



# Instructions for Form IT-203 Nonresident and Part-Year Resident Income Tax Return

**New York State • New York City • Yonkers • MCTMT**

(including instructions for Forms IT-195, IT-203-ATT, and IT-203-B)

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## General information

### Up-to-date information affecting your tax return

For tax law changes or forms corrections that occurred after the forms and instructions were finalized, see *Personal income tax up-to-date information* on our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *corrections*).

### What's new for 2024

For a detailed list of what's new, including a summary of tax law changes, see *New for 2024* or visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *2024*).

### File electronically

Electronic preparation (e-file) is fast, easy, and secure. You may even qualify for free filing options. For all your e-file options, see *Filing Season Resource Center* on our website.

For the fastest processing of your refund, combine e-file with direct deposit. You can receive your New York State tax refund up to two weeks sooner than if you filed by paper and requested a paper check.

User-friendly e-file software ensures you file all the right forms and do not miss out on valuable credits.

### E-file information

#### Using software?

You must e-file if your software allows you to e-file your return, or if you are a tax preparer who is subject to the e-file mandate. E-file is easy, safe, and allows you to get your refund faster. Most New York taxpayers e-file.

#### Make a payment

Pay a balance due by authorizing the Tax Department to withdraw the payment from your bank account. Authorize the payment when you e-file your return or make a return payment after you file your return using our *Online Services*. You may also pay with a credit card.

For more information, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *pay*).

### Other forms you may need to file

If you do file a paper return, see *Nonresident forms and Part-year resident forms* (search: *part*).

For a complete list of credits, see *Income tax credits* (search: *credits*). **Reminder:** To claim a tax credit (with the exception of the household credit and part-year New York City school tax credit) you **must** complete and submit the appropriate credit form.

### New York City forms

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

- Online: [www.nyc.gov/finance](http://www.nyc.gov/finance)
- By online message: [www.nyc.gov/contactdof](http://www.nyc.gov/contactdof)
- By phone: From any of the five boroughs in New York City, call 311. From outside New York City, call **212-639-9675**.

## Protect yourself from identity theft

Identity theft is the unauthorized use of personal information such as:

- Social Security number
- credit card number

Identity thieves can file forged tax returns to collect fraudulent refunds and victims may not be aware their identities have been stolen. Protect your identity by writing only the last four digits of your Social Security number on any check or money order you send to the Tax Department. You must include your complete Social Security number on your return and payment voucher. We cannot process these forms without the complete number.

For more information, or if you think you have been a victim of tax-related identity theft, see *Identity theft affecting your tax records* (search: *fraud*).

### File a valid return

If the paper form you are using has a year under the New York State map in the upper-left corner, you can only use that form for that tax year.

To file a complete return, you must:

- complete all required schedules and forms that make up your return,
- include all pages of those forms and schedules when you file,
- submit **only** those forms and schedules that apply to your return, and
- confirm you made all required entries.

If you submit your return with missing pages or missing entries, we cannot process it and you may be subject to penalty and interest.

### Entering whole dollar amounts

When you enter amounts on your return, enter **whole dollar amounts only**. This includes amounts on any credit forms, schedules, or other forms you submit with your New York State return.

Do **not** enter any cent amounts. We preprinted the zeros in that box. Instead, round cents to the nearest dollar using the following rules:

- Drop amounts that are less than 50 cents. For example, \$1.39 becomes \$1.
- Increase amounts that are 50 cents or more to the next dollar. For example, \$2.50 becomes \$3.

### Common words and phrases

To enhance clarity, these instructions may use common abbreviations, including:

*EIC* = earned income credit

*IRC* = Internal Revenue Code

*IRS* = Internal Revenue Service

*MCTMT* = Metropolitan Commuter Transportation Mobility Tax

*NYS* = New York State

*NYC* = New York City

## Online Services

Create an Online Services account and log in to:

- make payments
- view your filing and payment history
- get email notifications for refunds, bills, and notices
- sign up for electronic communications about refunds, bills, and notices

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

For more information, see *Online Services* (search: *online*).

## How to fill in the forms

As you complete your form, follow these guidelines to avoid processing delays:

- Use black ink only (no red or other color ink or pencils) to print or type (if you are using a fill-in form) all entries.
- If you are entering a loss (an amount less than zero), 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 you enter amounts or numbers.

## How to get 1099-G information

If you received an income tax overpayment, including a refund, from us in 2024, you may need information from Tax Department Form 1099-G, *Statement for Recipients of State Income Tax Refunds*, to complete your federal return. We do not mail this form. To view and print a copy, see *Get your 1099-G information online* (search: *1099-G*).

If you received unemployment benefits in 2024, you must report the information from Department of Labor (DOL) Form 1099-G, *Statement for Recipients of Certain Government Payments*, on your federal and New York State returns, if required to file.

- For unemployment compensation or pandemic unemployment benefits, DOL will not mail you Form 1099-G. To access this form:
  1. Visit the DOL website at <https://dol.ny.gov> and see *1099-G Tax Form: Information you need for UI income tax filing*.
  2. Log in to your ny.gov ID account.
  3. Select Unemployment Services and View/Print 1099-G.
- For Excluded Workers Fund (EWF) benefits, DOL will mail you Form 1099-G. Visit the DOL website at <https://dol.ny.gov>.

## How are you taxed as a nonresident or as a part-year resident?

If you were a nonresident of New York State, you are subject to New York State tax on income derived from New York State sources.

If you were a resident of New York State for only part of the tax year, you must pay New York State tax on all income you received while you were a resident of the state and on income you received from New York State sources while you were a nonresident.

To determine how much tax you owe, use Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. You will calculate a base tax as if you were a full-year resident, then determine the percentage of your income that is subject to New York State tax and the amount of tax apportioned to New York State.

## New York State nonresidents and part-year residents: Who must file?

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

- You have income from a New York State source (see *Nonresidents: New York source income*) and your New York adjusted gross income (*Federal amount* column) is more than your New York State standard deduction. Complete Form IT-203, lines 1 through 31 and compare the line 31 *Federal amount* to your standard deduction from the *New York State standard deduction table*.
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay or from your unemployment insurance benefit payments.
- You want to claim any of the New York State, New York City, or Yonkers refundable or carryover credits.
- You were a part-year resident and you are subject to a separate tax on any lump-sum distributions for your resident period derived from or connected with New York sources (Form IT-230, *Separate Tax on Lump-Sum Distributions*). See *Other forms you may have to file*.
- You incurred a net operating loss (NOL) for New York State personal income tax purposes for the tax year, without incurring a similar NOL for federal income tax purposes. For more information, see *New York State net operating loss*.

## Nonresidents: New York source income

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

- real or tangible personal property located in New York State (including certain gains or losses from the sale or exchange of an interest in an entity that owns real property in New York State or owns shares of stock in a cooperative housing corporation where the cooperative units relating to the shares are located in New York);
- services performed in New York State;
- a business, trade, profession, or occupation carried on in New York State whether or not as an employee (see TSB-M-10(9)), *Income Received by a Nonresident Related to a Business, Trade, Profession, or Occupation Previously Carried on Within New York State*); **and**
- a New York S corporation in which you are a shareholder (including installment income from an IRC § 453 transaction).

New York source income also includes:

- your distributive share of New York State partnership income or gain;
- your share of New York State estate or trust income or gain;
- lottery winnings won in the New York State lottery, if the prize was won on or after October 1, 2000, and the total proceeds of the prize are more than \$5,000;
- gambling winnings in excess of \$5,000 from wagering transactions within New York State;
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold, when the real property comprising the units of such cooperative housing corporation is located in New York State;
- any income you received related to a business, trade, profession, or occupation previously carried on in this state, whether or not as an employee, including but not limited to, covenants not to compete and termination agreements

(for additional information, see Form IT-203-F, *Multi-Year Allocation Form*, and its instructions);

- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has distributed an installment obligation under IRC section 453(h)(1)(A) to the shareholders, any gain recognized on the receipt of payments from an installment obligation for federal income tax purposes;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has made an election under IRC section 338(h)(10), any gain recognized on the deemed asset sale for federal income tax purposes;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and that S corporation terminates its taxable status in New York, any income or gain recognized on the receipt of payments from an installment sale contract entered into when the S corporation was subject to tax in New York; and
- any gain recognized by you for federal income tax purposes from the sale or transfer of a partnership interest, where the sale or transfer:
  - is subject to the provisions of IRC § 1060, and
  - occurred on or after April 10, 2017.

The amount of the gain to be included in New York source income is determined in a manner consistent with the applicable methods and rules for allocation under Article 22 in the year that the assets were sold or transferred (for additional information, see TSB-M-18(2)l, *Nonresident Partner's Treatment of Gain or Loss on Certain Sales or Transfers of a Partnership or Membership Interest*).

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

- certain pensions that are exempt from New York State taxation by reason of U.S. Code, Title 4, section 114 (see *line 10* instructions), and annuities and pensions that meet the New York State definition of an annuity, unless the annuity is employed in or used as an asset of a business, trade, profession, or occupation carried on in New York State;
- interest, dividends, or other income from intangible personal property, or gains from the sale or exchange of intangible personal property, unless the intangible personal property is employed in a business, trade, profession, or occupation in New York State;
- compensation you received for active service in the United States military (see *Members of the armed forces*);
- your income earned in New York State as a military spouse if:
  - you are a nonresident of New York State, and
  - you are in New York State solely to be with your spouse who is a member of the armed services present in New York State in compliance with military orders (for more information, see TSB-M-10(1)l, *Military Spouses Residency Relief Act* and TSB-M-19(3)l, *Veterans Benefits and Transition Act of 2018* );
- your income as a shareholder of a corporation that is a New York C corporation;
- compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier for regularly assigned duties performed in more than one state;
- compensation you received from an interstate air carrier if 50% or less of that compensation is earned in New York State;

- compensation paid to you if:
  - you are engaged on a vessel to perform assigned duties in more than one state as a pilot licensed under U.S. Code, Title 46, section 7101, or
  - you perform regularly assigned duties while engaged as a master, officer, or crewman on a vessel operating on the navigable waters of more than one state.

### Part-year residents: New York source income

For part-year residents, *New York source income* is the sum of the following with adjustments for special accruals:

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

### Additional notes to all filers

- Do you have to **submit other forms**? See *Nonresident and part-year resident forms* (search: *part*).
- Do you want to claim tax credits? See *Income tax credits* to learn about refundable and nonrefundable credits you may qualify for (search: *credits*).
- Does your child have **investment income** over \$2,600? It would be to your advantage to file a New York State 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 \$2,600 that was included in your federal gross income will be reported on your New York State return and taxed at your rate.
- Did you file federal Form 1040-SR, *U.S. Tax Return for Seniors*? As you review your New York State income tax forms and instructions, read any reference to federal Form 1040 and its schedules as a reference to federal Form 1040-SR.

### 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 and both spouses' income will be taxed as full-year residents of New York State.

### Filing information for same-sex married couples

Same-sex married couples have the same state tax benefits and requirements as different-sex married couples filing and paying New York State personal income tax. In addition, as a result of the Supreme Court's decision *United States v. Windsor*, and IRS Revenue Ruling 2013-17, for federal tax purposes the IRS will recognize a marriage between a same-sex couple that is a legal marriage under the laws of the jurisdiction (either domestic or foreign) where the marriage was performed. Therefore, you must determine your filing status using the general married filing status rules (see *Item A* under Step 2, select your filing status, and complete items B through H).

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.

## Filing information for military servicemembers and their spouses

**Servicemembers Civil Relief Act (SCRA):** New York State conforms to the SCRA. Therefore, for any taxable year of the marriage, a servicemember and their spouse may elect to use, for purposes of taxation, any of the following (regardless of the date they married):

- The residence or domicile of the servicemember.
- The residence or domicile of the spouse.
- The permanent duty station of the servicemember.

**Note:** To make an election as described above, see Item F, Codes M4 through M9.

## Step 1: Complete the taxpayer information section

### Name and address

Write the following in the spaces provided:

- **Name:** Your first name, middle initial, and last name. If you are married and filing a joint return, enter both spouses' names.
- **Mailing address:** Your mailing address (where you want to receive your mail) can be the same as, or different from, your permanent home address (where you actually live). Enter your current mailing address where you want us to send your refund, if requested, and any correspondence related to your return. PO Box or street address, city, state, ZIP code, and country.

**Note:** Do **not** abbreviate the country name.

If you are required to file Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification*, only enter the name of the spouse with New York source income.

### Foreign addresses

Enter the information in the following order:

- city,
- abbreviation for the province or state,
- postal code (follow the country's practice), and
- country (do **not** abbreviate the country name).

### Taxpayer's permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO Box), enter your permanent home address.

#### Part-year residents

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

- If you moved **into** the state, enter your permanent home address as of December 31, 2024. If you moved **out of** the state prior to December 31, 2024, enter as your permanent home address the address of the New York State residence you occupied last in 2024.
- 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 the address of your own residence as your permanent home address.

