



New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1019

Forms Included: IT-203, IT-203-ATT, IT-215, IT-216, IT-217, IT-360.1, and W-2

Test Notes: Not eligible for the family tax relief credit (IT-114)

Return specific information:

- Prime taxpayer: Robert R Richards born on 07-15-1969
- Filing Head of household with 3 children; eldest child Jill is disabled
- Family moved to NYC on 07-01-2015 from out of state; resided in NYC through the end of the year.
- Taxpayer chooses standard deduction.
- Claims sales and use tax owed = \$20.
- Child and Dependent Care Credit: all caregiver and expenses information is on the form
- Eligible school taxes paid during 2015: \$2432

Address any questions via e-mail to NYSPITMEF@tax.ny.gov

Personal Income Tax MeF publications and forms: http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_income.htm

		a Employee's social security number		OMB No. 1545-0008								
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld							
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld							
			5 Medicare wages and tips		6 Medicare tax withheld							
			7 Social security tips		8 Allocated tips							
d Control number			9		10 Dependent care benefits							
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a C o d e				
f Employee's address and ZIP code						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b C o d e				
						14 Other		12c C o d e				
								12d C o d e				
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name
-----		-----		-----		-----		-----		-----		-----

Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return



Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

For the year January 1, 2015, through December 31, 2015, or fiscal year beginning

2nd DRAFT

IT-203

15

and ending

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial		Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mmddyyyy)	Your social security number
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mmddyyyy)	Spouse's social security number
Mailing address (see instructions, page 14) (number and street or PO box)				Apartment number	New York State county of residence
City, village, or post office		State	ZIP code	Country (if not United States)	School district name
Taxpayer's permanent home address (see instr., pg. 14) (no. and street or rural route)				Apartment no.	City, village, or post office
				School district code number	
State	ZIP code	Country (if not United States)		Decedent information	Taxpayer's date of death
					Spouse's date of death

A Filing status (mark an X in one box):

- 1 Single
- 2 Married filing joint return (enter both spouses' social security numbers above)
- 3 Married filing separate return (enter both spouses' social security numbers above)
- 4 Head of household (with qualifying person)
- 5 Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

D1 Did you have a financial account located in a foreign country? (see page 15) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

- (1) Did you receive a property tax freeze credit? (see page 15) Yes No
- (2) If Yes, enter the amount00

E New York City part-year residents only (see page 15)

- (1) Number of months **you** lived in NY City in 2015
- (2) Number of months **your spouse** lived in NY City in 2015

F Enter your 2-character special condition code(s) if applicable (see page 15)

G New York State part-year residents (see page 16)

Enter the date you moved into or out of NYS (mmddyyyy)

On the last day of the tax year (mark an X in one box):

- 1) Lived in NYS
- 2) Lived outside NYS; received income from NYS sources during nonresident period
- 3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 16)

Did you or your spouse maintain living quarters in NYS in 2015? Yes No
(if Yes, complete Form IT-203-B)

**2D barcode clear area
approximate size
1 3/4" X 1 1/4"**

I Dependent exemption information (see page 16)

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mmddyyyy)

If more than 6 dependents, mark an X in the box.

203001150099



For office use only

Enter your social security number

2nd DRAFT

Federal income and adjustments (see page 17)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12 .00				
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 23) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 23) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 25)

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 26)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 26)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ..	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column **32** .00

Standard deduction or itemized deduction (see page 28)

33	Enter your standard deduction (table on page 28) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 28)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00

2D barcode clear area
approximate size
1 3/4" X 1 1/4"



Name(s) as shown on page 1	Enter your social security number
----------------------------	-----------------------------------

2nd DRAFT

Tax computation, credits, and other taxes

37 New York taxable income (from line 36 on page 2).....	37	.00
38 New York State tax on line 37 amount (see page 29)	38	.00
39 New York State household credit (page 29, table 1, 2, or 3).....	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank).....	40	.00
41 New York State child and dependent care credit (see page 30)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank).....	42	.00
43 New York State earned income credit (see page 30)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44	.00
--	-----------	-----

45 Income percentage (see page 30) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = **45** Round result to 4 decimal places

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	.00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

51 Part-year New York City resident tax (Form IT-360.1)	51	.00
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00
52a Subtract line 52 from line 51	52a	.00
52b MCTMT net earnings base 52b <input style="width: 100px;" type="text"/> .00		
52c MCTMT	52c	.00
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00
55 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 52a, and 52c through 54)	55	.00
56 Sales or use tax (See the instructions on page 32. Do not leave line 56 blank.)	56	.00

