

Department of Taxation and Finance

Summary of W-2 Statements New York State • New York City • Yonkers Records below. File Form IT-2 as an entire page with your return

IT-2

Do not detach or sep	parate the V				as all e	ntire p	age with your re	elum. See msi	ructions on the back.
W-2 Record	1		Employer's information yer's name	I					
Box a Employee's social se	ecurity number								
for this W-2 Record		Employ	yer's address (number a	nd street)					
Box b Employer identificatio	n number (EIN	l) City			5	State	ZIP code	Country (if n	ot United States)
Box 1 Wages, tips, other co	mpensation	Box 12a A	mount	(Code	Box	14a Amount		Description
		DOX 120 P	anount			507			
	.00			.00				.00	
Box 8 Allocated tips		Box 12b Amount			Code	Box 14b Amount Description		Description	
.00		.00				.00			
Box 10 Dependent care benefits		Box 12c A	(Code	Box 14c Amount Desc		Description		
.00		.00				.00			
Box 11 Nongualified plans		Box 12d Amount			Code	Box 14d Amount			Description
						.00			
	.00			.00				.00	
Box 13 Statutory employee	Retir	ement plan	Third-party sicl	k pav					Corrected (W-2c)
				Ľ		D			
NY State information:	Box 15a		Box 16a NYS wages,	tips, etc.		BOX 1	7a NYS income tax	x withneid	
	NY State	NY			.00			.00	
Other state information:	Box 15b		Box 16b Other state v	wages, tip	ps, etc.	Box 1	7b Other state incom	ne tax withheld	
Other state information:	other state				.00			.00	
			L						
NYC and Yonkers	Box	18 Local wa	ages, tips, etc.		Box 1	19 Loca	income tax withhel	d	Box 20 Locality name
information (see instr.):								00	
	Locality a		.00	Localit	tya			.00 Locality a	
	Locality b		.00						
				Localit	ty b			.00 Locality b	
				Localit	ty b			.00 Locality b	
	ot detach.		Employer's information		ty b			.00 Locality b	
Do no W-2 Record					ty b			.00 Locality b	
W-2 Record	2	Employ	Employer's information		ty b			.00 Locality b	
	2	Employ	Employer's information	1	ty b			.00 Locality b	
W-2 Record Box a Employee's social se	2	Employ	Employer's information yer's name	1	ty b			.00 Locality b	
W-2 Record Box a Employee's social set for this W-2 Record	2 ecurity number	Employ Employ	Employer's information yer's name	1		State	7IP code		
W-2 Record Box a Employee's social se	2 ecurity number	Employ Employ	Employer's information yer's name	1		State	ZIP code		ot United States)
W-2 Record Box a Employee's social set for this W-2 Record	2 ecurity number	Employ Employ	Employer's information yer's name	1		State	ZIP code		
W-2 Record Box a Employee's social set for this W-2 Record	2 ecurity number	Employ Employ	Employer's information yer's name yer's address (number a	nd street)			ZIP code		
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio	2 ecurity number	Employ Employ City	Employer's information yer's name yer's address (number a	nd street)					ot United States)
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co	2 ecurity number n number (EIN mpensation	Employ Employ City Box 12a A	Employer's information yer's name yer's address (number a wount	nd street)	Code	Вох		Country (if n	ot United States) Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio	2 ecurity number n number (EIN mpensation .00	Employ Employ City	Employer's information yer's name yer's address (number a yer's address (number a yer's address (number a yer's address (number a yer's address (number a)	nd street)		Вох	: 14a Amount	Country (if n	ot United States)
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips	2 ecurity number n number (EIN mpensation .00	Employ Employ City Box 12a A Box 12b A	Employer's information yer's name yer's address (number a yer's address (number a yer's address (number a	nd street)	Code	Box	14a Amount	Country (if n	ot United States) Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co	2 ecurity number n number (EIN mpensation .00 .00 nefits	Employ Employ City Box 12a A	Employer's information yer's name yer's address (number a yer's address (number a yer's address (number a	nd street)	Code	Box	: 14a Amount	Country (if n	ot United States) Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips	2 ecurity number n number (EIN mpensation .00	Employ Employ City Box 12a A Box 12b A	Employer's information yer's name yer's address (number a yer's address (number a yer's address (number a	nd street)	Code	Box	14a Amount	Country (if n	ot United States) Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips	2 ecurity number n number (EIN mpensation .00 .00 nefits	Employ Employ City Box 12a A Box 12b A	Employer's information yer's name yer's address (number a yer's address (number a yer) (number a ye	nd street)	Code	Box Box Box	14a Amount	Country (if n	ot United States) Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber	2 ecurity number n number (EIN mpensation .00 .00 nefits .00	Employ Employ City Box 12a A Box 12b A Box 12c A	Employer's information yer's name yer's address (number a yer's address (number a yer) (number a ye	nd street)	Code	Box Box Box	14a Amount 14b Amount 14c Amount	Country (if n .00 .00	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber	2 ecurity number n number (EIN mpensation .00 .00 nefits	Employ Employ City Box 12a A Box 12b A Box 12c A	Employer's information yer's name yer's