



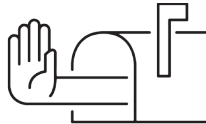
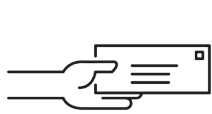
Department of Taxation and Finance

IT-201-I
Instructions

Instructions for Form IT-201

Full-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT
(including instructions for Forms IT-195 and IT-201-ATT)



Before you prepare a paper return, consider filing electronically

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

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

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

Use Form:	to:
IT-2	report wages and NYS, NYC, or Yonkers tax withheld (do not submit Form W-2).
IT-195	allocate all or a portion of your personal income tax refund to a NYS 529 account.
IT-196	claim the New York itemized deduction
IT-201-V	make a payment by check or money order with your return.
IT-1099-R	report NYS, NYC, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments (do not submit Form 1099-R).
IT-201-ATT	report other NYS or NYC taxes or to claim credits other than those reported on Form IT-201.
IT-225	report NY addition and subtraction modifications not reported directly on Form IT-201.
IT-227	make voluntary contributions

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

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What's **NEW** for 2019?

General changes for 2019

- **New York State driver's license suspension program**

Beginning on July 11, 2019, the criteria for challenging a driver's license suspension by the Tax Department is expanded to include taxpayers who:

- receive public assistance or supplemental security income, **or**
- can demonstrate that the suspension of their driver's license will cause them undue economic hardship.

For more information, see our website at www.tax.ny.gov (search: *Driver's license suspension*).

- **Tax preparer penalties**

Tax preparer penalties relating to an understatement of liability or failure to sign a return or claim for refund has been updated to:

- clarify the penalties and penalty amounts that may be imposed, effective April 12, 2019, against preparers who take positions on returns or credit claims that are not properly supported by the Tax Law, and
- ensure that the penalties for failing to sign a return and for failing to provide a required identification number on a return apply to all tax preparers, for returns filed or required to be filed for tax years beginning in tax year 2019.

- **Treatment of certain gambling winnings**

Beginning in tax year 2019, New York State withholding is required for any gambling winnings from a wagering transaction within New York State if the proceeds from the wager are subject to federal withholding. Also, the New York source income of a nonresident individual must now include gambling winnings in excess of \$5,000 from wagering transactions within New York State.

- **Electronic filing and payment mandates**

These mandates have been extended through December 31, 2024.

- **Tax shelter provisions**

The tax shelter penalty and reporting requirements have been extended through July 1, 2024.

- **Top personal income tax bracket and rate**

The top tax bracket, tax rate and tax table benefit recapture provisions have been extended through 2024.

- **New federal Form 1040-SR, U.S. Tax Return for Seniors**

If you filed federal Form 1040-SR, all references to federal Form 1040 and its related schedules in Form IT-201, its instructions, and any forms submitted with Form IT-201 and their related instructions, should be read as a reference to federal Form 1040-SR.

Changes to existing credits

- **Clean heating fuel credit**

This credit has been extended through December 31, 2022. See Form IT-241, *Clean Heating Fuel Credit*, and its instructions.

- **Empire State film production and film post-production credits**

These credits have been extended through December 31, 2024. See Form IT-248, *Empire State Film Production Credit*, Form IT-261, *Empire State Film Post-Production Credit*, and their instructions.

- **Workers with disabilities tax credit**

This credit has been extended through December 31, 2022. See Form IT-644, *Workers with Disabilities Tax Credit*, and its instructions.

- **Empire State commercial production credit**

Beginning in tax year 2019, the credit allocation and computation have changed along with the definition of *qualified commercial*, and *qualified commercial production company*. See Form IT-246, *Claim for Empire State Commercial Production Credit*, and its instructions.

- **Employee training incentive program tax credit**

Beginning on April 12, 2019, businesses may now receive the employee training incentive program tax credit if they conduct their own training and are otherwise eligible. Also, the definition of *eligible training* has been expanded to include an internship program in software development or clean energy. See Form IT-646, *Employee Training Incentive Program Tax Credit*, and its instructions.

- **Farm workforce retention credit**

Beginning in tax year 2019, the definition of *farming* for purposes of the farm workforce retention credit has been expanded and the definition of an *eligible farm employee* has been amended. See Form IT-647, *Farm Workforce Retention Credit*, and its instructions.

- **Historic homeownership rehabilitation credit**

Beginning in tax year 2019, the credit has been expanded to include a residence located in a city with a population of less than one million with a property rate greater than 15%. See Form IT-237, *Claim for Historic Homeownership Rehabilitation Credit*, and its instructions.

- **EZ capital tax credit**

The recapture provision has expired and the credit form is now used for carry forward claims only. See Form IT-602, *Claim for EZ Capital Tax Credit*.

New credits

- **Employer Compensation Expense Program (ECEP) wage credit**

Beginning with tax year 2019, there is a credit available for individuals that worked for an employer that elected to participate in the ECEP and that had wages and compensation for the year that exceeded \$40,000. See Form IT-226, *Employer Compensation Expense Program Wage Credit*.

- **Contributions to certain funds credit**

Beginning with tax year 2019, there is a credit available for individuals who contribute to certain funds. Contributions to the charitable gift trust fund are eligible for a credit in the tax year immediately following the year the contributions were made. Contributions made to the Health Research Inc, State University of New York Impact Foundation, and Research

What's **NEW** for 2019? (continued)

Foundation of the City University of New York organizations are eligible for a credit for the tax year the contributions were made. See Form IT-228, *Contributions to Certain Funds Credit*, and its instructions.

New and revised income modifications

- **Alimony or separate maintenance payments received or paid**

A new addition modification **must** be made if you received any applicable alimony or separate maintenance payments during the tax year. A new subtraction modification is allowed if you made any applicable alimony or separate maintenance payments during the tax year.

- **Volunteer firefighter enhanced cancer disability benefits**

A new subtraction modification is allowed if you were an eligible volunteer firefighter who received insurance payments related to cancer disability benefits.

See Form IT-225, *New York State Modifications*, and its instructions for more information on these and other income modifications.

New voluntary contributions

- **Gifts to Life Pass It On Fund**

Taxpayers may donate any whole dollar amount to be used for organ transplant research and education as well as grants to not-for-profit corporations in New York which are incorporated for increasing and promoting organ and tissue donation awareness.

- **Gifts to New York State ALS Research and Education Fund**

Taxpayers may donate any whole dollar amount to be used to provide grants to the Greater New York ALS Association and the ALS Association Upstate New York Chapter for research and education projects.

- **Gifts for School-Based Health Centers**

Taxpayers may donate any whole dollar amount to be used for the expansion of medical services at existing school-based health centers.

- **Gifts to Food Banks Fund**

Taxpayers may donate any whole dollar amount to be used for grants to regional food banks.

- **New York State Council on the Arts**

Taxpayers may donate any whole dollar amount to be used to foster arts and cultural programming throughout the state and to support the New York State Council on the Arts.

For more information on these and other voluntary contributions, see new Form IT-227, *New York State Voluntary Contributions*, and our website (search: *IT-227*).

New special condition codes

If you qualify for any of the special condition codes below, you must enter the new specified 2-character code(s) in the Item G box.

- **Request an installment payment agreement**

Enter code **C2** if you are unable to pay your tax due in full by April 15, 2020, and would like to request an installment payment agreement (IPA).

- **Veterans Benefits and Transition Act of 2018 election**

Enter code **M4** if as a civilian spouse of a military servicemember you are making an election to use the same state of legal residence as the servicemember for state income tax purposes.

For more information on these and other special condition codes, see pages 15 and 16.

E-file information

E-file your return



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 or after you file your return (using the Make a Return Payment online service on our website). You may also pay with a credit card, or submit a check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns*.

Visit our website at www.tax.ny.gov for more information.

What is 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.

Victims may not be aware their identities have been stolen.

Protect yourself from identity theft

Help us help you protect your identity by only writing the last four digits of your Social Security number on any check or money order you send to the Tax Department. To allow us to properly process your return and payment vouchers, you must still include your complete Social Security number on those forms.

For more information, or if you think you have been a victim of identity theft that is affecting your tax records, see our website.

File a valid return



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

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Submit **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Entering whole dollar amounts

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

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

Common words and phrases

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

EIC =	earned income credit
federal AGI =	federal adjusted gross income
IRC =	Internal Revenue Code
IRS =	Internal Revenue Service
MCTMT =	Metropolitan Commuter Transportation Mobility Tax
New York AGI =	New York adjusted gross income
NYS =	New York State
NYC =	New York City

Online Services

New York State Tax Department Online Services

Create an Online Services account and log in to:

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

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

www.tax.ny.gov

How do I fill in the forms?

Please follow these guidelines.

Use black ink only (no red or other color ink or pencils) to print or type all entries.

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

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

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

Special symbols

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



New information



Caution

1099-G information

Need to know the amount of your 2018 New York State Tax refund?

We do not mail Form 1099-G, *Statement for Recipients of State Income Tax Refunds*. If you need this information to complete your federal return:

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

What you can find on our website

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

Visit our site to see other services and information.

How to get New York City forms

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

Online - nyc.gov/finance


Send a message - 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**.

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

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

- You have to file a federal return.
- You did not have to file a federal return but your federal adjusted gross income for 2019 plus New York additions (see page 17) was more than \$4,000 (\$3,100 if you are single and can be claimed as a dependent on another taxpayer's federal return).
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay.
- You want to claim any of the refundable or carryover credits in the credit charts on pages 8 through 12.

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

Additional notes to all filers:

- Do you have to **submit other forms**? If you need to pay other taxes, see *Other forms you may have to file*.
- To claim tax credits, see the credit charts on pages 8 through 12.

- Does your child have **investment income** over \$2,200? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first \$3,100 of that income. When you file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over \$2,200 that was included in your federal gross income will be reported on your New York return and taxed at your rate.

New York nonresidents and part-year residents:

If you were a nonresident or a part-year resident of New York State and you received income from New York sources in 2019, you must file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Separate returns are required for some married taxpayers who file a joint federal return. If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The resident must use Form IT-201. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-201.



Filing information for same-sex married couples

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

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

Credits for individuals

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

Credit	See Key above.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 39*
Accumulation distribution (New York City)		are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident.	page 39*
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Child and dependent care (New York State)	<input type="checkbox"/>	are able to claim the federal child and dependent care credit.	IT-216
Child and dependent care (New York City)	<input type="checkbox"/>	are a New York City resident and are qualified to claim the New York State child and dependent care credit.	IT-216
Claim of right (New York State)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
Claim of right (New York City)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
Claim of right (Yonkers)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
Claim of right (MCTMT)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to MCTMT on a prior year's return.	IT-257
Clean heating fuel	<input type="checkbox"/>	purchased bioheating fuel that is used for space heating or hot water production for residential purposes.	IT-241
College tuition	<input type="checkbox"/>	are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement	<input type="checkbox"/>	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
 Contributions to certain funds		made contributions to the specific funds listed on Form IT-228.	IT-228
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Earned income (New York State)	<input type="checkbox"/>	are allowed an earned income credit (EIC) on your federal income tax return or are a noncustodial parent and have paid child support through a NYS support collection unit.	IT-215 or IT-209
Earned income (New York City)	<input type="checkbox"/>	are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child	<input type="checkbox"/>	claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
 Employer compensation expense program wage		worked for an employer who elected to participate in the Employer Compensation Expense Program, and your wages and compensation for the year exceeded \$40,000.	IT-226
Enhanced real property tax (New York City)	<input type="radio"/> <input type="checkbox"/>	are a full-year New York City resident paying real property taxes or rent and your household gross income is less than \$200,000.	NYC-208
Green building		have unused credit for expenses and purchases for a building meeting certain environmental and energy standards.	DTF-630

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

Credits for individuals (continued)

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

Credit	See Key above.	You may qualify for this credit if you:	Form
Historic homeownership rehabilitation	<input type="checkbox"/>	had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237
Household (New York State)		cannot be claimed as a dependent on another taxpayer's federal return and your federal adjusted gross income (AGI) is not over \$32,000 (\$28,000 if filing as single).	page 22*
Household (New York City)		cannot be claimed as a dependent on another taxpayer's federal return and your federal AGI is not over \$22,500 (\$12,500 if filing as single).	page 23*
Long-term care insurance		paid premiums during the tax year for a long-term care insurance policy.	IT-249
Lump-sum distribution		received a federal lump-sum distribution while a New York State resident that was taxed by a specified jurisdiction outside New York State.	IT-112.1
Nursing home assessment	<input type="checkbox"/>	paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
Property tax relief	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner (outside of New York City) who paid school district taxes.	See Note below.
Real property tax	<input type="radio"/> <input type="checkbox"/>	are a full-year New York State resident paying real property taxes or rent.	IT-214
Residential fuel oil storage tank		have unused credit for replacing or installing a residential fuel oil storage tank.	page 39*
School tax (fixed amount) (New York City)	<input type="radio"/> <input type="checkbox"/>	are a full- or part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-201.	NYC-210
School tax exemption (STAR)	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner who recently purchased a residence, who is eligible for the STAR property tax exemption, and has elected or is required to claim the credit in lieu of the exemption.	See Note below.
School tax (rate reduction amount) (New York City)	<input type="checkbox"/>	are a New York City resident with taxable income of \$500,000 or less.	page 30*
Solar energy system equipment		purchased or leased solar energy system equipment and installed it at your principal residence.	IT-255
Solar and wind energy		have unused credit for purchasing and installing a solar or wind energy system.	page 39*
Taxes paid to another state or jurisdiction		received income while a New York State resident from outside New York State that was taxed by a jurisdiction outside New York State.	IT-112-R
Taxes paid to Canada		received income while a New York State resident from Canada that was taxed by a province of Canada.	IT-112-C
Volunteer firefighters' and ambulance workers'	<input type="checkbox"/>	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

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

Note: These were advance payments mailed in the fall of 2019. For more information, see our website.

Credits for businessesKey: This credit may be refunded to you, even if you owe no tax.

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
Alcoholic beverage production	<input type="checkbox"/>	is a registered distributor of alcoholic beverages that produced qualified amounts of beer, cider, wine, or liquor in New York State in the tax year.	IT-636
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Biofuel production	<input type="checkbox"/>	produced biofuel at a biofuel plant located in New York State.	IT-243
Brownfield credits	<input type="checkbox"/>	was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program.	IT-611 IT-611.1 IT-611.2 IT-612 IT-613
Clean heating fuel	<input type="checkbox"/>	purchased bioheating fuel that is used for space heating or hot water production for residential purposes.	IT-241
Conservation easement	<input type="checkbox"/>	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Economic Transformation and Facility Redevelopment Program	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program.	IT-633
Empire State apprenticeship tax	<input type="checkbox"/>	employed eligible apprentices which includes disadvantaged youths.	IT-650
Empire State commercial production	<input type="checkbox"/>	had expenses for the production of certain qualified commercials.	IT-246
Empire State film production	<input type="checkbox"/>	had expenses for the production of certain qualified films and television shows.	IT-248
Empire State film post-production	<input type="checkbox"/>	had expenses for the post-production of certain qualified films and television shows.	IT-261
Empire State Jobs Retention Program	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program.	IT-634
Empire zone (EZ) capital		have an unused EZ capital tax credit from a prior year.	IT-602
EZ employment incentive	<input type="checkbox"/>	acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
EZ investment	<input type="checkbox"/>	is EZ-certified and placed qualified property in service in an EZ.	IT-603
EZ and zone equivalent area (ZEA) wage	<input type="checkbox"/>	has an unused credit from a prior year for wages paid to employees within an EZ or ZEA.	IT-601
Employee training incentive program	<input type="checkbox"/>	provided skills training or internship programs in advanced technology, life sciences, software development, or clean energy for your employees.	IT-646
Employment incentive	<input type="checkbox"/>	put property in service that qualified for the investment credit.	IT-212-ATT
Employment of persons with disabilities		employed persons with disabilities.	IT-251
Excelsior jobs	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607
Farm donations to food pantries	<input type="checkbox"/>	make qualified donations to an eligible food pantry.	IT-649


Credits for businesses *(continued)*Key: This credit may be refunded to you, even if you owe no tax.

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
Farm workforce retention	<input type="checkbox"/>	retain your current farm workforce.	IT-647 IT-647-ATT
Farmers' school tax	<input type="checkbox"/>	is in the farming business and paid school taxes on agricultural property in New York State.	IT-217
Financial services industry EZ investment and employment incentive		have an unused credit from prior years.	IT-605
FSI investment and employment incentive		have an unused credit from prior years.	IT-252
General corporation tax (GCT New York City)		is a shareholder (or the beneficiary of an estate or trust that is a shareholder) of a New York City business that paid New York City GCT.	IT-222
Green building		had expenses for a building that meets certain environmental and energy standards.	DTF-630
Hire a veteran		hired and employed a qualified veteran on or after January 1, 2014.	IT-643
Historic barn rehabilitation		paid or incurred rehabilitation expenses to restore a historic barn in New York State.	IT-212-ATT
Investment	<input type="checkbox"/>	placed qualified property in service for the production of goods in New York State.	IT-212
Life sciences research and development tax	<input type="checkbox"/>	had qualified expenditures related to the life sciences field.	IT-648
Long-term care insurance		paid premiums during the tax year for a long-term care insurance policy.	IT-249
Low-income housing		had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
Manufacturer real property taxes	<input type="checkbox"/>	is a qualified New York manufacturer that paid eligible real property taxes.	IT-641
Musical and theatrical production	<input type="checkbox"/>	had expenses for the production, promotion, performance, and transportation for live, dramatic, stage shows on national tour.	IT-642
New York youth jobs program tax	<input type="checkbox"/>	was issued a certificate of eligibility by New York State Department of Labor under the New York Youth Jobs Program.	IT-635
QETC capital		held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	<input type="checkbox"/>	is a QETC that paid wages to full-time employees.	DTF-621
QEZE real property taxes	<input type="checkbox"/>	is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes.	IT-606
QEZE tax reduction		is a QEZE that meets the employment requirements.	IT-604
Rehabilitation of historic properties	<input type="checkbox"/>	had qualified expenses related to the rehabilitation of a certified historic structure located in New York State.	IT-238
Security officer training	<input type="checkbox"/>	employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
Special additional mortgage recording tax	<input type="checkbox"/>	paid the special additional mortgage recording tax.	IT-256
START-UP NY telecommunication services excise tax	<input type="checkbox"/>	is an approved START-UP New York business operating in a tax-free NY area that paid an excise tax on telecommunication services.	IT-640
START-UP NY tax elimination	<input type="checkbox"/>	is an approved START-UP New York business operating in a tax-free NY area.	IT-638

Credits for businesses *(continued)*Key: This credit may be refunded to you, even if you owe no tax.

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
Taxicabs and livery service vehicles accessible to persons with disabilities		have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities. (For costs incurred before January 1, 2011.)	IT-239
		had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.)	IT-236
Temporary deferral nonrefundable payout		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501
Unincorporated business tax (UBT New York City)		is a New York City business that filed Form NYC-202 or NYC-202S and paid UBT; or was a partner in a New York City partnership that filed Form NYC-204 and paid UBT; or was a beneficiary of an estate or trust that filed Form NYC-202EIN and paid UBT.	IT-219
Workers with disabilities		was issued a certificate of eligibility by New York State Department of Labor under the Workers with Disabilities Tax Credit Program.	IT-644

Other forms you may have to file

Form IT-2 <i>Summary of W-2 Statements</i>	To report wages and New York State, New York City, or Yonkers tax withheld. For more information, see the instructions on Form IT-2.
Form IT-201-ATT <i>Other Tax Credits and Taxes, Attachment to Form IT-201</i>	To report any other New York State or New York City taxes, or to claim credits other than those reported on Form IT-201. For more information, see the instructions for Form IT-201-ATT.
Form IT-196 <i>New York Resident, Nonresident, and Part-Year Resident Itemized Deductions</i>	To claim the New York itemized deduction. For more information, see the instructions for Form IT-196.
Form IT-201-V <i>Payment Voucher for Income Tax Returns</i>	To make a payment by check or money order. For more information, see Form IT-201-V.
Form IT-203-A <i>Business Allocation Schedule</i>	To allocate business income or loss and net earnings from self-employment in and out of the MCTD. For more information, see the instructions on Form IT-203-A.
Form IT-225 <i>New York State Modifications</i>	To report New York State addition and subtraction modifications to federal AGI other than those specifically listed on Form IT-201. For more information, see page 17 and the instructions for Form IT-225.
Form IT-230 <i>Separate Tax on Lump-Sum Distributions</i>	To compute tax due if you used federal Form 4972 to compute your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.
Form IT-360.1 <i>Change of City Resident Status</i>	To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1.
Form IT-1099-R <i>Summary of Federal Form 1099-R Statements</i>	To report New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments. For more information, see the instructions on Form IT-1099-R.
Form IT-2105 <i>Estimated Tax Payment Voucher for Individuals</i>	To pay estimated tax for 2020 if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim, or owe any amount of MCTMT. For more information, see the instructions for Form IT-2105.
Form Y-203 <i>Yonkers Nonresident Earnings Tax Return</i>	To compute the tax due if you were not a Yonkers resident for 2019 but you earned wages or had self-employment income from within Yonkers, and you have to file a New York State income tax return. For more information, see the instructions for Form Y-203.
Form IT-201-X <i>Amended Resident Income Tax Return</i>	To amend a previously filed New York State income tax return. For more information, see <i>Amending your return</i> on page 44 and the instructions for Form IT-201-X.
Form IT-2105.9 <i>Underpayment of Estimated Tax by Individuals and Fiduciaries</i>	To compute the penalty if you did not pay enough New York State, New York City, or Yonkers estimated tax or if you did not have enough tax withheld.
 Form IT-227 <i>New York State Voluntary Contributions</i>	To make voluntary contributions. For more information, see the instructions for Form IT-227.

Step 1 – Complete the taxpayer information section**Name and address**

Write the following in the spaces provided:

- Name: First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- Mailing address: PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

Foreign addresses

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

Taxpayer's permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address. Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it.

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.
- If you moved after December 31, 2019, enter your permanent home address as of December 31, 2019, **not** your current home address. Enter your new home address in the mailing address area if you want your refund and other correspondence sent there.

Dates of birth and Social Security numbers

Enter your date(s) of birth and **entire** Social Security number(s) in the same order as your names.

New York State county of residence

Enter the county in New York State where you lived on December 31, 2019. If you live in New York City, use one of the following county names:

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

School district name and code

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2019. School districts and code numbers are on pages 45 through 48. If you do not know the name of your school district, contact your nearest public school.

You must enter your school district name and code number even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. **Incorrect district names and code numbers may affect school aid.**

Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2018, and before you filed your return, enter the date of death in the box labeled *Taxpayer's date of death*, in month, day, and year (4-digit) order. If the taxpayer whose name is listed **second** died after December 31, 2018, and before you filed your return, enter the date of death in the box labeled *Spouse's date of death*. See *Deceased taxpayers* on page 43.

In addition, you must make the appropriate entry at item G if you qualify for a 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return (see page 15).

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

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

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

- 1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case, you must either: (a) file separate New York returns using filing status ③; or (b) file jointly, as if you both were New York State residents, using filing status ②.
- 2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint

New York return. In this case, you may file a separate New York return using filing status ③.

- 3) your spouse refuses to sign a joint New York return, reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.

Item B

If you itemized your deductions on your 2019 **federal** income tax return, mark an **X** in the **Yes** box. If you claimed the standard deduction on your **federal** return, mark an **X** in the **No** box.

Item C


If you can be claimed as a dependent on another taxpayer's federal return, you must mark an **X** in the **Yes** box. You must mark the **Yes** box even if the other taxpayer did not claim you as a dependent. For example, if another taxpayer was entitled to claim you as a dependent on his or her federal return, but chose not to so that you can claim the federal education credit, you must mark the **Yes** box.

Item D1

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

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

If you received a check from the Tax Department for the property tax relief credit, you must mark an **X** in the **Yes** box and enter the total amount you received. This payment was generally mailed in the fall of 2019. Do **not** include the amount of any STAR credit check you may have received. For more information, and to determine your amount, see our website.

 **Yonkers residents:** Your Yonkers resident income tax surcharge could be overstated if you do not mark the D2 box and correctly fill in the Yonkers worksheet on page 26.

Item D3

Federal Public Law (P.L. 110-343) added section 457A to the Internal Revenue Code (IRC) to address the taxation of certain nonqualified deferred compensation.

If you were required to report any nonqualified deferred compensation as required by IRC § 457A on your 2019 federal tax return, or if any such amounts flowed through to you from a pass-through entity (for example, a partnership or S corporation), mark an **X** in the **Yes** box; otherwise, mark an **X** in the **No** box.

Item E

Leave item E blank if you are a full-year New York City resident. If you, or your spouse if married filing jointly, maintained or had use of an apartment or living quarters in New York City during any part of 2019 (whether or not you personally used those living quarters for any part of the year), you must mark an **X** in the **Yes** box on line E(1) and enter the number of days you were in New York City, even if on personal business, on line E(2). (**Married filing jointly?** If both spouses spent days in New York City, enter the higher number of days on line E(2).) Do not count days traveled through New York City to use a common carrier such as an airplane, train, or bus.

Living quarters include a house, apartment, co-op, or any other dwelling that is suitable for year-round use, that **you or your spouse maintain or pay for**, or that is **maintained for your primary use** by another person, family member, or employer. For example, if a company were to lease an apartment for the use of the company's president or chief executive officer, and the dwelling was principally available to that individual, the individual would be considered as maintaining living quarters in New York even though others might use the apartment on an occasional basis.

Note: If you marked the **Yes** box on line E(1) and you spent 184 days or more (any part of a day is a day for this purpose) in New York City, you may be considered a resident for New York City income tax purposes. The determination of residency is based

on the facts and circumstances of your own situation. See the definitions of *Resident*, *Nonresident*, and *Part-year resident* in these instructions, and the *Nonresident Audit Guidelines* available on our website. If you meet the definition, complete the New York City resident taxes and credits lines (47 through 53, 64, and 69 through 70a) on Form IT-201. See the instructions on pages 23 through 25, and 28 through 31.

Item F**NYC residents and NYC part-year residents only:**

Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in New York City during 2019. We need this information to verify your New York City school tax credit.

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

Item G

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

Code A6 Build America Bond (BAB) interest

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

Code C7 Combat zone

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Code D9 Death of spouse

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

Code K2 Combat zone, killed in action (KIA)

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

Code E3 Out of the country

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *When to file/Important dates* on the back cover.

Code E4 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2020. The filing deadline for your New York return is also June 15, 2020.

Code E5 Extension of time to file beyond six months

Enter this code if:

- 1) You qualify for an extension of time to file beyond six months under section 157.3(b)(1)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico. Also submit a copy of the letter you sent the IRS to request the additional time to file.
- 2) You received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing

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


exclusion or deduction. Submit a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

Code 56 Losses from Ponzi-type fraudulent investment arrangements

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

Code C2 Request an installment payment agreement

Enter this code if you are unable to pay your tax due in full by April 15, 2020, and would like to request an installment payment agreement (IPA). Once you receive a bill for the amount you owe, follow the payment instructions included on the billing document.

 You will continue to accrue penalties and interest (if applicable) on any unpaid balance of tax due for the duration of your IPA.

Code M4 Veterans Benefits and Transition Act of 2018 election

Enter this code if as a civilian spouse of a military servicemember you are making an election to use the same state of legal residence as the servicemember for state income tax purposes. For additional information, see TSB-M-19(3), *Veterans Benefits and Transition Act of 2018*, available on our website.