#### Nonresidents

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

If you moved into New York State after December 31, 2024, enter the address of the residence that you maintained during 2024 outside New York State that you considered to be your domicile and your permanent place of abode.

#### Dates of birth and Social Security numbers

Enter your date of birth and **entire** Social Security number, and those of your spouse (if applicable). If you are required to file Form IT-203-C, include both your Social Security number and your spouse's.

#### New York State county of residence

##### Part-year residents

Enter the county of the last residence where you lived in New York State as of December 31, 2024. If you lived in New York City, use one of the following county names:

If you lived in	enter
Bronx	<b>Bronx</b>
Brooklyn	<b>Kings</b>
Manhattan	<b>New York</b>
Queens	<b>Queens</b>
Staten Island	<b>Richmond</b>

#### Nonresidents

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

#### School district name and code number

##### Part-year residents

**Enter the name and code number of the school district where you live.** A detailed list of the school district names and code numbers by county is available on our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *school district*). This is the public school district where you were a resident on December 31, 2024, or the district where you were a resident of New York before you moved out of the state. It may not be the same as the district where your children attend school.

**You must enter your school district name and code number even if:**

- you were absent from the school district temporarily,
- the school your children attended was not in your school district, or
- you had no children attending school.

#### Nonresidents

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

#### Decedent information

- If the taxpayer whose name is listed **first** on the return died after December 31, 2023, and before you filed your return,

enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and year (last two-digits) order.

- If the taxpayer whose name is listed **second** died after December 31, 2023, and before you filed your return, enter the date of death in the box labeled *Spouse's date of death*.

For more information, see *Deceased taxpayers*.

In addition, you must make the appropriate entry at *Item F* 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*. For more information, see *When to File/Import dates*.

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

### Item A

In most cases, you must use the same filing status 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.

### Exceptions

The only exceptions are for certain married couples filing a joint federal return in the following situations:

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

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

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

- the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return; **or**
- your spouse refuses to sign a joint New York return, reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint New York return,

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

If you filed a joint federal return and:

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

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

**If you filed a joint federal return and one spouse is a New York State resident and the other is a nonresident or part-year resident**, you are required to file separate New York State returns. The resident must use Form IT-201. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-201; both spouses' income will be taxed as full-year residents of New York State.

### Item B

If you itemized your deductions on your 2024 **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 their 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 (Form 1040), *Interest and Ordinary Dividends*, Part III, then mark an **X** in the **Yes** box.

### Item D2

**All IT-203 filers must complete item D2.**

If you or your spouse (if married filing jointly) maintained or had use of an apartment or *living quarters* in Yonkers during any part of 2024 (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 D2(1). Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in Yonkers during 2024.

*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.

**Example:** *Company A leases an apartment in Yonkers for the use of one of the company's officers, and the apartment is mainly available to that individual. That individual is considered to be maintaining living quarters in Yonkers even though others might use the apartment on an occasional basis.*

### Notes:

- If you marked the **Yes** box on line D2(1), you may be considered a part-year resident for Yonkers income tax purposes. The determination of residency is based on the facts and circumstances of your own situation. See *Income tax definitions* or visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *resident*). If you meet the definition of a Yonkers part-year resident, see line 54: Part-year Yonkers resident income tax surcharge instructions below.
- If you marked the **Yes** box on line D2(4), you may be subject to the Yonkers nonresident earnings tax. See line 53: Yonkers nonresident earnings tax instructions below.

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

**Item E**

New York City **part-year residents only (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)**: Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in New York City during 2024. We need this information to verify your New York City school tax credit.

**All other taxpayers: Leave Item E blank.**

**Item F**

If you qualify for one or more of the special conditions below, enter the specified two-character code.

**Code A6 Build America Bond interest**

Enter this code if you included Build America Bond interest in your federal adjusted gross income. For additional information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds* (search: TSB-M-10(4)I).

**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 [www.tax.ny.gov](http://www.tax.ny.gov) (search: *military*).

**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. For information on filing a claim for tax forgiveness, see [www.tax.ny.gov](http://www.tax.ny.gov) (search: *military*).

**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*.

**Code E4 Nonresident noncitizens**

Enter this code if you are a U.S. nonresident noncitizen for federal income tax purposes and you qualify to file your federal income tax return on or before June 16, 2025. The filing deadline for your New York State return is also June 16, 2025.

**Code E5 Extension of time to file beyond six months**

Enter this code if either of the following conditions applies:

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

**Code M2 Military spouse exempt income**

Enter this code if you had exempt income under the federal Military Spouses Residency Relief Act (Public Law 111-97). For additional information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*, and TSB-M-19(3)I, *Veterans Benefits and Transition Act of 2018*.

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

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

**Code C2 Request an installment payment agreement**

Enter this code if you cannot pay your tax due in full by April 15, 2025, and would like to request an installment payment agreement (IPA). You cannot apply for an IPA until you receive a bill. Once you do, follow the payment instructions on the bill.

You will continue to accrue penalties and interest (if applicable) on any unpaid balance of tax due for the duration of your IPA. For more information, see *Installment payment agreement (IPA)* (search: *IPA*).

**Codes M4 through M9 Servicemembers Civil Relief Act**

Are you making an election under the Servicemembers Civil Relief Act to select a residence for state income tax purposes?

If **yes**, enter the applicable codes.

**Code M4:** You are a military servicemember and you are electing to use your own state of legal residence or domicile for state income tax purposes.

**Code M5:** You are a military servicemember and you are electing to use your spouse's state of legal residence or domicile for state income tax purposes.

**Code M6:** You are a military servicemember and you are electing to use the state where your permanent duty station is located for state income tax purposes.

**Code M7:** You are a civilian spouse of a military servicemember and you are electing to use your own state of legal residence or domicile for state income tax purposes.

**Code M8:** You are a civilian spouse of a military servicemember and you are electing to use the servicemember's state of legal residence or domicile for state income tax purposes.

**Code M9:** You are a civilian spouse of a military servicemember and you are electing to use the state where the servicemember's permanent duty station is located for state income tax purposes.

For additional information, see *Information for military personnel & veterans* on our website (search: *military*).

**Item G****New York State part-year residents**

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

## Item H

All IT-203 filers **must** complete item H.

### Did you maintain living quarters in New York State?

If you or your spouse (if married filing jointly) maintained or had use of an apartment or *living quarters* available for your use in New York State during any part of 2024 (whether or not you personally used those living quarters for any part of the year), you must mark an **X** in the **Yes** box and complete Schedule B on Form IT-203-B, *Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction worksheet*.

*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.

**Example:** *Company A leases an apartment in New York State for the use of one of the company's officers, and the apartment is mainly available to that individual. That individual is considered to be maintaining living quarters in New York State even though others might use the apartment on an occasional basis.*

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

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

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

## Item I

Enter the required information for each **dependent** you claimed on federal Form 1040. Also enter the required information for any dependent you were entitled to claim 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 you would be entitled to claim for federal income tax purposes.

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

If you have more than six dependents and are filing a paper return, attach a separate piece of paper marked **Form IT-203: Item I continued** to your return with:

- your name and Social Security number at the top, and
- the required information for each additional dependent.

**Note:** If you are married filing a joint federal return but are required to file separate returns for New York State, complete item I as if you filed separate federal returns. For more information about filing separate returns, see filing status in Step 2 above.

## Step 3: Enter your federal income and adjustments

### Overview

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

### Federal amount column

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

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

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

### New York State amount column

#### Nonresidents

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

#### Part-year residents

Enter the total of:

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

(continued)



**Part-year resident income allocation worksheet** (see instructions below)

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

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

**Instructions for Part-year resident income allocation worksheet**

If you moved into or out of New York State during 2024, use the *Part-year resident income allocation worksheet* along with the specific line instructions for Form IT-203 beginning below to determine your New York State source income for the entire tax year.

Enter **only** whole dollar amounts.

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

*Nonresident period* is the period you were a New York State nonresident.

**Column A**

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

**Column B**

Enter that portion of the Column A amount that you received during your nonresident period. If you moved into New York State, include items you would have to report if you were filing

a federal return on the accrual basis for the period before you changed your resident status.

**Column C**

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

- services you performed in New York State (for example, wages, salaries, termination agreements, covenants not to compete, stock options, and stock appreciation rights),
- property located in New York State, **and**
- businesses, trades, professions, or occupations conducted in New York State.

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

If you received income from a termination agreement, covenant not to compete, stock option, restricted stock, or stock appreciation right, see Form IT-203-F, *Multi-Year Allocation Form*.

## Column D

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

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

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

**Example 1:** You moved from Indiana to New York State on August 15, 2024. On your federal return, you report \$35,000 in total wages. Of this amount, you earned \$12,000 while you were a New York State resident. On line 1, you would enter \$35,000 in Column A, \$23,000 in Column B, \$0 in Column C (you earned no income in New York State prior to the move), \$12,000 in Column D, and \$12,000 in Column E.

**Example 2:** You moved from New York State to Georgia on June 10, 2024. On June 1, 2024, your employer awarded you a guaranteed bonus of \$2,000 that it paid to you on July 1, 2024. You must enter the \$2,000 bonus in Column D, line 1, since this is income accruable to your resident period.

**Example 3:** You moved from New Jersey to New York State on May 10, 2024. You own stock in the XYZ Corporation which, on May 1, 2024, declared a \$1,000 dividend payable on June 1, 2024. You also received \$500 a month from rental property located in New York which you sold on April 30, 2024. You must report the \$1,000 dividend income in Column B on line 3, since this is income accruable to the nonresident period. You would report the rental income in Column B and in Column C on line 11, since you derived this income from New York State sources during your nonresident period.

## Line instructions for Form IT-203

### Line 1: Wages, salaries, tips, etc.

#### Federal amount column

Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., you reported on your 2024 federal return. Generally, the amount you enter should be shown in box 1 of your federal Form(s) W-2, *Wage and Tax Statement*. However, you must include all of these items even if your employer did not report them on a wage and tax statement or other income statement.

The amount entered on line 1 (wages, salaries, tips, etc.) should be the same as the amount reported on federal Form 1040, line 1z.

#### New York State amount column

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

#### Part-year residents

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

#### Allocation of nonresident income earned partially in New York State

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

determine your income earned in New York State, use one of the following methods:

- To allocate income that does not depend directly on the volume of business transacted (for example, wages), complete Schedule A, *Allocation of wage and salary income to New York State*, on Form IT-203-B to determine the amount earned in New York State.
- To allocate income from a termination agreement, covenant not to compete, stock option, restricted stock, or stock appreciation right, complete Form IT-203-F to determine the amount to allocate to New York State.
- To allocate income that depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, divide your volume of business transacted in the state by your total volume of business transacted both in and out of New York State. (The location where the services or sales activities were actually performed determines where business is transacted.) Multiply your total income subject to allocation by this percentage. This is the amount allocated to New York State. Submit a schedule with your return showing how you calculated this allocation.

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

**If you do not complete Schedule A of Form IT-203-B (and Form IT-203-F, if applicable) and submit it with your return, it will delay the processing of your return and could result in penalties and interest.**

### Line 2: Taxable interest income

#### Federal amount column

Enter the amount you reported on your federal return.

#### New York State amount column

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

#### Part-year residents

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

### Line 3: Ordinary dividends

#### Federal amount column

Enter the amount you reported on your federal return.

#### New York State amount column

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

#### Part-year residents

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

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

#### Federal amount column

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

**New York State amount column**

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

**Part-year residents**

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

**Line 5: Alimony received****Federal amount column**

Enter the amount you reported on your federal return.

**New York State amount column**

Do not enter alimony you received as a nonresident.

**Part-year residents**

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

**Line 6: Business income or loss****Federal amount column**

Enter the amount you reported on your federal return and submit a copy of your federal Schedule C (Form 1040).

**New York State amount column**

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

**Part-year residents**

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

**Business carried on in New York State**

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

**Business carried on both in and out of New York State**

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

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

**Passive activity loss**

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

**New York City businesses**

If you are self-employed and carry on a business, trade, or profession in New York City, you may have to file New York City's Form NYC-202, *Unincorporated Business Tax Return for Individuals and Single-Member LLCs*, or Form NYC-202S, *Unincorporated Business Tax Return for Individuals*. See *How to get New York City forms*. New York State does not administer the New York City unincorporated business tax.

You must file your Form NYC-202 or NYC-202S at the address specified on that form; **do not** submit it with your state return.

**Line 7: Capital gain or loss****Federal amount column**

Enter the amount you reported on your federal return. Submit a copy of federal Schedule D (Form 1040), if required for federal purposes, and any related schedules. If the copy of federal Schedule D contains gains or losses from the sale of real property, note on the schedule the states where the property is located.

**New York State amount column**

Enter your New York capital gain or loss as a nonresident. To calculate this amount, use a copy of federal Schedule D (Form 1040) as a worksheet, and the federal provisions for calculating capital gains and losses only for transactions that were from New York sources. If you have a net capital loss for New York State purposes the loss is limited to \$3,000 (\$1,500 if you are married and filing separately) on your New York State return. You must treat any balance of a loss in excess of the amount claimed on your 2024 return as a carryover loss on returns for later years.

