322	1,254	1,305
39,350	39,400	1,324	1,256	1,307
39,400	39,450	1,326	1,258	1,308
39,450	39,500	1,328	1,260	1,310
39,500	39,550	1,330	1,261	1,312
39,550	39,600	1,331	1,263	1,314
39,600	39,650	1,333	1,265	1,316
39,650	39,700	1,335	1,267	1,317
39,700	39,750	1,337	1,269	1,319
39,750	39,800	1,339	1,270	1,321
39,800	39,850	1,340	1,272	1,323
39,850	39,900	1,342	1,274	1,325
39,900	39,950	1,344	1,276	1,326
39,950	40,000	1,346	1,277	1,328
40,000		Your New York **City** tax is:		
40,000	40,050	1,348	1,279	1,330
40,050	40,100	1,349	1,281	1,332
40,100	40,150	1,351	1,283	1,334
40,150	40,200	1,353	1,284	1,335
40,200	40,250	1,355	1,286	1,337
40,250	40,300	1,357	1,288	1,339
40,300	40,350	1,358	1,290	1,341
40,350	40,400	1,360	1,292	1,343
40,400	40,450	1,362	1,293	1,344
40,450	40,500	1,364	1,295	1,346
40,500	40,550	1,366	1,297	1,348
40,550	40,600	1,367	1,299	1,350
40,600	40,650	1,369	1,300	1,352
40,650	40,700	1,371	1,302	1,353
40,700	40,750	1,373	1,304	1,355
40,750	40,800	1,374	1,306	1,357
40,800	40,850	1,376	1,307	1,359
40,850	40,900	1,378	1,309	1,361
40,900	40,950	1,380	1,311	1,362
40,950	41,000	1,382	1,313	1,364
41,000		Your New York **City** tax is:		
41,000	41,050	1,383	1,314	1,366
41,050	41,100	1,385	1,316	1,368
41,100	41,150	1,387	1,318	1,369
41,150	41,200	1,389	1,320	1,371
41,200	41,250	1,391	1,322	1,373
41,250	41,300	1,392	1,323	1,375
41,300	41,350	1,394	1,325	1,377
41,350	41,400	1,396	1,327	1,378
41,400	41,450	1,398	1,329	1,380
41,450	41,500	1,400	1,330	1,382
41,500	41,550	1,401	1,332	1,384
41,550	41,600	1,403	1,334	1,386
41,600	41,650	1,405	1,336	1,387
41,650	41,700	1,407	1,337	1,389
41,700	41,750	1,409	1,339	1,391
41,750	41,800	1,410	1,341	1,393
41,800	41,850	1,412	1,343	1,395
41,850	41,900	1,414	1,345	1,396
41,900	41,950	1,416	1,346	1,398
41,950	42,000	1,418	1,348	1,400

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

$42,000 – $50,999

2015 New York **City** Tax Table

NYC

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
42,000		Your New York **City** tax is:		
42,000	42,050	1,419	1,350	1,402
42,050	42,100	1,421	1,352	1,404
42,100	42,150	1,423	1,353	1,405
42,150	42,200	1,425	1,355	1,407
42,200	42,250	1,427	1,357	1,409
42,250	42,300	1,428	1,359	1,411
42,300	42,350	1,430	1,360	1,413
42,350	42,400	1,432	1,362	1,414
42,400	42,450	1,434	1,364	1,416
42,450	42,500	1,436	1,366	1,418
42,500	42,550	1,437	1,367	1,420
42,550	42,600	1,439	1,369	1,422
42,600	42,650	1,441	1,371	1,423
42,650	42,700	1,443	1,373	1,425
42,700	42,750	1,445	1,375	1,427
42,750	42,800	1,446	1,376	1,429
42,800	42,850	1,448	1,378	1,431
42,850	42,900	1,450	1,380	1,432
42,900	42,950	1,452	1,382	1,434
42,950	43,000	1,453	1,383	1,436
43,000		Your New York **City** tax is:		
43,000	43,050	1,455	1,385	1,438
43,050	43,100	1,457	1,387	1,440
43,100	43,150	1,459	1,389	1,441
43,150	43,200	1,461	1,390	1,443
43,200	43,250	1,462	1,392	1,445
43,250	43,300	1,464	1,394	1,447
43,300	43,350	1,466	1,396	1,449
43,350	43,400	1,468	1,398	1,450
43,400	43,450	1,470	1,399	1,452
43,450	43,500	1,471	1,401	1,454
43,500	43,550	1,473	1,403	1,456
43,550	43,600	1,475	1,405	1,457
43,600	43,650	1,477	1,406	1,459
43,650	43,700	1,479	1,408	1,461
43,700	43,750	1,480	1,410	1,463
43,750	43,800	1,482	1,412	1,465
43,800	43,850	1,484	1,413	1,466
43,850	43,900	1,486	1,415	1,468
43,900	43,950	1,488	1,417	1,470
43,950	44,000	1,489	1,419	1,472
44,000		Your New York **City** tax is:		
44,000	44,050	1,491	1,420	1,474
44,050	44,100	1,493	1,422	1,475
44,100	44,150	1,495	1,424	1,477
44,150	44,200	1,497	1,426	1,479
44,200	44,250	1,498	1,428	1,481
44,250	44,300	1,500	1,429	1,483
44,300	44,350	1,502	1,431	1,484
44,350	44,400	1,504	1,433	1,486
44,400	44,450	1,506	1,435	1,488
44,450	44,500	1,507	1,436	1,490
44,500	44,550	1,509	1,438	1,492
44,550	44,600	1,511	1,440	1,493
44,600	44,650	1,513	1,442	1,495
44,650	44,700	1,515	1,443	1,497
44,700	44,750	1,516	1,445	1,499
44,750	44,800	1,518	1,447	1,501
44,800	44,850	1,520	1,449	1,502
44,850	44,900	1,522	1,451	1,504
44,900	44,950	1,524	1,452	1,506
44,950	45,000	1,525	1,454	1,508

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
45,000		Your New York **City** tax is:		
45,000	45,050	1,527	1,456	1,510
45,050	45,100	1,529	1,458	1,511
45,100	45,150	1,531	1,459	1,513
45,150	45,200	1,532	1,461	1,515
45,200	45,250	1,534	1,463	1,517
45,250	45,300	1,536	1,465	1,519
45,300	45,350	1,538	1,467	1,520
45,350	45,400	1,540	1,468	1,522
45,400	45,450	1,541	1,470	1,524
45,450	45,500	1,543	1,472	1,526
45,500	45,550	1,545	1,474	1,528
45,550	45,600	1,547	1,476	1,529
45,600	45,650	1,549	1,477	1,531
45,650	45,700	1,550	1,479	1,533
45,700	45,750	1,552	1,481	1,535
45,750	45,800	1,554	1,483	1,536
45,800	45,850	1,556	1,485	1,538
45,850	45,900	1,558	1,486	1,540
45,900	45,950	1,559	1,488	1,542
45,950	46,000	1,561	1,490	1,544
46,000		Your New York **City** tax is:		
46,000	46,050	1,563	1,492	1,545
46,050	46,100	1,565	1,494	1,547
46,100	46,150	1,567	1,495	1,549
46,150	46,200	1,568	1,497	1,551
46,200	46,250	1,570	1,499	1,553
46,250	46,300	1,572	1,501	1,554
46,300	46,350	1,574	1,503	1,556
46,350	46,400	1,576	1,504	1,558
46,400	46,450	1,577	1,506	1,560
46,450	46,500	1,579	1,508	1,562
46,500	46,550	1,581	1,510	1,563
46,550	46,600	1,583	1,512	1,565
46,600	46,650	1,585	1,513	1,567
46,650	46,700	1,586	1,515	1,569
46,700	46,750	1,588	1,517	1,571
46,750	46,800	1,590	1,519	1,572
46,800	46,850	1,592	1,521	1,574
46,850	46,900	1,594	1,522	1,576
46,900	46,950	1,595	1,524	1,578
46,950	47,000	1,597	1,526	1,580
47,000		Your New York **City** tax is:		
47,000	47,050	1,599	1,528	1,581
47,050	47,100	1,601	1,530	1,583
47,100	47,150	1,603	1,531	1,585
47,150	47,200	1,604	1,533	1,587
47,200	47,250	1,606	1,535	1,589
47,250	47,300	1,608	1,537	1,590
47,300	47,350	1,610	1,538	1,592
47,350	47,400	1,611	1,540	1,594
47,400	47,450	1,613	1,542	1,596
47,450	47,500	1,615	1,544	1,598
47,500	47,550	1,617	1,546	1,599
47,550	47,600	1,619	1,547	1,601
47,600	47,650	1,620	1,549	1,603
47,650	47,700	1,622	1,551	1,605
47,700	47,750	1,624	1,553	1,607
47,750	47,800	1,626	1,555	1,608
47,800	47,850	1,628	1,556	1,610
47,850	47,900	1,629	1,558	1,612
47,900	47,950	1,631	1,560	1,614
47,950	48,000	1,633	1,562	1,615