address (number a yer's address (number a yer) (number a ye	nd street)	Code	Box Box Box	14a Amount 14b Amount 14c Amount	Country (if n	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans	2 ecurity number n number (EIN mpensation .00 .00 nefits .00	Employ Employ City Box 12a A Box 12b A Box 12c A Box 12d A	Employer's information yer's name yer's address (number a wmount wmount wmount wmount	nd street)	Code	Box Box Box	14a Amount 14b Amount 14c Amount	Country (if n .00 .00	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber	2 ecurity number n number (EIN mpensation .00 .00 nefits .00	Employ Employ City Box 12a A Box 12b A Box 12c A	Employer's information yer's name yer's address (number a wount wount mount Third-party sick	nd street)	Code	Box Box Box	14a Amount 14b Amount 14c Amount 14d Amount	Country (if ri .00 .00 .00	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans Box 13 Statutory employee	2 ecurity number n number (EIN mpensation .00 .00 nefits .00	Employ Employ Employ City Box 12a A Box 12b A Box 12b A Box 12b A Box 12c A Employ	Employer's information yer's name yer's address (number a wmount wmount wmount wmount	nd street)	Code	Box Box Box	14a Amount 14b Amount 14c Amount	Country (if n .00 .00 .00 .00	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans	2 ecurity number mpensation .00 .00 nefits .00 .00 Retir	Employ Employ City Box 12a A Box 12b A Box 12c A Box 12d A	Employer's information yer's name yer's address (number a wount wount mount Third-party sick	nd street)	Code	Box Box Box	14a Amount 14b Amount 14c Amount 14d Amount	Country (if ri .00 .00 .00	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans Box 13 Statutory employee NY State information:	2 ecurity number mpensation .00 .00 mefits .00 .00 Retir Box 15a NY State	Employ Employ Employ City Box 12a A Box 12b A Box 12b A Box 12b A Box 12c A Employ	Employer's information yer's name yer's address (number a wount wount mount Third-party sick	nd street)	Code	Box Box Box Box 1	14a Amount 14b Amount 14c Amount 14d Amount	Country (if n .00 .00 .00 .00 .00	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans Box 13 Statutory employee	2 ecurity number in number (EIN impensation .00 .00 inefits .00 .00 Retir Box 15a NY State Box 15b	Employ Employ Employ City Box 12a A Box 12b A Box 12b A Box 12b A Box 12c A Employ	Employer's information yer's name yer's address (number a wount wount Third-party sicl Box 16a NYS wages,	nd street)	Code	Box Box Box Box 1	14a Amount 14b Amount 14c Amount 14d Amount 7a NYS income tax	Country (if n .00 .00 .00 .00 .00 x withheld .00 ne tax withheld	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans Box 13 Statutory employee NY State information:	2 ecurity number mpensation .00 .00 mefits .00 .00 Retir Box 15a NY State	Employ Employ Employ City Box 12a A Box 12b A Box 12b A Box 12b A Box 12c A Employ	Employer's information yer's name yer's address (number a wount wount Third-party sicl Box 16a NYS wages,	nd street)	Code	Box Box Box Box 1	14a Amount 14b Amount 14c Amount 14d Amount 7a NYS income tax	Country (if n .00 .00 .00 .00	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans Box 13 Statutory employee NY State information: Other state information:	2 ecurity number mpensation .00 .00 .00 .00 Retir Box 15a NY State Box 15b other state	Employ Employ City Box 12a A Box 12b A Box 12b A Box 12c A Box 12d A ement plan	Employer's information yer's name yer's address (number a wount wount Third-party sick Box 16b Other state w	nd street)	Code Code	Box Box Box Box 1 Box 1	 14a Amount 14b Amount 14c Amount 14d Amount 7a NYS income tax 7b Other state incor 	Country (if n .00 .00 .00 .00 x withheld .00 ne tax withheld .00	ot United States) Description Description Description Corrected (W-2c)
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans Box 13 Statutory employee NY State information: Other state information: NYC and Yonkers	2 ecurity number mpensation .00 .00 .00 .00 Retir Box 15a NY State Box 15b other state	Employ Employ City Box 12a A Box 12b A Box 12b A Box 12c A Box 12d A ement plan	Employer's information yer's name yer's address (number a wount wount Third-party sicl Box 16a NYS wages,	nd street)	Code Code	Box Box Box Box 1 Box 1	14a Amount 14b Amount 14c Amount 14d Amount 7a NYS income tax	Country (if n .00 .00 .00 .00 .00 x withheld .00 ne tax withheld .00	ot United States) Description Description Description Description
W-2 Record Box a Employee's social set for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans Box 13 Statutory employee NY State information: Other state information:	2 ecurity number mpensation .00 .00 .00 .00 Retir Box 15a NY State Box 15b other state	Employ Employ City Box 12a A Box 12b A Box 12b A Box 12c A Box 12d A ement plan	Employer's information yer's name yer's address (number a wount wount Third-party sick Box 16b Other state w	nd street)	Code Code Code Code Code Code Code Code	Box Box Box Box 1 Box 1	 14a Amount 14b Amount 14c Amount 14d Amount 7a NYS income tax 7b Other state incor 	Country (if n .00 .00 .00 .00 x withheld .00 ne tax withheld .00	ot United States) Description Description Description Corrected (W-2c) Box 20 Locality name



Instructions

General instructions

Who must file this form – You must complete Form IT-2, *Summary* of *W-2 Statements*, if you file a New York State (NYS) income tax return and you received federal Form(s) *W-2*, *Wage and Tax Statement*. Complete one *W-2 Record* section for **each** federal Form W-2 you (and if filing jointly, your spouse) received even if your federal Form W-2 does not show any NYS, New York City (NYC), or Yonkers wages or tax withheld.

If you received foreign earned income but did not receive a federal Form W-2 you must also complete Form IT-2. *Foreign earned income* includes, but is not limited to salaries, wages, commissions, bonuses, professional fees, certain noncash income, and allowances or reimbursements.

Specific instructions

How to complete each W-2 Record – each box in the *W-2 Record* corresponds to a similarly named or numbered box or area on federal Form W-2. Enter the amount, code, or description provided on your federal Form W-2 in the corresponding boxes in the *W-2 Record*. Enter only the information requested on Form IT-2. Complete additional Forms IT-2 if necessary.

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

Entering whole dollar amounts – When entering amounts, 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.

Enter in box **a** your entire 9-digit SSN (or your spouse's SSN) depending on whose federal Form W-2 it is. Enter in boxes **b** and **c** the EIN and employer's name and address (including ZIP code) as they appear on the federal Form W-2. Filers with foreign earned income: if the employer's identification number exceeds the space allowed, leave box **b** blank.

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

Boxes 8, 10, and 11 – If applicable, enter the amounts from federal Form W-2 for allocated tips, dependent care benefits, and nongualified plans.

Boxes 12a through 12d – Enter the amount(s) and code(s), if any, shown in the corresponding boxes on federal Form W-2 (such as code J, *nontaxable sick pay*, or code AA, *designated Roth contributions under a section 401(k) plan*, etc.). If there are more than four coded amounts, see *Multiple W-2 Records for one federal Form W-2* above.

Box 13 – If your federal Form W-2 has a check mark in any of the following boxes: *Statutory employee, Retirement plan,* or *Third-party sick pay,* mark an **X** in the corresponding box of the *W-2 Record.* Otherwise, leave blank.

Corrected (W-2c) box – Mark an *X* in this box if the *W-2 Record* is for a federal Form W-2c, *Corrected Wage and Tax Statement*. Enter the corrected information from the W-2c in addition to all other requested information from your federal Form W-2.



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

Boxes 15a through 17a (NYS only) – Complete only for New York State wage and withholding information (the corresponding box 15a has been prefilled with NY). Enter in box 16a the New York State wages exactly as reported on federal Form W-2. Enter in box 17a the NYS withholding, labeled as *State income tax* on federal Form W-2. If you have no New York State wages or withholding, leave boxes 16a and 17a blank.

Boxes 15b through 17b (Other state information) – If the federal Form W-2 has wages and withholding for a state other than New York, complete boxes 15b, 16b, and 17b with the corresponding W-2 box information for the other state information **only**.

Boxes 18 through 20 (NYC or Yonkers only) – Complete the locality boxes 18 through 20 only for NYC or Yonkers (or both) wages and withholding, if reported on federal Form W-2. Do not enter locality information from any other state. If applicable, enter in the *Locality a* boxes the local wages, income tax, and locality name (write **NYC** for New York City or **Yonkers** for Yonkers) from Form W-2. To report both localities, enter the other local wages, income tax, and locality name (**NYC** or **Yonkers**) in the *Locality b* boxes.

Transfer the tax withheld amounts to your income tax return. Include the total NYS tax withheld amounts, the total NYC tax withheld amounts, and the total Yonkers tax withheld amounts from all your Form(s) IT-2 as follows:

- NYS tax withheld Include on Form IT-201, line 72; Form IT-203, line 62; or Form IT-205, line 34.
- NYC tax withheld Include on Form IT-201, line 73; Form IT-203, line 63; or Form IT-205, line 35.
- Yonkers tax withheld Include on Form IT-201, line 74; Form IT-203, line 64; or Form IT-205, line 36.

Submit Form(s) IT-2 (as an entire page; do not separate records; however, you do not need to submit instructions from the back page) with your New York State income tax return. Do not submit your federal Form(s) W-2; keep them for your records. See the instructions for Form IT-201, IT-203, or IT-205 for information on assembling your return.