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

- capital gains or losses derived from real or tangible personal property located within New York State, whether or not connected with a trade or business (including all or a portion of the gain or loss from the sale or exchange of an interest in an entity if the entity owns real property in New York State or owns shares of stock in a cooperative housing corporation where the cooperative units relating to the shares are located in New York State, provided that the sum of the fair market values of such real property, cooperative shares, and related cooperative units equals or exceeds 50% of the fair market value of the assets the entity has owned for at least two years as of the date of the sale or exchange; for additional information, see TSB-M-09(5)I, *Amendment to the Definition of New York Source Income of a Nonresident Individual* and Part Z of Chapter 59 of the Laws of 2017);
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold with respect to real property located in New York State, whether or not connected with a trade or business;
- capital gains from stock options, if you performed services in New York State for the grantor during the period options were granted, and the compensation (difference between the option price and the fair market value of the stock at the time the option was exercised) was not previously reported (see Form IT-203-F);
- capital gains or losses from stocks, bonds and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in New York State; **and**

- any capital gain or loss derived from New York sources you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

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

#### Part-year residents

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

### Line 8: Other gains or losses

#### Federal amount column

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

#### New York State amount column

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

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

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

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

#### Part-year residents

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

### Line 9: Taxable amount of IRA distributions

#### Federal amount column

Enter the amount you reported on your federal return.

#### New York State amount column

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

#### Part-year residents

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

To see if you qualify for the pension and annuity income exclusion, see the instructions for line 28.

### Line 10: Taxable amount of pensions and annuities

#### Federal amount column

Enter the taxable amount you reported on your federal return.

#### New York State amount column

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

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

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

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

#### Part-year residents

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

#### Government pensions

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

#### Pension and annuity income exclusion

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

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

#### Federal amount column

Enter the amount you reported on your federal return and submit a copy of federal Schedule E (Form 1040).

#### New York State amount column

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

- **Rent and royalty income from personal property** – Include rents and royalties from:
  - tangible personal property not used in a business, if the property is located in New York State; and

- tangible and intangible personal property used in or connected with a business, trade, profession or occupation you carried on in New York State. If you carry on a business both in and out of New York State, determine your income from New York State sources by applying the business allocation percentage (from Form IT-203-A) or an alternate allocation method. Include also your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Rent from real property** – Include rents and royalties from real property located in New York State, whether or not used in connection with a business. Also include your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Partnership income** – Include your distributive share of partnership income as reported on your Form IT-204-IP, *New York Partner's Schedule K-1*. Include only those items of partnership income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of a partnership's New York capital gain is included on line 7. (See *Special rule* for part-year residents.)
- **S corporation income** – Include your pro rata share of New York S corporation income, gain, loss and deduction (this information should be provided to you by the S corporation). Include only those items of S corporation income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of S corporation capital gains is included on line 7. If the corporation carried on business both in and out of New York State, use the corporation's business apportionment factor determined under Article 9-A, to calculate the amount of your income or loss derived from or connected with New York State sources. For additional information visit our website. (See *Special rule* for part-year residents.)
- **Estate and trust income** – Include your share of estate or trust income from New York State sources (this information should be provided to you by the fiduciary). Include only those items of estate or trust income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of the estate's or trust's capital gains is included on line 7. (See *Special rule* for part-year residents).
- **Passive activity loss** – Complete and submit Form IT-182, *Passive Activity Loss Limitations for Nonresidents and*

*Part-Year Residents*, to report your passive activity losses from New York sources. Your passive activity loss as a nonresident must be recalculated to determine the amounts that would be allowed if your federal adjusted gross income took into account only items of income, gain, loss, or deduction derived from or connected with New York sources.

**Part-year residents**

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

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

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

**Direct accounting method**

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

**Proration method**

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

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

**Example 1:** Sam Smith was a partner in partnership Q during 2024. Partnership Q's tax year ends on December 31, 2024. Partnership Q carried on business both within and outside New York State and has determined that the partnership's New York allocation percentage is 65%. For tax year 2024, the distributive share of income from partnership Q included in Sam's Federal amount column on Form IT-203 was \$40,000. Sam changed residence from New York State to New Jersey on September 30, 2024. Using Steps 1 through 3, the amount of partnership income that Sam Smith must include in New York source

income (the New York State amount column) on Sam's 2024 Form IT-203, is calculated as follows:

**Step 1 (resident period)**

$$\$40,000 \times 274 \text{ (number of days from 1/1/2024 through 9/30/2024)} \div 366 = \$29,945.36$$

**Step 2 (nonresident period)**

$$\$40,000 \times 92 \text{ (number of days from 10/1/2024 through 12/31/2024)} \div 366 = \$10,054.64 \times .65 = \$6,535.52$$

### Step 3

Total amount to include in New York State amount column = \$36,481

**Example 2:** Tim Jones was a partner in partnership R during 2024. Partnership R's tax year began on November 1, 2023, and ended on October 31, 2024. Partnership R carried on business both within and outside New York State and has determined the partnership's New York allocation percentage is 60%. For tax year 2024, the distributive share of income from partnership R included in Tim's Federal amount column on Form IT-203 was \$65,000. Tim changed residence from New York State to Vermont on May 31, 2024. Using steps 1 through 3, the amount of partnership income that Tim Jones must include in New York source income (the New York State amount column) on Tim's 2024 Form IT-203, is calculated as follows:

#### Step 1 (resident period)

$\$65,000 \times 213$  (number of days from 11/1/2023 through 5/31/2024)  $\div 366 = \$37,827.87$

#### Step 2 (nonresident period)

$\$65,000 \times 153$  (number of days from 6/1/2024 through 10/31/2024)  $\div 366 = \$27,172.13 \times .60 = \$16,303.28$

### Step 3

Total amount to include in New York State amount column = \$54,131

## Line 13: Farm income or loss

### Federal amount column

Enter the amount you reported on your federal return. Submit a copy of your federal Schedule F (Form 1040).

### New York State amount column

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

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

### Part-year residents

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

## Line 14: Unemployment compensation

### Federal amount column

Enter the amount reported on your federal return.

### New York State amount column

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

### Part-year residents

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

## Line 15: Taxable amount of Social Security benefits

### Federal amount column

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

### New York State amount column

Do not enter any amount you received as a nonresident.

### Part-year residents

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

## Line 16: Other income

### Federal amount column

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

### New York State amount column

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

### Part-year residents

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

## Special rules

### • New York State lottery winnings

#### – Nonresidents

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

#### – Part-year residents

Also add that part of the federal amount that you received while you were a resident. In the case of a lottery prize you elected to receive on the installment basis, see *Special accruals*.

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

### • Net operating loss (NOL)

For New York State income tax purposes, your NOL deduction is limited to the lesser of:

- The amount of your federal NOL deduction derived from New York sources, or
- your federal adjusted gross income from the New York State amount column (but not less than zero) calculated without the NOL deduction.

For additional information, see the instructions for Form IT-225, *New York State Modifications*, addition modification number A-215.

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

### Part-year residents

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

## Line 18: Total federal adjustments to income

### Federal amount column

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

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

### New York State amount column

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

### Part-year residents

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

### Special rules

#### • Alimony paid

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

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

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

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

**Note:** If you made any alimony or separate maintenance payments under an alimony or separation instrument (as defined in IRC § 71 as it was in effect immediately prior to the enactment of Public Law 115-97) that was executed after December 31, 2018, report such payments using Form IT-225, *New York State Modifications*. This also applies to any divorce or separation instrument executed on or before December 31, 2018, and modified after December 31, 2018, if the modification to the instrument expressly provides that the addition and subtraction modifications contained in Tax Law § 612(w) apply. For more information, see the instructions for Form IT-225.

#### • Moving expenses for members of the armed forces

##### *Federal amount* column

Enter the amount you reported on your federal return.

#### • *New York State amount* column

Include moving expenses that you incurred as a nonresident only if you moved to a new home in New York because military orders call for a permanent change of station. Do not include

moving expenses you incurred if your permanent station is outside New York State.

### Part-year residents

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

## Other adjustments to income

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

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

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

## Line 19: Federal adjusted gross income

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

Do **not** leave line 19 blank.

## Step 4: Calculate your New York additions and subtractions

### Overview

The calculation of your New York State income tax is based on your New York adjusted gross income. Your New York adjusted gross income is your federal adjusted gross income after certain New York additions and New York subtractions (modifications).

New York State taxes certain items of income not taxed by the federal government. You must add these **New York additions** to your federal adjusted gross income.

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

### Nonresidents

You must add or subtract these New York State additions or subtractions from your federal adjusted gross income in the *Federal amount* column. You must also add or subtract these in the *New York State amount* column to the extent they relate to income, loss, or deduction derived from or connected with New York State sources.

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

### Part-year residents

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

### Partners and S corporation shareholders

If you have income from a partnership or S corporation, include any New York adjustments that apply to that income. The entity should provide you with this information. 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 corresponding line of Form IT-203.

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	27

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. You, as a nonresident beneficiary, must include your share of the total fiduciary adjustment in the *Federal amount* column.

Include in the *New York State amount* column **only** that portion of the nonresident beneficiary's share of the fiduciary adjustment that relates to income, loss, or deduction derived from or connected with New York State sources. Submit a schedule showing how the fiduciary adjustment was calculated.

- If the adjustment is a net addition, enter the amount and addition modification number **EA-901** on line 5 of Form IT-225.
- If the adjustment is a net subtraction, enter the amount and subtraction modification number **ES-901** on line 14 of Form IT-225.

When you have completed Form IT-225, transfer the amounts to Form IT-203 as instructed on Form IT-225.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*:

- **do not** include the income you reported on line 1 of Form 4970 on line 11 of Form IT-203 because the IRC considers the distribution part of federal gross income.
- **do** include on your Form IT-225, line 5, the amount of **income you reported on Form 4970, line 1, after subtracting any interest income on state and local bonds and obligations of New York State and its local governments** that you 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**, see below.

#### Federal amount column

If **Yes**, enter any such interest income that you received or that was credited to you during 2024 that was **not** included in your federal adjusted gross income. 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, after subtracting the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). You should have received this information when 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 sold the bond.

#### New York State amount column

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

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

For purposes of this addition, bond premium amortization is not allowed as a direct offset to interest income. You must report it:

- as a subtraction modification on Form IT-225—if the bond premium is attributable to a trade or business, **or**
- as an itemized deduction addition adjustment on Form IT-196, line 44—if the bond premium is **not** attributable to a trade or business, but **only** if you itemize.

#### Line 21: Public employees 414(h) retirement contributions

Are you a public employee of New York State or its local governments?

- If **No**, go to line 22.
- If **Yes**, enter in both the *Federal amount* column and the *New York State amount* column the amount of 414(h) retirement contributions, if shown on any wage and tax statement, federal Form W-2, if you are:
  - a member of the New York State and Local Retirement Systems, which include the New York State Employees' Retirement System and the New York State Police and Fire Retirement System;
  - a member of the New York State Teachers' Retirement System;



- an employee of the State or City University of New York who belongs to the Optional Retirement Program;
- a member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the NYC Fire Department Pension Fund; **or**
- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

Do not enter contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

## Line 22: Other additions

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

Enter on line 22, *Federal amount* column, the amount from Form IT-225, line 9.

Enter on line 22, *New York State amount* column, the sum of the entries from Form IT-225, lines 1 and 5, column B. Submit Form IT-225 with your return.

## New York subtractions

### Line 25: Pensions of New York State and local governments and the federal government

Did you receive a pension or other distribution from a New York State or local government pension plan or federal government pension plan that was included in your federal adjusted gross income?

- If **No**, go to line 26.
- If **Yes**, in both the *Federal* and *New York* columns, enter the amount of any pension you received—or any distributions made to you from a pension plan that represents a return of contributions in a year prior to retirement—as an officer, employee, or beneficiary of an officer or employee of any of the following:
  - New York State, 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.

You may **not** subtract the following:

- 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.

- Periodic distributions from government (IRC section 457) deferred compensation plans.

However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 28.

### Nonemployee spouses

You may include distributions you 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. See Publication 36.

### Line 27: Interest income on U.S. government bonds

Did you include interest income from U.S. government bonds or other U.S. government obligations on lines 2, 6, or 11?

- If **No**, go to line 28.
- If **Yes**, enter in the *Federal amount* column and, if applicable, the *New York State amount* column the amount of interest income you 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 the qualifying dividends that may be subtracted is based upon the portion of the taxable income received by the mutual fund that is derived from federal obligations.

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

If you include an amount on line 27 from more than one line on Form IT-203, submit a schedule on a separate sheet of paper showing the breakdown from each line.

Do not list the same interest more than once on lines 27 and 29; see the instructions for Form IT-225, subtraction modification numbers S-121 and S-123.

### Line 28: Pension and annuity income exclusion

Did you enter an amount of pension income or annuity income, or both (generally reported on line 9 or 10) that was not from a New York State or local government pension plan or federal government pension plan?