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
48,000		Your New York **City** tax is:		
48,000	48,050	1,635	1,564	1,617
48,050	48,100	1,637	1,565	1,619
48,100	48,150	1,638	1,567	1,621
48,150	48,200	1,640	1,569	1,623
48,200	48,250	1,642	1,571	1,624
48,250	48,300	1,644	1,573	1,626
48,300	48,350	1,646	1,574	1,628
48,350	48,400	1,647	1,576	1,630
48,400	48,450	1,649	1,578	1,632
48,450	48,500	1,651	1,580	1,633
48,500	48,550	1,653	1,582	1,635
48,550	48,600	1,655	1,583	1,637
48,600	48,650	1,656	1,585	1,639
48,650	48,700	1,658	1,587	1,641
48,700	48,750	1,660	1,589	1,642
48,750	48,800	1,662	1,591	1,644
48,800	48,850	1,664	1,592	1,646
48,850	48,900	1,665	1,594	1,648
48,900	48,950	1,667	1,596	1,650
48,950	49,000	1,669	1,598	1,651
49,000		Your New York **City** tax is:		
49,000	49,050	1,671	1,600	1,653
49,050	49,100	1,673	1,601	1,655
49,100	49,150	1,674	1,603	1,657
49,150	49,200	1,676	1,605	1,659
49,200	49,250	1,678	1,607	1,660
49,250	49,300	1,680	1,609	1,662
49,300	49,350	1,682	1,610	1,664
49,350	49,400	1,683	1,612	1,666
49,400	49,450	1,685	1,614	1,668
49,450	49,500	1,687	1,616	1,669
49,500	49,550	1,689	1,617	1,671
49,550	49,600	1,690	1,619	1,673
49,600	49,650	1,692	1,621	1,675
49,650	49,700	1,694	1,623	1,677
49,700	49,750	1,696	1,625	1,678
49,750	49,800	1,698	1,626	1,680
49,800	49,850	1,699	1,628	1,682
49,850	49,900	1,701	1,630	1,684
49,900	49,950	1,703	1,632	1,686
49,950	50,000	1,705	1,634	1,687
50,000		Your New York **City** tax is:		
50,000	50,050	1,707	1,635	1,689
50,050	50,100	1,709	1,637	1,691
50,100	50,150	1,711	1,639	1,693
50,150	50,200	1,712	1,641	1,694
50,200	50,250	1,714	1,643	1,696
50,250	50,300	1,716	1,644	1,698
50,300	50,350	1,718	1,646	1,700
50,350	50,400	1,720	1,648	1,702
50,400	50,450	1,722	1,650	1,703
50,450	50,500	1,723	1,652	1,705
50,500	50,550	1,725	1,653	1,707
50,550	50,600	1,727	1,655	1,709
50,600	50,650	1,729	1,657	1,711
50,650	50,700	1,731	1,659	1,712
50,700	50,750	1,732	1,661	1,714
50,750	50,800	1,734	1,662	1,716
50,800	50,850	1,736	1,664	1,718
50,850	50,900	1,738	1,666	1,720
50,900	50,950	1,740	1,668	1,721
50,950	51,000	1,742	1,670	1,723