Item H

Enter the required information for each **dependent** you claimed on federal Form 1040. Also enter the required information for any dependent for whom 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 daughter as a dependent on your federal return but chose not to in order to allow her to claim a federal education credit on her federal tax return; you may still claim her as a dependent on your New York State return.*

If you have more than 7 dependents, submit a separate piece of paper marked **Form IT-201- item H continued**, and enter the required information for the additional dependents on that paper (be sure to include your name and Social Security number at the top of each sheet).

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

Step 3 – Enter your federal income and adjustments**Lines 1 through 19 – Federal income tax return information**

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

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

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

 Do not leave line 19 blank.

Step 4 – Calculate your New York additions and subtractions

Overview

The computation of your New York State income tax is based on your New York AGI, which is your federal AGI modified by certain New York adjustments (New York additions and New York subtractions).

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

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

Partners and S corporation shareholders

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

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

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

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

Beneficiaries (estates and trusts)

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

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on line 11 of Form IT-201 because the IRC considers the distribution part of federal gross income. You must therefore include on line 5 of your Form IT-225 the amount of **income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State and its local governments** (that was included on Form 4970, line 5). See addition modification number A-114 in the instructions for Form IT-225.


New York additions

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

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

If **Yes**, enter any such interest income that you received or that was credited to you during 2019 that was **not** included in your federal AGI. This includes interest income on state and local bonds, interest and dividend income from tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

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

 For purposes of this addition, bond premium amortization is not allowed as a direct offset to interest income, but rather must be reported 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 NYS or its local governments? If **No**, go to line 22.

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

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

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

Line 22 – New York's 529 college savings program distributions

Did you make a withdrawal (other than a withdrawal to pay the higher education expenses of the designated beneficiary) during 2019 from an account established under **New York's 529 college savings program**?

If **No**, go to line 23.

If **Yes**, the withdrawal is a nonqualified withdrawal and you must complete the worksheet below.

A withdrawal is nonqualified if either of the following apply:

1. The withdrawal is actually disbursed in cash or in-kind from the college savings program and the funds are not used for the higher education of the designated beneficiary (even if the amount withdrawn is reinvested in New York's college savings program within the IRC 60-day rollover period).

For purposes of the above, higher education generally means public or private, non-profit or proprietary post-secondary educational institutions, in or outside New York State.

Therefore, any withdrawal from a **New York** 529 college savings program used to pay tuition in connection with enrollment or attendance at elementary or secondary public, private, or religious schools, is a nonqualified withdrawal.

2. If on or after January 1, 2003, the funds are transferred from New York's 529 college savings program to another state's program (whether for the same beneficiary or for the benefit of another family member).

However, nonqualified withdrawals do not include any withdrawals made in 2019 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used. If you have participated in a **New York** 529 college savings program, a rollover of some or all its assets, either contributions or earnings, to a Qualified ABLE program is not considered a nonqualified withdrawal and requires no addition to your FAGI in computing New York AGI.

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

Note: Before completing the worksheet below, you must first compute your Form IT-201, line 30, subtraction for **New York's** 529 college savings program for 2019.

Worksheet

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

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

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

Keep this worksheet with your copy of your tax return.

Line 23 – Other additions

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

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

New York subtractions

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

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

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

- NYS, including State and City University of New York and NYS Education Department employees who belong to the Optional Retirement Program.
Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.
- Certain public authorities, including:
 - Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program;
 - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); and
 - Long Island Railroad Company.
- Local governments within the state (for more details, see Publication 36, *General Information for Senior Citizens and Retired Persons*).
- The United States, its territories, possessions (or political subdivisions thereof), or any agency or instrumentality of the United States (including the military), or the District of Columbia.

Also include distributions received from a New York State or local pension plan or from a federal government pension plan as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

You may **not** subtract (1) pension payments or return of contributions that were attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program, or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 29.

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

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

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

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

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

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

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

Line 29 – Pension and annuity income exclusion

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

If **Yes**, and you were 59½ before January 1, 2019, enter the qualifying pension and annuity income included in your 2019 federal AGI, **but not more than \$20,000**. If you became 59½ during 2019, enter only the amount received after you became 59½, **but not more than \$20,000**. If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

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

Qualifying pension and annuity income includes:

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;
- periodic distributions from government (IRC section 457) deferred compensation plans;
- periodic distributions from an annuity contract (IRC section 403(b)) purchased by an employer for an employee and the employer is a corporation, community chest, fund, foundation, or public school;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;
- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. Do **not** include that part of your payment that was derived from contributions made after you retired;
- periodic distributions of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k)), but not distributions derived from contributions made after you retired.

Qualifying pension and annuity income does not include:

- Distributions received as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.
- Distributions 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 made by you, from your own funds, and are not attributable to personal services 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, you cannot claim any unused part of your spouse's exclusion.

Example: *Chris and Pat, both age 62, included total pension and annuity income of \$45,000 in their federal AGI on their joint federal tax return. Chris received qualifying pension and annuity payments totaling \$30,000 and Pat received qualifying payments totaling \$15,000. They are filing a joint New York State resident personal income tax return. Chris may claim the maximum pension and annuity income exclusion of \$20,000, and Pat may claim an exclusion of \$15,000, for a total pension and annuity income exclusion of \$35,000.*

Beneficiaries

If you received a decedent's pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2019, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

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

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

Example: *A taxpayer received pension and annuity income totaling \$6,000 as a beneficiary of a decedent who was 59½ before January 1, 2019. The decedent's total pension and annuity income was \$24,000, shared equally among four beneficiaries. Each beneficiary is entitled to one-quarter of the decedent's pension exclusion, or \$5,000 (\$20,000 divided by 4). The taxpayer also received a qualifying pension and annuity payment of \$14,000 in 2019. The taxpayer is entitled to claim a pension and annuity income exclusion of \$19,000 (\$14,000 attributable to the taxpayer's own pension and annuity payment, plus \$5,000 received as a beneficiary*).*

* The total amount of the taxpayer's pension and annuity income exclusion that can be applied against the taxpayer's pension and annuity income received as a beneficiary is limited to the taxpayer's share of the decedent's pension and annuity income exclusion.

Disability income exclusion

If you are also claiming the disability income exclusion (Form IT-225, S-124), the total of your pension and annuity income exclusion and disability income exclusion cannot exceed \$20,000.

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

Account owner

During 2019, did you, as an account owner, make contributions to or a withdrawal from one or more tuition savings accounts established under **New York's 529 college savings program**? If **No**, go to line 31.

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

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

Worksheet

- 1 Amount of contributions you made in 2019 to an account established under **New York's** 529 college savings program (cannot exceed \$5,000 for an individual, head of household, married taxpayers filing separately, or qualifying widow(er), or \$10,000 for married taxpayers filing a joint return)..... 1 _____
- 2 Amount of Qualified Tuition Program distribution included in your federal AGI 2 _____
- 3 Add lines 1 and 2. **Enter here and on Form IT-201, line 30** 3

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

Beneficiary

During 2019, did you, as a beneficiary, receive a withdrawal from one or more tuition savings accounts established under **New York's** 529 college savings program? If **No**, go to line 31.


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

Line 31 – Other subtractions

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

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

Line 33 – New York adjusted gross income

 Do not leave line 33 blank.

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

Line 34 – Standard or itemized deduction

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

Follow these steps to determine which deduction to use:

1. Use the New York State **standard deduction table** below to find the standard deduction amount for your filing status.
2. Use Form IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions*, and its instructions to compute your New York itemized deduction. Compare the Form IT-196, line 49 amount to your New York standard deduction amount from the standard deduction table. For greater tax savings, enter the **larger** of these amounts on line 34 and mark an **X** in the appropriate box, **Standard** or **Itemized**.

Note: If you choose the itemized deduction, you must submit Form IT-196 with your return.

New York State standard deduction table	
Filing status <small>(see page 14)</small>	Standard deduction <small>(enter on line 34)</small>
① Single and you marked item C Yes	\$ 3,100
① Single and you marked item C No	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 widow(er)	16,050

If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless both of you elect to itemize deductions on your New York returns.

Note: If you paid qualified college tuition expenses, your New York itemized deduction may be increased to an amount greater than your New York standard deduction. You should complete Form IT-196 to determine if your allowable New York itemized deduction is greater than your standard deduction.

Line 36 – Dependent exemptions

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

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

Lines 37 and 38 – Taxable income

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

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

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

Line 41 – Resident credit

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

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

Line 42 – Other New York State nonrefundable credits

See the credit charts on pages 8 through 12 for a listing of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. **You must submit the completed credit forms and Form IT-201-ATT with your return.**

Line 45 – Net other New York State taxes

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

Line 47 – New York City taxable income (NYC full-year residents only; part-year residents, see line 50)

Did you make a contribution to the New York Charitable Gifts Trust Fund in one or more of the following accounts:

- Health Charitable Account; or
- Elementary and Secondary Education Account; **and** did you claim an itemized deduction for that contribution on Form IT-196?

If **No**, enter the line 38 amount on line 47.

If **Yes**, complete the worksheet below.

Line 47 worksheet

1	New York AGI (Form IT-201, line 33)	1	
2	Amount of contribution(s) to Charitable Gifts Trust Fund accounts	2	
3	New York City AGI, add lines 1 and 2	3	
4	Enter your itemized deduction amount (Form IT-201, line 34)	4	
5	Subtract line 4 from line 3	5	
6	Dependent exemptions (Form IT-201, line 36)	6	
7	New York City taxable income. Subtract line 6 from line 5. Enter here and on Form IT-201, line 47	7	

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

Is line 47 (your New York City taxable income) less than \$65,000?

If **Yes**, find your New York City resident tax using the *2019 New York City Tax Table* on pages 61 through 68. Enter the tax on line 47a.

If **No**, find your New York City resident tax using the *New York City tax rate schedule* on page 69. Enter the tax on line 47a.

If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2019, do not enter an amount here. See the instructions for line 51 on page 24.

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

If you marked the **Yes** box at item C on the front of Form IT-201, you do not qualify for this credit and should go to line 49. If you marked **No**, use the appropriate table (4, 5, or 6) and the notes on page 24 to determine the amount to enter on line 48.

If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2019, do not enter an amount here. See the instructions for line 51 on page 24.

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

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

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

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

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

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

And the number of dependents listed on Form IT-201, item H, plus one for you (and one for your spouse if *Married filing joint return*) is:

Over	but not over	1	2	3	4	5	6	7	over 7 (see Note 3)
\$ (see Note 2)	\$15,000	Enter on Form IT-201, line 48:							
15,000	17,500	\$30	60	90	120	150	180	210	30
17,500	20,000	25	50	75	100	125	150	175	25
20,000	22,500	15	30	45	60	75	90	105	15
22,500	No credit is allowed; do not make an entry on Form IT-201, line 48.	10	20	30	40	50	60	70	10

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

If your federal AGI (see **Note 4**) total from both returns is:

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

Over	but not over	1	2	3	4	5	6	7	over 7 (see Note 3)
\$ (see Note 2)	\$15,000	Enter on Form IT-201, line 48:							
15,000	17,500	\$15	30	45	60	75	90	105	15
17,500	20,000	13	25	38	50	63	75	88	13
20,000	22,500	8	15	23	30	38	45	53	8
22,500	No credit is allowed; do not make an entry on Form IT-201, line 48.	5	10	15	20	25	30	35	5

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

(These notes are identical to the notes listed on the top of page 23. They are repeated here for the convenience of taxpayers claiming the NYC household credit.)


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

Line 50 – Part-year New York City resident tax

If you were a New York City resident for only part of 2019, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 50 and submit Form IT-360.1 with your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 51 – Other New York City taxes

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

 If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2019, compute on a separate sheet of paper the NYC resident

tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). The spouse that was a part-year NYC resident in 2019 should compute his or her part-year NYC resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate sheet and your spouse's Form IT-360.1 to line 51. Be sure to write the name and Social Security number of the city resident and **Taxable income of New York City resident** on that paper. Submit it with your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2019, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal

returns reduced by the NYC household credit (if applicable). Transfer the amount from your separate sheet to line 51. Be sure to write the name and Social Security number of the city resident and **Taxable income of New York City resident** on that paper. Submit it with your return.

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

Line 53 – New York City nonrefundable credits

Can you claim the NYC unincorporated business tax (UBT) credit, the general corporation tax (GCT) credit, the New York City accumulation distribution credit, or the part-year resident nonrefundable NYC child and dependent care credit? (See the charts on pages 8 through 12.) If **No**, go to line 54.

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

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

Are you subject to the MCTMT?


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

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

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

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

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

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

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

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

- **START-UP NY** approved business owners or partners of an approved business who have net earnings from self-employment allocated to the MCTD, must complete Form IT-6-SNY, *Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY*. If you have other sources of self-employment income allocated to the MCTD (other than the START-UP NY income), calculate those amounts as shown below. You must include all your net earnings from self-employment allocated to the MCTD on Form IT-6-SNY, line 1.
- **Partners** must allocate partnership income to the MCTD based on the partnership's allocation. Partners will receive their MCTD allocation percentage from their partnership on Form IT-204-IP, *New York Partner's Schedule K-1*, line 29b. Multiply your net partnership income by this percentage to determine the amount to include on line 54a. If you are a partner in more than one partnership, calculate the amount separately for each partnership.
- **All others** – if all of your net earnings from self-employment are from business activity **carried on inside the MCTD**, all of your net earnings from self-employment are allocated to the MCTD. Include the total net earnings from self-employment for that source on line 54a. If your net earnings from self-employment are from **business activity both inside and outside the MCTD**, you must complete Form IT-203-A, *Business Allocation Schedule*, to calculate the amount to include on line 54a. **Note:** For the definition of *business activity* inside and outside the MCTD, see Form IT-203-A.

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

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

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

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

- services performed by a United States citizen employed by a foreign government, the United Nations, or other international organization;
- services performed by a church employee if the church or other qualified church-controlled organization has a certificate in

effect electing an exemption from employer Social Security and Medicare taxes; and

- qualified services performed by a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner or reader.

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

For more information, see Publication 420, *Guide to the Metropolitan Commuter Transportation Mobility Tax*.

Line 54b – MCTMT

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

Line 55 – Yonkers resident income tax surcharge

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

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

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

Yonkers worksheet	
a	Amount from line 46..... a _____
b	Amount from Form IT-213, <i>Claim for Empire State Child Credit</i> , line 16, or line 17 if an amount is entered on line 17..... b _____
c	Amount from Form IT-214, <i>Claim for Real Property Tax Credit</i> , line 33 c _____
d	Amount from Form IT-216, <i>Claim for Child and Dependent Care Credit</i> , line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216)..... d _____
e	Amount from Form IT-215, <i>Claim for Earned Income Credit</i> , line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17) e _____
f	Amount from Form IT-209, <i>Claim for Noncustodial Parent New York State Earned Income Credit</i> , line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42 f _____
g	If you elected to claim the college tuition credit, the amount from Form IT-272, <i>Claim for College Tuition Credit or Itemized Deduction</i> , line 5 or 7, whichever applies g _____
h	Total from lines 69 and 69a h _____
i	Amount of property tax relief credit (<i>If you marked Yes at item D2(1), enter the amount from D2(2).</i>) i _____
j	Amount from Form IT-201-ATT, <i>Other Tax Credits and Taxes</i> , line 13 j _____
k	Add lines b through j k _____
l	STAR reconciliation amount (Form IT-119, line 3) l _____
m	Subtract line l from line k m _____
n	Subtract line m from line a n _____
o	Yonkers resident tax rate (16.75%) o .1675
p	Multiply line n by line o. Enter this amount on Form IT-201, line 55 p <input type="text"/>



If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2019, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Enter the amount computed on line 55. Be sure to write the name and Social Security number of the Yonkers resident and **Yonkers resident income tax surcharge** on that paper, and submit it with your return.

Line 56 – Yonkers nonresident earnings tax

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

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

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

Line 57 – Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for only part of 2019, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 57 and submit Form IT-360.1 with your return.

Line 59 – Sales or use tax

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

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

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

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

You may not use this line to report:

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

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

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

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

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

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

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

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

Sales and use tax chart

If your federal adjusted gross income (line 19) is:	Enter on line 59:
up to \$15,000*	\$ 5
\$ 15,001 - \$ 30,000	10
30,001 - 50,000	16
50,001 - 75,000	25
75,001 - 100,000	33
100,001 - 150,000	43
150,001 - 200,000	58
200,001 and greater	.0295% (.000295) of income, or \$125, whichever amount is smaller

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

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

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. (Count any period you maintained the abode for more than one-half month as one month.)

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

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

Include the amount from Form ST-140, line 4, on Form IT-201, line 59. **Do not submit Form ST-140 with your return.**

If the amount reported on line 59 is \$1,700 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and submit it with your return.

If you do not owe any sales or use tax, you must enter 0 on line 59. Do not leave line 59 blank.

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

Step 7 – Add voluntary contributions**Line 60**

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

If **No**, go to line 61.

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 our website at www.tax.ny.gov (search: *IT-227*).

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

Step 8 – Enter your payments and credits**Line 63 – Empire State child credit**

Did you claim the **federal** child tax credit or credit for other dependents for 2019, or do you have a qualifying child (see the instructions for Form IT-213, *Claim for Empire State Child Credit*)?

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

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

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

Line 64 – NYS/NYC child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2019 (whether or not you actually claimed it)?

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

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

If you are a **New York City** resident and your federal AGI* is **\$30,000 or less**, and you have a qualifying child **under four years of age** as of December 31, 2019, review the instructions for Form IT-216 to see if you qualify to claim the NYC child and dependent care credit.

* For most taxpayers, federal AGI is the amount from Form IT-201, line 19. However, if on Form IT-201 you entered special condition code **A6** (Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.

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


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

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

Did you claim the **federal** earned income credit for 2019 on your federal income tax return?

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

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

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

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

Complete Form IT-215, lines 1 through 9, and submit it with your return. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2020, whichever is later.

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

Did you make child support payments payable through a New York State Support Collection Unit?

If **No**, you do not qualify for this credit. Go to line 67.

If **Yes**, review the instructions for Form IT-209 to see if you qualify for this credit. If you qualify, complete Form IT-209 and transfer the credit amount to the appropriate line of Form IT-201.

Line 67 – Real property tax credit

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

Line 68 – College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2019?

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

If **Yes**, and you **did not** claim the college tuition deduction on Form IT-196, complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, and transfer the amount from Form IT-272 to Form IT-201, line 68. Submit Form IT-272 with your return.

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

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

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

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

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

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

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

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

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

Example: *You and your spouse are filing a joint New York State income tax return (filing status ②). You were a full-year New York City resident. Your spouse was a New York City resident for only 3 months during the year, and your income was less than \$250,000. Add your credit amount from Table 1, filing status ③ (\$63), and your spouse's credit amount from Table 2, filing status ③ (\$16), for a combined credit of \$79.*

- If one spouse was a part-year city resident and the other spouse was a full-year city nonresident, determine your credit for the part-year city resident spouse using Table 2, filing status ③. The full-year city nonresident spouse may not take a credit.

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

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

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

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

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

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

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

Line 69a - NYC school tax credit (rate reduction amount) (NYC residents only)

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

If you are a New York City resident or part-year resident and you marked the **Yes** box at item C on the front of Form IT-201 indicating that you can be claimed as a dependent on another taxpayer's federal return, you do not qualify to claim this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked **No** at item C on the front of Form IT-201, use your New York City taxable income (see below) to compute your credit.

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

- If both spouses were city residents for all of 2019, use the amount from line 47 of Form IT-201.
- If both spouses were part-year city residents in 2019, use the amount from Form IT-360.1, line 47. (If each spouse was required to complete a separate Form IT-360.1, combine the line 47 amounts from both forms.)
- If only one spouse was a city resident for all of 2019, use a separate sheet of paper to compute the New York City taxable income of the full-year city resident spouse as if he or she had filed a separate federal return. If the other spouse was a part-year city resident in 2019, add the amount of his or her New York City taxable income (from Form IT-360.1, line 47) to the result.

All others:

- If you were a city resident for all of 2019, use the amount from line 47 of Form IT-201.
- If you were a part-year city resident in 2019, use the amount from Form IT-360.1, line 47.

Calculation of NYC school tax credit (rate reduction amount) for married filing jointly and qualifying widow(er)		
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 and married filing separately		
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		
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 70 – New York City earned income credit (NYC residents only)

Did you claim the **federal** earned income credit for 2019 on your federal return?

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

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

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

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

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2020, whichever is later.

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

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

Line 71 – Other refundable credits

Enter the total amount of other refundable credits from Form IT-201-ATT, Part 1, Section D, line 18. See the credit charts on pages 8 through 12 for a listing of credits that can be refunded.

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

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


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

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

Step 8 – Enter your payments and credits (continued)

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

Check your withholding for 2020

 If, after completing your 2019 tax return, you want to change the amount of NYS, NYC, or Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

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

Enter the total of:

- Your 2019 estimated tax payments for New York State, New York City, Yonkers, and MCTMT (include your last installment even if paid in 2020). If you marked filing status ② but made **separate** 2019 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid;
- Any amount of overpayment from your 2018 personal income tax return that you applied to your 2019 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's Form NYC-202 or NYC-202S directly with the New York City Department of Finance.

You can check your balance and reconcile your estimated tax account by going to our 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*.

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated taxes allocated to you by the estate or trust, include your amount on line 75 and submit a copy of the notification issued by the estate or trust with your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

Step 9 – Calculate your refund or the amount you owe

Line 77 – Amount overpaid

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

Your net overpayment can be:

- 1) refunded to you (enter amount on line 78 or 78b);
- 2) applied to your 2020 estimated tax (enter on line 79);
- 3) directly deposited into a NYS 529 account (line 78a); **or**
- 4) divided between options 1, 2, and 3.

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

Collection of debts from your overpayment

We will keep all or part of your overpayment (refund) if you owe a New York State tax liability or a New York City or Yonkers personal income tax liability, or MCTMT liability, if you owe past-due support or a past-due legally enforceable debt to the IRS, to a New York State agency, or to another state, if you defaulted on a governmental education, state university, or city university loan, or if you owe a New York City tax warrant judgment debt. We will refund any amount that exceeds your debt.

A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

If you have questions about whether you owe a past-due legally enforceable debt to the IRS, to another state, or to a New York State agency, contact the IRS, the other state, or the New York State agency.

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities, or MCTMT liabilities, call 518-457-5434 or write to: NYS Tax Department, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000.

If not using U.S. Mail, see Publication 55.

Disclaiming of spouse's debt

If you marked filing status Ⓒ and you do not want to apply your part of the overpayment to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and submit it with your original return. We need the information on Form IT-280 to process your refund as quickly as possible. You cannot file an amended return to disclaim your spouse's debt after you have filed your original return.

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the IRS or the other state to resolve your responsibility for the asserted liability.

Line 78 – Amount of line 77 available for refund

Subtract the amount on line 79 (estimated tax) from line 77. This is the amount available for refund.

Line 78a – 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 and


its instructions, beginning on page 38, to report the amount of your refund that you want deposited into a NYS 529 college savings account(s). The election to contribute all or a portion of your refund into a NYS 529 account(s) cannot be changed once your original return is filed. Therefore, do not submit Form IT-195 with an amended return.

Enter on line 78a the amount from Form IT-195, line 4.

Line 78b – Total refund after NYS 529 account deposit

You must file a return to get a refund.

Enter the amount of your overpayment you want refunded to you. You have two ways to receive your refund. 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 77) into one or more NYS 529 accounts, see the instructions for line 78a, Form IT-195, *Allocation of Refund*, and its instructions, on page 38 (of Form IT-201-I).

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 83 for a fast and secure direct deposit of your refund (see line 83 instructions). Generally, the Tax Department will **not** notify you that your refund has been deposited. However, if the amount we deposit is different from the amount of refund you claimed, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited. If we cannot make the direct deposit for any reason (for example, you don't enter complete and correct account information at line 83), we will send your refund to the mailing address on your return.

 Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on page 34).

Paper checks

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

If you don't have a bank account, you will likely be charged a fee to cash your check.


Line 79 – Estimated tax

Enter the amount of overpayment from line 77 that you want applied to your New York State, New York City, Yonkers, and MCTMT estimated tax for 2020. The total of lines 78a through 79 should equal the amount on line 77.

Line 80 – Amount you owe

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

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

 To avoid other penalties and interest, pay any tax you owe by April 15, 2020.

For additional information on penalties and interest, visit our website.

Line 81 – Estimated tax penalty

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

- 1) Locate the amount of your 2018 New York AGI as shown on your 2018 return;
- 2) Locate the amount of your 2018 New York income tax; then
- 3) Calculate the amount of your 2019 prepayments (the amount of withholding and estimated tax payments you have already made or have been paid on your behalf by a partnership or S corporation for 2019).

In general, you are not subject to a penalty if your 2019 prepayments equal at least 100% of your 2018 income tax based on a 12-month return.

However:

- If your 2018 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately for 2019) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2018 income tax based on a 12-month return;
- You may owe a penalty if line 80 is \$300 or more and represents more than 10% of the income tax shown on your 2019 return; and
- You may owe a penalty if you underpaid your estimated tax liability for any payment period.

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

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


Line 82 – Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest amount on line 82. Include that amount in the total on line 80. You may compute the penalty and interest using the *Penalty and Interest Calculator* on our website.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 83, or on our website.

 This payment option is not available if the funds for your payment would come from an account outside the U.S. (see *Note* on page 34).

File now/Pay later! You must specify a future payment date up to and including April 15, 2020. 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 83 instructions.

By check or money order

If you owe more than one dollar, include full payment with your return. Make check or money order payable in U.S. funds to **New York State Income Tax** and write the last four digits of your Social Security number and **2019 Income Tax** on it. **Do not send cash.**

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

Fee for payments returned by banks

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

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

By credit card

You can use your American Express®, Discover®/Novus®, MasterCard®, or Visa® credit card to pay the amount you owe on your New York State income tax return. You can pay your tax due by credit card through the Internet. You will be charged a convenience fee for each credit card payment you make to cover the cost of this service.

You can make your payment by credit card regardless of how you file your income tax return. For returns filed before the due date, you can make credit card payments any time up to the due date. For returns filed on or after the due date, you should make your credit card payment at the same time you file your return.

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

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


If you accept the credit card transaction you will be given a confirmation number. **Keep this confirmation number as proof of payment.**

Unable to pay?

To avoid interest and penalty charges, you must file your return and pay the total amount you owe by April 15, 2020.

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

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 *Code C2* on page 16.


 If you fail to pay the amount due, or make arrangements to pay, New York State may do one or more of the following: file a tax warrant, seize your assets, or garnish your wages to ensure payment.

Line 83 – Account information

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S., **stop**. Do not complete lines 83a, 83b, or 83c (see *Note* below). **All others**, supply the information requested for lines 83a, 83b, and 83c.

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

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

 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 83a**, mark an **X** in the box for the type of account.