- If **No**, go to line 29.

#### Federal amount column:

- If **Yes**, and you were 59½ years old before January 1, 2024, enter the qualifying pension and annuity income included in your 2024 federal adjusted gross income, **but not more than \$20,000**.

If you became 59½ during 2024, enter only the amount you 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 *Married taxpayers* or *Beneficiaries* below.

**\$20,000 limit:** You may **not** take a pension and annuity income exclusion that exceeds \$20,000, regardless of the source of the income.

**Qualifying pension and annuity income includes the following:**

- 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 you 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.
- Distributions you received as a result of an **annuity contract** purchased with your own funds from an insurance company or other financial institution. The payments are attributable to premium payments you made using your own funds and are not attributable to personal services you performed. 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, neither of you can 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 adjusted gross income 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 2024, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

If any portion of this exclusion was subtracted on the decedent's personal income tax return, you must first reduce the amount you are eligible to claim by the same amount subtracted on the decedent's return. 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, 2024. 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 multiplied by .25). The taxpayer also received a qualifying pension and annuity payment of \$14,000 in 2024. 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.

**New York State amount column**

**Nonresidents**

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

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

**Part-year residents**

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

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

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

**Line 29: Other subtractions**

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

Enter on line 29, *Federal amount* column, the amount from Form IT-225, line 18.

Enter on line 29, *New York State amount* column, the sum of the entries from Form IT-225, lines 10 and 14, column B. Submit Form IT-225 with your return.

**Line 31: New York adjusted gross income**

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

Do **not** leave line 31 blank.

**Step 5: Enter your New York standard or New York itemized deduction and dependent exemption amounts**

**Line 33: Standard or itemized deduction**

You may take either the New York standard deduction or the New York itemized deduction.

To determine which deduction to use, follow these steps:

1. To find the standard deduction amount for your filing status, use the **New York State standard deduction table** below.
2. To calculate your New York itemized deduction, use Form IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions*, and its instructions.
3. Compare the Form IT-196, line 49 amount to your New York standard deduction amount from the standard deduction table.
4. For greater tax savings, enter the **larger** of these amounts on line 33 and mark an **X** in the appropriate box, **Standard** or **Itemized**.

**Notes:**

- If you choose the itemized deduction, you must submit Form IT-196 with your return.
- If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless both of you choose to itemize deductions on your New York returns.
- 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.\*

\*Complete Form IT-196 to determine if your allowable New York itemized deduction, including the college tuition itemized deduction, is greater than your standard deduction. See *College tuition credit or itemized deduction* (search: college).

<b>New York State standard deduction table</b>	
<b>Filing status</b>	<b>Standard deduction (enter on line 33)</b>
① Single and you marked item C <b>Yes</b> .....	\$ 3,100
① Single and you marked item C <b>No</b> .....	8,000
② Married filing joint return .....	16,050
③ Married filing separate return .....	8,000
④ Head of household (with qualifying person) .....	11,200
⑤ Qualifying surviving spouse .....	16,050

**Line 35: Dependent exemptions**

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

Enter on line 35 the **number** of your dependents listed on Form IT-203, item I (and on *Form IT-203 - item I continued*, if you are claiming more than 6 dependents).

**Lines 36 and 37: Taxable income**

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

**Step 6: Calculate your taxes**

**Line 38 – New York State tax**

Is **line 32** (your New York adjusted gross income) \$107,650 or less?

- If **Yes**, find your New York State tax using the 2024 New York State Tax Table (visit [www.tax.ny.gov](http://www.tax.ny.gov) and search: *table*); or if line 37 is \$65,000 or more, use the *New York State tax rate schedule* below. Enter the tax due on line 38.
- If **No**, see *Tax computation – New York adjusted gross income of more than \$107,650* below.

(continued)

**Line 39: New York State household credit**

If you marked the **Yes** box at item C on the front of Form IT-203, you do not qualify for this credit. Continue with line 40.

If you marked **No**, use the appropriate table (1, 2, or 3) and the notes below to determine the amount to enter on line 39.

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

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

If your federal adjusted gross income (see <b>Note 1</b> ) is over:		but not over	enter on Form IT-203, line 39:
\$ (see <b>Note 2</b> ) .....	\$ 5,000 .....		\$75
5,000 .....	6,000 .....		60
6,000 .....	7,000 .....		50
7,000 .....	20,000 .....		45
20,000 .....	25,000 .....		40
25,000 .....	28,000 .....		20
28,000 .....		No credit is allowed; do not make an entry on Form IT-203, line 39.	

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

If your federal adjusted gross income (see **Note 1**) is:

And the number of dependents listed on Form IT-203, item I, plus one for you (and one for your spouse if *Married filing joint return*) is:

Over	but not over								over 7
		1	2	3	4	5	6	7	(see <b>Note 3</b> )
\$ (see <b>Note 2</b> ) .....		<b>Enter on Form IT-203, line 39:</b>							
\$ 5,000 .....	\$ 5,000	\$90	105	120	135	150	165	180	15
5,000 .....	6,000	75	90	105	120	135	150	165	15
6,000 .....	7,000	65	80	95	110	125	140	155	15
7,000 .....	20,000	60	75	90	105	120	135	150	15
20,000 .....	22,000	60	70	80	90	100	110	120	10
22,000 .....	25,000	50	60	70	80	90	100	110	10
25,000 .....	28,000	40	45	50	55	60	65	70	5
28,000 .....	32,000	20	25	30	35	40	45	50	5
32,000 .....		No credit is allowed; do not make an entry on Form IT-203, line 39.							

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

If your federal adjusted gross income (see **Note 4**) total from both returns is:

And the number of dependents (from both returns) listed on Form IT-203, item I (Form IT-201, item H) plus one for you and one for your spouse is:

Over	but not over								over 7
		1	2	3	4	5	6	7	(see <b>Note 3</b> )
\$ (see <b>Note 2</b> ) .....		<b>Enter on Form IT-203, line 39:</b>							
\$ 5,000 .....	\$ 5,000	\$45	53	60	68	75	83	90	8
5,000 .....	6,000	38	45	53	60	68	75	83	8
6,000 .....	7,000	33	40	48	55	63	70	78	8
7,000 .....	20,000	30	38	45	53	60	68	75	8
20,000 .....	22,000	30	35	40	45	50	55	60	5
22,000 .....	25,000	25	30	35	40	45	50	55	5
25,000 .....	28,000	20	23	25	28	30	33	35	3
28,000 .....	32,000	10	13	15	18	20	23	25	3
32,000 .....		No credit is allowed; do not make an entry on Form IT-203, line 39.							

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

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

### Line 41: New York State child and dependent care credit

Would you qualify to claim the **federal** child and dependent care credit for 2024 based on your federal adjusted gross income (whether or not you actually claimed it)?

- If **No**, you do not qualify for this credit. Go to line 42.
- If **Yes**, complete Form IT-216, *Claim for Child and Dependent Care Credit*, and transfer the amount from Form IT-216 to Form IT-203, line 41. Submit Form IT-216 with your return.

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

### Line 43: New York State earned income credit

Did you claim the **federal** earned income credit for 2024 on your federal income tax return or could you have claimed it based on your federal adjusted gross income?

- If **No**, you do not qualify for this credit. Go to line 44.
- If **Yes**, review the instructions for Form IT-215, *Claim for Earned Income Credit*, to see if you qualify for this credit. If you qualify, complete Form IT-215, and transfer the amount from Form IT-215 to Form IT-203, line 43. Submit Form IT-215 with your return.

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

Complete Form IT-215, lines 1 through 9 (and lines 21, 23, and 24, if you are a part-year resident), and submit it with your return. The Tax Department will calculate your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2025, whichever is later.

### Line 45: Income percentage

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

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

If the amount on line 31 in the *New York State amount* column is more than the amount on line 31 in the *Federal amount* column,

the income percentage will be more than 100%. For example, if the amounts used were \$25,000 divided by \$15,000, the result would be 1.6667.

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

### Line 47: New York State nonrefundable credits

If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-203-ATT, *Other Tax Credits and Taxes*. Transfer the total amount of nonrefundable credits to line 47.

**You must submit the completed credit forms and Form IT-203-ATT with your return.**

### Line 49: Net other New York State taxes

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-203-ATT. Transfer the total amount from Form IT-203-ATT, line 33 *Net other New York State taxes*, to line 49.

**You must submit the completed forms and Form IT-203-ATT with your return.**

### Line 51: Part-year New York City resident tax

If you were a New York City resident for part of 2024, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 51 and submit Form IT-360.1 with your return. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

### Line 52: Part-year resident nonrefundable New York City child and dependent care credit

If you qualify to claim the federal child and dependent care credit for 2024 based on your federal adjusted gross income (whether or not you actually claimed it) and:

- have federal adjusted gross income\* of \$30,000 or less, and
- have a qualifying child under 4 years of age as of December 31, 2024.

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

\*For most taxpayers, federal adjusted gross income is the amount from Form IT-203, line 19, *Federal amount* column. However, if on Form IT-203 you entered special condition code **A6** (for Build America Bond interest), your federal adjusted gross income (for line 52) is the line 19 amount minus any Build America Bond interest that was included in the line 19 amount.

## Lines 52b through 52f: Metropolitan Commuter Transportation Mobility Tax (MCTMT)

The metropolitan commuter transportation mobility tax (MCTMT) is imposed on self-employed individuals with net earnings from self-employment allocated to Metropolitan Commuter Transportation District (MCTD).

For purposes of the MCTMT, the MCTD is divided into two zones.

- Zone 1 includes the counties of:
  - Bronx
  - Kings (Brooklyn)
  - New York (Manhattan)
  - Queens
  - Richmond (Staten Island)
- Zone 2 includes the counties of:
  - Dutchess
  - Nassau
  - Orange
  - Putnam
  - Rockland
  - Suffolk
  - Westchester

If an individual's net earnings from self-employment allocated to either zone **exceed \$50,000** for the taxable year, then you are subject to the MCTMT. The \$50,000 threshold is calculated on an individual basis, even if you file a joint income tax return.

For purposes of the MCTMT, self-employed individuals include:

- Sole proprietors
- Partners in partnerships
- Members of limited liability companies (LLCs) that are treated as partnerships
- Partners of limited liability partnerships (LLPs) that are treated as partnerships

**Note:** 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 in these instructions.

Did you or your spouse have net earnings from self-employment allocated to Zone 1 **or** Zone 2 (or both) that exceed \$50,000?

- If **No**, skip lines 52b through 52f, and go to line 53.
- If **Yes**, you are subject to MCTMT. Go to lines 52b and 52c as applicable.

### Lines 52b and 52c: MCTMT net earnings base (see the detailed explanation below) for:

- **Zone 1-** Enter the amount of net earnings from self-employment allocated to Zone 1 for the tax year on **line 52b**.
- **Zone 2-** Enter the amount of net earnings from self-employment allocated to Zone 2 for the tax year on **line 52c**.

#### Notes:

- **Only** enter an amount on line 52b if your net earnings from self-employment allocated to **Zone 1 exceed \$50,000** for the tax year (calculated on an individual basis, even if you file a joint income tax return).
- **Only** enter an amount on line 52c if your net earnings from self-employment allocated to **Zone 2 exceed \$50,000** for the tax year (calculated on an individual basis, even if you file a joint income tax return).

- **However**, if you are an owner of an approved business or a partner in an approved business in the **START-UP NY program**, see *START-UP NY* below.

You must calculate your MCTMT net earnings base separately for each source of self-employment income that has business activity in one or both zones. If you have more than one source, combine all the individual amounts on line 52b (Zone 1 amounts) or line 52c (Zone 2 amounts), as applicable.

To calculate your MCTMT net earnings base you must multiply your *net earnings from self-employment* from each source by the specific zone's allocation percentage for each source (see *Determining the Metropolitan Commuter Transportation District allocation percentage* below).

#### Joint returns

If you are filing a joint return, you and your spouse must each calculate the \$50,000 Zone 1 threshold and the \$50,000 Zone 2 threshold on an individual basis:

- For the MCTMT net earnings base for Zone 1 reported on line 52b:
  - If each spouse's individually calculated MCTMT net earnings base in Zone 1 is more than \$50,000, add the two amounts and enter the combined total on line 52b.
  - If either spouse's individually calculated MCTMT net earnings base in Zone 1 is \$50,000 or less, do not include that spouse's base on line 52b.
- For the MCTMT net earnings base for Zone 2 reported on line 52c:
  - If each spouse's individually calculated MCTMT net earnings base in Zone 2 is more than \$50,000, add the two amounts and enter the combined total on line 52c.
  - If either spouse's individually calculated MCTMT net earnings base in Zone 2 is \$50,000 or less, do not include that spouse's base on line 52c.

**Example:** *You are filing a joint return. You have net earnings from self-employment totaling \$120,000 in the MCTD, of which, \$75,000 is allocated to Zone 1, and \$45,000 is allocated to Zone 2. Your spouse also has net earnings from self-employment totaling \$105,000, of which, \$51,000 is allocated to Zone 1, and \$54,000 is allocated to Zone 2.*

*Since each spouse's individually calculated net earnings from self-employment allocated to Zone 1 exceed the \$50,000 threshold, you must add the two amounts together (\$75,000 + \$51,000) and enter the total of \$126,000 on line 52b.*

*Since your net earnings from self-employment allocated to Zone 2 is less than the \$50,000 threshold, do not include your net earnings in the total on line 52c. However, you must enter your spouse's net earnings from self-employment allocated to Zone 2 of \$54,000 on line 52c.*

#### MCTD allocation percentage

Determining the Metropolitan Commuter Transportation District 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 either zone of 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 either zone of 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:

- Zone 1 on Form IT-6-SNY, line 1.
- Zone 2 on Form IT-6-SNY, line 6.

**Note:** You must enter the amounts from Form IT-6-SNY, line 5 or 10 on Form IT-203, line 52b or 52c, as applicable. It is possible that the amounts on Form IT-203, line 52b or 52c may be \$50,000 or less.

**Example:** Mary has total net earnings from self-employment within Zone 1 of \$80,000. Since this amount exceeds the \$50,000 threshold, Mary is subject to the MCTMT. However, because \$45,000 is from the tax-free NY area within Zone 1, Mary will be able to exclude \$45,000 from the net earnings base on which Mary will calculate the MCTMT. Therefore, Mary's net earnings used to calculate the MCTMT is \$35,000. Mary calculated the MCTMT net earnings base as follows:

Net earnings subject to MCTMT in Zone 1 reported on Form IT-6-SNY, line 1	= \$80,000
START-UP NY net earnings in the tax-free area in Zone 1 reported on Form IT-6-SNY, line 4	= \$45,000
MCTMT net earnings base for Zone 1 reported on Form IT-6-SNY, line 5 and Form IT-203, line 52b	= \$35,000

- **Partners** must allocate partnership income to each zone of the MCTD based on the partnership's allocation. Partners will receive their Zone 1 or Zone 2 (or both) allocation percentage from their partnership on Form IT-204-IP, *New York Partner's Schedule K-1*.
  - **Zone 1-** Multiply your net partnership income by the Zone 1 allocation percentage from Form IT-204-IP, line 29b, to determine the amount to include on line 52b.
  - **Zone 2-** Multiply your net partnership income by the Zone 2 allocation percentage from Form IT-204-IP, line 29c, to determine the amount to include on line 52c.

If you are a partner in more than one partnership, calculate the amount separately for each partnership.

**Example:** Pat is a partner in a partnership XYZ doing business in Zone 1. Pat also reports net earnings from self-employment from two businesses that report their activity on federal Schedule C (Form 1040). Business A carries on business both in and out of Zone 1. Business B carries on business only inside Zone 1. Pat calculates the amount to enter on Line 52b as follows:

1. Net partnership income of \$80,000 multiplied by 65% (.65), the Zone 1 allocation percentage 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 Zone 1, 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 52b	= \$100,000

- **All others:**
  - **Zone 1 –**
    - If all your net earnings from self-employment are from business activity **carried on inside Zone 1**, then all your net earnings from self-employment are allocated to Zone

1. Include the total net earnings from self-employment for that source on **line 52b**.

- If your net earnings from self-employment are from business activity **both** inside and outside Zone 1, you must complete Form IT-203-A, *Business Allocation Schedule*, to calculate the amount to include on **line 52b**.
- **Zone 2 –**
  - If all your net earnings from self-employment are from business activity **carried on inside Zone 2**, then all your net earnings from self-employment are allocated to Zone 2. Include the total net earnings from self-employment for that source on **line 52c**.
  - If your net earnings from self-employment are from business activity **both** inside and outside Zone 2, you must complete Form IT-203-A, *Business Allocation Schedule*, to calculate the amount to include on **line 52c**.

**Note:** For the definition of *business activity* inside and outside either zone of the MCTD, see Form IT-203-A-I, *Instructions for Form IT-203-A*.

*Net earnings from self-employment* generally is the amount reported on federal Schedule SE (Form 1040), Part 1, line 6, 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 (Form 1040) as net earnings from self-employment. Accordingly, the income is included in an individual's calculation 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 noncitizens), use federal Schedule SE (Form 1040) to calculate your net earnings from self-employment as if they were subject to the tax.

**Note:** In determining if the exclusion under IRC § 1402(a)(13) applies, an individual shall not be considered a limited partner if they directly, or indirectly, take part in the control, or participate in the management or operations of the partnership such that they are not a passive investor, regardless of their title or characterization in a partnership or operating agreement. In this case, you must include the distributive share from such partnership in your net earnings from self-employment [Tax Law § 800(e)].

#### Line 52d: MCTMT for Zone 1

Multiply the amount on line 52b by .60% (.0060).

#### Line 52e: MCTMT for Zone 2

Multiply the amount on line 52c by .34% (.0034).

**Example:** You have net earnings from self-employment totaling \$110,000 in the MCTD with \$40,000 allocated to Zone 1, and \$70,000 allocated to Zone 2. The amount allocated to Zone 1,

\$40,000, is exempt from the MCTMT since it is less than the \$50,000 threshold. However, the amount allocated to Zone 2, \$70,000, exceeds the \$50,000 threshold. Therefore, you calculate your MCTMT as follows:

- \$70,000 (amount allocated to Zone 2) x .0034 (Zone 2 rate) = \$238 (amount entered on line 52e)

**Example:** You have net earnings from self-employment totaling \$110,000 in the MCTD with \$53,000 allocated to Zone 1, and \$57,000 allocated to Zone 2. The net earnings allocated to both zones exceed the \$50,000 threshold. Therefore, you calculate your MCTMT as follows:

- \$53,000 (amount allocated to Zone 1) x .0060 (Zone 1 rate) = \$318 (amount entered on line 52d)
- \$57,000 (amount allocated to Zone 2) x .0034 (Zone 2 rate) = \$194 (amount entered on line 52e)
- \$318 + \$194 = \$512 (amount entered on line 52f)

**Line 53: Yonkers nonresident earnings tax**

Did you earn wages or conduct a trade or business in Yonkers either as an individual or as a member of a partnership?

- If **No**, go to line 54.
- If **Yes**, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*. Enter the amount of tax on line 53 and submit Form Y-203 with your return.

**Line 54: Part-year Yonkers resident income tax surcharge**

If you were a resident of Yonkers for only part of 2024, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 54 and submit Form IT-360.1 with your return.

**Line 56: Sales or use tax**

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

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

**Note:** You may be entitled to a credit for sales tax paid to another state. See the exact calculation method in the instructions for Form ST-141, *Individual Purchaser's Periodic 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. For more information, see the instructions for Form ST-141.

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-141.

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 (except for purchases subject to Oneida Nation taxes), 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.

**Sales and use tax chart**

If your federal adjusted gross income (line 19) is:	Enter on line 56:
up to \$15,000*	\$ 3
\$ 15,001 - \$ 30,000	6
30,001 - 50,000	11
50,001 - 75,000	16
75,001 - 100,000	20
100,001 - 150,000	28
150,001 - 200,000	35
200,001 and greater	.018% (.00018) of income, or \$125, whichever 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 of a month as one month.)



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-141.

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

You must use Form ST-141 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-141, line 7, on Form IT-203, line 56. **Do not submit Form ST-141 with your return.**

If the amount reported on line 56 is \$1,700 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and submit it with your return.

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

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

## Step 7: Add voluntary contributions

### Line 57

Do you want to make any voluntary contributions to the funds listed on Form IT-227?

- If **No**, go to line 58.
- If **Yes**, complete Form IT-227 and enter the amount from Part 2, line 1. Submit Form IT-227 with your return.

For a detailed description of the funds, see *Voluntary contributions* on our website (search: IT-227).

Your total contributions will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return, even if we later adjust your refund or amount owed.

## Step 8: Enter your payments and credits

### Line 60: Part-year New York City school tax credit (fixed amount)

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

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

If you are a New York City part-year resident and marked the **No** box at item C on the front of Form IT-203 indicating that you **cannot** be claimed as a dependent on another taxpayer's

federal return **and** your income\* is \$250,000 or less, determine your credit using the chart below. At item E on the front page of your Form IT-203, be sure you have entered the number of months you, and your spouse if applicable, lived in New York City.

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

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

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

**Example:** You were a 5-month New York City resident and your spouse was an 8-month New York City resident. Your income\* was less than \$250,000 and you marked filing status ②, married filing joint return. You are entitled to a credit of \$83 (using the 8-month period).

If one spouse was a New York City part-year resident and the other spouse was a city nonresident for the entire year, determine the part-year resident's credit using the second column and filing status ③. The nonresident spouse may not take a credit.

**Part-year New York City school tax credit (fixed amount) proration chart**

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

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

\*\*The statutory credit amounts have been rounded.

### Line 60a — Part-year New York City school tax credit (rate reduction amount)

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

If you are a New York City part-year resident and you marked the **Yes** box at item C on the front of Form IT-203 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income (see below) is more than \$500,000, you do not qualify to claim this credit. Go to line 61.

If you are a New York City part-year resident and marked *No* at item C on the front of Form IT-203, use your New York City taxable income (see below) to calculate your credit.

**Filing status ② (Married filing joint return) only:** You must calculate and use the **combined** New York City taxable income of both spouses:

- If both spouses were part-year city residents in 2024, and each spouse was required to complete a separate Form IT-360.1, combine the line 47 amounts from both forms IT-360.1.
- If only one spouse was a part-year city resident in 2024, use the amount from their Form IT-360.1, line 47.

**All others:** Use the amount from Form IT-360.1, line 47.

Calculation of NYC school tax credit (rate reduction amount) for married filing jointly ② and qualifying surviving spouse ⑤		
If city taxable income is:		The credit is:
over	but not over	
\$ 0	\$ 21,600	.171% of taxable income
21,600	500,000	\$37 plus .228% of the excess over \$21,600

Calculation of NYC school tax credit (rate reduction amount) for single ① and married filing separately ③		
If city taxable income is:		The credit is:
over	but not over	
\$ 0	\$ 12,000	.171% of taxable income
12,000	500,000	\$21 plus .228% of the excess over \$12,000

Calculation of NYC school tax credit (rate reduction amount) for head of household ④		
If city taxable income is:		The credit is:
over	but not over	
\$ 0	\$ 14,400	.171% of taxable income
14,400	500,000	\$25 plus .228% of the excess over \$14,400

**Line 61: Other refundable credits**

If you are claiming any refundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of refundable credits to line 61. See *Income tax credits* on our website (search: *credits*).

You must submit the completed credit forms and Form IT-203-ATT with your return.

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

**Forms W-2 and IT-2**

If you received a federal Form W-2, *Wage and Tax Statement*:

1. Confirm 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*).
2. Complete Form(s) IT-2, *Summary of W-2 Statements*, for all federal Forms W-2 (or W-2c) you received. You **must** complete a W-2 record for each W-2 you receive, even if it does not show any New York State, New York City (NYC), or Yonkers wages or tax withheld. Submit as many Forms IT-2 as you need to report all your W-2s.

**Foreign income**

If you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2.

**Form IT-1099-R**

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 IT-1099-R, *Summary of Federal Form 1099-R Statements*. Submit as many Forms IT-1099-R as you need to report all the Forms 1099-R you received.

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

- Form IT-2, *Summary of W-2 Statements*
- Form IT-1099-R, *Summary of Federal Form 1099-R Statements*
- Form 1099-G, *Certain Government Payments*
- Form W-2G, *Certain Gambling Winnings*.

Submit all your Forms IT-2 and IT-1099-R with your Form IT-203. In addition, submit any federal Forms 1099-G and W-2G that show any New York State, New York City, and 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.

**Tip: Review your withholding frequently**

Did you owe tax or receive a large refund this year? You may want to adjust the amount of New York State, New York City, or Yonkers tax you ask your employer to withhold on your behalf. Complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

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

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

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

Enter the total of:

- your 2024 estimated tax payments for New York State, New York City, Yonkers, and metropolitan commuter transportation mobility tax (include your last installment even if paid in 2025). If you marked filing status ②, but made **separate** 2024 estimated tax payments (Form IT-2105, *Estimated Tax Payment Voucher for individuals*), enter your combined total estimated tax paid;
- any amount of estimated income tax paid with Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, and Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, and any amount of estimated income tax paid on your behalf by a partnership, S corporation, or LLC of which you are a partner, shareholder, or member;
- any amount of overpayment from your 2023 personal income tax return that you applied to your 2024 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 and Instructions 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 Form NYC-202 or Form 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 website or by writing us at:

**NYS TAX DEPARTMENT  
ESTIMATED TAX UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0822**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

### Beneficiaries of an estate or trust

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 65 and submit a copy of the notification issued by the estate or trust with your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

## Step 9: Calculate your refund or the amount you owe

### Line 67: Amount overpaid

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

You may choose to have your net overpayment:

- refunded to you (enter amount on line 68 or 68b);
- applied to your 2025 estimated tax (enter on line 69);
- directly deposited into a NYS 529 account (line 68a); **or**
- divided between the above three options.