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

NYC

2015 New York **City** Tax Table

$51,000 – $59,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
51,000		Your New York **City** tax is:		
51,000	51,050	1,743	1,671	1,725
51,050	51,100	1,745	1,673	1,727
51,100	51,150	1,747	1,675	1,729
51,150	51,200	1,749	1,677	1,730
51,200	51,250	1,751	1,679	1,732
51,250	51,300	1,753	1,680	1,734
51,300	51,350	1,754	1,682	1,736
51,350	51,400	1,756	1,684	1,738
51,400	51,450	1,758	1,686	1,739
51,450	51,500	1,760	1,688	1,741
51,500	51,550	1,762	1,689	1,743
51,550	51,600	1,763	1,691	1,745
51,600	51,650	1,765	1,693	1,747
51,650	51,700	1,767	1,695	1,748
51,700	51,750	1,769	1,696	1,750
51,750	51,800	1,771	1,698	1,752
51,800	51,850	1,773	1,700	1,754
51,850	51,900	1,774	1,702	1,756
51,900	51,950	1,776	1,704	1,757
51,950	52,000	1,778	1,705	1,759
52,000		Your New York **City** tax is:		
52,000	52,050	1,780	1,707	1,761
52,050	52,100	1,782	1,709	1,763
52,100	52,150	1,784	1,711	1,765
52,150	52,200	1,785	1,713	1,766
52,200	52,250	1,787	1,714	1,768
52,250	52,300	1,789	1,716	1,770
52,300	52,350	1,791	1,718	1,772
52,350	52,400	1,793	1,720	1,773
52,400	52,450	1,794	1,722	1,775
52,450	52,500	1,796	1,723	1,777
52,500	52,550	1,798	1,725	1,779
52,550	52,600	1,800	1,727	1,781
52,600	52,650	1,802	1,729	1,782
52,650	52,700	1,804	1,731	1,784
52,700	52,750	1,805	1,732	1,786
52,750	52,800	1,807	1,734	1,788
52,800	52,850	1,809	1,736	1,790
52,850	52,900	1,811	1,738	1,791
52,900	52,950	1,813	1,740	1,793
52,950	53,000	1,815	1,741	1,795
53,000		Your New York **City** tax is:		
53,000	53,050	1,816	1,743	1,797
53,050	53,100	1,818	1,745	1,799
53,100	53,150	1,820	1,747	1,800
53,150	53,200	1,822	1,749	1,802
53,200	53,250	1,824	1,750	1,804
53,250	53,300	1,825	1,752	1,806
53,300	53,350	1,827	1,754	1,808
53,350	53,400	1,829	1,756	1,809
53,400	53,450	1,831	1,758	1,811
53,450	53,500	1,833	1,759	1,813
53,500	53,550	1,835	1,761	1,815
53,550	53,600	1,836	1,763	1,817
53,600	53,650	1,838	1,765	1,818
53,650	53,700	1,840	1,767	1,820
53,700	53,750	1,842	1,768	1,822
53,750	53,800	1,844	1,770	1,824
53,800	53,850	1,846	1,772	1,826
53,850	53,900	1,847	1,774	1,827
53,900	53,950	1,849	1,775	1,829
53,950	54,000	1,851	1,777	1,831