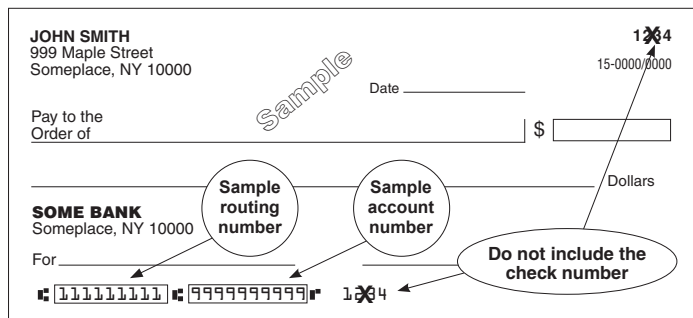
On **line 83b**, enter your bank’s 9-digit routing number (refer to your check or contact your bank). The first two digits always begin with 01 through 12, or 21 through 32. On the sample check below, the routing number is 111111111.

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 83b.

On **line 83c**, enter **your** account number.

- If you marked personal or business checking on line 83a, enter the account number shown on your checks.
- If you marked personal or business savings on line 83a, 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.



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

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 84 – Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 80 you want electronically withdrawn. Enter a date that is on or before the due date of your return. If we receive your return after the due date or you do not enter a date, we will withdraw the funds on the day we accept your return.

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

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

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

 If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

Step 10 – Sign and date your return

Third-party designee

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

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

If **Yes**, mark an **X** in the **Yes** box. Print the designee's name, phone number, email address, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide 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 us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using a power of attorney (for example, Form POA-1, *Power of Attorney*). For additional information on third-party designees and other types of authorizations, visit our website.

Paid preparer's signature

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

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

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

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

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

Your signature(s)

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

If the return is for someone who died and there is no surviving spouse to sign it, print or type the name and address of the person signing it below the signature. For additional information about deceased taxpayers, see page 43.

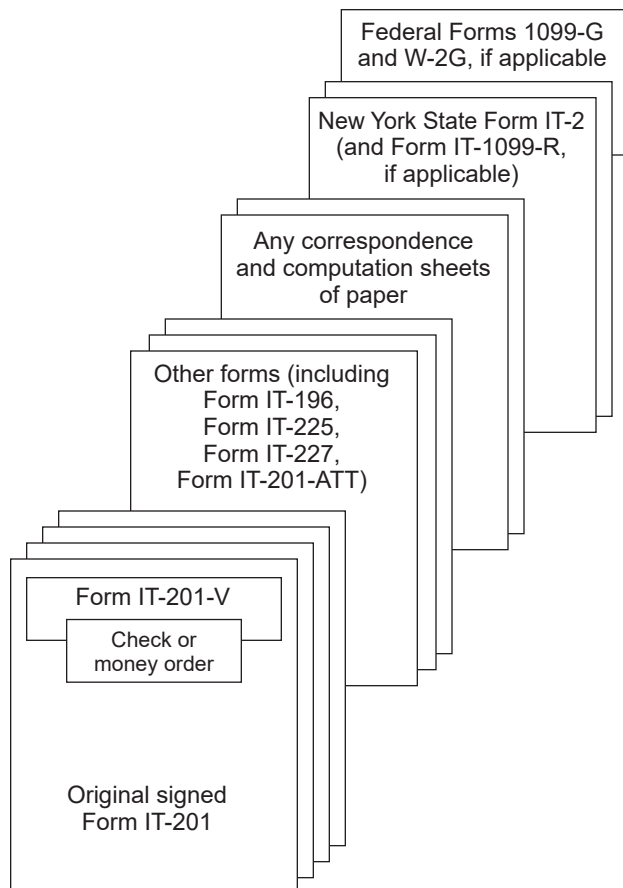
Daytime phone number

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

Step 11 – Finish your return

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

- 1) **Make a copy of your return**, and any other forms or papers you are submitting, for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.
- 2) **Enclose the following** in an envelope (see illustration):
 - your check or money order and Form IT-201-V if you owe tax and are not paying by another option
 - your original, signed return
 - other forms, including Form IT-196, Form IT-201-ATT, Form IT-225, and Form IT-227
 - 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, 2020.

- 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. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

— Notes —

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. **The minimum deposit into each NYS 529 college savings account is \$25.**

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

- New York's 529 College Savings Program Direct Plan, or
- 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.

 The election to contribute all or a portion of your refund into a NYS 529 account(s) cannot be changed once your original return is filed.

Line instructions

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

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 allowed for **each** NYS 529 account 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 2019.

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.

Failure to enter all the information will result in the rejection of your NYS 529 college savings account direct deposit. In addition, if we adjust your overpayment (line 77 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; or
- New York's 529 Advisor Guided College Savings Program, by calling 1 800 774-2108 or visiting www.ny529advisor.com.

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

Purpose of Form IT-201-ATT

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

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

Line instructions

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

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 8 through 12 for a listing of credits) or to compute other taxes you may have to pay. Follow the form's instructions for how to enter the **money amount(s)** and **code number(s)** on Form IT-201-ATT. **You must submit all applicable credit forms and tax computations with your Form IT-201.**

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

Line A

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

Line 1

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

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

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

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

Line 6 – Special instructions for residential fuel oil storage tank credit carryover and solar and wind energy credit carryover

Residential fuel oil storage tank credit carryover

There is no form for computing the residential fuel oil storage tank credit carryover. If you are using any unused credit from last year, you must submit a schedule showing how you computed the amount being used. Enter the amount and code **054** on a line between lines 6a-6n.

Solar and wind energy credit carryover

There is no form for computing the solar and wind energy credit carryover. If you are using any unused credit from last year, you must submit a schedule showing how you computed the amount being used. Enter the amount and code **052** on a line between lines 6a-6n.

Line 9

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

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

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

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

NYC accumulation distribution credit worksheet

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

Instructions for Form IT-201-ATT (continued)

Line 20

Property tax relief credit addback

If you received advance payment of the property tax relief credit and the school taxes remained unpaid 60 days after the last date on which they could have been paid without interest, the amount of the payment must be added back as tax on Form IT-201-ATT. Enter the amount of the payment you received and code **055** on a line between lines 20a and 20l.

Line 22

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

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

Line 22 worksheet

1	Enter the amount from Form IT-201, line 39	1	<input type="text"/>
2	Enter the amount from Form IT-201, line 41	2	<input type="text"/>
3	Enter the amount from Form IT-201, line 42	3	<input type="text"/>
4	Add lines 1, 2 and 3, and enter the total here and on line 22	4	<input type="text"/>

— Notes —

Additional information

Definitions used to determine resident, nonresident, or part-year resident

You may have to pay income tax as a New York State resident even if you are not considered a resident for other purposes. For income tax purposes, your resident status depends on where you were domiciled and where you maintained a permanent place of abode during the taxable year.

Domicile

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

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

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

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

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

Permanent place of abode

In general, a permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether you own it or not, that is suitable for year-round use. A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit our website.

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

Place of Abode in the Personal Income Tax Regulations Relating to Certain Undergraduate Students.

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

Resident

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

- Your domicile is not New York State but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend **184 days or more** (a part of a day is a day for this purpose) in New York State during the taxable year.

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

However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition. If you are a military spouse, you may not be considered a resident under this definition. For more 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*; **or**

- Your domicile is New York State. However, even if your domicile is New York, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

Group A

- 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.

Additional information (continued)

Part-year resident

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

New York City and Yonkers

For the definition of a **New York City** or **Yonkers** resident, nonresident, and part-year resident, see the definitions of a New York State resident, nonresident, and part-year resident beginning on page 42, and substitute *New York City* or *Yonkers* in place of *New York State*.

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

Special accruals

As a full-year New York State resident for 2019, or if you are a full-year New York City resident or New York City part-year resident for 2019, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2019.

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

Full-year New York State residents

You are subject to the special accrual rules **only** if you have accrued income for 2019 (see below), **and**

- you were a nonresident of New York State on December 31, 2018; or
- you will be a New York State nonresident on January 1, 2020.

You have accrued income for 2019 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2019, but you are reporting that income for federal income tax purposes in tax year 2019; or
- you have an item of income that was fixed and determinable in tax year 2019, but you will be reporting that income for federal income tax purposes in a tax year after 2019.

Full-year and part-year New York City residents

You are subject to the special accrual rules **only** if you have accrued income for 2019 (see below), **and**

- you were a nonresident of New York City on December 31, 2018, but you were a full-year New York City resident for tax year 2019; or
- you were a full-year New York City resident for 2019 but you will be a New York City nonresident on January 1, 2020; or
- you were a New York City part-year resident for tax year 2019.

You have accrued income for 2019 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2019, but you are reporting that income for federal income tax purposes in tax year 2019; or
- you have an item of income that was fixed and determinable in tax year 2019, but you will be reporting that income for federal income tax purposes in a tax year after 2019; or

- you have an item of income that was fixed and determinable in your 2019 New York City resident period, but that income is not reportable for federal income tax purposes in your 2019 New York City resident period; or
- you have an item of non-New York source income (see footnote below) that was fixed and determinable in your 2019 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2019 New York City nonresident period.

Estates and trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return*. Each beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 17.

Deceased taxpayers

If a taxpayer died after 2018 and before filing a return for 2019, the taxpayer's spouse or personal representative may have to file and **sign** a return for that taxpayer. A personal representative can be an executor, administrator or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed. Write **Filing as surviving spouse** in the area where you sign the return. If someone else is the personal representative for the deceased spouse, he or she must also sign the return. The person who files the return for the deceased taxpayer should write the deceased taxpayer's date of death in the area indicated near the top of the return.

Partnerships/limited liability partnerships or companies

Partnerships, limited liability partnerships (LLPs) and limited liability companies (LLCs), limited liability investment companies (LLICs) and limited liability trust companies (LLTCs) that are treated as partnerships for federal purposes are not subject to the New York State personal income tax, but individual partners (members) of the partnerships are.

If your partnership has a partner who is a New York State resident, or if the partnership has any income from New York State sources, it must file Form IT-204, *Partnership Return*. If your partnership carried on a business in New York City, it may also have to file New York City's Form NYC-204, *Unincorporated Business Tax Return for Partnerships (including Limited Liability Companies)*. Since New York State does not administer the New York City unincorporated business tax, do not file your Form NYC-204 with your state return.

Net operating loss (NOL)

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

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

Additional information (continued)

Innocent spouse relief

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

If you want to disclaim your spouse's defaulted governmental education, state university, or city university loan or past-due support or past-due legally enforceable debt owed to a New York State agency or a New York City tax warrant judgment debt because you do not want to apply your part of a joint refund or refundable credit to a debt owed solely by your spouse, use Form IT-280, *Nonobligated Spouse Allocation*. You must complete Form IT-280 and submit it with your original return when filed. See *Disclaiming of spouse's debt* on page 32.

Members of the armed forces

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

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

Keep a copy of your tax records

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

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

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

Amending your return

Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date that the tax was paid, whichever is later. However, if you file an amended federal return, you must also file an amended New York State return within 90 days from the date you amend your federal return.

You must file an amended return to correct any error on your original state return and to report changes made on your federal return by the IRS. You must report such changes to the New York State Tax Department within 90 days from the date the IRS makes its final determination.

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

In addition, you must use Form IT-201-X to file a protective claim or to report a net operating loss (NOL) carryback.

Paid preparer information

For information relating to the Tax Preparer Registration Program, the signing of returns by a paid preparer (anyone you pay to prepare your return), e-file mandate for paid preparers, and other requirements relating to paid preparers, see Publication 58, *Information for Income Tax Return Preparers*, and our website.

School districts and code numbers**Albany – Erie**

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2019. (If you are a New York City resident, look for your individual county listing.) Enter the school district name and code number at the top of the front of your return in the boxes provided. If you do not know the name of your school district, contact your nearest public school.

Albany

Albany **005**
 Berne-Knox-Westerlo **050**
 Bethlehem **051**
 Cairo-Durham **076**
 Cohoes **122**
 Duaneburg **153**
 Green Island **236**
 Greenville **240**
 Guilderland **246**
 Menands **388**
 Middleburgh **393**
 Mohonasen **402**
 Niskayuna **439**
 North Colonie (including
 Maplewood) **443**
 Ravena-Coeymans-Selkirk **524**
 Schalmont **568**
 Schoharie **572**
 South Colonie **595**
 Voorheesville **660**
 Watervliet **674**

Allegany

Alfred-Almond **010**
 Andover **017**
 Arkport **021**
 Belfast **044**
 Bolivar-Richburg **054**
 Canaseraga **083**
 Canisteo-Greenwood **086**
 Cuba-Rushford **138**
 Dalton-Nunda (Keshequa) **320**
 Fillmore **192**
 Friendship **209**
 Genesee Valley **018**
 Hinsdale **277**
 Letchworth **339**
 Pioneer **498**
 Portville **512**
 Scio **575**
 Wellsville **683**
 Whitesville **702**

Bronx

Bronx **068**

Brooklyn (see Kings)**Broome**

Afton **003**
 Bainbridge-Guilford **031**
 Binghamton **053**
 Chenango Forks **107**
 Chenango Valley **108**
 Cincinnatus **113**
 Deposit **146**
 Greene **238**
 Harpursville **259**
 Johnson City **313**
 Maine-Endwell **364**
 Marathon **372**
 Newark Valley **432**
 South Mountain-Hickory **720**
 Susquehanna Valley **627**
 Union-Endicott **651**
 Vestal **658**
 Whitney Point **703**
 Windsor **710**

Cattaraugus

Allegany-Limestone **011**
 Cattaraugus-Little Valley **094**
 Cuba-Rushford **138**
 Ellicottville **181**
 Forestville **198**
 Franklinville **205**
 Frewsburg **208**
 Gowanda **230**
 Hinsdale **277**
 Olean **462**
 Pine Valley **497**
 Pioneer **498**
 Portville **512**
 Randolph **522**
 Salamanca **556**
 Springville-Griffith Institute **244**
 Ten Broeck Academy and
 Franklinville **205**
 West Valley **690**

Cayuga

Auburn **025**
 Cato-Meridian **092**
 Groton **245**
 Hannibal **257**
 Homer **281**
 Jordan-Elbridge **315**
 Moravia **407**
 Oswego **472**
 Port Byron **507**
 Red Creek **525**
 Skaneateles **588**
 Southern Cayuga **609**
 Union Springs **650**
 Weedsport **681**

Chautauqua

Bemus Point **048**
 Brocton **067**
 Cassadaga Valley **091**
 Chautauqua Lake **104**
 Clymer **119**
 Dunkirk **155**
 Falconer **189**
 Forestville **198**
 Fredonia **206**
 Frewsburg **208**
 Gowanda **230**
 Jamestown **306**
 Panama **479**
 Pine Valley **497**
 Randolph **522**
 Ripley **536**
 Sherman **583**
 Silver Creek **587**
 Southwestern **611**
 Westfield Academy and
 Central **692**

Chemung

Corning-Painted Post **132**
 Elmira **182**
 Elmira Heights **183**
 Horseheads **287**
 Newfield **436**
 Odessa-Montour **460**
 Spencer-Van Etten **613**
 Watkins Glen **675**
 Waverly **676**



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

Chenango

Afton **003**
 Bainbridge-Guilford **031**
 Brookfield **070**
 Chenango Forks **107**
 Cincinnatus **113**
 DeRuyter **141**
 Gilbertsville-Mount Upton **222**
 Greene **238**
 Harpursville **259**
 Norwich **455**
 Otselic Valley **606**
 Oxford Academy and
 Central **475**
 Sherburne-Earlville **582**
 Sidney **586**
 Unadilla Valley **422**
 Whitney Point **703**

Clinton

AuSable Valley **026**
 Beekmantown **043**
 Chateaugay **102**
 Chazy **105**
 Northeastern Clinton **418**
 Northern Adirondack **453**
 Peru **492**
 Plattsburgh **503**
 Saranac **560**
 Saranac Lake **561**

Columbia

Chatham **103**
 East Greenbush **158**
 Germantown **221**
 Hudson **289**
 Ithaca Crane **294**
 New Lebanon **426**
 Pine Plains **496**
 Red Hook **526**
 Schodack **571**
 Taconic Hills **632**
 Webutuck **680**

Cortland

Cincinnatus **113**
 Cortland **134**
 DeRuyter **141**
 Dryden **152**
 Fabius-Pompey **187**
 Greene **238**
 Groton **245**
 Homer **281**
 Marathon **372**
 McGraw **385**
 Newark Valley **432**
 Tully **646**
 Whitney Point **703**

Delaware

Andes **016**
 Bainbridge-Guilford **031**
 Charlotte Valley **101**
 Delhi **144**
 Deposit **146**
 Downsview **150**
 Franklin **203**
 Gilboa-Conesville **223**
 Hancock **256**

Delaware (continued)

Jefferson **310**
 Livingston Manor **349**
 Margaretville **375**
 Oneonta **464**
 Roscoe **545**
 Roxbury **547**
 Sidney **586**
 South Kortright **601**
 Stamford **620**
 Sullivan West **143**
 Unatego **649**
 Walton **663**
 Worcester **711**

Dutchess

Arlington **022**
 Beacon **040**
 Carmel **089**
 Dover **149**
 Haldane **249**
 Hyde Park **293**
 Millbrook **396**
 Pawling **483**
 Pine Plains **496**
 Poughkeepsie **514**
 Red Hook **526**
 Rhinebeck **531**
 Spackenkill **612**
 Taconic Hills **632**
 Wappingers **665**
 Webutuck **680**

Erie

Akron **004**
 Alden **007**
 Amherst **719**
 Attica **024**
 Buffalo **073**
 Cheektowaga **106**
 Cheektowaga-Sloan **589**
 Clarence **114**
 Cleveland Hill **115**
 Depew **145**
 East Aurora **156**
 Eden **171**
 Frontier **210**
 Gowanda **230**
 Grand Island **232**
 Hamburg **251**
 Holland **278**
 Iroquois **300**
 Kenmore-
 Town of Tonawanda **319**
 Lackawanna **326**
 Lake Shore **330**
 Lancaster **332**
 Maryvale **378**
 North Collins **442**
 Orchard Park **468**
 Pioneer **498**
 Silver Creek **587**
 Springville-Griffith Institute **244**
 Sweet Home **628**
 Tonawanda City **638**
 West Seneca **689**
 Williamsville **706**

Essex – Nassau**Essex**

AuSable Valley 026
 Boquet Valley 179
 Crown Point 137
 Keene 317
 Lake Placid 328
 Minerva 399
 Moriah 408
 Newcomb 434
 Putnam 517
 Saranac Lake 561
 Schroon Lake 573
 Ticonderoga 636
 Willsboro 707

Franklin

AuSable Valley 026
 Brasher Falls 058
 Brushton-Moira 072
 Chateaugay 102
 Malone 365
 Northern Adirondack 453
 Salmon River 558
 Saranac Lake 561
 St. Regis Falls 619
 Tupper Lake 647

Fulton

Amsterdam 015
 Broadalbin-Perth 065
 Dolgeville 148
 Edinburg 173
 Fonda-Fultonville 197
 Fort Plain 201
 Galway 212
 Gloversville 227
 Johnstown 314
 Mayfield 383
 Northville 454
 Oppenheim-Ephratah-
 St. Johnsville 467
 Wheelerville 698

Genesee

Akron 004
 Albion 006
 Alden 007
 Alexander 008
 Attica 024
 Batavia 036
 Brockport 066
 Byron-Bergen 075
 Caledonia-Mumford 077
 Elba 177
 Iroquois 300
 Le Roy 338
 Medina 387
 Oakfield-Alabama 458
 Pavilion 482
 Pembroke 487
 Royalton-Hartland 548
 Wyoming 714

Greene

Cairo-Durham 076
 Catskill 093
 Coxsackie-Athens 135
 Gilboa-Conesville 223
 Greenville 240
 Hunter-Tannersville 291
 Margaretville 375
 Oteora 466
 Ravena-Coeymans-Selkirk 524
 Windham-Ashland-Jewett 709

Hamilton

Indian Lake 296
 Inlet 298
 Lake Pleasant 329
 Long Lake 354
 Northville 454
 Piseco 499
 Poland 506
 Raquette Lake 523
 Wells 682

Herkimer

Adirondack 002
 Cherry Valley-Springfield 616
 Dolgeville 148
 Fort Plain 201
 Frankfort-Schuyler 202
 Herkimer 268
 Holland Patent 279
 Ilion-Mohawk 295
 Little Falls 346
 Mount Markham 412
 New Hartford 424
 Oppenheim-Ephratah-
 St. Johnsville 467
 Owen D. Young
 (Van Hornesville) 474
 Poland 506
 Rensselaer 528
 Richfield Springs 533
 Sauquoit Valley 564
 Town of Webb 639
 West Canada Valley 685
 Whitesboro 701

Jefferson

Alexandria 009
 Belleville-Henderson 045
 Carthage 090
 Copenhagen 129
 General Brown 217
 Gouverneur 229
 Hammond 253
 Indian River 297
 LaFargeville 324
 Lyme 356
 Sackets Harbor 288
 Sandy Creek 559
 South Jefferson 600
 Thousand Islands 634
 Watertown 672

Kings (Brooklyn)

Brooklyn 071

Lewis

Adirondack 002
 Beaver River 041
 Camden 079
 Carthage 090
 Copenhagen 129
 Harrisville 261
 Lowville Academy and
 Central 355
 Sandy Creek 559
 South Jefferson 600
 South Lewis 602

Livingston

Avon 029
 Caledonia-Mumford 077
 Canaseraga 083
 Dalton-Nunda (Keshequa) 320
 Dansville 140
 Genesee 218

Livingston (continued)

Honeoye 282
 Honeoye Falls-Lima 283
 Le Roy 338
 Livonia 350
 Mount Morris 413
 Naples 420
 Pavilion 482
 Perry 490
 Wayland-Cohocton 677
 Wheatland-Chili 697
 York 716

Madison

Brookfield 070
 Canastota 084
 Cazenovia 095
 Chittenango 111
 DeRuyter 141
 East Syracuse-Minoa 167
 Edmeston 174
 Fabius-Pompey 187
 Fayetteville-Manlius 370
 Hamilton 252
 Madison 361
 Morrisville-Eaton 411
 Mount Markham 412
 Oneida 463
 Otselic Valley 606
 Sherburne-Earville 582
 Stockbridge Valley 624
 Unadilla Valley 422
 Vernon-Verona-Sherrill 584
 Waterville 673

Manhattan (see New York)**Monroe**

Avon 029
 Brighton 063
 Brockport 066
 Byron-Bergen 075
 Caledonia-Mumford 077
 Churchville-Chili 112
 East Irondequoit 160
 East Rochester 165
 Fairport 188
 Gates Chili 216
 Greece 235
 Hilton 276
 Holley 280
 Honeoye Falls-Lima 283
 Kendall 318
 Penfield 488
 Pittsford 500
 Rochester 538
 Rush-Henrietta 549
 Spencerport 614
 Victor 659
 Wayne 678
 Webster 679
 West Irondequoit 299
 Wheatland-Chili 697

Montgomery

Amsterdam 015
 Broadalbin-Perth 065
 Canajoharie 081
 Cherry Valley-Springfield 616
 Cobleskill-Richmondville 120
 Duanesburg 153
 Fonda-Fultonville 197
 Fort Plain 201

Montgomery (continued)

Galway 212
 Johnstown 314
 Oppenheim-Ephratah-
 St. Johnsville 467
 Owen D. Young
 (Van Hornesville) 474
 Schalmont 568
 Schoharie 572
 Scotia-Glenville 576
 Sharon Springs 579

Nassau

Amityville 014
 Baldwin 032
 Bellmore 046
 Bellmore-Merrick CHS*
 Bethpage 052
 Carle Place 088
 Cold Spring Harbor 123
 East Meadow 162
 East Rockaway 166
 East Williston 168
 Elmont 184
 Farmingdale 191
 Floral Park-Bellerose 195
 Franklin Square 204
 Freeport 207
 Garden City 214
 Glen Cove 224
 Great Neck 234
 Hempstead 265
 Herricks 270
 Hewlett-Woodmere 272
 Hicksville 273
 Island Park 302
 Island Trees 303
 Jericho 311
 Lawrence 337
 Levittown 340
 Locust Valley 352
 Long Beach 353
 Lynbrook 357
 Malverne 366
 Manhasset 368
 Massapequa 379
 Merrick 389
 Mineola 398
 New Hyde Park-
 Garden City Park 425
 North Bellmore 441
 North Merrick 444
 North Shore 448
 Oceanside 459
 Oyster Bay-East Norwich 476
 Plainedge 501
 Plainview-Old Bethpage 502
 Port Washington 511
 Rockville Centre 539
 Roosevelt 544
 Roslyn 546
 Seaford 577
 Sewanhaka CHS*
 Syosset 630
 Uniondale 652
 Valley Stream CHS*
 Valley Stream 13 655
 Valley Stream 24 656
 Valley Stream 30 657
 Wantagh 664
 Westbury 691
 West Hempstead 687

* Do not use a high school district (CHS) in Bellmore-Merrick, Sewanhaka, or Valley Stream. Use the code number for the elementary school district where you live.