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

### Collection of debts from your overpayment (offsets)

We will keep all or part of your overpayment (refund) if you owe any of the following:

- New York State tax liability
- New York City or Yonkers personal income tax liability
- metropolitan commuter transportation mobility tax liability
- a New York City tax warrant judgment debt
- defaulted governmental education, state university, or city university loan
- past-due support
- a past-due legally enforceable debt to:
  - the IRS,
  - a *New York State agency*, or
  - another state

We will refund any amount that exceeds your debts in the same proportion as you directed on lines 68 through 69.

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, New York City or Yonkers personal income tax liabilities, or metropolitan commuter transportation mobility tax liabilities, call 518-457-5434 or write to:

**NYS TAX DEPARTMENT  
CIVIL ENFORCEMENT DIVISION  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-4000**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

### Nonobligated spouse (disclaiming your 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 (legally responsible) 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 liability.

### Line 68: Amount of line 67 available for refund

Subtract the amount on line 69 (estimated tax) from line 67. This is the amount available for refund. This is also the amount you will need to enter when you check the status of your refund.

### Line 68a: NYS 529 account deposit

You may directly deposit all or a portion of your refund in up to three NYS 529 college savings accounts. Use Form IT-195, *Allocation of Refund*, and its instructions (below in these instructions) to report the amount of your refund that you want deposited into up to three NYS 529 college savings accounts. You cannot change your election to contribute all or a portion of your refund into any NYS 529 account after you file your return. Do **not** submit Form IT-195 with an **amended return**.

Enter on line 68a the amount from Form IT-195, *Allocation of Refund*, line 4.

### Line 68b: Total refund after NYS 529 account deposit

You must file a return to request a refund.

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

If you choose to deposit all or a portion of your overpayment amount (line 67) into one or more NYS 529 accounts, see the

instructions for line 68a, Form IT-195, *Allocation of Refund*, and its instructions.

## Refund options

### Direct deposit

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

If you choose direct deposit, enter your personal or business account information on line 73 for a fast and secure direct deposit of your refund (see line 73 instructions).

Generally, the Tax Department will **not** notify you that your refund has been deposited. However, your refund status will update with the approximate date your refund is scheduled to be directly deposited. You can also request email notification with your direct deposit date. See *Sign up for electronic communications* on our website to learn how.

### Notes:

- 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 do not enter complete and correct account information at line 73), we will send your refund as a paper check to the mailing address on your return.

If your bank information is for an account outside the U.S., we cannot directly deposit your refund and will mail you a paper check. (see *Accounts outside the U.S.*)

### Paper checks

The Tax Department will mail your refund check to the mailing address you enter on your return. We will issue paper checks for joint filers with both names and both spouses must sign the check to cash or deposit it.

Reconsider direct deposit:

- Paper checks take weeks to be processed, printed, and mailed.
- If you do not have a bank account, you will likely be charged a fee to cash your check.

## Line 69: Estimated tax

Enter the amount of overpayment from line 67 that you want applied to your New York State, New York City, Yonkers, and metropolitan commuter transportation mobility tax estimated tax for 2025. The total of lines 68a through 69 should equal the amount on line 67.

## Line 70: Amount you owe

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

If you choose to have your payment withdrawn directly from your bank account (paying by electronic funds withdrawal), complete the following:

1. Mark an **X** in the box.
2. Enter your account information on line 73.
3. Enter your electronic funds withdrawal information on line 74.

To avoid other penalties and interest, pay any tax you owe by April 15, 2025.

For additional information on penalties and interest, see *Interest and penalties* (search: *penalties*).

## Line 71: Penalty for underpaying your tax (estimated tax penalty)

You may owe an estimated tax penalty if you did not have enough withheld from your wages or did not make enough estimated tax payments on other income you earned during the year. We call these *prepayments*.

To determine if you may owe an estimated tax penalty, you will need the following information:

- the amount of your *2023 New York adjusted gross income* as shown on your 2023 return,
- the amount of your *2023 New York income tax*, and
- the total amount of your *2024 prepayments* (the amount of withholding and estimated tax payments you have already made or which were paid on your behalf by a partnership or S corporation for 2024).

In general, you are not subject to a penalty if your *2024 prepayments* equal at least 100% of your *2023 New York income tax* based on a 12-month return.

However, if your *2023 New York adjusted gross income* was more than \$150,000 (or \$75,000 if you are married filing separately for 2024) and you are not a farmer or a fisherman, your *2024 prepayments* must equal at least 110% of your *2023 New York income tax* based on a 12-month return.

You may owe a penalty:

- if line 70 is \$300 or more and represents more than 10% of the income tax shown on your 2024 return; or
- 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* and its instructions.

If you owe an estimated tax penalty:

1. Enter the penalty amount on line 71.
2. Add the same amount to any tax due.
3. Enter the total on line 70.

It is possible for you to owe an estimated tax penalty **and also** be due a refund. In that case:

1. Subtract the estimated tax penalty amount from the overpayment.
2. Enter the net result on line 67. **Do not include any other penalty or interest amounts on line 67.**

In either case, submit Form IT-2105.9 with your return.

## Line 72: Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest:

1. Calculate the penalty and interest using the *Penalty and Interest Calculator* (search: *penalty*).
2. Enter the penalty and interest amount on line 72.
3. Include that amount in the total on line 70.

## Payment options

### Pay with your return

Authorize the Tax Department to make an automatic withdrawal from your bank account (electronic funds withdrawal) by completing *line 73*. (This payment option is not available if the funds for your payment would come from an *account outside the U.S.*)

You must specify a future payment date up to and including April 15, 2025. If you file before April 15, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 73 instructions.

#### Pay 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 the last four digits of your Social Security number and **2024 Income Tax** on it. **Do not send cash.**

You must submit Form IT-201-V, *Payment Voucher for Income Tax Returns*, if you are making a payment by check or money order. For additional information, see Form IT-201-V.

#### Pay online

You may pay online through your Individual Online Services account. Log in to your account (or create one) to:

- authorize an automatic bank withdrawal from a bank account within the U.S. (This payment option is not available if the funds for your payment would come from an account outside the U.S.)
- pay by debit or credit card (vendor convenience fee applies)

For more information, see *Make a personal income tax return payment online* (search: *pay*).

#### 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.

#### Unable to pay?

**To avoid interest and penalty charges, you must file your return and pay the total amount you owe by April 15, 2025.**

It is in your best interest to pay the amount you owe in full by the due date. If you cannot pay in full, file your return on time, and pay as much of the tax due as possible by automatic bank withdrawal, check, or money order. You may also pay by credit card (convenience fee applies).

We will bill you for any unpaid tax plus interest and penalty if applicable (see *Amount you owe*). Pay the bill immediately if you can; if you cannot, you may qualify for an installment payment agreement (IPA). If you would like to request an IPA, see *Special condition Code C2*. For more information about IPAs, see *Installment payment agreement (IPA)* (search: *IPA*).

#### Failure to pay

If you fail to pay the amount due or to arrange to pay, New York State may do one or more of the following:

- file a tax warrant (see *Tax warrants* for more information or to use our online New York State Tax Warrants search tool on our website)
- seize your assets (see *Seizures and Levies* on our website)
- suspend your driver's license (see *Driver's license suspension* on our website)

- garnish your wages to ensure payment (see *Income executions* on our website)

### Line 73: Account information

#### Accounts within the U.S.

If your payment (or refund) would come from (or go to) an account within the U.S., supply the information requested for lines 73a, 73b, and 73c.

#### Accounts outside the U.S.

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.

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S., **stop**. Do **not** complete lines 73a, 73b, or 73c. You must pay any amount you owe by check, money order, or credit card (see *Payment options*) 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:

Use the sample image as a guide; enter your own information **exactly** as it appears on your own check or bank records. Do **not** enter the information from the sample check below.

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

On **line 73b**, enter your bank's 9-digit routing number (refer to your check or contact your bank). The first two digits always begin with 01 through 12, or 21 through 32. On the sample check below, the routing number is 111111111.

**Note:** If your check states that it is payable through a bank different from the one where you have your checking account, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 73b.

On **line 73c**, enter **your** account number.

- If you marked personal or business checking on line 73a, enter the account number shown on your checks.
- If you marked personal or business savings on line 73a, enter your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

The account 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. On the sample check below, the account number is 9999999999.

The image shows a sample check from JOHN SMITH, 999 Maple Street, Someplace, NY 10000. The check is dated 12/04 and is for \$15,000.00. The payee is SOME BANK, Someplace, NY 10000. The routing number is 111111111 and the account number is 9999999999. A note indicates that the check number 1004 should not be included.

#### Notes:

- The routing and account numbers may appear in different places on your check.

- Before you file, 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. Allow six to eight weeks for processing your return.

### Line 74: Electronic funds withdrawal

Enter the date you want the Tax Department to automatically withdraw your payment from your bank account. 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.

Enter the amount from line 70 you want electronically withdrawn. We will only withdraw the amount that you authorize.

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

#### Notes:

- You may only revoke your electronic funds withdrawal authorization if you contact the Tax Department at least 5 business days before the payment date.
- 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.**

**Reminder:** If you complete the entries to request 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, email address, and any five numbers the designee chooses as their 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 an email address or 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 the Individual Contact Center for assistance.

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 a power of attorney (for example, Form POA-1, *Power of Attorney*). For additional information on third-party designees and other types of authorizations, see *Power of attorney and other authorizations* or visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: POA-1).

### 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.

#### Exemption types by code

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 website for more information about the tax preparer registration requirements.

### Your signature

In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. Keep your signature(s) within the spaces provided.

### Joint returns

If you are married and filing a joint return, enter your spouse’s occupation. Both spouses must sign a joint return; **we cannot process unsigned returns.**

**Note:** If you are required to submit Form IT-203-C, **only** the spouse with New York source income must sign Form IT-203. **Your return cannot be processed** if you do not properly sign it and submit a signed Form IT-203-C.

If 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 *Deceased taxpayers*.

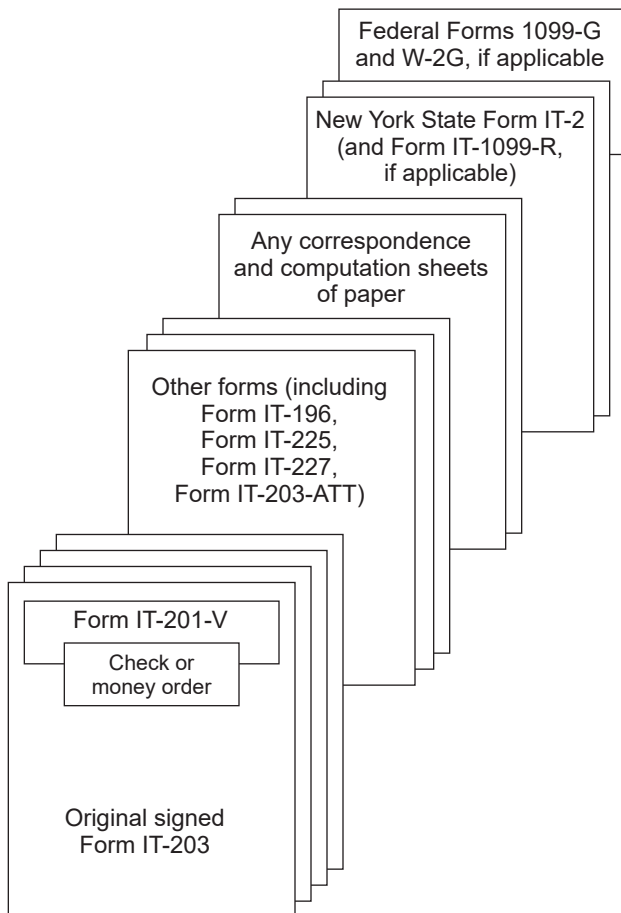
### Daytime phone number

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. If you are filing a paper return, 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. We may also ask you to refer to a previous return for verification purposes if you contact us for assistance.
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-196, Form IT-225, Form IT-227, and Form IT-203-ATT
  - any correspondence and computation sheets of paper
  - Form IT-2 (and Forms IT-1099-R, 1099-G, and W-2G, if applicable). **Do not send federal Form W-2 or 1099-R**



3. **Include the following** on your envelope:
  - your return address
  - enough postage (some returns require additional postage)
  - the appropriate mailing address (see below)

4. **Mail your return** by April 15, 2025.

- 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 for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. See *Privacy policy* (search: *privacy*) or, if you do not have Internet access, call 518-457-5431 and request Publication 54, *Privacy Notification*.

## Instructions for Form IT-195, *Allocation of Refund*

### Purpose of Form IT-195

You must complete Form IT-195 and submit it with your return if you want to directly deposit all or a portion of your refund in up to three NYS 529 college savings accounts. **There is no minimum deposit into the College Savings Program Direct Plan. The minimum deposit into the Advisor Guided College Savings Program is \$25.**

The NYS 529 account(s) **must** be in one of the following plans:

1. New York's 529 College Savings Program Direct Plan, or
2. New York's 529 Advisor Guided College Savings Program.

You **cannot** use Form IT-195 to authorize a direct deposit into another state's 529 plan.

You do not need to be the NYS 529 account owner to directly deposit all or a part of your refund into a NYS 529 account. However, if you are the account owner you may qualify for a NYS subtraction modification for the tax year in which your contribution is made.

You cannot change your election to contribute all or a portion of your refund into any NYS 529 account after you file your return.

### Line instructions

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

#### Part 1: NYS 529 savings account direct deposit

Enter all information in boxes a, b, c, and d for each account into which you want to make a direct deposit of your refund.

**Lines 1a, 2a, and 3a:** The minimum deposit into the **Advisor Guided College Savings Program** is \$25.

**Lines 1b, 2b, and 3b:** Enter the routing number, **011001234**, on line(s) 1b, 2b, and 3b as applicable. This is the routing number for all NYS 529 college savings accounts for tax year 2024.

**Lines 1c, 2c, and 3c:** Enter the 3-digit plan code (see below) for each account into which you want to make a direct deposit of your refund.

Plan code	Description
552	New York's 529 College Savings Program Direct Plan
553	New York's 529 Advisor Guided College Savings Program

**Lines 1d, 2d, and 3d:** Enter the 11-digit account number for each account into which you want to make a direct deposit of your refund.

If you fail to enter all the information, your NYS 529 college savings account direct deposit will be rejected. In addition, if we adjust your overpayment (line 67 amount) to an amount less than you calculated or if we keep all or part of your overpayment due to collection of a debt, your entire NYS 529 direct deposit request will be rejected. If your NYS 529 direct deposit is rejected, you will receive an adjusted refund with a written explanation of the adjustment.

If you would like more information on NYS 529 savings accounts, or if you do not know or cannot find the NYS 529 college savings account number(s), or if you are not sure which plan code to use, contact either:

New York's 529 College Savings Program Direct Plan, by calling 1 877 697-2837 or visiting [www.nysaves.org](http://www.nysaves.org); or

New York's 529 Advisor Guided College Savings Program, by calling 1 800 774-2108 or visiting [www.ny529advisor.com](http://www.ny529advisor.com).

(continued)



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

### Purpose of Form IT-203-ATT

You must complete Form IT-203-ATT and submit it with your Form IT-203 if:

- you are claiming other New York State, New York City, Yonkers, or metropolitan commuter transportation mobility tax credits that are not entered directly on Form IT-203; or
- you are subject to other New York State taxes.

### Line instructions

1. Enter your name and Social Security number exactly as you entered them on your Form IT-203.
2. If you are filing a joint return, enter both names and the Social Security number of the taxpayer you listed first on your Form IT-203.
3. Complete the appropriate form for each credit you are claiming (see *Income tax credit forms* on our website for a complete list).
4. Complete the appropriate form for each additional New York State tax you may have to pay.
5. Follow each form's instructions for how to enter the **money amount** and **code number** for each on Form IT-203-ATT.
6. Submit all applicable credit forms and tax calculations with your Form IT-203.

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

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.\*

\*These amounts should be provided to you by the trust. 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, and
- 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 adjusted gross income.

Submit a copy of the calculation of your New York State accumulation distribution credit and enter the amount of the credit on line 2.

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

#### Residential fuel oil storage tank credit carryover

There is no form for calculating 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 calculated the amount being used. Enter the amount and code **054** on a line between lines 7a-7n.

#### Solar and wind energy credit carryover

There is no form for calculating 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 calculated the amount being used. Enter the amount and code **052** on a line between lines 7a-7n.

#### Lines 10 and 11

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

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

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

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

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

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

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

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

## Line instructions

### Line 1a

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

### Line 1b

Enter the total number of Saturdays and Sundays not worked during this period of employment.

### Line 1c

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

### Line 1d

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

### Line 1e

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

### Line 1f

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

### Line 1o

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

### Line 1p

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

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

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

## Schedule B – Living quarters maintained in New York State

Complete this schedule if you marked the **Yes** box at item H on Form IT-203. If you or your spouse had *living quarters* available for your use in New York State during any part of 2024, (whether or not you personally used those living quarters for any part of the year) enter the address(es).

*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.

**Example:** *Company A leases an apartment in New York State for the use of one of the company's officers, and the apartment is mainly available to that individual. That individual is considered to be maintaining living quarters in New York State even though others might use the apartment on an occasional basis.*

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

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

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

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

## Schedule C – College tuition itemized deduction worksheet

If you, your spouse, or your dependent(s) were a student enrolled at or attending an institution of higher education, you may be entitled to a college tuition itemized deduction. The maximum deduction allowed is \$10,000 per eligible student. You must complete Schedule C and submit Form IT-203-B with your return if you are claiming the college tuition itemized deduction.

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

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

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

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

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

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

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

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

Qualified tuition expenses do not include:

- tuition paid through the receipt of scholarships or financial aid (for this purpose, financial aid does not mean student loans, other loans and grants that must be repaid either before or after the student ceases attending school);
- amounts paid for room and board, insurance, medical expenses (including student health fees), transportation, or other similar personal, living, or family expenses; or
- fees for course-related books, supplies, equipment, and nonacademic activities, even if the fees are required to be paid to the institution as a condition of enrollment or attendance.

## Special rules

### Limitation

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

### Spouses filing separately

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

### Line A

Enter the first and last name of the eligible student. List each eligible student only once on line A. If you are claiming the college tuition itemized deduction for more than three students,

submit a separate statement with your Form IT-203-B. Write your name and Social Security number on the statement.

### Line D

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

### Lines E and F

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

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

### Line G

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

### Line H

Enter only qualified college tuition expenses paid for the eligible student in 2024.

If you paid qualified college tuition expenses in 2024 for an academic period that begins in 2025 or after, those expenses are considered eligible expenses for the 2024 college tuition itemized deduction.

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

### Line I

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

If you paid qualified college tuition expenses to more than one college or university for the same eligible student, enter the total qualified expenses paid to all institutions during 2024 for that student on one line.

## 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. See *Income tax definitions* on our website (search: *definitions*) to determine your residency for income tax purposes. See also:

#### 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 or business connections or both 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.

**Example:** *An employee of ABC Electronics in Newburgh, New York, was temporarily assigned to the Atlanta, Georgia branch office for two years. After the employee's stay in Atlanta, they returned to their job in New York. The employee's domicile did not change during their 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.

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 under the Servicemembers Civil Relief Act apply to members of the military and their spouses for determining residency. For more information, visit our website, [www.tax.ny.gov](http://www.tax.ny.gov) (search: *military*).

#### Resident

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

- You maintain a permanent place of abode in New York State for substantially all of the tax year and spend **184 days or more** in New York State during the tax year\*; whether or not you were domiciled in New York State (unless you were in active service in the military).

\*Any part of a day is a day for this purpose.

**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.

- 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
    - You did not maintain any permanent place of abode in New York State during the taxable year; and
    - You maintained a permanent place of abode outside New York State during the entire taxable year; and
    - 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
    - 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
    - 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
    - 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:

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

**Nonresident**

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

**Part-year resident**

You are a New York State part-year resident if you meet the definition of resident or nonresident for only part of the year.

**New York City and Yonkers**

For the definition of a **New York City** or **Yonkers** resident, nonresident, and part-year resident, see the definitions of a New York State resident, nonresident, and part-year resident above, and substitute *New York City* or *Yonkers* in place of *New York State*.

**Special accruals for full-year nonresidents**

You are subject to the special accrual rules **only** if you have accrued income for 2024 **and**

- you were a resident of New York State on December 31, 2023; or
- you will be a New York State resident on January 1, 2025.

You have accrued income for 2024 if you have an item of:

- income that was fixed and determinable in a tax year prior to 2024, but you are reporting that income for federal income tax purposes in tax year 2024; or
- *non-New York source income*\* that was fixed and determinable in tax year 2024, but you will be reporting that income for federal income tax purposes in a tax year after 2024.

\**Non-New York source income* is income that is **not** attributable to:

- a business, trade, profession, or occupation carried on in **New York State**, or
- the ownership of any interest in real or tangible personal property in **New York State**.

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.

**Special accruals for part-year residents**

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

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

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

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

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

If you became a resident of New York State during the tax year, you must accrue any item of income, gain, loss, or deduction

that, under an accrual method of accounting, would be reportable at the time you changed your residence. However, no accrual is required or allowed for items of income, gain, loss, or deduction derived from or connected with New York State sources.

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

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.

**Estates and trusts**

Estates and trusts are subject to New York State personal income tax. The fiduciary for an estate or trust must file Form IT- 205, *Fiduciary Income Tax Return*. If you are a nonresident or part-year resident beneficiary of an estate or trust, you must include your share of the estate or trust income, if any portion of that income is derived from or connected with New York sources, on your Form IT-203. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)*.

**Deceased taxpayers**

If a taxpayer died after 2023 and before filing a return for 2024, 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 deceased taxpayer did not have to file a federal return but had New York State tax withheld, their spouse or personal representative must file a New York State income tax return to request a refund. Write the deceased taxpayer's date of death in the area indicated near the top of the return.

**Joint returns**

If you filed a joint federal income tax return for yourself and your deceased spouse, you may also file a joint New York State return on Form IT-203:

- Write ***Filing as surviving spouse*** in the area where you sign the return.
- Write the deceased taxpayer's date of death in the area indicated near the top of the return.
- If you are the personal representative for the deceased taxpayer, you must also sign the joint 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 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)

### Nonresident

The New York State net operating loss (NOL) to be included in the *New York State amount* column of a nonresident's Form IT-203 must be calculated in the same manner as the corresponding federal deduction, but using only New York State items of income, gain, loss, and deduction in the calculation.

New York State modifications (Form IT-203 lines 20 through 22 and 24 through 29) are **not** included in the calculation of the NOL or in determining the amount of loss to be used in the carryback or carryover year.

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

### Part-year resident

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

To report an NOL on Form IT-203, see the instructions for line 16, *Other income*, and addition modification number A-215 in the instructions for Form IT-225.

File Form IT-203-X to claim a personal income tax refund based upon an NOL carryback. File Form IT-201-X to claim a refund based upon a federal NOL carryback to a tax year when you were a full-year New York State resident. For more information on claiming a personal income tax refund based upon an NOL, see the instructions for Form IT-203-X or the instructions for Form IT-201-X.

### Innocent spouse relief

There are three types of innocent spouse relief:

- innocent spouse
- separation of liability
- equitable relief

### Innocent spouse

You may qualify for relief from full or partial tax liability on a joint return as an *innocent spouse* if:

- there is an understatement of tax on a joint return because of an omission or error involving income, deduction, credit, or basis;
- you can show that when you signed the return you did not know and had no reason to know of the understatement; and
- taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax.

### Separation of liability

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, you may also request a *separation of liability* for any understated tax on a joint return.

### Equitable 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, considering 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. See *Nonobligated spouse (Disclaiming your spouse's debt)*.

### Members of the armed forces

If you are a New York State nonresident, your military pay is not subject to New York State tax and cannot be used to determine the amount of New York State personal income tax you must pay (see the instructions for Form IT-225, subtraction modification number S-119). However, although a nonresident military spouse's income is generally not considered to be New York source income (see *Nonresidents – New York source income*), the military spouse's income **is used** to determine the amount of New York State personal income tax you must pay (the income is included in the *Federal amount* column). Any other income that you receive from New York State sources while you are a nonresident may be subject to tax. If you have a civilian job in New York State during your off-duty hours, the income you receive is subject to income tax. Income or gain from property located in New York State, or from a business, trade, or profession carried on in this state is also subject to tax.

In addition, if you are a part-year New York State resident, certain combat pay that you received during your resident period may not be subject to tax (see the instructions for Form IT-225, subtraction modification number S-118).

For more information, see [www.tax.ny.gov](http://www.tax.ny.gov) (search: *Military*).

### Exclusion of, or deduction from, foreign earned income

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

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

## U.S. nonresident noncitizens

If you are a U.S. nonresident noncitizen for federal income tax purposes and are required to file federal Form 1040NR, U.S. Nonresident Alien Income Tax Return, you may be required to file a New York State resident return, Form IT-201 or a New York State nonresident return, Form IT-203. See *Resident and New York State nonresidents and part-year residents*.

If you must file a New York return and you checked the married filing status on federal Form 1040NR, you must calculate your New York State tax as married filing separately and mark an **X** in box 3 at item A on your Form IT-201 or Form IT-203. It is important to note that some income items and line references used on Form IT-201 or Form IT-203 do not correspond with those shown on federal Form 1040NR. If there is no corresponding line on the New York State return, report this income as other income on line 16 of Form IT-201 or Form IT-203.

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

## Stock options

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

To determine the amount of federal income related to the options that must be included in New York source income, you should maintain records and documentation of your services performed in New York State. For additional information, see Form IT-203-F and its instructions.