See instructions on pages 30 and 31 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

Voluntary contributions (see page 33)

57a Return a Gift to Wildlife	57a	.00
57b Missing/Exploited Children Fund	57b	.00
57c Breast Cancer Research Fund	57c	.00
57d Alzheimer's Fund	57d	.00
57e Olympic Fund (\$2 or \$4)	57e	.00
57f Prostate and Testicular Cancer Research and Education Fund ..	57f	.00
57g 9/11 Memorial	57g	.00
57h Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i Teen Health Education	57i	.00
57j Veterans Remembrance	57j	.00
57k Homeless Veterans.....	57k	.00
57l Mental Illness Anti-Stigma Fund	57l	.00
57m Women's Cancers Education and Prevention Fund	57m	.00

2D barcode clear area
approximate size
1 3/4" X 1 1/4"

57 Total voluntary contributions (add lines 57a through 57m)	57	.00
58 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 50, 55, 56, and 57)	58	.00

203003150099



Enter your social security number

2nd DRAFT

59 Enter amount from line 58 59 .00

Payments and refundable credits (see page 34)

Table with 3 columns: Line number, Description, and Amount. Rows include 60-66 for various tax credits and withholdings.

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 12).

Your refund, amount you owe, and account information (see pages 36 through 38)

Table with 3 columns: Line number, Description, and Amount. Rows include 67-72 for overpayment, refund choices, and penalties.

See page 36 for information about your three refund choices. See page 37 for payment options.

See page 40 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 38).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 38)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

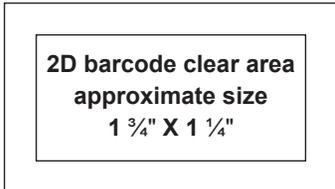
74 Electronic funds withdrawal (see page 38) Date Amount .00

Third-party designee? (see instr.) Yes No Print designee's name Designee's phone number Personal identification number (PIN) E-mail:

Paid preparer must complete (see instructions) Preparer's NYTPRIN NYTPRIN excl. code Preparer's signature Preparer's printed name Firm's name (or yours, if self-employed) Preparer's PTIN or SSN Address Employer identification number Date E-mail:

Taxpayer(s) must sign here Your signature Your occupation Spouse's signature and occupation (if joint return) Date Daytime phone number E-mail:

See instructions for where to mail your return.





Department of Taxation and Finance
Other Tax Credits and Taxes
 Attachment to Form IT-203

IT-203-ATT

Name(s) as shown on your Form IT-203	Your social security number
--------------------------------------	-----------------------------

Complete all parts that apply to you; see instructions (Form IT-203-I). Submit this form with your Form IT-203.

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions)..... Yes No

Part 1 – Other tax credits (submit all applicable forms)

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Resident credit	1	.00
2 Accumulation distribution credit (submit computation)	2	.00
3 Other nonrefundable, non-carryover credits		
Code Amount	Code	Amount
3a <input type="text"/> .00	3b <input type="text"/> .00	
Total other nonrefundable, non-carryover credits (add lines 3a and 3b)		3 .00

Section B – New York State nonrefundable, carryover credits used

4 Long-term care insurance credit	4	.00
5 Investment credit	5	.00
6 Part-year solar energy system equipment credit	6	.00
7 Other nonrefundable, carryover credits		
Code Amount	Code	Amount
7a <input type="text"/> .00	7h <input type="text"/> .00	
7b <input type="text"/> .00	7i <input type="text"/> .00	
7c <input type="text"/> .00	7j <input type="text"/> .00	
7d <input type="text"/> .00	7k <input type="text"/> .00	
7e <input type="text"/> .00	7l <input type="text"/> .00	
7f <input type="text"/> .00	7m <input type="text"/> .00	
7g <input type="text"/> .00	7n <input type="text"/> .00	
Total other nonrefundable, carryover credits (add lines 7a through 7n)		7 .00

8 **Total New York State nonrefundable credits used**
 (add lines 1 through 7; enter here and on Form IT-203, line 47)

8 .00

Section C – New York State, New York City, Yonkers, and MCTMT refundable credits

9 Part-year resident refundable New York State child and dependent care credit.....	9	.00
9a Part-year resident refundable New York City child and dependent care credit	9a	.00
10 Part-year resident refundable New York State earned income credit	10	.00
11 Part-year resident refundable New York City earned income credit	11	.00
12 Other NY State refundable credits		