New York – Staten Island

New York (Manhattan)

Manhattan 369

New York City (see individual counties)**Niagara**

Akron 004
 Barker 035
 Lewiston-Porter 341
 Lockport 351
 Medina 387
 Newfane 435
 Niagara Falls 437
 Niagara Wheatfield 438
 North Tonawanda 450
 Royalton-Hartland 548
 Starpoint 621
 Wilson 708

Oneida

Adirondack 002
 Brookfield 070
 Camden 079
 Central Square 098
 Clinton 117
 Holland Patent 279
 Madison 361
 Mount Markham 412
 New Hartford 424
 New York Mills 430
 Oneida 463
 Oriskany 469
 Poland 506
 Remsen 528
 Rome 541
 Sauquoit Valley 564
 Stockbridge Valley 624
 Town of Webb 639
 Utica 653
 Vernon-Verona-Sherrill 584
 Waterville 673
 West Canada Valley 685
 Westmoreland 695
 Whitesboro 701

Onondaga

Baldwinsville 033
 Cato-Meridian 092
 Cazenovia 095
 Central Square 098
 Chittenango 111
 DeRuyter 141
 East Syracuse-Minoa 167
 Fabius-Pompey 187
 Fayetteville-Manlius 370
 Homer 281
 Jamesville-Dewitt 307
 Jordan-Elbridge 315
 LaFayette 325
 Liverpool 348
 Lyncourt 358
 Marcellus 373
 Moravia 407
 North Syracuse 449
 Onondaga 465
 Phoenix 494
 Skaneateles 588
 Solvay 593
 Syracuse 631
 Tully 646
 West Genesee 686
 Westhill 694

Ontario

Bloomfield 157
 Canandaigua 082
 Geneva 219
 Honeoye 282
 Honeoye Falls-Lima 283
 Livonia 350
 Lyons 360
 Manchester-Shortsville
 (Red Jacket) 527
 Marcus Whitman 374
 Naples 420
 Newark 431
 Palmyra-Macedon 478
 Penn Yan 489
 Phelps-Clifton Springs
 (Midlakes) 493
 Pittsford 500
 Victor 659
 Wayland-Cohocton 677

Orange

Chester 110
 Cornwall 133
 Eldred 178
 Florida 196
 Goshen 228
 Greenwood Lake 243
 Highland Falls-
 Fort Montgomery 275
 Kiryas Joel Village 725
 Marlboro 377
 Middletown 394
 Minisink Valley 400
 Monroe-Woodbury 403
 Newburgh 433
 North Rockland 445
 Pine Bush 495
 Port Jervis 510
 Ramapo 626
 Tuxedo 648
 Valley 405
 Wallkill 662
 Warwick Valley 668
 Washingtonville 669

Orleans

Albion 006
 Barker 035
 Brockport 066
 Byron-Bergen 075
 Holley 280
 Kendall 318
 Lyndonville 359
 Medina 387
 Oakfield-Alabama 458
 Royalton-Hartland 548

Oswego

Altmar-Parish-Williamstown 012
 Camden 079
 Cato-Meridian 092
 Central Square 098
 Fulton 211
 Hannibal 257
 Mexico Academy and
 Central 390
 Oswego 472
 Phoenix 494
 Pulaski Academy and
 Central 516
 Sandy Creek 559
 South Jefferson 600

Otsego

Bainbridge-Guilford 031
 Charlotte Valley 101
 Cherry Valley-Springfield 616
 Cobleskill-Richmondville 120
 Cooperstown 128
 Edmeston 174
 Franklin 203
 Gilbertville-Mount Upton 222
 Laurens 336
 Milford 395
 Morris 409
 Mount Markham 412
 Oneonta 464
 Owen D. Young
 (Van Hornesville) 474
 Richfield Springs 533
 Schenevus 570
 Sharon Springs 579
 Sidney 586
 Unadilla Valley 422
 Unatego 649
 Worcester 711

Putnam

Brewster 060
 Carmel 089
 Garrison 215
 Haldane 249
 Lakeland 331
 Mahopac 363
 North Salem 447
 Pawling 483
 Putnam Valley 518
 Wappingers 665

Queens

Queens 519

Rensselaer

Averill Park 027
 Berlin 049
 Brunswick (Brittonkill) 064
 Cambridge 078
 East Greenbush 158
 Hoosick Falls 285
 Hoosic Valley 284
 Ichabod Crane 294
 Lansingburgh 334
 Mechanicville 386
 New Lebanon 426
 North Greenbush (Williams) 704
 Rensselaer 530
 Schodack 571
 Stillwater 623
 Troy 642
 Wynantskill 713

Richmond (Staten Island)

Staten Island 622

Rockland

Clarkstown 423
 East Ramapo 615
 Nanuet 419
 North Rockland 445
 Nyack 457
 Pearl River 484
 Ramapo 626
 South Orangetown 605

Saratoga

Amsterdam 015
 Ballston Spa 034
 Broadalbin-Perth 065
 Burnt Hills-Ballston Lake 074
 Corinth 131
 Edinburg 173
 Galway 212
 Hadley-Luzerne 247
 Hudson Falls 290
 Mechanicville 386
 Niskayuna 439
 Northville 454
 Saratoga Springs 562
 Schuylerville 574
 Scotia-Glenville 576
 Shenendehowa 581
 South Glens Falls 597
 Stillwater 623
 Waterford-Halfmoon 670

Schenectady

Amsterdam 015
 Burnt Hills-Ballston Lake 074
 Duanesburg 153
 Galway 212
 Mohonasen 402
 Niskayuna 439
 Schalmont 568
 Schenectady 569
 Schoharie 572
 Scotia-Glenville 576
 South Colonie 595

Schoharie

Berne-Knox-Westerlo 050
 Cairo-Durham 076
 Canajoharie 081
 Charlotte Valley 101
 Cobleskill-Richmondville 120
 Duanesburg 153
 Fonda-Fultonville 197
 Gilboa-Conesville 223
 Greenville 240
 Jefferson 310
 Middleburgh 393
 Schoharie 572
 Sharon Springs 579
 Stamford 620

Schuylers

Bradford 057
 Corning-Painted Post 132
 Dundee 154
 Hammondsport 254
 Horseheads 287
 Odessa-Montour 460
 South Seneca 607
 Spencer-Van Etten 613
 Trumansburg 643
 Watkins Glen 675

Seneca

Clyde-Savannah 118
 Geneva 219
 Lyons 360
 Phelps-Clifton Springs
 (Midlakes) 493
 Romulus 542
 Seneca Falls 578
 South Seneca 607
 Trumansburg 643
 Waterloo 671

Staten Island (see *Richmond*)

Steuben – Yates**Steuben**

Addison 001
 Alfred-Almond 010
 Andover 017
 Arkport 021
 Avoca 028
 Bath 037
 Bradford 057
 Campbell-Savona 080
 Canaseraga 083
 Canisteo-Greenwood 086
 Corning-Painted Post 132
 Dansville 140
 Elmira 182
 Hammondsport 254
 Hornell 286
 Jasper-Troupsburg 308
 Naples 420
 Penn Yan 489
 Prattsburg 515
 Wayland-Cohocton 677
 Whitesville 702

St. Lawrence

Alexandria 009
 Brasher Falls 058
 Brushton-Moira 072
 Canton 087
 Clifton-Fine 116
 Colton-Pierrepont 124
 Edwards-Knox 724
 Gouverneur 229
 Hammond 253
 Harrisville 261
 Hermon-DeKalb 269
 Heuvelton 271
 Indian River 297
 Lisbon 345
 Madrid-Waddington 362
 Massena 380
 Morristown 410
 Norwood-Norfolk 456
 Ogdensburg 461
 Parishville-Hopkinton 480
 Potsdam 513
 Salmon River 558
 St. Regis Falls 619
 Tupper Lake 647

Suffolk

Amagansett 013
 Amityville 014
 Babylon 030
 Bayport-Blue Point 039
 Bay Shore 038
 Brentwood 059
 Bridgehampton 062
 Center Moriches 096
 Central Islip 097
 Cold Spring Harbor 123
 Commack 125
 Comsewogue 126
 Connetquot 127
 Copiague 130
 Deer Park 142
 East Hampton 159
 East Islip 161
 East Moriches 163
 Eastport-South Manor 170
 East Quogue 164
 Elwood 186
 Farmingdale 191
 Fire Island 193
 Fishers Island 194
 Greenport 239
 Half Hollow Hills 250
 Hampton Bays 255

Suffolk (continued)

Harborfields 258
 Hauppauge 264
 Huntington 292
 Islip 304
 Kings Park 321
 Lindenhurst 344
 Longwood 392
 Mattituck-Cutchogue 382
 Middle Country 391
 Miller Place 397
 Montauk 404
 Mount Sinai 414
 New Suffolk 429
 North Babylon 440
 Northport-East Northport 452
 Oysterponds 477
 Patchogue-Medford 481
 Port Jefferson 509
 Quogue 521
 Remsenburg-Speonk 529
 Riverhead 537
 Rocky Point 540
 Sachem 553
 Sagaponack 555
 Sag Harbor 554
 Sayville 566
 Shelter Island 580
 Shoreham-Wading River 585
 Smithtown 590
 Southampton 608
 South Country 596
 South Huntington 599
 Southold 610
 Springs 617
 Three Village 635
 Tuckahoe Common 645
 Wainscott 661
 West Babylon 684
 Westhampton Beach 693
 West Islip 688
 William Floyd 381
 Wyandanch 712

Sullivan

Eldred 178
 Ellenville 180
 Fallsburg 190
 Liberty 342
 Livingston Manor 349
 Minisink Valley 400
 Monticello 406
 Pine Bush 495
 Port Jervis 510
 Sullivan West 143
 Roscoe 545
 Tri-Valley 640

Tioga

Candor 085
 Dryden 152
 Ithaca 305
 Maine-Endwell 364
 Marathon 372
 Newark Valley 432
 Owego Apalachin 473
 Spencer-Van Etten 613
 Tioga 637
 Union-Endicott 651
 Vestal 658
 Waverly 676
 Whitney Point 703

Tompkins

Candor 085
 Cortland 134
 Dryden 152

Tompkins (continued)

Groton 245
 Homer 281
 Ithaca 305
 Lansing 333
 Moravia 407
 Newark Valley 432
 Newfield 436
 Odessa-Montour 460
 Southern Cayuga 609
 Spencer-Van Etten 613
 Trumansburg 643

Ulster

Ellenville 180
 Fallsburg 190
 Highland 274
 Kingston 322
 Livingston Manor 349
 Margaretville 375
 Marlboro 377
 New Paltz 427
 Ontario 466
 Pine Bush 495
 Rondout Valley 543
 Saugerties 563
 Tri-Valley 640
 Valley 405
 Walkkill 662

Warren

Abraham Wing 226
 Bolton 055
 Corinth 131
 Glens Falls 225
 Hadley-Luzerne 247
 Hudson Falls 290
 Johnsbury 312
 Lake George 327
 Minerva 399
 North Warren 451
 Queensbury 520
 Schroon Lake 573
 Ticonderoga 636
 Warrensburg 666

Washington

Argyle 020
 Cambridge 078
 Fort Ann 199
 Fort Edward 200
 Granville 233
 Greenwich 241
 Hartford 262
 Hoosick Falls 285
 Hoosick Valley 284
 Hudson Falls 290
 Lake George 327
 Putnam 517
 Salem 557
 Schuylerville 574
 Stillwater 623
 Whitehall 700

Wayne

Cato-Meridian 092
 Clyde-Savannah 118
 Gananda 213
 Lyons 360
 Marion 376
 North Rose-Wolcott 446
 Newark 431
 Palmyra-Macedon 478
 Penfield 488
 Phelps-Clifton Springs
 (Midlakes) 493
 Port Byron 507

Wayne (continued)

Red Creek 525
 Sodus 592
 Victor 659
 Wayne 678
 Webster 679
 Williamson 705

Westchester

Ardsley 019
 Bedford 042
 Blind Brook 535
 Briarcliff Manor 061
 Bronxville 069
 Byram Hills 023
 Chappaqua 100
 Croton-Harmon 136
 Dobbs Ferry 147
 Eastchester 169
 Edgemont 172
 Elmsford 185
 Greenburgh Central 7 237
 Harrison 260
 Hastings-on-Hudson 263
 Hendrick Hudson 267
 Irvington 301
 Katonah-Lewisboro 316
 Lakeland 331
 Mamaroneck 367
 Mount Pleasant 417
 Mount Vernon 416
 New Rochelle 428
 North Salem 447
 Ossining 471
 Peekskill 485
 Pelham 486
 Pleasantville 504
 Pocantico Hills 505
 Port Chester 508
 Putnam Valley 518
 Rye 551
 Rye Neck 552
 Scarsdale 567
 Somers 594
 Tarrytowns 633
 Tuckahoe Union Free 644
 Valhalla 654
 White Plains 699
 Yonkers 715
 Yorktown 717

Wyoming

Alden 007
 Alexander 008
 Attica 024
 Dalton-Nunda (Keshequa) 320
 Fillmore 192
 Holland 278
 Iroquois 300
 Letchworth 339
 Pavilion 482
 Perry 490
 Pioneer 498
 Warsaw 667
 Wyoming 714
 York 716


Yates

Dundee 154
 Geneva 219
 Marcus Whitman 374
 Naples 420
 Penn Yan 489
 Prattsburg 515

NYS

2019 New York **State** Tax Table

\$0 - \$5,999

 If your New York adjusted gross income, Form IT-201, line 33 is more than \$107,650, you cannot use these tables. See *Tax computation - New York AGI of more than \$107,650* beginning on page 58 to compute your tax. Failure to follow these instructions may result in your having to pay interest and penalty if the income tax you report on your return is less than the correct amount.

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

Example: Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for **Married filing jointly** and read down the column. The amount shown where the income line and filing status column meet is \$1,814. This is the tax amount they must write on line 39 of Form IT-201. →

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
Your New York State tax is:				
38,200	38,250	2,087	1,811	1,942
38,250	38,300	2,090	1,814	1,945
38,300	38,350	2,093	1,817	1,948
38,350	38,400	2,096	1,820	1,951

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
\$0 \$13		\$0	\$0	\$0	2,000		Your New York State tax is:			4,000		Your New York State tax is:		
13	25	1	1	1	2,000	2,050	81	81	81	4,000	4,050	161	161	161
25	50	2	2	2	2,050	2,100	83	83	83	4,050	4,100	163	163	163
50	100	3	3	3	2,100	2,150	85	85	85	4,100	4,150	165	165	165
100	150	5	5	5	2,150	2,200	87	87	87	4,150	4,200	167	167	167
150	200	7	7	7	2,200	2,250	89	89	89	4,200	4,250	169	169	169
200	250	9	9	9	2,250	2,300	91	91	91	4,250	4,300	171	171	171
250	300	11	11	11	2,300	2,350	93	93	93	4,300	4,350	173	173	173
300	350	13	13	13	2,350	2,400	95	95	95	4,350	4,400	175	175	175
350	400	15	15	15	2,400	2,450	97	97	97	4,400	4,450	177	177	177
400	450	17	17	17	2,450	2,500	99	99	99	4,450	4,500	179	179	179
450	500	19	19	19	2,500	2,550	101	101	101	4,500	4,550	181	181	181
500	550	21	21	21	2,550	2,600	103	103	103	4,550	4,600	183	183	183
550	600	23	23	23	2,600	2,650	105	105	105	4,600	4,650	185	185	185
600	650	25	25	25	2,650	2,700	107	107	107	4,650	4,700	187	187	187
650	700	27	27	27	2,700	2,750	109	109	109	4,700	4,750	189	189	189
700	750	29	29	29	2,750	2,800	111	111	111	4,750	4,800	191	191	191
750	800	31	31	31	2,800	2,850	113	113	113	4,800	4,850	193	193	193
800	850	33	33	33	2,850	2,900	115	115	115	4,850	4,900	195	195	195
850	900	35	35	35	2,900	2,950	117	117	117	4,900	4,950	197	197	197
900	950	37	37	37	2,950	3,000	119	119	119	4,950	5,000	199	199	199
950	1,000	39	39	39	3,000		Your New York State tax is:			5,000		Your New York State tax is:		
1,000		Your New York State tax is:			3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,000	1,050	41	41	41	3,050	3,100	123	123	123	5,050	5,100	203	203	203
1,050	1,100	43	43	43	3,100	3,150	125	125	125	5,100	5,150	205	205	205
1,100	1,150	45	45	45	3,150	3,200	127	127	127	5,150	5,200	207	207	207
1,150	1,200	47	47	47	3,200	3,250	129	129	129	5,200	5,250	209	209	209
1,200	1,250	49	49	49	3,250	3,300	131	131	131	5,250	5,300	211	211	211
1,250	1,300	51	51	51	3,300	3,350	133	133	133	5,300	5,350	213	213	213
1,300	1,350	53	53	53	3,350	3,400	135	135	135	5,350	5,400	215	215	215
1,350	1,400	55	55	55	3,400	3,450	137	137	137	5,400	5,450	217	217	217
1,400	1,450	57	57	57	3,450	3,500	139	139	139	5,450	5,500	219	219	219
1,450	1,500	59	59	59	3,500	3,550	141	141	141	5,500	5,550	221	221	221
1,500	1,550	61	61	61	3,550	3,600	143	143	143	5,550	5,600	223	223	223
1,550	1,600	63	63	63	3,600	3,650	145	145	145	5,600	5,650	225	225	225
1,600	1,650	65	65	65	3,650	3,700	147	147	147	5,650	5,700	227	227	227
1,650	1,700	67	67	67	3,700	3,750	149	149	149	5,700	5,750	229	229	229
1,700	1,750	69	69	69	3,750	3,800	151	151	151	5,750	5,800	231	231	231
1,750	1,800	71	71	71	3,800	3,850	153	153	153	5,800	5,850	233	233	233
1,800	1,850	73	73	73	3,850	3,900	155	155	155	5,850	5,900	235	235	235
1,850	1,900	75	75	75	3,900	3,950	157	157	157	5,900	5,950	237	237	237
1,900	1,950	77	77	77	3,950	4,000	159	159	159	5,950	6,000	239	239	239
1,950	2,000	79	79	79										

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

\$6,000 – \$14,999

2019 New York State Tax Table

NYS

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
6,000 Your New York State tax is:					9,000 Your New York State tax is:					12,000 Your New York State tax is:				
6,000	6,050	241	241	241	9,000	9,050	364	361	361	12,000	12,050	501	481	481
6,050	6,100	243	243	243	9,050	9,100	366	363	363	12,050	12,100	504	483	483
6,100	6,150	245	245	245	9,100	9,150	368	365	365	12,100	12,150	506	485	485
6,150	6,200	247	247	247	9,150	9,200	370	367	367	12,150	12,200	509	487	487
6,200	6,250	249	249	249	9,200	9,250	373	369	369	12,200	12,250	512	489	489
6,250	6,300	251	251	251	9,250	9,300	375	371	371	12,250	12,300	514	491	491
6,300	6,350	253	253	253	9,300	9,350	377	373	373	12,300	12,350	517	493	493
6,350	6,400	255	255	255	9,350	9,400	379	375	375	12,350	12,400	519	495	495
6,400	6,450	257	257	257	9,400	9,450	382	377	377	12,400	12,450	522	497	497
6,450	6,500	259	259	259	9,450	9,500	384	379	379	12,450	12,500	525	499	499
6,500	6,550	261	261	261	9,500	9,550	386	381	381	12,500	12,550	527	501	501
6,550	6,600	263	263	263	9,550	9,600	388	383	383	12,550	12,600	530	503	503
6,600	6,650	265	265	265	9,600	9,650	391	385	385	12,600	12,650	533	505	505
6,650	6,700	267	267	267	9,650	9,700	393	387	387	12,650	12,700	535	507	507
6,700	6,750	269	269	269	9,700	9,750	395	389	389	12,700	12,750	538	509	509
6,750	6,800	271	271	271	9,750	9,800	397	391	391	12,750	12,800	540	511	511
6,800	6,850	273	273	273	9,800	9,850	400	393	393	12,800	12,850	543	513	513
6,850	6,900	275	275	275	9,850	9,900	402	395	395	12,850	12,900	546	515	515
6,900	6,950	277	277	277	9,900	9,950	404	397	397	12,900	12,950	548	517	518
6,950	7,000	279	279	279	9,950	10,000	406	399	399	12,950	13,000	551	519	520
7,000 Your New York State tax is:					10,000 Your New York State tax is:					13,000 Your New York State tax is:				
7,000	7,050	281	281	281	10,000	10,050	409	401	401	13,000	13,050	554	521	522
7,050	7,100	283	283	283	10,050	10,100	411	403	403	13,050	13,100	556	523	524
7,100	7,150	285	285	285	10,100	10,150	413	405	405	13,100	13,150	559	525	527
7,150	7,200	287	287	287	10,150	10,200	415	407	407	13,150	13,200	561	527	529
7,200	7,250	289	289	289	10,200	10,250	418	409	409	13,200	13,250	564	529	531
7,250	7,300	291	291	291	10,250	10,300	420	411	411	13,250	13,300	567	531	533
7,300	7,350	293	293	293	10,300	10,350	422	413	413	13,300	13,350	569	533	536
7,350	7,400	295	295	295	10,350	10,400	424	415	415	13,350	13,400	572	535	538
7,400	7,450	297	297	297	10,400	10,450	427	417	417	13,400	13,450	575	537	540
7,450	7,500	299	299	299	10,450	10,500	429	419	419	13,450	13,500	577	539	542
7,500	7,550	301	301	301	10,500	10,550	431	421	421	13,500	13,550	580	541	545
7,550	7,600	303	303	303	10,550	10,600	433	423	423	13,550	13,600	582	543	547
7,600	7,650	305	305	305	10,600	10,650	436	425	425	13,600	13,650	585	545	549
7,650	7,700	307	307	307	10,650	10,700	438	427	427	13,650	13,700	588	547	551
7,700	7,750	309	309	309	10,700	10,750	440	429	429	13,700	13,750	590	549	554
7,750	7,800	311	311	311	10,750	10,800	442	431	431	13,750	13,800	593	551	556
7,800	7,850	313	313	313	10,800	10,850	445	433	433	13,800	13,850	596	553	558
7,850	7,900	315	315	315	10,850	10,900	447	435	435	13,850	13,900	598	555	560
7,900	7,950	317	317	317	10,900	10,950	449	437	437	13,900	13,950	601	557	563
7,950	8,000	319	319	319	10,950	11,000	451	439	439	13,950	14,000	604	559	565
8,000 Your New York State tax is:					11,000 Your New York State tax is:					14,000 Your New York State tax is:				
8,000	8,050	321	321	321	11,000	11,050	454	441	441	14,000	14,050	607	561	567
8,050	8,100	323	323	323	11,050	11,100	456	443	443	14,050	14,100	610	563	569
8,100	8,150	325	325	325	11,100	11,150	458	445	445	14,100	14,150	613	565	572
8,150	8,200	327	327	327	11,150	11,200	460	447	447	14,150	14,200	616	567	574
8,200	8,250	329	329	329	11,200	11,250	463	449	449	14,200	14,250	619	569	576
8,250	8,300	331	331	331	11,250	11,300	465	451	451	14,250	14,300	622	571	578
8,300	8,350	333	333	333	11,300	11,350	467	453	453	14,300	14,350	625	573	581
8,350	8,400	335	335	335	11,350	11,400	469	455	455	14,350	14,400	628	575	583
8,400	8,450	337	337	337	11,400	11,450	472	457	457	14,400	14,450	631	577	585
8,450	8,500	339	339	339	11,450	11,500	474	459	459	14,450	14,500	634	579	587
8,500	8,550	341	341	341	11,500	11,550	476	461	461	14,500	14,550	637	581	590
8,550	8,600	343	343	343	11,550	11,600	478	463	463	14,550	14,600	640	583	592
8,600	8,650	346	345	345	11,600	11,650	481	465	465	14,600	14,650	643	585	594
8,650	8,700	348	347	347	11,650	11,700	483	467	467	14,650	14,700	646	587	596
8,700	8,750	350	349	349	11,700	11,750	485	469	469	14,700	14,750	649	589	599
8,750	8,800	352	351	351	11,750	11,800	488	471	471	14,750	14,800	652	591	601
8,800	8,850	355	353	353	11,800	11,850	491	473	473	14,800	14,850	655	593	603
8,850	8,900	357	355	355	11,850	11,900	493	475	475	14,850	14,900	658	595	605
8,900	8,950	359	357	357	11,900	11,950	496	477	477	14,900	14,950	660	597	608
8,950	9,000	361	359	359	11,950	12,000	498	479	479	14,950	15,000	663	599	610

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

NYS

2019 New York **State** Tax Table

\$15,000 – \$23,999

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
15,000 Your New York State tax is:					18,000 Your New York State tax is:					21,000 Your New York State tax is:				
15,000	15,050	666	601	612	18,000	18,050	843	725	750	21,000	21,050	1,020	860	908
15,050	15,100	669	603	614	18,050	18,100	846	728	752	21,050	21,100	1,023	863	911
15,100	15,150	672	605	617	18,100	18,150	849	730	755	21,100	21,150	1,026	865	914
15,150	15,200	675	607	619	18,150	18,200	852	732	758	21,150	21,200	1,029	867	917
15,200	15,250	678	609	621	18,200	18,250	855	734	760	21,200	21,250	1,032	869	920
15,250	15,300	681	611	623	18,250	18,300	858	737	763	21,250	21,300	1,035	872	923
15,300	15,350	684	613	626	18,300	18,350	861	739	765	21,300	21,350	1,038	874	926
15,350	15,400	687	615	628	18,350	18,400	864	741	768	21,350	21,400	1,041	876	929
15,400	15,450	690	617	630	18,400	18,450	867	743	771	21,400	21,450	1,044	878	932
15,450	15,500	693	619	632	18,450	18,500	870	746	773	21,450	21,500	1,047	881	935
15,500	15,550	696	621	635	18,500	18,550	873	748	776	21,500	21,550	1,050	883	938
15,550	15,600	699	623	637	18,550	18,600	876	750	779	21,550	21,600	1,053	885	941
15,600	15,650	702	625	639	18,600	18,650	879	752	781	21,600	21,650	1,056	887	944
15,650	15,700	705	627	641	18,650	18,700	882	755	784	21,650	21,700	1,059	890	947
15,700	15,750	708	629	644	18,700	18,750	885	757	786	21,700	21,750	1,062	892	950
15,750	15,800	711	631	646	18,750	18,800	888	759	789	21,750	21,800	1,065	894	953
15,800	15,850	714	633	648	18,800	18,850	891	761	792	21,800	21,850	1,068	896	956
15,850	15,900	717	635	650	18,850	18,900	894	764	794	21,850	21,900	1,071	899	959
15,900	15,950	719	637	653	18,900	18,950	896	766	797	21,900	21,950	1,075	901	961
15,950	16,000	722	639	655	18,950	19,000	899	768	800	21,950	22,000	1,078	903	964
16,000 Your New York State tax is:					19,000 Your New York State tax is:					22,000 Your New York State tax is:				
16,000	16,050	725	641	657	19,000	19,050	902	770	802	22,000	22,050	1,081	905	967
16,050	16,100	728	643	659	19,050	19,100	905	773	805	22,050	22,100	1,084	908	970
16,100	16,150	731	645	662	19,100	19,150	908	775	807	22,100	22,150	1,087	910	973
16,150	16,200	734	647	664	19,150	19,200	911	777	810	22,150	22,200	1,090	912	976
16,200	16,250	737	649	666	19,200	19,250	914	779	813	22,200	22,250	1,093	914	979
16,250	16,300	740	651	668	19,250	19,300	917	782	815	22,250	22,300	1,096	917	982
16,300	16,350	743	653	671	19,300	19,350	920	784	818	22,300	22,350	1,099	919	985
16,350	16,400	746	655	673	19,350	19,400	923	786	821	22,350	22,400	1,103	921	988
16,400	16,450	749	657	675	19,400	19,450	926	788	823	22,400	22,450	1,106	923	991
16,450	16,500	752	659	677	19,450	19,500	929	791	826	22,450	22,500	1,109	926	994
16,500	16,550	755	661	680	19,500	19,550	932	793	828	22,500	22,550	1,112	928	997
16,550	16,600	758	663	682	19,550	19,600	935	795	831	22,550	22,600	1,115	930	1,000
16,600	16,650	761	665	684	19,600	19,650	938	797	834	22,600	22,650	1,118	932	1,003
16,650	16,700	764	667	686	19,650	19,700	941	800	836	22,650	22,700	1,121	935	1,006
16,700	16,750	767	669	689	19,700	19,750	944	802	839	22,700	22,750	1,124	937	1,009
16,750	16,800	770	671	691	19,750	19,800	947	804	842	22,750	22,800	1,127	939	1,012
16,800	16,850	773	673	693	19,800	19,850	950	806	844	22,800	22,850	1,130	941	1,015
16,850	16,900	776	675	695	19,850	19,900	953	809	847	22,850	22,900	1,134	944	1,018
16,900	16,950	778	677	698	19,900	19,950	955	811	849	22,900	22,950	1,137	946	1,020
16,950	17,000	781	679	700	19,950	20,000	958	813	852	22,950	23,000	1,140	948	1,023
17,000 Your New York State tax is:					20,000 Your New York State tax is:					23,000 Your New York State tax is:				
17,000	17,050	784	681	702	20,000	20,050	961	815	855	23,000	23,050	1,143	950	1,026
17,050	17,100	787	683	704	20,050	20,100	964	818	857	23,050	23,100	1,146	953	1,029
17,100	17,150	790	685	707	20,100	20,150	967	820	860	23,100	23,150	1,149	955	1,032
17,150	17,200	793	687	709	20,150	20,200	970	822	863	23,150	23,200	1,152	957	1,035
17,200	17,250	796	689	711	20,200	20,250	973	824	865	23,200	23,250	1,155	959	1,038
17,250	17,300	799	692	713	20,250	20,300	976	827	868	23,250	23,300	1,158	962	1,041
17,300	17,350	802	694	716	20,300	20,350	979	829	870	23,300	23,350	1,162	964	1,044
17,350	17,400	805	696	718	20,350	20,400	982	831	873	23,350	23,400	1,165	966	1,047
17,400	17,450	808	698	720	20,400	20,450	985	833	876	23,400	23,450	1,168	968	1,050
17,450	17,500	811	701	722	20,450	20,500	988	836	878	23,450	23,500	1,171	971	1,053
17,500	17,550	814	703	725	20,500	20,550	991	838	881	23,500	23,550	1,174	973	1,056
17,550	17,600	817	705	727	20,550	20,600	994	840	884	23,550	23,600	1,177	975	1,059
17,600	17,650	820	707	729	20,600	20,650	997	842	886	23,600	23,650	1,180	977	1,062
17,650	17,700	823	710	731	20,650	20,700	1,000	845	889	23,650	23,700	1,183	980	1,065
17,700	17,750	826	712	734	20,700	20,750	1,003	847	891	23,700	23,750	1,186	983	1,068
17,750	17,800	829	714	737	20,750	20,800	1,006	849	894	23,750	23,800	1,189	985	1,071
17,800	17,850	832	716	739	20,800	20,850	1,009	851	897	23,800	23,850	1,193	988	1,074
17,850	17,900	835	719	742	20,850	20,900	1,012	854	899	23,850	23,900	1,196	990	1,077
17,900	17,950	837	721	744	20,900	20,950	1,014	856	902	23,900	23,950	1,199	993	1,079
17,950	18,000	840	723	747	20,950	21,000	1,017	858	905	23,950	24,000	1,202	996	1,082

