



Department of Taxation and Finance
Income Tax Worksheet
Volunteer Income Tax Assistance Program

TP-301
(12/25)

Name		Date		
County		School district (town if not known)		
New York State (answer questions 1-26)		Yes	No	Unsure
1.	Was your federal adjusted gross income plus New York additions more than \$4,000 (\$3,100 if you are single and can be claimed as a dependent on another taxpayer's federal return)?			
2.	Was your only source of income Social Security benefits?			
3.	Did you purchase taxable property or services for use in New York State without paying sales and use tax at the time of purchase? (line 59 on Form IT-201 or line 56 on Form IT-203 – do not leave blank)			
4.	Do you keep records of all your income, expenses, and deductions?			
5.	Were you (and your spouse if filing a joint return) a New York State resident for the entire tax year? (If No, skip to question 9.)			
Credits				
6.	Did you pay child support through the NYS support collection unit for at least one-half of the year? (IT-209)			
7.	Were you (or your spouse if filing a joint return) an active volunteer firefighter or ambulance worker for the entire tax year? (IT-245)			
8.	Is your federal adjusted gross income (FAGI) \$18,000 or less? Only one credit is allowed per qualifying taxpayer, even for taxpayers filing jointly. (IT-214)			
9.	Did you pay undergraduate college tuition expenses by cash, check, credit card, or with borrowed funds, or funds from a qualified state tuition program (such as 529 College Savings Program), for yourself, your spouse, or your dependent(s)? Note: This does not include scholarships or other types of financial aid that are not required to be repaid. (IT-272 or IT-203-B)			
10.	Did you pay nursing home expenses (special assessment) during the tax year? (IT-258)			
11.	Did you pay long-term care insurance premiums during the tax year? (IT-249)			
12.	Was any of your income taxed by another state or local government (IT-112-R) or did you pay taxes to a province of Canada? (IT-112-C)			
13.	Do you use clean fuel oil (biofuel) for residential heating? (IT-241)			
14.	Did you purchase or lease solar energy system equipment and install it at your principal residence during the tax year? (IT-255)			
15.	Did you purchase or lease a geothermal energy system that was placed in service at your residence during the year? (IT-267)			
Modifications (additions and subtractions)				
16.	Did you contribute to the NYS retirement system or NYC flexible benefits program during the tax year? (shown in box 14 on your W-2 as 414(h) or IRC125)			
17.	Did you make contributions to a NYS 529 College Savings Plan during the tax year?			
18.	Did you receive interest on U.S. government bonds during the tax year?			
19.	Did you (or your spouse if filing a joint return) receive a pension or other distribution from a New York State, local government, or federal government pension plan?			
20.	Did you (or your spouse if filing a joint return) receive a pension or other distribution that was not from a New York State, local government, or federal government pension plan?			
21.	If you answered Yes to question 20, was the person who received the pension 59½ or older during the tax year?			

Modifications (additions and subtractions) (continued)		Yes	No	Unsure
22.	Did you receive pension payments as a beneficiary of a pension plan?			
23.	If you answered Yes to question 22, what share of that pension did you receive? _____			
24.	Did you (or your spouse if filing a joint return) receive disability income during the tax year? (IT-221)			
25.	Did you receive a healthcare and mental hygiene worker's bonus?			
26.	Do you have a student loan forgiveness award from the Higher Education Service Corporation (HESC) student loan?			
If you did not live or work in New York City or Yonkers STOP here				
New York City		Yes	No	Unsure
27.	Were you (or your spouse if filing a joint return) a New York City resident for any part of the tax year? New York City includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island.			
28.	If you answered Yes to question 27, how many months did you (and your spouse if filing a joint return) live in New York City during the tax year?	You _____	Spouse _____	
29.	Did you (or your spouse if filing a joint return) maintain living quarters (a residence) in New York City during the tax year?			
30.	If you answered Yes to question 29, how many days did you (and your spouse if filing a joint return) spend in New York City during the tax year?	You _____	Spouse _____	
31.	Does your W-2 (box 14) show an amount that was deducted or deferred from your salary under a benefit program established by New York City public employers on your behalf?			
32.	Are you claiming at least one dependent?			
33.	If you answered Yes to question 32, does your federal adjusted gross income exceed your applicable income threshold (from instructions to Form IT-270) by \$5,000 or less? (IT-270)			
34.	Was your primary residence in New York City's Central Business District?			
35.	If you answered Yes to question 34, did you pay Central Business District tolls (Congestion Relief Zone tolls) during the year? (IT-268)			
Yonkers		Yes	No	Unsure
36.	Were you (or your spouse if filing a joint return) a Yonkers resident for any part of the tax year?			
37.	If you answered Yes to question 36, how many months did you (and your spouse if filing a joint return) live in Yonkers during the tax year?	You _____	Spouse _____	
38.	Did you earn income (self-employment or wages) from a source located in Yonkers?			

Additional notes:
