Department of Taxation and Finance

New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

IT-196

2021

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

Name(s) as shown on your Form IT-201 or IT-203	Your Social Security number

Medical and dental expenses *(see instructions)*

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses	**1**	.00	
2	Enter amount from Form IT-201 or IT-203, line 19a	**2**	.00	
3	Multiply line 2 by 10% (0.10)	**3**	.00	
4	Subtract line 3 from line 1 *(if line 3 is more than line 1, leave blank)*			**4** .00

Taxes you paid *(see instructions)*

5	State and local *(Mark an **X** in only one box)* **a** ☐ Income taxes - or - **b** ☐ General sales tax	**5**	.00	
6	State and local real estate taxes	**6**	.00	
7	State and local personal property taxes	**7**	.00	
8	Other taxes. List type and amount _____	**8**	.00	
9	Add lines 5 through 8			**9** .00

Interest you paid *(see instructions)*

10	Home mortgage interest and points reported to you on federal Form 1098	**10**	.00	
11	Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address _____	**11**	.00	
12	Points not reported to you on federal Form 1098	**12**	.00	
13	Reserved	**13**		
14	Investment interest	**14**	.00	
15	Add lines 10 through 14			**15** .00

Gifts to charity *(see instructions)*

16	Gifts by cash or check	**16**	.00	
16a	Qualified contributions included in line 16 .... **16a** .00			
17	Other than by cash or check	**17**	.00	
18	Carryover from prior year	**18**	.00	
19	Add lines 16, 17, and 18			**19** .00

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Your Social Security number

Casualty and theft losses

20 Casualty or theft loss(es) other than federal qualified disaster losses *(see instructions)* ..... **20** .00

Job expenses and certain miscellaneous deductions *(see instructions)*

21	Unreimbursed employee expenses – job travel, union dues, etc.	**21**	.00
22	Job related education expenses	**22**	.00
23	Tax preparation fees	**23**	.00
24	Other expenses – investment, safe deposit box, etc. List type and amount _____ _____	**24**	.00
25	Add lines 21 through 24	**25**	.00
26	Enter amount from Form IT-201 or IT-203, line 19a	**26**	.00
27	Multiply line 26 by 2% (0.02)	**27**	.00
28	Subtract line 27 from line 25 *(if line 27 is more than line 25, leave blank)*	**28**	.00

Other itemized deductions

29	Gambling losses *(see instructions)*	**29**	.00
30	Casualty and theft losses of income-producing property *(see instructions)*	**30**	.00
31	Federal estate tax on income in respect of a decedent *(see instructions)*	**31**	.00
32	Deduction for amortizable bond premiums *(see instructions)*	**32**	.00
33	An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument	**33**	.00
34	Deduction for repayment of amounts under a claim of right if over $3000 *(see instructions)*	**34**	.00
35	Certain unrecovered investments in a pension *(see instructions)*	**35**	.00
36	Impairment-related work expenses of a disabled person *(see instructions)*	**36**	.00
37	Federal qualified disaster loss *(see instructions)*	**37**	.00
38	Other itemized deductions from partnerships *(see instructions)*	**38**	.00
39	Add lines 29 through 38	**39**	.00

Total itemized deductions *(see instructions)*

Is Form IT-201 or IT-203, line 19a, over $169,400? *(Mark an **X** in the appropriate box)*

☐ If ***No***, your deduction is not limited. Add the amounts in the far right column for lines 4 through 39 and enter the amount on line 40.

☐ If ***Yes***, your deduction may be limited. See the *Line 40, Total itemized deductions worksheet,* in the instructions to compute the amount to enter on line 40.

40 ..... **40** .00

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Your Social Security number

Adjustments *(see instructions)*

41 State, local, and foreign income taxes *(or general sales tax, if applicable)*, and other subtraction adjustments *(see instructions)*	**41**	**.**00
42 Subtract line 41 from line 40 *(see instructions)*	**42**	**.**00
43 College tuition itemized deduction *(Form IT-203 filers only, IT-201 filers leave blank and skip to line 44) (Form IT-203-B, line 2; see instructions)*	**43**	**.**00
44 Addition adjustments *(see instructions)*	**44**	**.**00
45 Add lines 42, 43, and 44	**45**	**.**00
46 Itemized deduction adjustment *(see instructions)*	**46**	**.**00
47 Subtract line 46 from line 45 *(see instructions)*	**47**	**.**00
48 College tuition itemized deduction *(Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272,* Claim for College Tuition Credit or Itemized Deduction*) (see instructions)*	**48**	**.**00
49 New York State itemized deduction *(add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions)*	**49**	**.**00