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

\$24,000 – \$32,999

2019 New York State Tax Table

NYS

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
24,000 Your New York State tax is:					27,000 Your New York State tax is:					30,000 Your New York State tax is:				
24,000	24,050	1,205	998	1,085	27,000	27,050	1,391	1,156	1,262	30,000	30,050	1,578	1,327	1,439
24,050	24,100	1,208	1,001	1,088	27,050	27,100	1,394	1,158	1,265	30,050	30,100	1,581	1,330	1,442
24,100	24,150	1,211	1,004	1,091	27,100	27,150	1,398	1,161	1,268	30,100	30,150	1,584	1,333	1,445
24,150	24,200	1,214	1,006	1,094	27,150	27,200	1,401	1,164	1,271	30,150	30,200	1,587	1,336	1,448
24,200	24,250	1,217	1,009	1,097	27,200	27,250	1,404	1,166	1,274	30,200	30,250	1,590	1,339	1,451
24,250	24,300	1,221	1,011	1,100	27,250	27,300	1,407	1,169	1,277	30,250	30,300	1,593	1,342	1,454
24,300	24,350	1,224	1,014	1,103	27,300	27,350	1,410	1,172	1,280	30,300	30,350	1,596	1,345	1,457
24,350	24,400	1,227	1,017	1,106	27,350	27,400	1,413	1,174	1,283	30,350	30,400	1,599	1,348	1,460
24,400	24,450	1,230	1,019	1,109	27,400	27,450	1,416	1,177	1,286	30,400	30,450	1,602	1,351	1,463
24,450	24,500	1,233	1,022	1,112	27,450	27,500	1,419	1,179	1,289	30,450	30,500	1,606	1,354	1,466
24,500	24,550	1,236	1,025	1,115	27,500	27,550	1,422	1,182	1,292	30,500	30,550	1,609	1,357	1,469
24,550	24,600	1,239	1,027	1,118	27,550	27,600	1,425	1,185	1,295	30,550	30,600	1,612	1,360	1,472
24,600	24,650	1,242	1,030	1,121	27,600	27,650	1,429	1,187	1,298	30,600	30,650	1,615	1,363	1,475
24,650	24,700	1,245	1,032	1,124	27,650	27,700	1,432	1,190	1,301	30,650	30,700	1,618	1,366	1,478
24,700	24,750	1,248	1,035	1,127	27,700	27,750	1,435	1,193	1,304	30,700	30,750	1,621	1,369	1,481
24,750	24,800	1,252	1,038	1,130	27,750	27,800	1,438	1,195	1,307	30,750	30,800	1,624	1,372	1,484
24,800	24,850	1,255	1,040	1,133	27,800	27,850	1,441	1,198	1,310	30,800	30,850	1,627	1,375	1,487
24,850	24,900	1,258	1,043	1,136	27,850	27,900	1,444	1,200	1,313	30,850	30,900	1,630	1,378	1,490
24,900	24,950	1,261	1,046	1,138	27,900	27,950	1,447	1,203	1,315	30,900	30,950	1,634	1,380	1,492
24,950	25,000	1,264	1,048	1,141	27,950	28,000	1,450	1,206	1,318	30,950	31,000	1,637	1,383	1,495
25,000 Your New York State tax is:					28,000 Your New York State tax is:					31,000 Your New York State tax is:				
25,000	25,050	1,267	1,051	1,144	28,000	28,050	1,453	1,209	1,321	31,000	31,050	1,640	1,386	1,498
25,050	25,100	1,270	1,053	1,147	28,050	28,100	1,457	1,212	1,324	31,050	31,100	1,643	1,389	1,501
25,100	25,150	1,273	1,056	1,150	28,100	28,150	1,460	1,215	1,327	31,100	31,150	1,646	1,392	1,504
25,150	25,200	1,276	1,059	1,153	28,150	28,200	1,463	1,218	1,330	31,150	31,200	1,649	1,395	1,507
25,200	25,250	1,280	1,061	1,156	28,200	28,250	1,466	1,221	1,333	31,200	31,250	1,652	1,398	1,510
25,250	25,300	1,283	1,064	1,159	28,250	28,300	1,469	1,224	1,336	31,250	31,300	1,655	1,401	1,513
25,300	25,350	1,286	1,067	1,162	28,300	28,350	1,472	1,227	1,339	31,300	31,350	1,658	1,404	1,516
25,350	25,400	1,289	1,069	1,165	28,350	28,400	1,475	1,230	1,342	31,350	31,400	1,661	1,407	1,519
25,400	25,450	1,292	1,072	1,168	28,400	28,450	1,478	1,233	1,345	31,400	31,450	1,665	1,410	1,522
25,450	25,500	1,295	1,074	1,171	28,450	28,500	1,481	1,236	1,348	31,450	31,500	1,668	1,413	1,525
25,500	25,550	1,298	1,077	1,174	28,500	28,550	1,484	1,239	1,351	31,500	31,550	1,671	1,416	1,528
25,550	25,600	1,301	1,080	1,177	28,550	28,600	1,488	1,242	1,354	31,550	31,600	1,674	1,419	1,531
25,600	25,650	1,304	1,082	1,180	28,600	28,650	1,491	1,245	1,357	31,600	31,650	1,677	1,422	1,534
25,650	25,700	1,307	1,085	1,183	28,650	28,700	1,494	1,248	1,360	31,650	31,700	1,680	1,425	1,537
25,700	25,750	1,311	1,088	1,186	28,700	28,750	1,497	1,251	1,363	31,700	31,750	1,683	1,428	1,540
25,750	25,800	1,314	1,090	1,189	28,750	28,800	1,500	1,254	1,366	31,750	31,800	1,686	1,431	1,543
25,800	25,850	1,317	1,093	1,192	28,800	28,850	1,503	1,257	1,369	31,800	31,850	1,689	1,434	1,546
25,850	25,900	1,320	1,095	1,195	28,850	28,900	1,506	1,260	1,372	31,850	31,900	1,692	1,437	1,549
25,900	25,950	1,323	1,098	1,197	28,900	28,950	1,509	1,262	1,374	31,900	31,950	1,696	1,439	1,551
25,950	26,000	1,326	1,101	1,200	28,950	29,000	1,512	1,265	1,377	31,950	32,000	1,699	1,442	1,554
26,000 Your New York State tax is:					29,000 Your New York State tax is:					32,000 Your New York State tax is:				
26,000	26,050	1,329	1,103	1,203	29,000	29,050	1,516	1,268	1,380	32,000	32,050	1,702	1,445	1,557
26,050	26,100	1,332	1,106	1,206	29,050	29,100	1,519	1,271	1,383	32,050	32,100	1,705	1,448	1,560
26,100	26,150	1,335	1,109	1,209	29,100	29,150	1,522	1,274	1,386	32,100	32,150	1,708	1,451	1,563
26,150	26,200	1,339	1,111	1,212	29,150	29,200	1,525	1,277	1,389	32,150	32,200	1,711	1,454	1,566
26,200	26,250	1,342	1,114	1,215	29,200	29,250	1,528	1,280	1,392	32,200	32,250	1,714	1,457	1,570
26,250	26,300	1,345	1,116	1,218	29,250	29,300	1,531	1,283	1,395	32,250	32,300	1,717	1,460	1,573
26,300	26,350	1,348	1,119	1,221	29,300	29,350	1,534	1,286	1,398	32,300	32,350	1,720	1,463	1,576
26,350	26,400	1,351	1,122	1,224	29,350	29,400	1,537	1,289	1,401	32,350	32,400	1,724	1,466	1,579
26,400	26,450	1,354	1,124	1,227	29,400	29,450	1,540	1,292	1,404	32,400	32,450	1,727	1,469	1,582
26,450	26,500	1,357	1,127	1,230	29,450	29,500	1,543	1,295	1,407	32,450	32,500	1,730	1,472	1,585
26,500	26,550	1,360	1,130	1,233	29,500	29,550	1,547	1,298	1,410	32,500	32,550	1,733	1,475	1,588
26,550	26,600	1,363	1,132	1,236	29,550	29,600	1,550	1,301	1,413	32,550	32,600	1,736	1,478	1,591
26,600	26,650	1,366	1,135	1,239	29,600	29,650	1,553	1,304	1,416	32,600	32,650	1,739	1,481	1,594
26,650	26,700	1,370	1,137	1,242	29,650	29,700	1,556	1,307	1,419	32,650	32,700	1,742	1,484	1,597
26,700	26,750	1,373	1,140	1,245	29,700	29,750	1,559	1,310	1,422	32,700	32,750	1,745	1,487	1,601
26,750	26,800	1,376	1,143	1,248	29,750	29,800	1,562	1,313	1,425	32,750	32,800	1,748	1,490	1,604
26,800	26,850	1,379	1,145	1,251	29,800	29,850	1,565	1,316	1,428	32,800	32,850	1,751	1,493	1,607
26,850	26,900	1,382	1,148	1,254	29,850	29,900	1,568	1,319	1,431	32,850	32,900	1,755	1,496	1,610
26,900	26,950	1,385	1,151	1,256	29,900	29,950	1,571	1,321	1,433	32,900	32,950	1,758	1,498	1,613
26,950	27,000	1,388	1,153	1,259	29,950	30,000	1,575	1,324	1,436	32,950	33,000	1,761	1,501	1,616

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

NYS

2019 New York **State** Tax Table

\$33,000 – \$41,999

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
33,000		Your New York State tax is:			36,000		Your New York State tax is:			39,000		Your New York State tax is:		
33,000	33,050	1,764	1,504	1,619	36,000	36,050	1,950	1,681	1,806	39,000	39,050	2,137	1,858	1,992
33,050	33,100	1,767	1,507	1,622	36,050	36,100	1,953	1,684	1,809	39,050	39,100	2,140	1,861	1,995
33,100	33,150	1,770	1,510	1,625	36,100	36,150	1,956	1,687	1,812	39,100	39,150	2,143	1,864	1,998
33,150	33,200	1,773	1,513	1,629	36,150	36,200	1,960	1,690	1,815	39,150	39,200	2,146	1,867	2,001
33,200	33,250	1,776	1,516	1,632	36,200	36,250	1,963	1,693	1,818	39,200	39,250	2,149	1,870	2,004
33,250	33,300	1,779	1,519	1,635	36,250	36,300	1,966	1,696	1,821	39,250	39,300	2,152	1,873	2,007
33,300	33,350	1,783	1,522	1,638	36,300	36,350	1,969	1,699	1,824	39,300	39,350	2,155	1,876	2,010
33,350	33,400	1,786	1,525	1,641	36,350	36,400	1,972	1,702	1,827	39,350	39,400	2,158	1,879	2,014
33,400	33,450	1,789	1,528	1,644	36,400	36,450	1,975	1,705	1,830	39,400	39,450	2,161	1,882	2,017
33,450	33,500	1,792	1,531	1,647	36,450	36,500	1,978	1,708	1,833	39,450	39,500	2,164	1,885	2,020
33,500	33,550	1,795	1,534	1,650	36,500	36,550	1,981	1,711	1,837	39,500	39,550	2,168	1,888	2,023
33,550	33,600	1,798	1,537	1,653	36,550	36,600	1,984	1,714	1,840	39,550	39,600	2,171	1,891	2,026
33,600	33,650	1,801	1,540	1,656	36,600	36,650	1,987	1,717	1,843	39,600	39,650	2,174	1,894	2,029
33,650	33,700	1,804	1,543	1,660	36,650	36,700	1,991	1,720	1,846	39,650	39,700	2,177	1,897	2,032
33,700	33,750	1,807	1,546	1,663	36,700	36,750	1,994	1,723	1,849	39,700	39,750	2,180	1,900	2,035
33,750	33,800	1,810	1,549	1,666	36,750	36,800	1,997	1,726	1,852	39,750	39,800	2,183	1,903	2,038
33,800	33,850	1,814	1,552	1,669	36,800	36,850	2,000	1,729	1,855	39,800	39,850	2,186	1,906	2,042
33,850	33,900	1,817	1,555	1,672	36,850	36,900	2,003	1,732	1,858	39,850	39,900	2,189	1,909	2,045
33,900	33,950	1,820	1,557	1,675	36,900	36,950	2,006	1,734	1,861	39,900	39,950	2,192	1,911	2,048
33,950	34,000	1,823	1,560	1,678	36,950	37,000	2,009	1,737	1,865	39,950	40,000	2,196	1,914	2,051
34,000		Your New York State tax is:			37,000		Your New York State tax is:			40,000		Your New York State tax is:		
34,000	34,050	1,826	1,563	1,681	37,000	37,050	2,012	1,740	1,868	40,000	40,050	2,199	1,917	2,054
34,050	34,100	1,829	1,566	1,684	37,050	37,100	2,015	1,743	1,871	40,050	40,100	2,202	1,920	2,057
34,100	34,150	1,832	1,569	1,688	37,100	37,150	2,019	1,746	1,874	40,100	40,150	2,205	1,923	2,060
34,150	34,200	1,835	1,572	1,691	37,150	37,200	2,022	1,749	1,877	40,150	40,200	2,208	1,926	2,063
34,200	34,250	1,838	1,575	1,694	37,200	37,250	2,025	1,752	1,880	40,200	40,250	2,211	1,929	2,066
34,250	34,300	1,842	1,578	1,697	37,250	37,300	2,028	1,755	1,883	40,250	40,300	2,214	1,932	2,069
34,300	34,350	1,845	1,581	1,700	37,300	37,350	2,031	1,758	1,886	40,300	40,350	2,217	1,935	2,073
34,350	34,400	1,848	1,584	1,703	37,350	37,400	2,034	1,761	1,889	40,350	40,400	2,220	1,938	2,076
34,400	34,450	1,851	1,587	1,706	37,400	37,450	2,037	1,764	1,892	40,400	40,450	2,223	1,941	2,079
34,450	34,500	1,854	1,590	1,709	37,450	37,500	2,040	1,767	1,896	40,450	40,500	2,227	1,944	2,082
34,500	34,550	1,857	1,593	1,712	37,500	37,550	2,043	1,770	1,899	40,500	40,550	2,230	1,947	2,085
34,550	34,600	1,860	1,596	1,715	37,550	37,600	2,046	1,773	1,902	40,550	40,600	2,233	1,950	2,088
34,600	34,650	1,863	1,599	1,719	37,600	37,650	2,050	1,776	1,905	40,600	40,650	2,236	1,953	2,091
34,650	34,700	1,866	1,602	1,722	37,650	37,700	2,053	1,779	1,908	40,650	40,700	2,239	1,956	2,094
34,700	34,750	1,869	1,605	1,725	37,700	37,750	2,056	1,782	1,911	40,700	40,750	2,242	1,959	2,097
34,750	34,800	1,873	1,608	1,728	37,750	37,800	2,059	1,785	1,914	40,750	40,800	2,245	1,962	2,101
34,800	34,850	1,876	1,611	1,731	37,800	37,850	2,062	1,788	1,917	40,800	40,850	2,248	1,965	2,104
34,850	34,900	1,879	1,614	1,734	37,850	37,900	2,065	1,791	1,920	40,850	40,900	2,251	1,968	2,107
34,900	34,950	1,882	1,616	1,737	37,900	37,950	2,068	1,793	1,924	40,900	40,950	2,255	1,970	2,110
34,950	35,000	1,885	1,619	1,740	37,950	38,000	2,071	1,796	1,927	40,950	41,000	2,258	1,973	2,113
35,000		Your New York State tax is:			38,000		Your New York State tax is:			41,000		Your New York State tax is:		
35,000	35,050	1,888	1,622	1,743	38,000	38,050	2,074	1,799	1,930	41,000	41,050	2,261	1,976	2,116
35,050	35,100	1,891	1,625	1,747	38,050	38,100	2,078	1,802	1,933	41,050	41,100	2,264	1,979	2,119
35,100	35,150	1,894	1,628	1,750	38,100	38,150	2,081	1,805	1,936	41,100	41,150	2,267	1,982	2,122
35,150	35,200	1,897	1,631	1,753	38,150	38,200	2,084	1,808	1,939	41,150	41,200	2,270	1,985	2,125
35,200	35,250	1,901	1,634	1,756	38,200	38,250	2,087	1,811	1,942	41,200	41,250	2,273	1,988	2,128
35,250	35,300	1,904	1,637	1,759	38,250	38,300	2,090	1,814	1,945	41,250	41,300	2,276	1,991	2,132
35,300	35,350	1,907	1,640	1,762	38,300	38,350	2,093	1,817	1,948	41,300	41,350	2,279	1,994	2,135
35,350	35,400	1,910	1,643	1,765	38,350	38,400	2,096	1,820	1,951	41,350	41,400	2,282	1,997	2,138
35,400	35,450	1,913	1,646	1,768	38,400	38,450	2,099	1,823	1,955	41,400	41,450	2,286	2,000	2,141
35,450	35,500	1,916	1,649	1,771	38,450	38,500	2,102	1,826	1,958	41,450	41,500	2,289	2,003	2,144
35,500	35,550	1,919	1,652	1,774	38,500	38,550	2,105	1,829	1,961	41,500	41,550	2,292	2,006	2,147
35,550	35,600	1,922	1,655	1,778	38,550	38,600	2,109	1,832	1,964	41,550	41,600	2,295	2,009	2,150
35,600	35,650	1,925	1,658	1,781	38,600	38,650	2,112	1,835	1,967	41,600	41,650	2,298	2,012	2,153
35,650	35,700	1,928	1,661	1,784	38,650	38,700	2,115	1,838	1,970	41,650	41,700	2,301	2,015	2,156
35,700	35,750	1,932	1,664	1,787	38,700	38,750	2,118	1,841	1,973	41,700	41,750	2,304	2,018	2,160
35,750	35,800	1,935	1,667	1,790	38,750	38,800	2,121	1,844	1,976	41,750	41,800	2,307	2,021	2,163
35,800	35,850	1,938	1,670	1,793	38,800	38,850	2,124	1,847	1,979	41,800	41,850	2,310	2,024	2,166
35,850	35,900	1,941	1,673	1,796	38,850	38,900	2,127	1,850	1,983	41,850	41,900	2,313	2,027	2,169
35,900	35,950	1,944	1,675	1,799	38,900	38,950	2,130	1,852	1,986	41,900	41,950	2,317	2,029	2,172
35,950	36,000	1,947	1,678	1,802	38,950	39,000	2,133	1,855	1,989	41,950	42,000	2,320	2,032	2,175

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

\$42,000 – \$50,999

2019 New York State Tax Table

NYS

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
42,000 Your New York State tax is:					45,000 Your New York State tax is:					48,000 Your New York State tax is:				
42,000	42,050	2,323	2,035	2,178	45,000	45,050	2,509	2,219	2,364	48,000	48,050	2,695	2,405	2,551
42,050	42,100	2,326	2,038	2,181	45,050	45,100	2,512	2,222	2,368	48,050	48,100	2,699	2,408	2,554
42,100	42,150	2,329	2,041	2,184	45,100	45,150	2,515	2,225	2,371	48,100	48,150	2,702	2,411	2,557
42,150	42,200	2,332	2,044	2,187	45,150	45,200	2,518	2,228	2,374	48,150	48,200	2,705	2,414	2,560
42,200	42,250	2,335	2,047	2,191	45,200	45,250	2,522	2,231	2,377	48,200	48,250	2,708	2,417	2,563
42,250	42,300	2,338	2,050	2,194	45,250	45,300	2,525	2,234	2,380	48,250	48,300	2,711	2,421	2,566
42,300	42,350	2,341	2,053	2,197	45,300	45,350	2,528	2,237	2,383	48,300	48,350	2,714	2,424	2,569
42,350	42,400	2,345	2,056	2,200	45,350	45,400	2,531	2,240	2,386	48,350	48,400	2,717	2,427	2,572
42,400	42,450	2,348	2,059	2,203	45,400	45,450	2,534	2,244	2,389	48,400	48,450	2,720	2,430	2,576
42,450	42,500	2,351	2,062	2,206	45,450	45,500	2,537	2,247	2,392	48,450	48,500	2,723	2,433	2,579
42,500	42,550	2,354	2,065	2,209	45,500	45,550	2,540	2,250	2,395	48,500	48,550	2,726	2,436	2,582
42,550	42,600	2,357	2,068	2,212	45,550	45,600	2,543	2,253	2,399	48,550	48,600	2,730	2,439	2,585
42,600	42,650	2,360	2,071	2,215	45,600	45,650	2,546	2,256	2,402	48,600	48,650	2,733	2,442	2,588
42,650	42,700	2,363	2,074	2,218	45,650	45,700	2,549	2,259	2,405	48,650	48,700	2,736	2,445	2,591
42,700	42,750	2,366	2,077	2,222	45,700	45,750	2,553	2,262	2,408	48,700	48,750	2,739	2,449	2,594
42,750	42,800	2,369	2,080	2,225	45,750	45,800	2,556	2,265	2,411	48,750	48,800	2,742	2,452	2,597
42,800	42,850	2,372	2,083	2,228	45,800	45,850	2,559	2,268	2,414	48,800	48,850	2,745	2,455	2,600
42,850	42,900	2,376	2,086	2,231	45,850	45,900	2,562	2,272	2,417	48,850	48,900	2,748	2,458	2,604
42,900	42,950	2,379	2,088	2,234	45,900	45,950	2,565	2,275	2,420	48,900	48,950	2,751	2,461	2,607
42,950	43,000	2,382	2,091	2,237	45,950	46,000	2,568	2,278	2,423	48,950	49,000	2,754	2,464	2,610
43,000 Your New York State tax is:					46,000 Your New York State tax is:					49,000 Your New York State tax is:				
43,000	43,050	2,385	2,095	2,240	46,000	46,050	2,571	2,281	2,427	49,000	49,050	2,758	2,467	2,613
43,050	43,100	2,388	2,098	2,243	46,050	46,100	2,574	2,284	2,430	49,050	49,100	2,761	2,470	2,616
43,100	43,150	2,391	2,101	2,246	46,100	46,150	2,577	2,287	2,433	49,100	49,150	2,764	2,473	2,619
43,150	43,200	2,394	2,104	2,250	46,150	46,200	2,581	2,290	2,436	49,150	49,200	2,767	2,476	2,622
43,200	43,250	2,397	2,107	2,253	46,200	46,250	2,584	2,293	2,439	49,200	49,250	2,770	2,480	2,625
43,250	43,300	2,400	2,110	2,256	46,250	46,300	2,587	2,296	2,442	49,250	49,300	2,773	2,483	2,628
43,300	43,350	2,404	2,113	2,259	46,300	46,350	2,590	2,299	2,445	49,300	49,350	2,776	2,486	2,631
43,350	43,400	2,407	2,116	2,262	46,350	46,400	2,593	2,303	2,448	49,350	49,400	2,779	2,489	2,635
43,400	43,450	2,410	2,119	2,265	46,400	46,450	2,596	2,306	2,451	49,400	49,450	2,782	2,492	2,638
43,450	43,500	2,413	2,122	2,268	46,450	46,500	2,599	2,309	2,454	49,450	49,500	2,785	2,495	2,641
43,500	43,550	2,416	2,126	2,271	46,500	46,550	2,602	2,312	2,458	49,500	49,550	2,789	2,498	2,644
43,550	43,600	2,419	2,129	2,274	46,550	46,600	2,605	2,315	2,461	49,550	49,600	2,792	2,501	2,647
43,600	43,650	2,422	2,132	2,277	46,600	46,650	2,608	2,318	2,464	49,600	49,650	2,795	2,504	2,650
43,650	43,700	2,425	2,135	2,281	46,650	46,700	2,612	2,321	2,467	49,650	49,700	2,798	2,508	2,653
43,700	43,750	2,428	2,138	2,284	46,700	46,750	2,615	2,324	2,470	49,700	49,750	2,801	2,511	2,656
43,750	43,800	2,431	2,141	2,287	46,750	46,800	2,618	2,327	2,473	49,750	49,800	2,804	2,514	2,659
43,800	43,850	2,435	2,144	2,290	46,800	46,850	2,621	2,331	2,476	49,800	49,850	2,807	2,517	2,663
43,850	43,900	2,438	2,147	2,293	46,850	46,900	2,624	2,334	2,479	49,850	49,900	2,810	2,520	2,666
43,900	43,950	2,441	2,150	2,296	46,900	46,950	2,627	2,337	2,482	49,900	49,950	2,813	2,523	2,669
43,950	44,000	2,444	2,154	2,299	46,950	47,000	2,630	2,340	2,486	49,950	50,000	2,817	2,526	2,672
44,000 Your New York State tax is:					47,000 Your New York State tax is:					50,000 Your New York State tax is:				
44,000	44,050	2,447	2,157	2,302	47,000	47,050	2,633	2,343	2,489	50,000	50,050	2,820	2,529	2,675
44,050	44,100	2,450	2,160	2,305	47,050	47,100	2,636	2,346	2,492	50,050	50,100	2,823	2,532	2,678
44,100	44,150	2,453	2,163	2,309	47,100	47,150	2,640	2,349	2,495	50,100	50,150	2,826	2,535	2,681
44,150	44,200	2,456	2,166	2,312	47,150	47,200	2,643	2,352	2,498	50,150	50,200	2,829	2,539	2,684
44,200	44,250	2,459	2,169	2,315	47,200	47,250	2,646	2,355	2,501	50,200	50,250	2,832	2,542	2,687
44,250	44,300	2,463	2,172	2,318	47,250	47,300	2,649	2,358	2,504	50,250	50,300	2,835	2,545	2,690
44,300	44,350	2,466	2,175	2,321	47,300	47,350	2,652	2,362	2,507	50,300	50,350	2,838	2,548	2,694
44,350	44,400	2,469	2,178	2,324	47,350	47,400	2,655	2,365	2,510	50,350	50,400	2,841	2,551	2,697
44,400	44,450	2,472	2,181	2,327	47,400	47,450	2,658	2,368	2,513	50,400	50,450	2,844	2,554	2,700
44,450	44,500	2,475	2,185	2,330	47,450	47,500	2,661	2,371	2,517	50,450	50,500	2,848	2,557	2,703
44,500	44,550	2,478	2,188	2,333	47,500	47,550	2,664	2,374	2,520	50,500	50,550	2,851	2,560	2,706
44,550	44,600	2,481	2,191	2,336	47,550	47,600	2,667	2,377	2,523	50,550	50,600	2,854	2,563	2,709
44,600	44,650	2,484	2,194	2,340	47,600	47,650	2,671	2,380	2,526	50,600	50,650	2,857	2,567	2,712
44,650	44,700	2,487	2,197	2,343	47,650	47,700	2,674	2,383	2,529	50,650	50,700	2,860	2,570	2,715
44,700	44,750	2,490	2,200	2,346	47,700	47,750	2,677	2,386	2,532	50,700	50,750	2,863	2,573	2,718
44,750	44,800	2,494	2,203	2,349	47,750	47,800	2,680	2,390	2,535	50,750	50,800	2,866	2,576	2,722
44,800	44,850	2,497	2,206	2,352	47,800	47,850	2,683	2,393	2,538	50,800	50,850	2,869	2,579	2,725
44,850	44,900	2,500	2,209	2,355	47,850	47,900	2,686	2,396	2,541	50,850	50,900	2,872	2,582	2,728
44,900	44,950	2,503	2,213	2,358	47,900	47,950	2,689	2,399	2,545	50,900	50,950	2,876	2,585	2,731
44,950	45,000	2,506	2,216	2,361	47,950	48,000	2,692	2,402	2,548	50,950	51,000	2,879	2,588	2,734