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
54,000		Your New York **City** tax is:		
54,000	54,050	1,853	1,779	1,833
54,050	54,100	1,855	1,781	1,835
54,100	54,150	1,856	1,783	1,836
54,150	54,200	1,858	1,784	1,838
54,200	54,250	1,860	1,786	1,840
54,250	54,300	1,862	1,788	1,842
54,300	54,350	1,864	1,790	1,844
54,350	54,400	1,866	1,792	1,845
54,400	54,450	1,867	1,793	1,847
54,450	54,500	1,869	1,795	1,849
54,500	54,550	1,871	1,797	1,851
54,550	54,600	1,873	1,799	1,852
54,600	54,650	1,875	1,801	1,854
54,650	54,700	1,877	1,802	1,856
54,700	54,750	1,878	1,804	1,858
54,750	54,800	1,880	1,806	1,860
54,800	54,850	1,882	1,808	1,861
54,850	54,900	1,884	1,810	1,863
54,900	54,950	1,886	1,811	1,865
54,950	55,000	1,887	1,813	1,867
55,000		Your New York **City** tax is:		
55,000	55,050	1,889	1,815	1,869
55,050	55,100	1,891	1,817	1,870
55,100	55,150	1,893	1,819	1,872
55,150	55,200	1,895	1,820	1,874
55,200	55,250	1,897	1,822	1,876
55,250	55,300	1,898	1,824	1,878
55,300	55,350	1,900	1,826	1,879
55,350	55,400	1,902	1,828	1,881
55,400	55,450	1,904	1,829	1,883
55,450	55,500	1,906	1,831	1,885
55,500	55,550	1,908	1,833	1,887
55,550	55,600	1,909	1,835	1,888
55,600	55,650	1,911	1,837	1,890
55,650	55,700	1,913	1,838	1,892
55,700	55,750	1,915	1,840	1,894
55,750	55,800	1,917	1,842	1,896
55,800	55,850	1,918	1,844	1,897
55,850	55,900	1,920	1,846	1,899
55,900	55,950	1,922	1,847	1,901
55,950	56,000	1,924	1,849	1,903
56,000		Your New York **City** tax is:		
56,000	56,050	1,926	1,851	1,905
56,050	56,100	1,928	1,853	1,906
56,100	56,150	1,929	1,854	1,908
56,150	56,200	1,931	1,856	1,910
56,200	56,250	1,933	1,858	1,912
56,250	56,300	1,935	1,860	1,914
56,300	56,350	1,937	1,862	1,915
56,350	56,400	1,939	1,863	1,917
56,400	56,450	1,940	1,865	1,919
56,450	56,500	1,942	1,867	1,921
56,500	56,550	1,944	1,869	1,923
56,550	56,600	1,946	1,871	1,924
56,600	56,650	1,948	1,872	1,926
56,650	56,700	1,950	1,874	1,928
56,700	56,750	1,951	1,876	1,930
56,750	56,800	1,953	1,878	1,931
56,800	56,850	1,955	1,880	1,933
56,850	56,900	1,957	1,881	1,935
56,900	56,950	1,959	1,883	1,937
56,950	57,000	1,960	1,885	1,939

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
57,000		Your New York **City** tax is:		
57,000	57,050	1,962	1,887	1,940
57,050	57,100	1,964	1,889	1,942
57,100	57,150	1,966	1,890	1,944
57,150	57,200	1,968	1,892	1,946
57,200	57,250	1,970	1,894	1,948
57,250	57,300	1,971	1,896	1,949
57,300	57,350	1,973	1,898	1,951
57,350	57,400	1,975	1,899	1,953
57,400	57,450	1,977	1,901	1,955
57,450	57,500	1,979	1,903	1,957
57,500	57,550	1,981	1,905	1,958
57,550	57,600	1,982	1,907	1,960
57,600	57,650	1,984	1,908	1,962
57,650	57,700	1,986	1,910	1,964
57,700	57,750	1,988	1,912	1,966
57,750	57,800	1,990	1,914	1,967
57,800	57,850	1,991	1,916	1,969
57,850	57,900	1,993	1,917	1,971
57,900	57,950	1,995	1,919	1,973
57,950	58,000	1,997	1,921	1,975
58,000		Your New York **City** tax is:		
58,000	58,050	1,999	1,923	1,976
58,050	58,100	2,001	1,925	1,978
58,100	58,150	2,002	1,926	1,980
58,150	58,200	2,004	1,928	1,982
58,200	58,250	2,006	1,930	1,984
58,250	58,300	2,008	1,932	1,985
58,300	58,350	2,010	1,934	1,987
58,350	58,400	2,012	1,935	1,989
58,400	58,450	2,013	1,937	1,991
58,450	58,500	2,015	1,939	1,993
58,500	58,550	2,017	1,941	1,994
58,550	58,600	2,019	1,942	1,996
58,600	58,650	2,021	1,944	1,998
58,650	58,700	2,022	1,946	2,000
58,700	58,750	2,024	1,948	2,002
58,750	58,800	2,026	1,950	2,003
58,800	58,850	2,028	1,951	2,005
58,850	58,900	2,030	1,953	2,007
58,900	58,950	2,032	1,955	2,009
58,950	59,000	2,033	1,957	2,010
59,000		Your New York **City** tax is:		
59,000	59,050	2,035	1,959	2,012
59,050	59,100	2,037	1,960	2,014
59,100	59,150	2,039	1,962	2,016
59,150	59,200	2,041	1,964	2,018
59,200	59,250	2,043	1,966	2,019
59,250	59,300	2,044	1,968	2,021
59,300	59,350	2,046	1,969	2,023
59,350	59,400	2,048	1,971	2,025
59,400	59,450	2,050	1,973	2,027
59,450	59,500	2,052	1,975	2,028
59,500	59,550	2,053	1,977	2,030
59,550	59,600	2,055	1,978	2,032
59,600	59,650	2,057	1,980	2,034
59,650	59,700	2,059	1,982	2,036
59,700	59,750	2,061	1,984	2,037
59,750	59,800	2,063	1,986	2,039
59,800	59,850	2,064	1,987	2,041
59,850	59,900	2,066	1,989	2,043
59,900	59,950	2,068	1,991	2,045
59,950	60,000	2,070	1,993	2,046

