1. **New York adjusted gross income**
   a. You reported public employee 414(h) retirement contributions that do not match your wage and tax statement(s).

2. **Deduction — Standard or itemized**
   a. You claimed an incorrect deduction amount. For tax year 2007, the standard deduction is $3,000 for a single dependent filer; $7,500 for a single individual who can't be claimed as a dependent on another taxpayer's federal return; $15,000 for married individuals filing a joint return; $7,500 for a married individual filing a separate return; $10,500 for a head of household; and $15,000 for a qualifying widow(er) with dependent child.
   b. We adjusted your deduction based on information you reported.
   c. You either failed to enter or incorrectly computed the itemized deduction adjustment.

3. **Refundable credits**
   a. You computed your farmers' school tax credit incorrectly.
   b. We disallowed your college tuition credit. You may not claim both the college tuition credit and the college tuition itemized deduction.
   c. We adjusted or disallowed your college tuition credit or deduction based on information you reported.

4. **Taxable income**
   a. You made an error in calculating your taxable income that may affect the tax reported for N.Y. State and, if applicable, N.Y. City, Yonkers, or both.

5. **Tax**
   a. You reported an incorrect N.Y. State tax amount. This could be due to a copying error, using the wrong table, or using the wrong column or line of the tax table.
   b. You did not enter the N.Y. City resident tax.
   c. You computed your N.Y. City resident tax incorrectly.
   d. You did not enter the Yonkers resident income tax surcharge.
   e. You computed your Yonkers resident income tax surcharge incorrectly.
   f. You computed your N.Y. State tax incorrectly, or failed to use the tax computation worksheet for taxpayers with a N.Y. adjusted gross income greater than $100,000.

6. **New York State and New York City Child and Dependent Care Credit**
   a. For 2007, the state credit for one qualifying person cannot exceed $1,155, and may be limited by your N.Y. adjusted gross income.
   b. For 2007, the state credit for two or more qualifying persons cannot exceed $2,310, and may be limited by your N.Y. adjusted gross income.
   c. We adjusted or disallowed your state or city credit based on information you reported.
   d. The dependent child must be under age 13. If your dependent was physically or mentally unable to care for himself or herself when the care was provided, please call (518) 485-0673 between 8:00 A.M. and 4:00 P.M.
   e. We adjusted or disallowed your credit(s) because the social security number of the dependent listed on Form IT-216 was claimed on another taxpayer's return.
   f. We cannot establish the accuracy of the social security number(s) of dependent(s) you claimed on Form IT-216.
   g. You are not eligible for the credit if you are married filing separately, unless:
      - you meet all the requirements to be treated as unmarried (see Form IT-216-I), or
      - you file a joint federal return but are required to file separate N.Y. returns.
   h. You incorrectly computed the refundable portion of your state or city credit.
   i. We disallowed your credit(s) claim because both spouses filing a joint return must have earned income.

j. The N.Y. City child and dependent care credit is not allowed if:
   - Your household gross income exceeds $30,000.
   - You did not live in N.Y. City for any part of 2007.
   - None of the dependents claimed on Form IT-216 were under 4 years of age as of December 31, 2007.
   - You or your spouse were not eligible to claim the state credit.

k. You failed to claim the N.Y. City child and dependent care credit for which you are eligible.

7. **New York State and New York City household credit**
   a. We disapproved your credit because you reported that you can be claimed as a dependent on another taxpayer's return.
   b. We adjusted your state credit. See the instruction booklet.
   c. We adjusted your city credit. See the instruction booklet.
   d. You failed to claim the state or city household credit for which you are eligible.
   e. The state household credit is not allowed if:
      - You are single and your federal adjusted gross income is more than $22,500; or
      - You are married, a qualifying widow(er) with dependent child, or head of household with qualifying person, and your total federal adjusted gross income is more than $32,000.
   f. The city household credit is not allowed if:
      - You are single and your federal adjusted gross income is more than $12,500; or
      - You are married, a qualifying widow(er) with dependent child, or head of household with qualifying person, and your federal adjusted gross income is more than $22,500.

8. **Nonrefundable and other refundable credits**
   a. We reduced your nonrefundable credits because the nonrefundable credit total may not exceed the tax due.
   b. We adjusted or disallowed your N.Y. State other refundable credits based on information you reported.

9. **Real property tax credit**
   a. We adjusted or disallowed the credit for one or more of the following reasons:
      - Your household gross income exceeded $18,000.
      - Your answers(s) to question 1, 2, 3, and 4 of Form IT-214 makes you ineligible to receive the real property tax credit.
      - The average monthly rent paid was more than $450, not counting charges for heat, gas, electricity, furnishings, or board.
      - You computed your credit incorrectly.
      - The credit cannot be claimed on a deceased person's return.
   b. We disallowed the credit because another person in your household requested the total credit and received a refund, or a refund is being processed.
   c. We disallowed the credit because your address is that of public housing or other property not subject to real property taxes.
   d. We adjusted or disallowed the credit because the credit exceeds the maximum allowed by household gross income or by age. Credit amounts increase for taxpayers who are 65 and older at the end of the tax year.
   e. We adjusted or disallowed the credit because at least one of the social security numbers on your form is invalid.

10. **Voluntary Gifts/Contributions**
    a. We reduced or canceled your gift(s)/fund contribution(s) because you did not satisfy your total tax liability. To contribute directly:
        - Gift to Wildlife — Send check payable to Return a Gift to Wildlife, NYS Dept of Environmental Conservation, Division of Fish, Wildlife, and Marine Resource, 625 Broadway, 5th Floor, Albany NY 12233.
        - Lake Placid Olympic Fund — Send check payable to Olympic Regional Development Authority, NYS Division of the Treasury, Attn: Accounting Unit, PO Box 22119, Albany NY 12201-2119.
11. Total of all payments
   a. Your tax return and your wage and tax statements report different amounts of tax withheld. These must match.
   b. We adjusted the calculated tax paid amount to reflect any tax and extension payments and credits to your estimated tax account.

12. Credit to following year’s tax
   a. Any of the preceding items could have adjusted or eliminated your overpayment credit. If you have to pay estimated tax due to an adjustment, you should recalculate the amount you pay for the remaining quarterly payments.

13. Penalty balance due
   a. Your return indicates that you have not paid the entire penalty due for underpayment of estimated income tax, as computed on Form IT-2105.
      We deducted this amount from your refund, or included it in the assessed balance due.

14. Nonresident and part-year resident returns
   a. You made an error in computing the percentage of your income that is subject to tax. Please see the instructions.

15. Earned income credit
   a. We disallowed your N.Y. State or N.Y. City credit because your taxable earned income or federal adjusted gross income exceeds the maximum allowed.
   b. You made an error in computing your federal earned income credit. We adjusted or disallowed your N.Y. State or N.Y. City credit accordingly.
   c. You made an error in computing your N.Y. State or N.Y. City credit.
   d. We disallowed your N.Y. State or N.Y. City credit because you reported that you were claimed as a dependent on another taxpayer’s return.
   e. We adjusted or disallowed your N.Y. State or N.Y. City credit because, based on the information you provided, the child (or children) listed on your Form IT-209 or IT-215 is not a qualifying child.
   f. We adjusted or disallowed your N.Y. State or N.Y. City credit because the social security number of the qualifying child (or children) claimed on your Form IT-209 or IT-215 was claimed on another taxpayer's return.
   g. You made an error in computing the refundable portion of your N.Y. State or N.Y. City credit on your part-year resident return.
   h. We adjusted or disallowed your N.Y. State or N.Y. City credit based on the information you provided.
   i. To claim the N.Y. State or N.Y. City credit, a qualifying child must be at the end of the tax year, under age 19 or a full-time student under age 24. If your qualifying person was permanently and totally disabled, please call (518) 485-0673 between 8:00 A.M. and 4:00 P.M.
   j. We disallowed your N.Y. State or N.Y. City credit because you cannot claim the credit if your filing status was Married filing separate return, unless you filed jointly on your federal return and you were required to file separately because one spouse is a full-year resident and the other is a nonresident or part-year resident.
   k. We cannot verify the social security number(s) of the qualifying child (or children) claimed on Form IT-209 or IT-215.

16. Other credit information
   a. We recomputed your N.Y. City unincorporated business tax credit based on the adjustment to your N.Y. State taxable income.
   b. Your Form IT-214, Claim for Real Property Tax Credit for Homeowners and Renters, was incomplete or was missing. We processed your return without the credit. We will compute the credit when we receive your completed Form IT-214.
   c. Your Form IT-215, Claim for Earned Income Credit, had missing or incomplete information. We disallowed the credit. To claim this credit you must file an amended N.Y. State return and attach a completed Form IT-215.
   d. Your Form IT-216, Claim for Child and Dependent Care Credit, had incomplete or incorrect information, or was missing. We processed your return without the credit. To claim this credit you must file an amended N.Y. State return and attach a completed Form IT-216.
   e. Your Form IT-217, Claim for Farmers’ School Tax Credit, was incomplete or was missing. We processed your return without the credit. To claim this credit you must file an amended N.Y. State return and attach a completed Form IT-217.
   f. Your Form IT-213, Claim for Empire State Child Credit, had incomplete or incorrect information, or was missing. We processed your return without the credit. To claim this credit you must file an amended N.Y. State return and attach a completed Form IT-213.
   g. Your Form IT-209, Claim for Noncustodial Parent New York State Earned Income Credit, had missing or incorrect information. We disallowed the credit. If you qualified for the earned income credit, we allowed that credit. If not, you must file an amended N.Y. State return and attach a completed Form IT-209 to claim this credit.
   h. Your Form IT-218, Claim for Empire State Child Credit, had incomplete or incorrect information. We disallowed the credit. If you qualified for the Empire State child credit, we allowed the credit.
   i. Based on the information provided, we allowed or denied the Empire State child credit. We adjusted or denied the amount you claimed.
   j. You must be a full-year N.Y. State resident to qualify for the Empire State child credit.
   k. Based on the information you provided on lines 2 and 3 of Form IT-213, Claim for Empire State Child Credit, you do not qualify for the Empire State child credit.
   l. Based on the information you provided on line 5 of Form IT-213, you do not qualify for the Empire State child credit.
   m. We reduced your Empire State child credit because one or more of the children listed on Form IT-213 have been previously claimed by another taxpayer.
   n. We reduced your Empire State child credit because we could not verify the social security number(s) of one or more of the children claimed on Form IT-213.
   o. We reduced your Empire State child credit because not all of the children claimed on line 5 of the Form IT-213 are between the ages of four and 16.
   p. You cannot claim the Empire State child credit until your N.Y. State resident spouse files a return. Please submit a copy of Form IT-213, Claim for Empire State Child Credit, after your spouse files the return.
   q. You made an error claiming or computing your Empire State child credit. We adjusted or denied the amount you claimed.
   r. Based on the information you provided, you are not eligible to claim the noncustodial parent earned income credit. If you qualified for the earned income credit, we allowed the credit.
   s. We disallowed your claim for child support-related earned income credit.
   t. If you wish to request a review of the child support disqualification, please call the Child Support Helpline at 1 888 208-4485. If you qualified for the earned income credit, we allowed the credit.
   u. You must be a full-year N.Y. State resident to claim the noncustodial parent earned income credit.
   v. You cannot claim both the noncustodial parent earned income credit and the earned income credit. We allowed the greater amount.
   w. You made an error claiming or computing the noncustodial parent earned income credit. We adjusted or denied the amount claimed.