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

NYS

2019 New York **State** Tax Table

\$51,000 – \$59,999

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
51,000 Your New York State tax is:					54,000 Your New York State tax is:					57,000 Your New York State tax is:				
51,000	51,050	2,882	2,591	2,737	54,000	54,050	3,068	2,778	2,923	57,000	57,050	3,254	2,964	3,110
51,050	51,100	2,885	2,594	2,740	54,050	54,100	3,071	2,781	2,926	57,050	57,100	3,257	2,967	3,113
51,100	51,150	2,888	2,598	2,743	54,100	54,150	3,074	2,784	2,930	57,100	57,150	3,261	2,970	3,116
51,150	51,200	2,891	2,601	2,746	54,150	54,200	3,077	2,787	2,933	57,150	57,200	3,264	2,973	3,119
51,200	51,250	2,894	2,604	2,749	54,200	54,250	3,080	2,790	2,936	57,200	57,250	3,267	2,976	3,122
51,250	51,300	2,897	2,607	2,753	54,250	54,300	3,084	2,793	2,939	57,250	57,300	3,270	2,979	3,125
51,300	51,350	2,900	2,610	2,756	54,300	54,350	3,087	2,796	2,942	57,300	57,350	3,273	2,983	3,128
51,350	51,400	2,903	2,613	2,759	54,350	54,400	3,090	2,799	2,945	57,350	57,400	3,276	2,986	3,131
51,400	51,450	2,907	2,616	2,762	54,400	54,450	3,093	2,802	2,948	57,400	57,450	3,279	2,989	3,134
51,450	51,500	2,910	2,619	2,765	54,450	54,500	3,096	2,806	2,951	57,450	57,500	3,282	2,992	3,138
51,500	51,550	2,913	2,622	2,768	54,500	54,550	3,099	2,809	2,954	57,500	57,550	3,285	2,995	3,141
51,550	51,600	2,916	2,626	2,771	54,550	54,600	3,102	2,812	2,957	57,550	57,600	3,288	2,998	3,144
51,600	51,650	2,919	2,629	2,774	54,600	54,650	3,105	2,815	2,961	57,600	57,650	3,292	3,001	3,147
51,650	51,700	2,922	2,632	2,777	54,650	54,700	3,108	2,818	2,964	57,650	57,700	3,295	3,004	3,150
51,700	51,750	2,925	2,635	2,781	54,700	54,750	3,111	2,821	2,967	57,700	57,750	3,298	3,007	3,153
51,750	51,800	2,928	2,638	2,784	54,750	54,800	3,115	2,824	2,970	57,750	57,800	3,301	3,011	3,156
51,800	51,850	2,931	2,641	2,787	54,800	54,850	3,118	2,827	2,973	57,800	57,850	3,304	3,014	3,159
51,850	51,900	2,934	2,644	2,790	54,850	54,900	3,121	2,830	2,976	57,850	57,900	3,307	3,017	3,162
51,900	51,950	2,938	2,647	2,793	54,900	54,950	3,124	2,834	2,979	57,900	57,950	3,310	3,020	3,166
51,950	52,000	2,941	2,650	2,796	54,950	55,000	3,127	2,837	2,982	57,950	58,000	3,313	3,023	3,169
52,000 Your New York State tax is:					55,000 Your New York State tax is:					58,000 Your New York State tax is:				
52,000	52,050	2,944	2,653	2,799	55,000	55,050	3,130	2,840	2,985	58,000	58,050	3,316	3,026	3,172
52,050	52,100	2,947	2,657	2,802	55,050	55,100	3,133	2,843	2,989	58,050	58,100	3,320	3,029	3,175
52,100	52,150	2,950	2,660	2,805	55,100	55,150	3,136	2,846	2,992	58,100	58,150	3,323	3,032	3,178
52,150	52,200	2,953	2,663	2,808	55,150	55,200	3,139	2,849	2,995	58,150	58,200	3,326	3,035	3,181
52,200	52,250	2,956	2,666	2,812	55,200	55,250	3,143	2,852	2,998	58,200	58,250	3,329	3,038	3,184
52,250	52,300	2,959	2,669	2,815	55,250	55,300	3,146	2,855	3,001	58,250	58,300	3,332	3,042	3,187
52,300	52,350	2,962	2,672	2,818	55,300	55,350	3,149	2,858	3,004	58,300	58,350	3,335	3,045	3,190
52,350	52,400	2,966	2,675	2,821	55,350	55,400	3,152	2,861	3,007	58,350	58,400	3,338	3,048	3,193
52,400	52,450	2,969	2,678	2,824	55,400	55,450	3,155	2,865	3,010	58,400	58,450	3,341	3,051	3,197
52,450	52,500	2,972	2,681	2,827	55,450	55,500	3,158	2,868	3,013	58,450	58,500	3,344	3,054	3,200
52,500	52,550	2,975	2,685	2,830	55,500	55,550	3,161	2,871	3,016	58,500	58,550	3,347	3,057	3,203
52,550	52,600	2,978	2,688	2,833	55,550	55,600	3,164	2,874	3,020	58,550	58,600	3,351	3,060	3,206
52,600	52,650	2,981	2,691	2,836	55,600	55,650	3,167	2,877	3,023	58,600	58,650	3,354	3,063	3,209
52,650	52,700	2,984	2,694	2,839	55,650	55,700	3,170	2,880	3,026	58,650	58,700	3,357	3,066	3,212
52,700	52,750	2,987	2,697	2,843	55,700	55,750	3,174	2,883	3,029	58,700	58,750	3,360	3,070	3,215
52,750	52,800	2,990	2,700	2,846	55,750	55,800	3,177	2,886	3,032	58,750	58,800	3,363	3,073	3,218
52,800	52,850	2,993	2,703	2,849	55,800	55,850	3,180	2,889	3,035	58,800	58,850	3,366	3,076	3,221
52,850	52,900	2,997	2,706	2,852	55,850	55,900	3,183	2,893	3,038	58,850	58,900	3,369	3,079	3,225
52,900	52,950	3,000	2,709	2,855	55,900	55,950	3,186	2,896	3,041	58,900	58,950	3,372	3,082	3,228
52,950	53,000	3,003	2,712	2,858	55,950	56,000	3,189	2,899	3,044	58,950	59,000	3,375	3,085	3,231
53,000 Your New York State tax is:					56,000 Your New York State tax is:					59,000 Your New York State tax is:				
53,000	53,050	3,006	2,716	2,861	56,000	56,050	3,192	2,902	3,048	59,000	59,050	3,379	3,088	3,234
53,050	53,100	3,009	2,719	2,864	56,050	56,100	3,195	2,905	3,051	59,050	59,100	3,382	3,091	3,237
53,100	53,150	3,012	2,722	2,867	56,100	56,150	3,198	2,908	3,054	59,100	59,150	3,385	3,094	3,240
53,150	53,200	3,015	2,725	2,871	56,150	56,200	3,202	2,911	3,057	59,150	59,200	3,388	3,097	3,243
53,200	53,250	3,018	2,728	2,874	56,200	56,250	3,205	2,914	3,060	59,200	59,250	3,391	3,101	3,246
53,250	53,300	3,021	2,731	2,877	56,250	56,300	3,208	2,917	3,063	59,250	59,300	3,394	3,104	3,249
53,300	53,350	3,025	2,734	2,880	56,300	56,350	3,211	2,920	3,066	59,300	59,350	3,397	3,107	3,252
53,350	53,400	3,028	2,737	2,883	56,350	56,400	3,214	2,924	3,069	59,350	59,400	3,400	3,110	3,256
53,400	53,450	3,031	2,740	2,886	56,400	56,450	3,217	2,927	3,072	59,400	59,450	3,403	3,113	3,259
53,450	53,500	3,034	2,743	2,889	56,450	56,500	3,220	2,930	3,075	59,450	59,500	3,406	3,116	3,262
53,500	53,550	3,037	2,747	2,892	56,500	56,550	3,223	2,933	3,079	59,500	59,550	3,410	3,119	3,265
53,550	53,600	3,040	2,750	2,895	56,550	56,600	3,226	2,936	3,082	59,550	59,600	3,413	3,122	3,268
53,600	53,650	3,043	2,753	2,898	56,600	56,650	3,229	2,939	3,085	59,600	59,650	3,416	3,125	3,271
53,650	53,700	3,046	2,756	2,902	56,650	56,700	3,233	2,942	3,088	59,650	59,700	3,419	3,129	3,274
53,700	53,750	3,049	2,759	2,905	56,700	56,750	3,236	2,945	3,091	59,700	59,750	3,422	3,132	3,277
53,750	53,800	3,052	2,762	2,908	56,750	56,800	3,239	2,948	3,094	59,750	59,800	3,425	3,135	3,280
53,800	53,850	3,056	2,765	2,911	56,800	56,850	3,242	2,952	3,097	59,800	59,850	3,428	3,138	3,284
53,850	53,900	3,059	2,768	2,914	56,850	56,900	3,245	2,955	3,100	59,850	59,900	3,431	3,141	3,287
53,900	53,950	3,062	2,771	2,917	56,900	56,950	3,248	2,958	3,103	59,900	59,950	3,434	3,144	3,290
53,950	54,000	3,065	2,775	2,920	56,950	57,000	3,251	2,961	3,107	59,950	60,000	3,438	3,147	3,293

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

\$60,000 +

2019 New York State Tax Table

NYS

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
60,000 Your New York State tax is:					62,000 Your New York State tax is:					64,000 Your New York State tax is:				
60,000	60,050	3,441	3,150	3,296	62,000	62,050	3,565	3,274	3,420	64,000	64,050	3,689	3,399	3,544
60,050	60,100	3,444	3,153	3,299	62,050	62,100	3,568	3,278	3,423	64,050	64,100	3,692	3,402	3,547
60,100	60,150	3,447	3,156	3,302	62,100	62,150	3,571	3,281	3,426	64,100	64,150	3,695	3,405	3,551
60,150	60,200	3,450	3,160	3,305	62,150	62,200	3,574	3,284	3,429	64,150	64,200	3,698	3,408	3,554
60,200	60,250	3,453	3,163	3,308	62,200	62,250	3,577	3,287	3,433	64,200	64,250	3,701	3,411	3,557
60,250	60,300	3,456	3,166	3,311	62,250	62,300	3,580	3,290	3,436	64,250	64,300	3,705	3,414	3,560
60,300	60,350	3,459	3,169	3,315	62,300	62,350	3,583	3,293	3,439	64,300	64,350	3,708	3,417	3,563
60,350	60,400	3,462	3,172	3,318	62,350	62,400	3,587	3,296	3,442	64,350	64,400	3,711	3,420	3,566
60,400	60,450	3,465	3,175	3,321	62,400	62,450	3,590	3,299	3,445	64,400	64,450	3,714	3,423	3,569
60,450	60,500	3,469	3,178	3,324	62,450	62,500	3,593	3,302	3,448	64,450	64,500	3,717	3,427	3,572
60,500	60,550	3,472	3,181	3,327	62,500	62,550	3,596	3,306	3,451	64,500	64,550	3,720	3,430	3,575
60,550	60,600	3,475	3,184	3,330	62,550	62,600	3,599	3,309	3,454	64,550	64,600	3,723	3,433	3,578
60,600	60,650	3,478	3,188	3,333	62,600	62,650	3,602	3,312	3,457	64,600	64,650	3,726	3,436	3,582
60,650	60,700	3,481	3,191	3,336	62,650	62,700	3,605	3,315	3,460	64,650	64,700	3,729	3,439	3,585
60,700	60,750	3,484	3,194	3,339	62,700	62,750	3,608	3,318	3,464	64,700	64,750	3,732	3,442	3,588
60,750	60,800	3,487	3,197	3,343	62,750	62,800	3,611	3,321	3,467	64,750	64,800	3,736	3,445	3,591
60,800	60,850	3,490	3,200	3,346	62,800	62,850	3,614	3,324	3,470	64,800	64,850	3,739	3,448	3,594
60,850	60,900	3,493	3,203	3,349	62,850	62,900	3,618	3,327	3,473	64,850	64,900	3,742	3,451	3,597
60,900	60,950	3,497	3,206	3,352	62,900	62,950	3,621	3,330	3,476	64,900	64,950	3,745	3,455	3,600
60,950	61,000	3,500	3,209	3,355	62,950	63,000	3,624	3,333	3,479	64,950	65,000	3,748	3,458	3,603
61,000 Your New York State tax is:					63,000 Your New York State tax is:					65,000 or more:				
61,000	61,050	3,503	3,212	3,358	63,000	63,050	3,627	3,337	3,482	<div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <p>\$65,000 or more – compute your New York State tax using the New York State tax rate schedule on page 57.</p> </div> <div style="display: flex; align-items: center;"> <p>If the amount on Form IT-201, line 33, is more than \$107,650, see page 58.</p> </div>				
61,050	61,100	3,506	3,215	3,361	63,050	63,100	3,630	3,340	3,485					
61,100	61,150	3,509	3,219	3,364	63,100	63,150	3,633	3,343	3,488					
61,150	61,200	3,512	3,222	3,367	63,150	63,200	3,636	3,346	3,492					
61,200	61,250	3,515	3,225	3,370	63,200	63,250	3,639	3,349	3,495					
61,250	61,300	3,518	3,228	3,374	63,250	63,300	3,642	3,352	3,498					
61,300	61,350	3,521	3,231	3,377	63,300	63,350	3,646	3,355	3,501					
61,350	61,400	3,524	3,234	3,380	63,350	63,400	3,649	3,358	3,504					
61,400	61,450	3,528	3,237	3,383	63,400	63,450	3,652	3,361	3,507					
61,450	61,500	3,531	3,240	3,386	63,450	63,500	3,655	3,364	3,510					
61,500	61,550	3,534	3,243	3,389	63,500	63,550	3,658	3,368	3,513					
61,550	61,600	3,537	3,247	3,392	63,550	63,600	3,661	3,371	3,516					
61,600	61,650	3,540	3,250	3,395	63,600	63,650	3,664	3,374	3,519					
61,650	61,700	3,543	3,253	3,398	63,650	63,700	3,667	3,377	3,523					
61,700	61,750	3,546	3,256	3,402	63,700	63,750	3,670	3,380	3,526					
61,750	61,800	3,549	3,259	3,405	63,750	63,800	3,673	3,383	3,529					
61,800	61,850	3,552	3,262	3,408	63,800	63,850	3,677	3,386	3,532					
61,850	61,900	3,555	3,265	3,411	63,850	63,900	3,680	3,389	3,535					
61,900	61,950	3,559	3,268	3,414	63,900	63,950	3,683	3,392	3,538					
61,950	62,000	3,562	3,271	3,417	63,950	64,000	3,686	3,396	3,541					

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

New York State tax rate schedule

If your New York AGI amount on Form IT-201, line 33, is more than \$107,650, see pages 58, 59, and 60 to compute your New York State tax.

Married filing jointly and qualifying widow(er) – filing status ② and ⑤						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 17,150	4% of line 38				
17,150	23,600	\$ 686	plus	4.5%	of the excess over	\$17,150
23,600	27,900	976	plus	5.25%	" " " "	23,600
27,900	43,000	1,202	plus	5.9%	" " " "	27,900
43,000	161,550	2,093	plus	6.21%	" " " "	43,000
161,550	323,200	9,455	plus	6.49%	" " " "	161,550
323,200	2,155,350	19,946	plus	6.85%	" " " "	323,200
2,155,350	.....	145,448	plus	8.82%	" " " "	2,155,350

Single and married filing separately – filing status ① and ③						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 8,500	4% of line 38				
8,500	11,700	\$ 340	plus	4.5%	of the excess over	\$ 8,500
11,700	13,900	484	plus	5.25%	" " " "	11,700
13,900	21,400	600	plus	5.9%	" " " "	13,900
21,400	80,650	1,042	plus	6.21%	" " " "	21,400
80,650	215,400	4,721	plus	6.49%	" " " "	80,650
215,400	1,077,550	13,467	plus	6.85%	" " " "	215,400
1,077,550	.....	72,524	plus	8.82%	" " " "	1,077,550

Head of household – filing status ④						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 12,800	4% of line 38				
12,800	17,650	\$ 512	plus	4.5%	of the excess over	\$12,800
17,650	20,900	730	plus	5.25%	" " " "	17,650
20,900	32,200	901	plus	5.9%	" " " "	20,900
32,200	107,650	1,568	plus	6.21%	" " " "	32,200
107,650	269,300	6,253	plus	6.49%	" " " "	107,650
269,300	1,616,450	16,744	plus	6.85%	" " " "	269,300
1,616,450	.....	109,024	plus	8.82%	" " " "	1,616,450

Tax computation – New York AGI 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 and pages 59 and 60).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line 33) is **more than \$107,650, but not more than \$2,155,350**, and your taxable income (line 38) is **\$161,550 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
- 2 Enter your taxable income from line 38 2 _____
- 3 Multiply line 2 by 6.21% (.0621)
(**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* on page 57 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 39.

Tax computation worksheet 2

If your New York AGI (line 33) is **more than \$161,550, but not more than \$2,155,350**, and your taxable income (line 38) is **more than \$161,550 but not more than \$323,200**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
- 2 Enter your taxable income from line 38 2 _____
- 3 Multiply line 2 by 6.49% (.0649)
(**Stop:** If the line 1 amount is **\$211,550 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 57 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter \$577 on line 6 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$161,550 8 _____
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
- 10 Multiply line 7 by line 9 10
- 11 Add lines 4, 6, and 10 11 _____
Enter here and on line 39.

Tax computation worksheet 3

If your New York AGI (line 33) is **more than \$323,200, but not more than \$2,155,350**, and your taxable income (line 38) is **more than \$323,200**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
- 2 Enter your taxable income from line 38 2 _____
- 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$373,200 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 57 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter \$1,030 on line 6 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$323,200 8 _____
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
- 10 Multiply line 7 by line 9 10
- 11 Add lines 4, 6, and 10 11 _____
Enter here and on line 39.

Tax computation worksheet 4

If your New York AGI (line 33) is **more than \$2,155,350**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
- 2 Enter your taxable income from line 38 2 _____
- 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$2,205,350 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 57 4
- 5 Subtract line 4 from line 3 5 _____
- 6 If line 2 is **\$161,550 or less**, enter \$577 on line 6. If line 2 is **more than \$161,550 but not more than \$323,200**, enter \$1,030 on line 6. If line 2 is **more than \$323,200**, enter \$2,193 on line 6. 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$2,155,350 8 _____
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
- 10 Multiply line 7 by line 9 10
- 11 Add lines 4, 6, and 10 11 _____
Enter here and on line 39.

Tax computation – New York AGI of more than \$107,650 (continued)

Single and married filing separately

Tax computation worksheet 5

If your New York AGI (line 33) is **more than \$107,650, but not more than \$1,077,550**, and your taxable income (line 38) is **\$215,400 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 6.49% (.0649)
(**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* on page 57 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 39.**

Tax computation worksheet 6

If your New York AGI (line 33) is **more than \$215,400, but not more than \$1,077,550**, and your taxable income (line 38) is **more than \$215,400**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$265,400 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 57 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$513 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$215,400 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

Tax computation worksheet 7

If your New York AGI (line 33) is **more than \$1,077,550**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$1,127,550 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 57 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 If line 2 is **\$215,400 or less**, enter \$513 on line 6. If line 2 is **more than \$215,400**, enter \$1,288 on line 6. 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$1,077,550 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

Tax computation – New York AGI of more than \$107,650 (continued)

Head of household

Tax computation worksheet 8

If your New York AGI (line 33) is **more than \$107,650, but not more than \$1,616,450**, and your taxable income (line 38) is **\$269,300 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 6.49% (.0649)
(**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* on page 57 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 39.**

Tax computation worksheet 9

If your New York AGI (line 33) is **more than \$269,300, but not more than \$1,616,450**, and your taxable income (line 38) is **more than \$269,300**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$319,300 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 57 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$733 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$269,300 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

Tax computation worksheet 10

If your New York AGI (line 33) is **more than \$1,616,450**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$1,666,450 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 57 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 If line 2 is **\$269,300 or less**, enter \$733 on line 6. If line 2 is **more than \$269,300**, enter \$1,703 on line 6. 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$1,616,450 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

NYC

2019 New York **City** Tax Table

\$0 – \$5,999

In this **New York City** tax table, the *taxable income* column is the amount from Form IT-201, line 47.

Example: Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 47 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for **Married filing jointly** and read down the column. The amount shown where the income line and filing status column meet is \$1,292. This is the tax amount they must write on line 47a of Form IT-201. →

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
Your New York City tax is:				
38,200	38,250	1,363	1,290	1,344
38,250	38,300	1,365	1,292	1,346
38,300	38,350	1,367	1,294	1,348
38,350	38,400	1,369	1,296	1,350

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –							
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household					
Your New York City tax is:																			
\$0	\$18	\$0	\$0	\$0	2,000	Your New York City tax is:									4,000	Your New York City tax is:			
18	25	1	1	1	2,000	2,050	62	62	62	4,000	4,050	124	124	124					
25	50	1	1	1	2,050	2,100	64	64	64	4,050	4,100	125	125	125					
50	100	2	2	2	2,100	2,150	65	65	65	4,100	4,150	127	127	127					
100	150	4	4	4	2,150	2,200	67	67	67	4,150	4,200	129	129	129					
150	200	5	5	5	2,200	2,250	68	68	68	4,200	4,250	130	130	130					
200	250	7	7	7	2,250	2,300	70	70	70	4,250	4,300	132	132	132					
250	300	8	8	8	2,300	2,350	72	72	72	4,300	4,350	133	133	133					
300	350	10	10	10	2,350	2,400	73	73	73	4,350	4,400	135	135	135					
350	400	12	12	12	2,400	2,450	75	75	75	4,400	4,450	136	136	136					
400	450	13	13	13	2,450	2,500	76	76	76	4,450	4,500	138	138	138					
450	500	15	15	15	2,500	2,550	78	78	78	4,500	4,550	139	139	139					
500	550	16	16	16	2,550	2,600	79	79	79	4,550	4,600	141	141	141					
550	600	18	18	18	2,600	2,650	81	81	81	4,600	4,650	142	142	142					
600	650	19	19	19	2,650	2,700	82	82	82	4,650	4,700	144	144	144					
650	700	21	21	21	2,700	2,750	84	84	84	4,700	4,750	145	145	145					
700	750	22	22	22	2,750	2,800	85	85	85	4,750	4,800	147	147	147					
750	800	24	24	24	2,800	2,850	87	87	87	4,800	4,850	149	149	149					
800	850	25	25	25	2,850	2,900	88	88	88	4,850	4,900	150	150	150					
850	900	27	27	27	2,900	2,950	90	90	90	4,900	4,950	152	152	152					
900	950	28	28	28	2,950	3,000	92	92	92	4,950	5,000	153	153	153					
950	1,000	30	30	30	Your New York City tax is:														
1,000					3,000					5,000									
1,000	1,050	32	32	32	3,000	3,050	93	93	93	5,000	5,050	155	155	155					
1,050	1,100	33	33	33	3,050	3,100	95	95	95	5,050	5,100	156	156	156					
1,100	1,150	35	35	35	3,100	3,150	96	96	96	5,100	5,150	158	158	158					
1,150	1,200	36	36	36	3,150	3,200	98	98	98	5,150	5,200	159	159	159					
1,200	1,250	38	38	38	3,200	3,250	99	99	99	5,200	5,250	161	161	161					
1,250	1,300	39	39	39	3,250	3,300	101	101	101	5,250	5,300	162	162	162					
1,300	1,350	41	41	41	3,300	3,350	102	102	102	5,300	5,350	164	164	164					
1,350	1,400	42	42	42	3,350	3,400	104	104	104	5,350	5,400	165	165	165					
1,400	1,450	44	44	44	3,400	3,450	105	105	105	5,400	5,450	167	167	167					
1,450	1,500	45	45	45	3,450	3,500	107	107	107	5,450	5,500	169	169	169					
1,500	1,550	47	47	47	3,500	3,550	108	108	108	5,500	5,550	170	170	170					
1,550	1,600	48	48	48	3,550	3,600	110	110	110	5,550	5,600	172	172	172					
1,600	1,650	50	50	50	3,600	3,650	112	112	112	5,600	5,650	173	173	173					
1,650	1,700	52	52	52	3,650	3,700	113	113	113	5,650	5,700	175	175	175					
1,700	1,750	53	53	53	3,700	3,750	115	115	115	5,700	5,750	176	176	176					
1,750	1,800	55	55	55	3,750	3,800	116	116	116	5,750	5,800	178	178	178					
1,800	1,850	56	56	56	3,800	3,850	118	118	118	5,800	5,850	179	179	179					
1,850	1,900	58	58	58	3,850	3,900	119	119	119	5,850	5,900	181	181	181					
1,900	1,950	59	59	59	3,900	3,950	121	121	121	5,900	5,950	182	182	182					
1,950	2,000	61	61	61	3,950	4,000	122	122	122	5,950	6,000	184	184	184					