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

$60,000 +

2015 New York **City** Tax Table

NYC

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

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

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

$65,000 or more – compute your New York **City** tax using the *New York **City** tax rate schedule* on page 67.

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

New York City tax rate schedule

Married filing jointly and qualifying widow(er) – filing status ② and ⑤								
If line 38 is:								
over	**but not over**	**The tax is:**						
$ 0	$ 21,600			2.907%	of line 38			
21,600	45,000	$ 628	plus	3.534%	of the excess over			$ 21,600
45,000	90,000	1,455	plus	3.591%	"	"	"	" 45,000
90,000	500,000	3,071	plus	3.648%	"	"	"	" 90,000
500,000.....		19,155*	plus	3.876%	"	"	"	" 500,000

Single and married filing separately – filing status ① and ③								
If line 38 is:								
over	**but not over**	**The tax is:**						
$ 0	$ 12,000			2.907%	of line 38			
12,000	25,000	$ 349	plus	3.534%	of the excess over			$ 12,000
25,000	50,000	808	plus	3.591%	"	"	"	" 25,000
50,000	500,000	1,706	plus	3.648%	"	"	"	" 50,000
500,000.....		19,255*	plus	3.876%	"	"	"	" 500,000

Head of household – filing status ④								
If line 38 is:								
over	**but not over**	**The tax is:**						
$ 0	$ 14,400			2.907%	of line 38			
14,400	30,000	$ 419	plus	3.534%	of the excess over			$ 14,400
30,000	60,000	970	plus	3.591%	"	"	"	" 30,000
60,000	500,000	2,047	plus	3.648%	"	"	"	" 60,000
500,000.....		19,230*	plus	3.876%	"	"	"	" 500,000

* These amounts include an additional amount to recapture the School Tax Reduction (STAR) Program rate reduction benefit for tax rates on taxable income below $500,000.

— Notes —

— Notes —

— Notes —

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IT-201-I
Instructions

Department of Taxation and Finance

Full-Year Resident Instructions

NEW YORK STATE 2015

When to file/Important dates

April 18, 2016 Date by which you must file your 2015 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 17, 2016) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2016 Date by which you must file your 2015 New York State income tax return if you qualify to file your federal income tax return on June 15, 2016, 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 2015 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 17, 2016 Date by which you must file your 2015 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 18, 2016
June 15, 2016
September 15, 2016
January 17, 2017

These are the due dates for 2016 estimated tax payments. Generally, you must pay estimated 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, or any amount of MCTMT.

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.

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 35 for additional information.

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