## Keep a copy of your tax records

Remember to keep a copy of your completed income tax return. Retain copies of your return for at least seven years after you file your return. We may also ask you to refer to a previously filed tax return for verification purposes if you:

- call us for information about your return,
- create an Online Services account,
- check your refund status, or
- view your 1099-G information.

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.

## Amending your return

The deadline or due date to amend your return depends on the reason you are amending.

- If you want to claim credit for, or a refund of, an overpayment, you must file an amended return within three years of the date that you filed the original return, or within two years of the date that you paid the tax, whichever is later.
- If you file an amended federal return, you must also file an amended New York State return within 90 days from the date you file your amended federal return.
- If the IRS makes changes to your federal return, you must report those changes to the New York State Tax Department within 90 days from the date the IRS makes its final determination.

You must also file an amended return to:

- correct any error on your original state return,
- file a protective claim, or
- report an NOL carryback.

## What form to use

Use Form IT-203-X if your original return was Form IT-203. Also use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident. Use Form IT-201-X if you mistakenly filed Form IT-203, but you were a full-year resident.

## 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 *Tips for hiring a tax preparer* on our website (search: *Tips*).

## How to calculate your 2024 New York State tax

To calculate your 2024 New York State tax, use the table below to determine the correct method.

If your:	and your	then use the:
NYS adjusted gross income is \$107,650 or <b>less</b> (line 32)	NYS taxable income is <b>less</b> than \$65,000 (line 37)	<i>NYS tax table</i>
	NYS taxable income is \$65,000 or <b>more</b> (line 37)	<i>NYS tax rate schedule</i>
NYS adjusted gross income is <b>more</b> than \$107,650 (line 32)		<i>NYS tax computation</i>

## New York State tax rate schedule

If your New York adjusted gross income amount on Form IT-203, line 32, is more than \$107,650, see *Tax computation – New York adjusted gross income of more than \$107,650* below to calculate your New York State tax.

Married filing jointly and qualifying surviving spouse – filing status ② and ⑤				
If line 37 is:		The tax is:		
over	but not over			
\$ 0	\$ 17,150		4%	of line 37
17,150	23,600	\$ 686	plus 4.5%	of the excess over \$17,150
23,600	27,900	976	plus 5.25%	" " " "
27,900	161,550	1,202	plus 5.5%	" " " "
161,550	323,200	8,553	plus 6%	" " " "
323,200	2,155,350	18,252	plus 6.85%	" " " "
2,155,350	5,000,000	143,754	plus 9.65%	" " " "
5,000,000	25,000,000	418,263	plus 10.3%	" " " "
25,000,000	.....	2,478,263	plus 10.9%	" " " "

Single and married filing separately – filing status ① and ③				
If line 37 is:		The tax is:		
over	but not over			
\$ 0	\$ 8,500		4%	of line 37
8,500	11,700	\$ 340	plus 4.5%	of the excess over \$8,500
11,700	13,900	484	plus 5.25%	" " " "
13,900	80,650	600	plus 5.5%	" " " "
80,650	215,400	4,271	plus 6%	" " " "
215,400	1,077,550	12,356	plus 6.85%	" " " "
1,077,550	5,000,000	71,413	plus 9.65%	" " " "
5,000,000	25,000,000	449,929	plus 10.3%	" " " "
25,000,000	.....	2,509,929	plus 10.9%	" " " "

Head of household – filing status ④				
If line 37 is:		The tax is:		
over	but not over			
\$ 0	\$ 12,800		4%	of line 37
12,800	17,650	\$ 512	plus 4.5%	of the excess over \$12,800
17,650	20,900	730	plus 5.25%	" " " "
20,900	107,650	901	plus 5.5%	" " " "
107,650	269,300	5,672	plus 6%	" " " "
269,300	1,616,450	15,371	plus 6.85%	" " " "
1,616,450	5,000,000	107,651	plus 9.65%	" " " "
5,000,000	25,000,000	434,163	plus 10.3%	" " " "
25,000,000	.....	2,494,163	plus 10.9%	" " " "



## Tax computation—New York adjusted gross income of more than \$107,650

### New York State tax

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

#### Married filing jointly and qualifying surviving spouse

##### Tax computation worksheet 1

If your New York adjusted gross income (line 32) is **more than \$107,650, but not more than \$25,000,000**, and your taxable income (line 37) is **\$161,550 or less**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Multiply line 2 by 5.5% (.055) (**Stop:** If the line 1 amount is **\$157,650 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* ..... 4
- 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
- 6 Enter the excess of line 1 over \$107,650..... 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. .... 9 \_\_\_\_\_

**Enter here and on line 38.**

##### Tax computation worksheet 3

If your New York adjusted gross income (line 32) is **more than \$323,200, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$323,200 but not more than \$2,155,350**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount ..... 4
- 5 Incremental Benefit amount ..... 5
- 6 Enter the excess of line 1 over \$323,200 ..... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9 ..... 10 \_\_\_\_\_

**Enter here and on line 38.**

##### Tax computation worksheet 2

If your New York adjusted gross income (line 32) is **more than \$161,550, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$161,550 but not more than \$323,200**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount..... 4
- 5 Incremental Benefit amount..... 5
- 6 Enter the excess of line 1 over \$161,550 ..... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place..... 8
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9..... 10 \_\_\_\_\_

**Enter here and on line 38.**

##### Tax computation worksheet 4

If your New York adjusted gross income (line 32) is **more than \$2,155,350, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$2,155,350 but not more than \$5,000,000**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter the New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount ..... 4
- 5 Incremental Benefit amount ..... 5
- 6 Enter the excess of line 1 over \$2,155,350 .... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9 ..... 10 \_\_\_\_\_

**Enter here and on line 38.**

## Tax computation – New York adjusted gross income of more than \$107,650 (continued)

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**Married filing jointly and qualifying surviving spouse (continued)**

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**Tax computation worksheet 5**

If your New York adjusted gross income (line 32) is **more than \$5,000,000, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$5,000,000**, then you must calculate your tax using this worksheet.

- |    |   |    |                                     |
|----|---|----|-------------------------------------|
| 1  | Enter your New York adjusted gross income from line 32 .....  | 1  | _____                               |
| 2  | Enter your taxable income from line 37 .....  | 2  | _____                               |
| 3  | Enter your New York State tax on the line 2 amount from the <i>New York State tax rate schedule</i> ..... | 3  | <input type="text"/>                |
| 4  | Recapture Base amount .....   | 4  | <input type="text" value="64,237"/> |
| 5  | Incremental Benefit amount .....  | 5  | <input type="text" value="32,500"/> |
| 6  | Enter the excess of line 1 over \$5,000,000. ...  | 6  | _____                               |
| 7  | Enter the lesser of line 6 or \$50,000 .....  | 7  | _____                               |
| 8  | Divide line 7 by \$50,000 and round the result to the fourth decimal place .....                          | 8  | _____                               |
| 9  | Multiply line 5 by line 8 .....   | 9  | <input type="text"/>                |
| 10 | Add lines 3, 4, and 9 .....   | 10 | _____                               |

**Enter here and on line 38.**

**Tax computation worksheet 6**

If your New York adjusted gross income (line 32) is **more than \$25,000,000**, then you must calculate your tax using this worksheet.

- |   |  |   |       |
|---|--|---|-------|
| 1 | Enter your taxable income from line 37 ..... | 1 | _____ |
| 2 | Multiply line 1 by 10.9% (.109) .....        | 2 | _____ |

**Enter here and on line 38.**

**Tax computation – New York adjusted gross income of more than \$107,650 (continued)**

**Single and married filing separately**

**Tax computation worksheet 7**

If your New York adjusted gross income (line 32) is **more than \$107,650, but not more than \$25,000,000**, and your taxable income (line 37) is **\$215,400 or less**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Multiply line 2 by 6% (.06) (**Stop:** If the line 1 amount is **\$157,650 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* ..... 4
- 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
- 6 Enter the excess of line 1 over \$107,650 ..... 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 ..... 9 \_\_\_\_\_

**Enter here and on line 38.**

**Tax computation worksheet 9**

If your New York adjusted gross income (line 32) is **more than \$1,077,550, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$1,077,550, but not more than \$5,000,000**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount ..... 4
- 5 Incremental Benefit amount ..... 5
- 6 Enter the excess of line 1 over \$1,077,550 .... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9 ..... 10 \_\_\_\_\_

**Enter here and on line 38.**

**Tax computation worksheet 8**

If your New York adjusted gross income (line 32) is **more than \$215,400, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$215,400, but not more than \$1,077,550**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount ..... 4
- 5 Incremental Benefit amount ..... 5
- 6 Enter the excess of line 1 over \$215,400 ..... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9 ..... 10 \_\_\_\_\_

**Enter here and on line 38.**

**Tax computation worksheet 10**

If your New York adjusted gross income (line 32) is **more than \$5,000,000, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$5,000,000**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount ..... 4
- 5 Incremental Benefit amount ..... 5
- 6 Enter the excess of line 1 over \$5,000,000 .... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9 ..... 10 \_\_\_\_\_

**Enter here and on line 38.**

## Tax computation – New York adjusted gross income of more than \$107,650 *(continued)*

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**Single and married filing separately *(continued)***

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**Tax computation worksheet 11**

If your New York adjusted gross income (line **32**) is **more than \$25,000,000**, then you must calculate your tax using this worksheet.

- |   |  |   |       |
|---|--|---|-------|
| 1 | Enter your taxable income from line 37 ..... | 1 | _____ |
| 2 | Multiply line 1 by 10.9% (.109) .....        | 2 | _____ |

**Enter here and on line 38.**

*(continued)*

**Tax computation – New York adjusted gross income of more than \$107,650 (continued)**

Head of household

**Tax computation worksheet 12**

If your New York adjusted gross income (line 32) is **more than \$107,650, but not more than \$25,000,000**, and your taxable income (line 37) is **\$269,300 or less**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Multiply line 2 by 6% (.06)  
(**Stop:** If the line 1 amount is **\$157,650 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* ..... 4
- 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
- 6 Enter the excess of line 1 over \$107,650 ..... 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 ..... 9 \_\_\_\_\_

**Enter here and on line 38.**

**Tax computation worksheet 14**

If your New York adjusted gross income (line 32) is **more than \$1,616,450, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$1,616,450 but not more than \$5,000,000**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount ..... 4
- 5 Incremental Benefit amount ..... 5
- 6 Enter the excess of line 1 over \$1,616,450 .... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9 ..... 10 \_\_\_\_\_

**Enter here and on line 38.**

**Tax computation worksheet 13**

If your New York adjusted gross income (line 32) is **more than \$269,300, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$269,300 but not more than \$1,616,450**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount ..... 4
- 5 Incremental Benefit amount ..... 5
- 6 Enter the excess of line 1 over \$269,300 ..... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9 ..... 10 \_\_\_\_\_

**Enter here and on line 38.**

**Tax computation worksheet 15**

If your New York adjusted gross income (line 32) is **more than \$5,000,000, but not more than \$25,000,000**, and your taxable income (line 37) is **more than \$5,000,000**, then you must calculate your tax using this worksheet.

- 1 Enter your New York adjusted gross income from line 32 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 37 ..... 2 \_\_\_\_\_
- 3 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* ..... 3
- 4 Recapture Base amount ..... 4
- 5 Incremental Benefit amount ..... 5
- 6 Enter the excess of line 1 over \$5,000,000 .... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9 ..... 10 \_\_\_\_\_

**Enter here and on line 38.**

## Tax computation – New York adjusted gross income of more than \$107,650 *(continued)*

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Head of household *(continued)*

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**Tax computation worksheet 16**

If your New York adjusted gross income (line 32) is **more than \$25,000,000**, then you must calculate your tax using this worksheet.

- |   |  |   |  |
|---|--|---|--|
| 1 | Enter your taxable income from line 37 ..... | 1 |  |
| 2 | Multiply line 1 by 10.9% (.109) .....        | 2 |  |

**Enter here and on line 38.**

*(continued)*

## When to file/Important dates

### April 15, 2025

Date by which you must file your 2024 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 15, 2025) by filing Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. Form IT-370 must be filed, along with payment for any tax due, on or before the due date of your return (April 15, 2025). See *Need help?*.

### June 16, 2025

Date by which you must file your 2024 New York State income tax return if you qualify to file your federal income tax return on June 16, 2025, because:

- you are a U.S. citizen or resident noncitizen 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
- you are in the military service outside the U.S. and Puerto Rico when your 2024 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 [www.tax.ny.gov](http://www.tax.ny.gov) (search: *military*).

### October 15, 2025

If you filed Form IT-370, *Application for Automatic Six-month Extension of Time to File for Individuals*, and paid any tax you owed, you must file your 2024 income tax return by October 15, 2025, to avoid penalties and interest calculated from the original due date of your return (April 15, 2025).

### April 15, 2025, June 16, 2025, September 15, 2025, January 15, 2026

These are the due dates for 2025 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 metropolitan commuter transportation mobility tax.

### 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 website at [www.tax.ny.gov](http://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) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

## 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 Publication 55, *Designated Private Delivery Services* for more information.