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

\$6,000 – \$14,999

2019 New York City Tax Table

NYC

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
6,000 Your New York City tax is:					9,000 Your New York City tax is:					12,000 Your New York City tax is:				
6,000	6,050	185	185	185	9,000	9,050	278	278	278	12,000	12,050	370	370	370
6,050	6,100	187	187	187	9,050	9,100	279	279	279	12,050	12,100	372	372	372
6,100	6,150	189	189	189	9,100	9,150	281	281	281	12,100	12,150	374	373	373
6,150	6,200	190	190	190	9,150	9,200	282	282	282	12,150	12,200	376	375	375
6,200	6,250	192	192	192	9,200	9,250	284	284	284	12,200	12,250	377	376	376
6,250	6,300	193	193	193	9,250	9,300	285	285	285	12,250	12,300	379	378	378
6,300	6,350	195	195	195	9,300	9,350	287	287	287	12,300	12,350	381	379	379
6,350	6,400	196	196	196	9,350	9,400	289	289	289	12,350	12,400	383	381	381
6,400	6,450	198	198	198	9,400	9,450	290	290	290	12,400	12,450	385	382	382
6,450	6,500	199	199	199	9,450	9,500	292	292	292	12,450	12,500	387	384	384
6,500	6,550	201	201	201	9,500	9,550	293	293	293	12,500	12,550	389	386	386
6,550	6,600	202	202	202	9,550	9,600	295	295	295	12,550	12,600	391	387	387
6,600	6,650	204	204	204	9,600	9,650	296	296	296	12,600	12,650	393	389	389
6,650	6,700	205	205	205	9,650	9,700	298	298	298	12,650	12,700	394	390	390
6,700	6,750	207	207	207	9,700	9,750	299	299	299	12,700	12,750	396	392	392
6,750	6,800	209	209	209	9,750	9,800	301	301	301	12,750	12,800	398	393	393
6,800	6,850	210	210	210	9,800	9,850	302	302	302	12,800	12,850	400	395	395
6,850	6,900	212	212	212	9,850	9,900	304	304	304	12,850	12,900	402	396	396
6,900	6,950	213	213	213	9,900	9,950	305	305	305	12,900	12,950	404	398	398
6,950	7,000	215	215	215	9,950	10,000	307	307	307	12,950	13,000	406	399	399
7,000 Your New York City tax is:					10,000 Your New York City tax is:					13,000 Your New York City tax is:				
7,000	7,050	216	216	216	10,000	10,050	309	309	309	13,000	13,050	408	401	401
7,050	7,100	218	218	218	10,050	10,100	310	310	310	13,050	13,100	409	402	402
7,100	7,150	219	219	219	10,100	10,150	312	312	312	13,100	13,150	411	404	404
7,150	7,200	221	221	221	10,150	10,200	313	313	313	13,150	13,200	413	406	406
7,200	7,250	222	222	222	10,200	10,250	315	315	315	13,200	13,250	415	407	407
7,250	7,300	224	224	224	10,250	10,300	316	316	316	13,250	13,300	417	409	409
7,300	7,350	225	225	225	10,300	10,350	318	318	318	13,300	13,350	419	410	410
7,350	7,400	227	227	227	10,350	10,400	319	319	319	13,350	13,400	421	412	412
7,400	7,450	229	229	229	10,400	10,450	321	321	321	13,400	13,450	423	413	413
7,450	7,500	230	230	230	10,450	10,500	322	322	322	13,450	13,500	424	415	415
7,500	7,550	232	232	232	10,500	10,550	324	324	324	13,500	13,550	426	416	416
7,550	7,600	233	233	233	10,550	10,600	325	325	325	13,550	13,600	428	418	418
7,600	7,650	235	235	235	10,600	10,650	327	327	327	13,600	13,650	430	419	419
7,650	7,700	236	236	236	10,650	10,700	329	329	329	13,650	13,700	432	421	421
7,700	7,750	238	238	238	10,700	10,750	330	330	330	13,700	13,750	434	422	422
7,750	7,800	239	239	239	10,750	10,800	332	332	332	13,750	13,800	436	424	424
7,800	7,850	241	241	241	10,800	10,850	333	333	333	13,800	13,850	438	426	426
7,850	7,900	242	242	242	10,850	10,900	335	335	335	13,850	13,900	440	427	427
7,900	7,950	244	244	244	10,900	10,950	336	336	336	13,900	13,950	441	429	429
7,950	8,000	245	245	245	10,950	11,000	338	338	338	13,950	14,000	443	430	430
8,000 Your New York City tax is:					11,000 Your New York City tax is:					14,000 Your New York City tax is:				
8,000	8,050	247	247	247	11,000	11,050	339	339	339	14,000	14,050	445	432	432
8,050	8,100	249	249	249	11,050	11,100	341	341	341	14,050	14,100	447	433	433
8,100	8,150	250	250	250	11,100	11,150	342	342	342	14,100	14,150	449	435	435
8,150	8,200	252	252	252	11,150	11,200	344	344	344	14,150	14,200	451	436	436
8,200	8,250	253	253	253	11,200	11,250	346	346	346	14,200	14,250	453	438	438
8,250	8,300	255	255	255	11,250	11,300	347	347	347	14,250	14,300	455	439	439
8,300	8,350	256	256	256	11,300	11,350	349	349	349	14,300	14,350	456	441	441
8,350	8,400	258	258	258	11,350	11,400	350	350	350	14,350	14,400	458	442	442
8,400	8,450	259	259	259	11,400	11,450	352	352	352	14,400	14,450	460	444	444
8,450	8,500	261	261	261	11,450	11,500	353	353	353	14,450	14,500	462	446	446
8,500	8,550	262	262	262	11,500	11,550	355	355	355	14,500	14,550	464	447	448
8,550	8,600	264	264	264	11,550	11,600	356	356	356	14,550	14,600	466	449	450
8,600	8,650	265	265	265	11,600	11,650	358	358	358	14,600	14,650	468	450	451
8,650	8,700	267	267	267	11,650	11,700	359	359	359	14,650	14,700	470	452	453
8,700	8,750	269	269	269	11,700	11,750	361	361	361	14,700	14,750	472	453	455
8,750	8,800	270	270	270	11,750	11,800	362	362	362	14,750	14,800	473	455	457
8,800	8,850	272	272	272	11,800	11,850	364	364	364	14,800	14,850	475	456	459
8,850	8,900	273	273	273	11,850	11,900	366	366	366	14,850	14,900	477	458	461
8,900	8,950	275	275	275	11,900	11,950	367	367	367	14,900	14,950	479	459	463
8,950	9,000	276	276	276	11,950	12,000	369	369	369	14,950	15,000	481	461	465

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

NYC

2019 New York City Tax Table

\$15,000 – \$23,999

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
15,000 Your New York City tax is:					18,000 Your New York City tax is:					21,000 Your New York City tax is:				
15,000	15,050	483	462	467	18,000	18,050	596	555	579	21,000	21,050	709	647	692
15,050	15,100	485	464	468	18,050	18,100	598	556	581	21,050	21,100	710	649	694
15,100	15,150	487	466	470	18,100	18,150	599	558	583	21,100	21,150	712	650	696
15,150	15,200	488	467	472	18,150	18,200	601	559	585	21,150	21,200	714	652	698
15,200	15,250	490	469	474	18,200	18,250	603	561	587	21,200	21,250	716	653	700
15,250	15,300	492	470	476	18,250	18,300	605	563	589	21,250	21,300	718	655	702
15,300	15,350	494	472	478	18,300	18,350	607	564	591	21,300	21,350	720	656	704
15,350	15,400	496	473	480	18,350	18,400	609	566	593	21,350	21,400	722	658	705
15,400	15,450	498	475	482	18,400	18,450	611	567	594	21,400	21,450	724	659	707
15,450	15,500	500	476	483	18,450	18,500	613	569	596	21,450	21,500	725	661	709
15,500	15,550	502	478	485	18,500	18,550	614	570	598	21,500	21,550	727	663	711
15,550	15,600	503	479	487	18,550	18,600	616	572	600	21,550	21,600	729	664	713
15,600	15,650	505	481	489	18,600	18,650	618	573	602	21,600	21,650	731	666	715
15,650	15,700	507	482	491	18,650	18,700	620	575	604	21,650	21,700	733	668	717
15,700	15,750	509	484	493	18,700	18,750	622	576	606	21,700	21,750	735	670	719
15,750	15,800	511	486	495	18,750	18,800	624	578	608	21,750	21,800	737	672	720
15,800	15,850	513	487	497	18,800	18,850	626	579	609	21,800	21,850	739	673	722
15,850	15,900	515	489	498	18,850	18,900	628	581	611	21,850	21,900	740	675	724
15,900	15,950	517	490	500	18,900	18,950	630	583	613	21,900	21,950	742	677	726
15,950	16,000	519	492	502	18,950	19,000	631	584	615	21,950	22,000	744	679	728
16,000 Your New York City tax is:					19,000 Your New York City tax is:					22,000 Your New York City tax is:				
16,000	16,050	520	493	504	19,000	19,050	633	586	617	22,000	22,050	746	681	730
16,050	16,100	522	495	506	19,050	19,100	635	587	619	22,050	22,100	748	683	732
16,100	16,150	524	496	508	19,100	19,150	637	589	621	22,100	22,150	750	685	734
16,150	16,200	526	498	510	19,150	19,200	639	590	623	22,150	22,200	752	687	735
16,200	16,250	528	499	512	19,200	19,250	641	592	625	22,200	22,250	754	689	737
16,250	16,300	530	501	514	19,250	19,300	643	593	626	22,250	22,300	756	690	739
16,300	16,350	532	502	515	19,300	19,350	645	595	628	22,300	22,350	757	692	741
16,350	16,400	534	504	517	19,350	19,400	646	596	630	22,350	22,400	759	694	743
16,400	16,450	535	506	519	19,400	19,450	648	598	632	22,400	22,450	761	696	745
16,450	16,500	537	507	521	19,450	19,500	650	599	634	22,450	22,500	763	698	747
16,500	16,550	539	509	523	19,500	19,550	652	601	636	22,500	22,550	765	700	749
16,550	16,600	541	510	525	19,550	19,600	654	603	638	22,550	22,600	767	702	751
16,600	16,650	543	512	527	19,600	19,650	656	604	640	22,600	22,650	769	704	752
16,650	16,700	545	513	529	19,650	19,700	658	606	641	22,650	22,700	771	705	754
16,700	16,750	547	515	530	19,700	19,750	660	607	643	22,700	22,750	772	707	756
16,750	16,800	549	516	532	19,750	19,800	661	609	645	22,750	22,800	774	709	758
16,800	16,850	551	518	534	19,800	19,850	663	610	647	22,800	22,850	776	711	760
16,850	16,900	552	519	536	19,850	19,900	665	612	649	22,850	22,900	778	713	762
16,900	16,950	554	521	538	19,900	19,950	667	613	651	22,900	22,950	780	715	764
16,950	17,000	556	522	540	19,950	20,000	669	615	653	22,950	23,000	782	717	766
17,000 Your New York City tax is:					20,000 Your New York City tax is:					23,000 Your New York City tax is:				
17,000	17,050	558	524	542	20,000	20,050	671	616	655	23,000	23,050	784	719	767
17,050	17,100	560	526	544	20,050	20,100	673	618	656	23,050	23,100	786	720	769
17,100	17,150	562	527	546	20,100	20,150	675	619	658	23,100	23,150	788	722	771
17,150	17,200	564	529	547	20,150	20,200	677	621	660	23,150	23,200	789	724	773
17,200	17,250	566	530	549	20,200	20,250	678	623	662	23,200	23,250	791	726	775
17,250	17,300	567	532	551	20,250	20,300	680	624	664	23,250	23,300	793	728	777
17,300	17,350	569	533	553	20,300	20,350	682	626	666	23,300	23,350	795	730	779
17,350	17,400	571	535	555	20,350	20,400	684	627	668	23,350	23,400	797	732	781
17,400	17,450	573	536	557	20,400	20,450	686	629	670	23,400	23,450	799	734	783
17,450	17,500	575	538	559	20,450	20,500	688	630	672	23,450	23,500	801	736	784
17,500	17,550	577	539	561	20,500	20,550	690	632	673	23,500	23,550	803	737	786
17,550	17,600	579	541	562	20,550	20,600	692	633	675	23,550	23,600	804	739	788
17,600	17,650	581	542	564	20,600	20,650	693	635	677	23,600	23,650	806	741	790
17,650	17,700	582	544	566	20,650	20,700	695	636	679	23,650	23,700	808	743	792
17,700	17,750	584	546	568	20,700	20,750	697	638	681	23,700	23,750	810	745	794
17,750	17,800	586	547	570	20,750	20,800	699	639	683	23,750	23,800	812	747	796
17,800	17,850	588	549	572	20,800	20,850	701	641	685	23,800	23,850	814	749	798
17,850	17,900	590	550	574	20,850	20,900	703	643	687	23,850	23,900	816	751	799
17,900	17,950	592	552	576	20,900	20,950	705	644	688	23,900	23,950	818	752	801
17,950	18,000	594	553	577	20,950	21,000	707	646	690	23,950	24,000	819	754	803

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

\$24,000 – \$32,999

2019 New York City Tax Table

NYC

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
24,000 Your New York City tax is:					27,000 Your New York City tax is:					30,000 Your New York City tax is:				
24,000	24,050	821	756	805	27,000	27,050	935	869	918	30,000	30,050	1,050	982	1,031
24,050	24,100	823	758	807	27,050	27,100	937	871	920	30,050	30,100	1,052	984	1,033
24,100	24,150	825	760	809	27,100	27,150	939	873	922	30,100	30,150	1,054	986	1,035
24,150	24,200	827	762	811	27,150	27,200	941	875	924	30,150	30,200	1,056	988	1,037
24,200	24,250	829	764	813	27,200	27,250	943	877	925	30,200	30,250	1,058	989	1,039
24,250	24,300	831	766	814	27,250	27,300	945	878	927	30,250	30,300	1,059	991	1,041
24,300	24,350	833	768	816	27,300	27,350	947	880	929	30,300	30,350	1,061	993	1,042
24,350	24,400	835	769	818	27,350	27,400	949	882	931	30,350	30,400	1,063	995	1,044
24,400	24,450	836	771	820	27,400	27,450	951	884	933	30,400	30,450	1,065	997	1,046
24,450	24,500	838	773	822	27,450	27,500	953	886	935	30,450	30,500	1,067	999	1,048
24,500	24,550	840	775	824	27,500	27,550	954	888	937	30,500	30,550	1,069	1,001	1,050
24,550	24,600	842	777	826	27,550	27,600	956	890	939	30,550	30,600	1,071	1,003	1,052
24,600	24,650	844	779	828	27,600	27,650	958	892	941	30,600	30,650	1,073	1,005	1,054
24,650	24,700	846	781	830	27,650	27,700	960	894	942	30,650	30,700	1,075	1,006	1,056
24,700	24,750	848	783	831	27,700	27,750	962	895	944	30,700	30,750	1,077	1,008	1,058
24,750	24,800	850	784	833	27,750	27,800	964	897	946	30,750	30,800	1,079	1,010	1,060
24,800	24,850	851	786	835	27,800	27,850	966	899	948	30,800	30,850	1,080	1,012	1,062
24,850	24,900	853	788	837	27,850	27,900	968	901	950	30,850	30,900	1,082	1,014	1,063
24,900	24,950	855	790	839	27,900	27,950	970	903	952	30,900	30,950	1,084	1,016	1,065
24,950	25,000	857	792	841	27,950	28,000	972	905	954	30,950	31,000	1,086	1,018	1,067
25,000 Your New York City tax is:					28,000 Your New York City tax is:					31,000 Your New York City tax is:				
25,000	25,050	859	794	843	28,000	28,050	974	907	956	31,000	31,050	1,088	1,020	1,069
25,050	25,100	861	796	845	28,050	28,100	975	909	957	31,050	31,100	1,090	1,021	1,071
25,100	25,150	863	798	846	28,100	28,150	977	910	959	31,100	31,150	1,092	1,023	1,073
25,150	25,200	865	799	848	28,150	28,200	979	912	961	31,150	31,200	1,094	1,025	1,075
25,200	25,250	867	801	850	28,200	28,250	981	914	963	31,200	31,250	1,096	1,027	1,077
25,250	25,300	869	803	852	28,250	28,300	983	916	965	31,250	31,300	1,098	1,029	1,079
25,300	25,350	870	805	854	28,300	28,350	985	918	967	31,300	31,350	1,100	1,031	1,081
25,350	25,400	872	807	856	28,350	28,400	987	920	969	31,350	31,400	1,101	1,033	1,083
25,400	25,450	874	809	858	28,400	28,450	989	922	971	31,400	31,450	1,103	1,035	1,084
25,450	25,500	876	811	860	28,450	28,500	991	924	973	31,450	31,500	1,105	1,036	1,086
25,500	25,550	878	813	862	28,500	28,550	993	926	974	31,500	31,550	1,107	1,038	1,088
25,550	25,600	880	815	863	28,550	28,600	995	927	976	31,550	31,600	1,109	1,040	1,090
25,600	25,650	882	816	865	28,600	28,650	996	929	978	31,600	31,650	1,111	1,042	1,092
25,650	25,700	884	818	867	28,650	28,700	998	931	980	31,650	31,700	1,113	1,044	1,094
25,700	25,750	886	820	869	28,700	28,750	1,000	933	982	31,700	31,750	1,115	1,046	1,096
25,750	25,800	888	822	871	28,750	28,800	1,002	935	984	31,750	31,800	1,117	1,048	1,098
25,800	25,850	890	824	873	28,800	28,850	1,004	937	986	31,800	31,850	1,119	1,050	1,100
25,850	25,900	891	826	875	28,850	28,900	1,006	939	988	31,850	31,900	1,121	1,052	1,102
25,900	25,950	893	828	877	28,900	28,950	1,008	941	989	31,900	31,950	1,122	1,053	1,104
25,950	26,000	895	830	878	28,950	29,000	1,010	942	991	31,950	32,000	1,124	1,055	1,105
26,000 Your New York City tax is:					29,000 Your New York City tax is:					32,000 Your New York City tax is:				
26,000	26,050	897	831	880	29,000	29,050	1,012	944	993	32,000	32,050	1,126	1,057	1,107
26,050	26,100	899	833	882	29,050	29,100	1,014	946	995	32,050	32,100	1,128	1,059	1,109
26,100	26,150	901	835	884	29,100	29,150	1,016	948	997	32,100	32,150	1,130	1,061	1,111
26,150	26,200	903	837	886	29,150	29,200	1,017	950	999	32,150	32,200	1,132	1,063	1,113
26,200	26,250	905	839	888	29,200	29,250	1,019	952	1,001	32,200	32,250	1,134	1,065	1,115
26,250	26,300	907	841	890	29,250	29,300	1,021	954	1,003	32,250	32,300	1,136	1,067	1,117
26,300	26,350	909	843	892	29,300	29,350	1,023	956	1,004	32,300	32,350	1,138	1,068	1,119
26,350	26,400	911	845	893	29,350	29,400	1,025	957	1,006	32,350	32,400	1,140	1,070	1,121
26,400	26,450	912	847	895	29,400	29,450	1,027	959	1,008	32,400	32,450	1,142	1,072	1,123
26,450	26,500	914	848	897	29,450	29,500	1,029	961	1,010	32,450	32,500	1,143	1,074	1,125
26,500	26,550	916	850	899	29,500	29,550	1,031	963	1,012	32,500	32,550	1,145	1,076	1,126
26,550	26,600	918	852	901	29,550	29,600	1,033	965	1,014	32,550	32,600	1,147	1,078	1,128
26,600	26,650	920	854	903	29,600	29,650	1,035	967	1,016	32,600	32,650	1,149	1,080	1,130
26,650	26,700	922	856	905	29,650	29,700	1,037	969	1,018	32,650	32,700	1,151	1,082	1,132
26,700	26,750	924	858	907	29,700	29,750	1,038	971	1,020	32,700	32,750	1,153	1,084	1,134
26,750	26,800	926	860	909	29,750	29,800	1,040	973	1,021	32,750	32,800	1,155	1,085	1,136
26,800	26,850	928	862	910	29,800	29,850	1,042	974	1,023	32,800	32,850	1,157	1,087	1,138
26,850	26,900	930	863	912	29,850	29,900	1,044	976	1,025	32,850	32,900	1,159	1,089	1,140
26,900	26,950	932	865	914	29,900	29,950	1,046	978	1,027	32,900	32,950	1,161	1,091	1,142
26,950	27,000	933	867	916	29,950	30,000	1,048	980	1,029	32,950	33,000	1,163	1,093	1,144

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

NYC

2019 New York City Tax Table

\$33,000 – \$41,999

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
33,000 Your New York City tax is:					36,000 Your New York City tax is:					39,000 Your New York City tax is:				
33,000	33,050	1,164	1,095	1,146	36,000	36,050	1,279	1,208	1,260	39,000	39,050	1,394	1,321	1,375
33,050	33,100	1,166	1,097	1,147	36,050	36,100	1,281	1,210	1,262	39,050	39,100	1,396	1,322	1,377
33,100	33,150	1,168	1,099	1,149	36,100	36,150	1,283	1,211	1,264	39,100	39,150	1,397	1,324	1,378
33,150	33,200	1,170	1,100	1,151	36,150	36,200	1,285	1,213	1,266	39,150	39,200	1,399	1,326	1,380
33,200	33,250	1,172	1,102	1,153	36,200	36,250	1,287	1,215	1,268	39,200	39,250	1,401	1,328	1,382
33,250	33,300	1,174	1,104	1,155	36,250	36,300	1,289	1,217	1,270	39,250	39,300	1,403	1,330	1,384
33,300	33,350	1,176	1,106	1,157	36,300	36,350	1,291	1,219	1,272	39,300	39,350	1,405	1,332	1,386
33,350	33,400	1,178	1,108	1,159	36,350	36,400	1,292	1,221	1,273	39,350	39,400	1,407	1,334	1,388
33,400	33,450	1,180	1,110	1,161	36,400	36,450	1,294	1,223	1,275	39,400	39,450	1,409	1,336	1,390
33,450	33,500	1,182	1,112	1,163	36,450	36,500	1,296	1,225	1,277	39,450	39,500	1,411	1,337	1,392
33,500	33,550	1,184	1,114	1,165	36,500	36,550	1,298	1,226	1,279	39,500	39,550	1,413	1,339	1,394
33,550	33,600	1,185	1,115	1,167	36,550	36,600	1,300	1,228	1,281	39,550	39,600	1,415	1,341	1,396
33,600	33,650	1,187	1,117	1,168	36,600	36,650	1,302	1,230	1,283	39,600	39,650	1,417	1,343	1,398
33,650	33,700	1,189	1,119	1,170	36,650	36,700	1,304	1,232	1,285	39,650	39,700	1,418	1,345	1,399
33,700	33,750	1,191	1,121	1,172	36,700	36,750	1,306	1,234	1,287	39,700	39,750	1,420	1,347	1,401
33,750	33,800	1,193	1,123	1,174	36,750	36,800	1,308	1,236	1,289	39,750	39,800	1,422	1,349	1,403
33,800	33,850	1,195	1,125	1,176	36,800	36,850	1,310	1,238	1,291	39,800	39,850	1,424	1,351	1,405
33,850	33,900	1,197	1,127	1,178	36,850	36,900	1,312	1,240	1,293	39,850	39,900	1,426	1,353	1,407
33,900	33,950	1,199	1,129	1,180	36,900	36,950	1,313	1,242	1,294	39,900	39,950	1,428	1,354	1,409
33,950	34,000	1,201	1,131	1,182	36,950	37,000	1,315	1,243	1,296	39,950	40,000	1,430	1,356	1,411
34,000 Your New York City tax is:					37,000 Your New York City tax is:					40,000 Your New York City tax is:				
34,000	34,050	1,203	1,132	1,184	37,000	37,050	1,317	1,245	1,298	40,000	40,050	1,432	1,358	1,413
34,050	34,100	1,205	1,134	1,186	37,050	37,100	1,319	1,247	1,300	40,050	40,100	1,434	1,360	1,415
34,100	34,150	1,206	1,136	1,188	37,100	37,150	1,321	1,249	1,302	40,100	40,150	1,436	1,362	1,417
34,150	34,200	1,208	1,138	1,189	37,150	37,200	1,323	1,251	1,304	40,150	40,200	1,438	1,364	1,419
34,200	34,250	1,210	1,140	1,191	37,200	37,250	1,325	1,253	1,306	40,200	40,250	1,439	1,366	1,420
34,250	34,300	1,212	1,142	1,193	37,250	37,300	1,327	1,255	1,308	40,250	40,300	1,441	1,368	1,422
34,300	34,350	1,214	1,144	1,195	37,300	37,350	1,329	1,257	1,310	40,300	40,350	1,443	1,369	1,424
34,350	34,400	1,216	1,146	1,197	37,350	37,400	1,331	1,258	1,312	40,350	40,400	1,445	1,371	1,426
34,400	34,450	1,218	1,147	1,199	37,400	37,450	1,333	1,260	1,314	40,400	40,450	1,447	1,373	1,428
34,450	34,500	1,220	1,149	1,201	37,450	37,500	1,334	1,262	1,315	40,450	40,500	1,449	1,375	1,430
34,500	34,550	1,222	1,151	1,203	37,500	37,550	1,336	1,264	1,317	40,500	40,550	1,451	1,377	1,432
34,550	34,600	1,224	1,153	1,205	37,550	37,600	1,338	1,266	1,319	40,550	40,600	1,453	1,379	1,434
34,600	34,650	1,226	1,155	1,207	37,600	37,650	1,340	1,268	1,321	40,600	40,650	1,455	1,381	1,436
34,650	34,700	1,227	1,157	1,209	37,650	37,700	1,342	1,270	1,323	40,650	40,700	1,457	1,383	1,438
34,700	34,750	1,229	1,159	1,210	37,700	37,750	1,344	1,272	1,325	40,700	40,750	1,459	1,384	1,440
34,750	34,800	1,231	1,161	1,212	37,750	37,800	1,346	1,274	1,327	40,750	40,800	1,460	1,386	1,441
34,800	34,850	1,233	1,163	1,214	37,800	37,850	1,348	1,275	1,329	40,800	40,850	1,462	1,388	1,443
34,850	34,900	1,235	1,164	1,216	37,850	37,900	1,350	1,277	1,331	40,850	40,900	1,464	1,390	1,445
34,900	34,950	1,237	1,166	1,218	37,900	37,950	1,352	1,279	1,333	40,900	40,950	1,466	1,392	1,447
34,950	35,000	1,239	1,168	1,220	37,950	38,000	1,354	1,281	1,335	40,950	41,000	1,468	1,394	1,449
35,000 Your New York City tax is:					38,000 Your New York City tax is:					41,000 Your New York City tax is:				
35,000	35,050	1,241	1,170	1,222	38,000	38,050	1,355	1,283	1,336	41,000	41,050	1,470	1,396	1,451
35,050	35,100	1,243	1,172	1,224	38,050	38,100	1,357	1,285	1,338	41,050	41,100	1,472	1,398	1,453
35,100	35,150	1,245	1,174	1,226	38,100	38,150	1,359	1,287	1,340	41,100	41,150	1,474	1,400	1,455
35,150	35,200	1,247	1,176	1,228	38,150	38,200	1,361	1,289	1,342	41,150	41,200	1,476	1,401	1,457
35,200	35,250	1,248	1,178	1,230	38,200	38,250	1,363	1,290	1,344	41,200	41,250	1,478	1,403	1,459
35,250	35,300	1,250	1,179	1,231	38,250	38,300	1,365	1,292	1,346	41,250	41,300	1,480	1,405	1,461
35,300	35,350	1,252	1,181	1,233	38,300	38,350	1,367	1,294	1,348	41,300	41,350	1,481	1,407	1,463
35,350	35,400	1,254	1,183	1,235	38,350	38,400	1,369	1,296	1,350	41,350	41,400	1,483	1,409	1,464
35,400	35,450	1,256	1,185	1,237	38,400	38,450	1,371	1,298	1,352	41,400	41,450	1,485	1,411	1,466
35,450	35,500	1,258	1,187	1,239	38,450	38,500	1,373	1,300	1,354	41,450	41,500	1,487	1,413	1,468
35,500	35,550	1,260	1,189	1,241	38,500	38,550	1,375	1,302	1,356	41,500	41,550	1,489	1,415	1,470
35,550	35,600	1,262	1,191	1,243	38,550	38,600	1,376	1,304	1,357	41,550	41,600	1,491	1,416	1,472
35,600	35,650	1,264	1,193	1,245	38,600	38,650	1,378	1,305	1,359	41,600	41,650	1,493	1,418	1,474
35,650	35,700	1,266	1,195	1,247	38,650	38,700	1,380	1,307	1,361	41,650	41,700	1,495	1,420	1,476
35,700	35,750	1,268	1,196	1,249	38,700	38,750	1,382	1,309	1,363	41,700	41,750	1,497	1,422	1,478
35,750	35,800	1,269	1,198	1,251	38,750	38,800	1,384	1,311	1,365	41,750	41,800	1,499	1,424	1,480
35,800	35,850	1,271	1,200	1,252	38,800	38,850	1,386	1,313	1,367	41,800	41,850	1,501	1,426	1,482
35,850	35,900	1,273	1,202	1,254	38,850	38,900	1,388	1,315	1,369	41,850	41,900	1,502	1,428	1,484
35,900	35,950	1,275	1,204	1,256	38,900	38,950	1,390	1,317	1,371	41,900	41,950	1,504	1,430	1,485
35,950	36,000	1,277	1,206	1,258	38,950	39,000	1,392	1,319	1,373	41,950	42,000	1,506	1,432	1,487

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

\$42,000 – \$50,999

2019 New York City Tax Table

NYC

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
42,000 Your New York City tax is:					45,000 Your New York City tax is:					48,000 Your New York City tax is:				
42,000	42,050	1,508	1,433	1,489	45,000	45,050	1,623	1,546	1,604	48,000	48,050	1,737	1,661	1,718
42,050	42,100	1,510	1,435	1,491	45,050	45,100	1,625	1,548	1,606	48,050	48,100	1,739	1,662	1,720
42,100	42,150	1,512	1,437	1,493	45,100	45,150	1,627	1,550	1,608	48,100	48,150	1,741	1,664	1,722
42,150	42,200	1,514	1,439	1,495	45,150	45,200	1,628	1,552	1,610	48,150	48,200	1,743	1,666	1,724
42,200	42,250	1,516	1,441	1,497	45,200	45,250	1,630	1,554	1,611	48,200	48,250	1,745	1,668	1,726
42,250	42,300	1,518	1,443	1,499	45,250	45,300	1,632	1,556	1,613	48,250	48,300	1,747	1,670	1,728
42,300	42,350	1,520	1,445	1,501	45,300	45,350	1,634	1,557	1,615	48,300	48,350	1,749	1,672	1,730
42,350	42,400	1,522	1,447	1,503	45,350	45,400	1,636	1,559	1,617	48,350	48,400	1,751	1,674	1,732
42,400	42,450	1,523	1,448	1,505	45,400	45,450	1,638	1,561	1,619	48,400	48,450	1,753	1,676	1,734
42,450	42,500	1,525	1,450	1,506	45,450	45,500	1,640	1,563	1,621	48,450	48,500	1,755	1,678	1,736
42,500	42,550	1,527	1,452	1,508	45,500	45,550	1,642	1,565	1,623	48,500	48,550	1,756	1,680	1,737
42,550	42,600	1,529	1,454	1,510	45,550	45,600	1,644	1,567	1,625	48,550	48,600	1,758	1,682	1,739
42,600	42,650	1,531	1,456	1,512	45,600	45,650	1,646	1,569	1,627	48,600	48,650	1,760	1,683	1,741
42,650	42,700	1,533	1,458	1,514	45,650	45,700	1,648	1,571	1,629	48,650	48,700	1,762	1,685	1,743
42,700	42,750	1,535	1,460	1,516	45,700	45,750	1,649	1,573	1,631	48,700	48,750	1,764	1,687	1,745
42,750	42,800	1,537	1,462	1,518	45,750	45,800	1,651	1,575	1,632	48,750	48,800	1,766	1,689	1,747
42,800	42,850	1,539	1,463	1,520	45,800	45,850	1,653	1,577	1,634	48,800	48,850	1,768	1,691	1,749
42,850	42,900	1,541	1,465	1,522	45,850	45,900	1,655	1,578	1,636	48,850	48,900	1,770	1,693	1,751
42,900	42,950	1,543	1,467	1,524	45,900	45,950	1,657	1,580	1,638	48,900	48,950	1,772	1,695	1,753
42,950	43,000	1,544	1,469	1,526	45,950	46,000	1,659	1,582	1,640	48,950	49,000	1,774	1,697	1,755
43,000 Your New York City tax is:					46,000 Your New York City tax is:					49,000 Your New York City tax is:				
43,000	43,050	1,546	1,471	1,527	46,000	46,050	1,661	1,584	1,642	49,000	49,050	1,776	1,699	1,757
43,050	43,100	1,548	1,473	1,529	46,050	46,100	1,663	1,586	1,644	49,050	49,100	1,777	1,701	1,758
43,100	43,150	1,550	1,475	1,531	46,100	46,150	1,665	1,588	1,646	49,100	49,150	1,779	1,703	1,760
43,150	43,200	1,552	1,477	1,533	46,150	46,200	1,667	1,590	1,648	49,150	49,200	1,781	1,704	1,762
43,200	43,250	1,554	1,479	1,535	46,200	46,250	1,669	1,592	1,650	49,200	49,250	1,783	1,706	1,764
43,250	43,300	1,556	1,480	1,537	46,250	46,300	1,670	1,594	1,652	49,250	49,300	1,785	1,708	1,766
43,300	43,350	1,558	1,482	1,539	46,300	46,350	1,672	1,596	1,653	49,300	49,350	1,787	1,710	1,768
43,350	43,400	1,560	1,484	1,541	46,350	46,400	1,674	1,598	1,655	49,350	49,400	1,789	1,712	1,770
43,400	43,450	1,562	1,486	1,543	46,400	46,450	1,676	1,599	1,657	49,400	49,450	1,791	1,714	1,772
43,450	43,500	1,564	1,488	1,545	46,450	46,500	1,678	1,601	1,659	49,450	49,500	1,793	1,716	1,774
43,500	43,550	1,565	1,490	1,547	46,500	46,550	1,680	1,603	1,661	49,500	49,550	1,795	1,718	1,776
43,550	43,600	1,567	1,492	1,548	46,550	46,600	1,682	1,605	1,663	49,550	49,600	1,797	1,720	1,778
43,600	43,650	1,569	1,494	1,550	46,600	46,650	1,684	1,607	1,665	49,600	49,650	1,798	1,722	1,779
43,650	43,700	1,571	1,495	1,552	46,650	46,700	1,686	1,609	1,667	49,650	49,700	1,800	1,724	1,781
43,700	43,750	1,573	1,497	1,554	46,700	46,750	1,688	1,611	1,669	49,700	49,750	1,802	1,725	1,783
43,750	43,800	1,575	1,499	1,556	46,750	46,800	1,690	1,613	1,671	49,750	49,800	1,804	1,727	1,785
43,800	43,850	1,577	1,501	1,558	46,800	46,850	1,691	1,615	1,673	49,800	49,850	1,806	1,729	1,787
43,850	43,900	1,579	1,503	1,560	46,850	46,900	1,693	1,617	1,674	49,850	49,900	1,808	1,731	1,789
43,900	43,950	1,581	1,505	1,562	46,900	46,950	1,695	1,619	1,676	49,900	49,950	1,810	1,733	1,791
43,950	44,000	1,583	1,507	1,564	46,950	47,000	1,697	1,620	1,678	49,950	50,000	1,812	1,735	1,793
44,000 Your New York City tax is:					47,000 Your New York City tax is:					50,000 Your New York City tax is:				
44,000	44,050	1,585	1,509	1,566	47,000	47,050	1,699	1,622	1,680	50,000	50,050	1,814	1,737	1,795
44,050	44,100	1,586	1,511	1,568	47,050	47,100	1,701	1,624	1,682	50,050	50,100	1,816	1,739	1,797
44,100	44,150	1,588	1,512	1,569	47,100	47,150	1,703	1,626	1,684	50,100	50,150	1,818	1,741	1,799
44,150	44,200	1,590	1,514	1,571	47,150	47,200	1,705	1,628	1,686	50,150	50,200	1,820	1,743	1,800
44,200	44,250	1,592	1,516	1,573	47,200	47,250	1,707	1,630	1,688	50,200	50,250	1,822	1,745	1,802
44,250	44,300	1,594	1,518	1,575	47,250	47,300	1,709	1,632	1,690	50,250	50,300	1,824	1,746	1,804
44,300	44,350	1,596	1,520	1,577	47,300	47,350	1,711	1,634	1,692	50,300	50,350	1,826	1,748	1,806
44,350	44,400	1,598	1,522	1,579	47,350	47,400	1,713	1,636	1,694	50,350	50,400	1,828	1,750	1,808
44,400	44,450	1,600	1,524	1,581	47,400	47,450	1,714	1,638	1,695	50,400	50,450	1,829	1,752	1,810
44,450	44,500	1,602	1,526	1,583	47,450	47,500	1,716	1,640	1,697	50,450	50,500	1,831	1,754	1,812
44,500	44,550	1,604	1,527	1,585	47,500	47,550	1,718	1,641	1,699	50,500	50,550	1,833	1,756	1,814
44,550	44,600	1,606	1,529	1,587	47,550	47,600	1,720	1,643	1,701	50,550	50,600	1,835	1,758	1,816
44,600	44,650	1,607	1,531	1,589	47,600	47,650	1,722	1,645	1,703	50,600	50,650	1,837	1,760	1,818
44,650	44,700	1,609	1,533	1,590	47,650	47,700	1,724	1,647	1,705	50,650	50,700	1,839	1,762	1,820
44,700	44,750	1,611	1,535	1,592	47,700	47,750	1,726	1,649	1,707	50,700	50,750	1,841	1,764	1,821
44,750	44,800	1,613	1,537	1,594	47,750	47,800	1,728	1,651	1,709	50,750	50,800	1,843	1,766	1,823
44,800	44,850	1,615	1,539	1,596	47,800	47,850	1,730	1,653	1,711	50,800	50,850	1,845	1,767	1,825
44,850	44,900	1,617	1,541	1,598	47,850	47,900	1,732	1,655	1,713	50,850	50,900	1,847	1,769	1,827
44,900	44,950	1,619	1,542	1,600	47,900	47,950	1,734	1,657	1,715	50,900	50,950	1,849	1,771	1,829
44,950	45,000	1,621	1,544	1,602	47,950	48,000	1,735	1,659	1,716	50,950	51,000	1,851	1,773	1,831

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

NYC

2019 New York City Tax Table

\$51,000 – \$59,999

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
51,000 Your New York City tax is:					54,000 Your New York City tax is:					57,000 Your New York City tax is:				
51,000	51,050	1,853	1,775	1,833	54,000	54,050	1,969	1,890	1,948	57,000	57,050	2,085	2,004	2,062
51,050	51,100	1,855	1,777	1,835	54,050	54,100	1,971	1,892	1,949	57,050	57,100	2,087	2,006	2,064
51,100	51,150	1,857	1,779	1,837	54,100	54,150	1,973	1,893	1,951	57,100	57,150	2,089	2,008	2,066
51,150	51,200	1,859	1,781	1,839	54,150	54,200	1,975	1,895	1,953	57,150	57,200	2,091	2,010	2,068
51,200	51,250	1,860	1,783	1,841	54,200	54,250	1,977	1,897	1,955	57,200	57,250	2,093	2,012	2,070
51,250	51,300	1,862	1,785	1,842	54,250	54,300	1,979	1,899	1,957	57,250	57,300	2,095	2,014	2,072
51,300	51,350	1,864	1,787	1,844	54,300	54,350	1,981	1,901	1,959	57,300	57,350	2,097	2,016	2,074
51,350	51,400	1,866	1,788	1,846	54,350	54,400	1,983	1,903	1,961	57,350	57,400	2,099	2,018	2,075
51,400	51,450	1,868	1,790	1,848	54,400	54,450	1,985	1,905	1,963	57,400	57,450	2,101	2,020	2,077
51,450	51,500	1,870	1,792	1,850	54,450	54,500	1,986	1,907	1,965	57,450	57,500	2,103	2,021	2,079
51,500	51,550	1,872	1,794	1,852	54,500	54,550	1,988	1,909	1,967	57,500	57,550	2,105	2,023	2,081
51,550	51,600	1,874	1,796	1,854	54,550	54,600	1,990	1,911	1,969	57,550	57,600	2,107	2,025	2,083
51,600	51,650	1,876	1,798	1,856	54,600	54,650	1,992	1,913	1,970	57,600	57,650	2,109	2,027	2,085
51,650	51,700	1,878	1,800	1,858	54,650	54,700	1,994	1,914	1,972	57,650	57,700	2,110	2,029	2,087
51,700	51,750	1,880	1,802	1,860	54,700	54,750	1,996	1,916	1,974	57,700	57,750	2,112	2,031	2,089
51,750	51,800	1,882	1,804	1,862	54,750	54,800	1,998	1,918	1,976	57,750	57,800	2,114	2,033	2,091
51,800	51,850	1,884	1,806	1,863	54,800	54,850	2,000	1,920	1,978	57,800	57,850	2,116	2,035	2,093
51,850	51,900	1,886	1,808	1,865	54,850	54,900	2,002	1,922	1,980	57,850	57,900	2,118	2,037	2,095
51,900	51,950	1,888	1,809	1,867	54,900	54,950	2,004	1,924	1,982	57,900	57,950	2,120	2,039	2,096
51,950	52,000	1,890	1,811	1,869	54,950	55,000	2,006	1,926	1,984	57,950	58,000	2,122	2,041	2,098
52,000 Your New York City tax is:					55,000 Your New York City tax is:					58,000 Your New York City tax is:				
52,000	52,050	1,891	1,813	1,871	55,000	55,050	2,008	1,928	1,986	58,000	58,050	2,124	2,042	2,100
52,050	52,100	1,893	1,815	1,873	55,050	55,100	2,010	1,930	1,988	58,050	58,100	2,126	2,044	2,102
52,100	52,150	1,895	1,817	1,875	55,100	55,150	2,012	1,932	1,990	58,100	58,150	2,128	2,046	2,104
52,150	52,200	1,897	1,819	1,877	55,150	55,200	2,014	1,934	1,991	58,150	58,200	2,130	2,048	2,106
52,200	52,250	1,899	1,821	1,879	55,200	55,250	2,016	1,935	1,993	58,200	58,250	2,132	2,050	2,108
52,250	52,300	1,901	1,823	1,881	55,250	55,300	2,017	1,937	1,995	58,250	58,300	2,134	2,052	2,110
52,300	52,350	1,903	1,825	1,883	55,300	55,350	2,019	1,939	1,997	58,300	58,350	2,136	2,054	2,112
52,350	52,400	1,905	1,827	1,885	55,350	55,400	2,021	1,941	1,999	58,350	58,400	2,138	2,056	2,114
52,400	52,450	1,907	1,829	1,886	55,400	55,450	2,023	1,943	2,001	58,400	58,450	2,140	2,058	2,116
52,450	52,500	1,909	1,830	1,888	55,450	55,500	2,025	1,945	2,003	58,450	58,500	2,141	2,060	2,117
52,500	52,550	1,911	1,832	1,890	55,500	55,550	2,027	1,947	2,005	58,500	58,550	2,143	2,062	2,119
52,550	52,600	1,913	1,834	1,892	55,550	55,600	2,029	1,949	2,007	58,550	58,600	2,145	2,063	2,121
52,600	52,650	1,915	1,836	1,894	55,600	55,650	2,031	1,951	2,009	58,600	58,650	2,147	2,065	2,123
52,650	52,700	1,917	1,838	1,896	55,650	55,700	2,033	1,953	2,011	58,650	58,700	2,149	2,067	2,125
52,700	52,750	1,919	1,840	1,898	55,700	55,750	2,035	1,955	2,012	58,700	58,750	2,151	2,069	2,127
52,750	52,800	1,921	1,842	1,900	55,750	55,800	2,037	1,956	2,014	58,750	58,800	2,153	2,071	2,129
52,800	52,850	1,922	1,844	1,902	55,800	55,850	2,039	1,958	2,016	58,800	58,850	2,155	2,073	2,131
52,850	52,900	1,924	1,846	1,904	55,850	55,900	2,041	1,960	2,018	58,850	58,900	2,157	2,075	2,133
52,900	52,950	1,926	1,848	1,906	55,900	55,950	2,043	1,962	2,020	58,900	58,950	2,159	2,077	2,135
52,950	53,000	1,928	1,850	1,907	55,950	56,000	2,045	1,964	2,022	58,950	59,000	2,161	2,079	2,137
53,000 Your New York City tax is:					56,000 Your New York City tax is:					59,000 Your New York City tax is:				
53,000	53,050	1,930	1,851	1,909	56,000	56,050	2,047	1,966	2,024	59,000	59,050	2,163	2,081	2,138
53,050	53,100	1,932	1,853	1,911	56,050	56,100	2,048	1,968	2,026	59,050	59,100	2,165	2,083	2,140
53,100	53,150	1,934	1,855	1,913	56,100	56,150	2,050	1,970	2,028	59,100	59,150	2,167	2,084	2,142
53,150	53,200	1,936	1,857	1,915	56,150	56,200	2,052	1,972	2,030	59,150	59,200	2,169	2,086	2,144
53,200	53,250	1,938	1,859	1,917	56,200	56,250	2,054	1,974	2,032	59,200	59,250	2,171	2,088	2,146
53,250	53,300	1,940	1,861	1,919	56,250	56,300	2,056	1,976	2,033	59,250	59,300	2,172	2,090	2,148
53,300	53,350	1,942	1,863	1,921	56,300	56,350	2,058	1,978	2,035	59,300	59,350	2,174	2,092	2,150
53,350	53,400	1,944	1,865	1,923	56,350	56,400	2,060	1,979	2,037	59,350	59,400	2,176	2,094	2,152
53,400	53,450	1,946	1,867	1,925	56,400	56,450	2,062	1,981	2,039	59,400	59,450	2,178	2,096	2,154
53,450	53,500	1,948	1,869	1,927	56,450	56,500	2,064	1,983	2,041	59,450	59,500	2,180	2,098	2,156
53,500	53,550	1,950	1,871	1,928	56,500	56,550	2,066	1,985	2,043	59,500	59,550	2,182	2,100	2,158
53,550	53,600	1,952	1,872	1,930	56,550	56,600	2,068	1,987	2,045	59,550	59,600	2,184	2,102	2,159
53,600	53,650	1,954	1,874	1,932	56,600	56,650	2,070	1,989	2,047	59,600	59,650	2,186	2,104	2,161
53,650	53,700	1,955	1,876	1,934	56,650	56,700	2,072	1,991	2,049	59,650	59,700	2,188	2,105	2,163
53,700	53,750	1,957	1,878	1,936	56,700	56,750	2,074	1,993	2,051	59,700	59,750	2,190	2,107	2,165
53,750	53,800	1,959	1,880	1,938	56,750	56,800	2,076	1,995	2,053	59,750	59,800	2,192	2,109	2,167
53,800	53,850	1,961	1,882	1,940	56,800	56,850	2,078	1,997	2,054	59,800	59,850	2,194	2,111	2,169
53,850	53,900	1,963	1,884	1,942	56,850	56,900	2,079	1,999	2,056	59,850	59,900	2,196	2,113	2,171
53,900	53,950	1,965	1,886	1,944	56,900	56,950	2,081	2,000	2,058	59,900	59,950	2,198	2,115	2,173
53,950	54,000	1,967	1,888	1,946	56,950	57,000	2,083	2,002	2,060	59,950	60,000	2,200	2,117	2,175

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

\$60,000 +

2019 New York City Tax Table

NYC

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
60,000		Your New York City tax is:			62,000		Your New York City tax is:			64,000		Your New York City tax is:		
60,000	60,050	2,202	2,119	2,177	62,000	62,050	2,279	2,195	2,254	64,000	64,050	2,357	2,272	2,332
60,050	60,100	2,204	2,121	2,179	62,050	62,100	2,281	2,197	2,256	64,050	64,100	2,359	2,273	2,334
60,100	60,150	2,205	2,123	2,181	62,100	62,150	2,283	2,199	2,258	64,100	64,150	2,360	2,275	2,336
60,150	60,200	2,207	2,125	2,183	62,150	62,200	2,285	2,201	2,260	64,150	64,200	2,362	2,277	2,338
60,200	60,250	2,209	2,126	2,185	62,200	62,250	2,287	2,203	2,262	64,200	64,250	2,364	2,279	2,340
60,250	60,300	2,211	2,128	2,187	62,250	62,300	2,289	2,205	2,264	64,250	64,300	2,366	2,281	2,342
60,300	60,350	2,213	2,130	2,189	62,300	62,350	2,291	2,207	2,266	64,300	64,350	2,368	2,283	2,344
60,350	60,400	2,215	2,132	2,191	62,350	62,400	2,293	2,209	2,268	64,350	64,400	2,370	2,285	2,346
60,400	60,450	2,217	2,134	2,192	62,400	62,450	2,295	2,210	2,270	64,400	64,450	2,372	2,287	2,348
60,450	60,500	2,219	2,136	2,194	62,450	62,500	2,297	2,212	2,272	64,450	64,500	2,374	2,289	2,349
60,500	60,550	2,221	2,138	2,196	62,500	62,550	2,298	2,214	2,274	64,500	64,550	2,376	2,291	2,351
60,550	60,600	2,223	2,140	2,198	62,550	62,600	2,300	2,216	2,276	64,550	64,600	2,378	2,293	2,353
60,600	60,650	2,225	2,142	2,200	62,600	62,650	2,302	2,218	2,278	64,600	64,650	2,380	2,294	2,355
60,650	60,700	2,227	2,144	2,202	62,650	62,700	2,304	2,220	2,280	64,650	64,700	2,382	2,296	2,357
60,700	60,750	2,229	2,146	2,204	62,700	62,750	2,306	2,222	2,282	64,700	64,750	2,384	2,298	2,359
60,750	60,800	2,231	2,147	2,206	62,750	62,800	2,308	2,224	2,284	64,750	64,800	2,386	2,300	2,361
60,800	60,850	2,233	2,149	2,208	62,800	62,850	2,310	2,226	2,285	64,800	64,850	2,388	2,302	2,363
60,850	60,900	2,235	2,151	2,210	62,850	62,900	2,312	2,228	2,287	64,850	64,900	2,390	2,304	2,365
60,900	60,950	2,236	2,153	2,212	62,900	62,950	2,314	2,230	2,289	64,900	64,950	2,391	2,306	2,367
60,950	61,000	2,238	2,155	2,214	62,950	63,000	2,316	2,231	2,291	64,950	65,000	2,393	2,308	2,369
61,000		Your New York City tax is:			63,000		Your New York City tax is:			<div style="border: 2px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$65,000 or more – compute your New York City tax using the New York City tax rate schedule on page 69.</p> </div>				
61,000	61,050	2,240	2,157	2,216	63,000	63,050	2,318	2,233	2,293					
61,050	61,100	2,242	2,159	2,218	63,050	63,100	2,320	2,235	2,295					
61,100	61,150	2,244	2,161	2,220	63,100	63,150	2,322	2,237	2,297					
61,150	61,200	2,246	2,163	2,222	63,150	63,200	2,324	2,239	2,299					
61,200	61,250	2,248	2,165	2,223	63,200	63,250	2,326	2,241	2,301					
61,250	61,300	2,250	2,167	2,225	63,250	63,300	2,328	2,243	2,303					
61,300	61,350	2,252	2,168	2,227	63,300	63,350	2,329	2,245	2,305					
61,350	61,400	2,254	2,170	2,229	63,350	63,400	2,331	2,247	2,307					
61,400	61,450	2,256	2,172	2,231	63,400	63,450	2,333	2,249	2,309					
61,450	61,500	2,258	2,174	2,233	63,450	63,500	2,335	2,251	2,311					
61,500	61,550	2,260	2,176	2,235	63,500	63,550	2,337	2,252	2,313					
61,550	61,600	2,262	2,178	2,237	63,550	63,600	2,339	2,254	2,315					
61,600	61,650	2,264	2,180	2,239	63,600	63,650	2,341	2,256	2,317					
61,650	61,700	2,266	2,182	2,241	63,650	63,700	2,343	2,258	2,318					
61,700	61,750	2,267	2,184	2,243	63,700	63,750	2,345	2,260	2,320					
61,750	61,800	2,269	2,186	2,245	63,750	63,800	2,347	2,262	2,322					
61,800	61,850	2,271	2,188	2,247	63,800	63,850	2,349	2,264	2,324					
61,850	61,900	2,273	2,189	2,249	63,850	63,900	2,351	2,266	2,326					
61,900	61,950	2,275	2,191	2,251	63,900	63,950	2,353	2,268	2,328					
61,950	62,000	2,277	2,193	2,253	63,950	64,000	2,355	2,270	2,330					

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

New York City tax rate schedule

Married filing jointly and qualifying widow(er) – filing status ② and ⑤				
If line 47 is:				
over	but not over	The tax is:		
\$ 0	\$ 21,600		3.078%	of line 47
21,600	45,000	\$ 665	plus 3.762%	of the excess over \$ 21,600
45,000	90,000	1,545	plus 3.819%	" " " " 45,000
90,000		3,264	plus 3.876%	" " " " 90,000

Single and married filing separately – filing status ① and ③				
If line 47 is:				
over	but not over	The tax is:		
\$ 0	\$ 12,000		3.078%	of line 47
12,000	25,000	\$ 369	plus 3.762%	of the excess over \$ 12,000
25,000	50,000	858	plus 3.819%	" " " " 25,000
50,000		1,813	plus 3.876%	" " " " 50,000

Head of household – filing status ④				
If line 47 is:				
over	but not over	The tax is:		
\$ 0	\$ 14,400		3.078%	of line 47
14,400	30,000	\$ 443	plus 3.762%	of the excess over \$ 14,400
30,000	60,000	1,030	plus 3.819%	" " " " 30,000
60,000		2,176	plus 3.876%	" " " " 60,000

— Notes —

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IT-201-I Instructions

Department of Taxation and Finance Full-Year Resident Instructions



When to file/Important dates

April 15, 2020 Date by which you must file your 2019 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, 2020) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2020 Date by which you must file your 2019 New York State income tax return if you qualify to file your federal income tax return on June 15, 2020, because:

- 1) you are a U.S. citizen or resident alien and live outside the U.S. and Puerto Rico and your main place of business or post of duty is outside the U.S. and Puerto Rico, or
- 2) you are in the military service outside the U.S. and Puerto Rico when your 2019 return is due. The time to pay your New York State, New York City and Yonkers income tax, and any New York State or local sales or use tax is similarly automatically extended.

Military Personnel — For more information on extensions of time to file, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

October 15, 2020 Date by which you must file your 2019 income tax return to avoid penalties and interest computed from the original due date if you filed IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed.

April 15, 2020
June 15, 2020
September 15, 2020
January 15, 2021

These are the due dates for 2020 estimated tax payments. Generally, you must pay estimated tax if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim, or any amount of MCTMT.

Statute of limitations

Generally, you must file a claim for a credit or refund of an overpayment of income tax within the later of three years from the time you filed the return or two years from the time you paid the tax. If you did not file a return, you must file the claim for a credit or refund within two years from the time you paid the tax.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) 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 page 36 for additional information.



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