Code Amount	Code	Amount
12a <input type="text"/> .00	12g <input type="text"/> .00	
12b <input type="text"/> .00	12h <input type="text"/> .00	
12c <input type="text"/> .00	12i <input type="text"/> .00	
12d <input type="text"/> .00	12j <input type="text"/> .00	
12e <input type="text"/> .00	12k <input type="text"/> .00	
12f <input type="text"/> .00	12l <input type="text"/> .00	

Total other refundable credits (add lines 12a through 12l)		12 .00
13 Add lines 9 through 12	13	.00
14 New York State claim of right credit	14	.00
15 New York City claim of right credit	15	.00
16 Yonkers claim of right credit	16	.00
16a MCTMT (metropolitan commuter transportation mobility tax) claim of right credit.....	16a	.00
17 Total New York State, New York City, Yonkers, and MCTMT refundable credits (add lines 13 through 16a; enter here and on Form IT-203, line 61)	17	.00

243001150094



Part 2 – Other New York State taxes (submit all applicable forms)

18 NY State tax on capital gain portion of lump-sum distributions (Form IT-230-I, worksheet C, line 7) **18** .00

19 Other New York State taxes

Code		Amount	Code		Amount
19a		.00	19g		.00
19b		.00	19h		.00
19c		.00	19i		.00
19d		.00	19j		.00
19e		.00	19k		.00
19f		.00	19l		.00
Total other New York State taxes (add lines 19a through 19l)					19 <input type="text" value=""/> .00

20 Add lines 18 and 19 **20** .00

21 Enter amount from **Form IT-203**, line 47 **21** .00

22 Enter amount from **Form IT-203**, line 46 **22** .00

23 Subtract line 22 from line 21 (if line 22 is more than line 21, leave blank)..... **23** .00

24 Subtract line 23 from line 20 (if line 23 is more than line 20, leave blank)..... **24** .00

25 New York State separate tax on lump-sum distributions (Form IT-230) **25** .00

26 Resident credit against separate tax on lump-sum distributions **26** .00

27 Subtract line 26 from line 25 **27** .00

28 This line intentionally left blank **28**

29 Add lines 24 and 27 **29** .00

30 Excess child and dependent care credit **30** .00

31 Subtract line 30 from line 29 (if line 30 is more than line 29, leave blank)..... **31** .00

32 Excess New York State earned income credit **32** .00

33 **Net other New York State taxes** (subtract line 32 from line 31; if line 32 is more than line 31, leave blank; otherwise, enter the result here and on **Form IT-203**, line 49) **33** .00





Claim for Earned Income Credit

New York State • New York City

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return	Your social security number

- 1 Did you claim the federal earned income credit? If **No, stop; you do not qualify for these credits.** 1 Yes No
- 2 Is your investment income (see instructions) greater than \$3,400? If **Yes, stop; you do not qualify for these credits.** 2 Yes No
- 3 Have you already filed your New York State income tax return? If **Yes**, you must file an amended NYS return..... 3 Yes No
- 4 Did you claim qualifying children on your **federal** Schedule EIC? If **No**, continue with line 5.
 If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC. 4 Yes No
 If you claimed more than three, see instructions.

First name	MI	Last name	Relationship	Number of months lived with you	Full-time student*	Person with disability*	Social security number	Date of birth (mmddyyyy)
					<input type="checkbox"/>	<input type="checkbox"/>		
					<input type="checkbox"/>	<input type="checkbox"/>		
					<input type="checkbox"/>	<input type="checkbox"/>		

* Mark an **X** in these boxes **only** if you checked **Yes** in the same box on your federal Schedule EIC (box 4a or 4b).

- 5 Is the IRS figuring your **federal** earned income credit (EIC) for you? If **Yes**, complete lines 6 through 9 (also lines 21, 23, and 24 if you are a part-year New York State resident, and line 28 if you are a part-year New York City resident). The Tax Department will compute your New York State and, if applicable, your New York City earned income credit for you. If **No**, complete lines 6 through 17 (and lines 18 through 26 if you are a part-year New York State resident). New York City residents must complete the **New York City earned income credit Worksheet C** on page 3 of Form IT-215-I. Part-year New York City residents must also complete line 28 on the back of this claim form. 5 Yes No
Whole dollars only
- 6 Wages, salaries, tips, etc., from **Worksheet A** line 3, on page 2 of the instructions, Form IT-215-I. 6 00
- 7 Earned income adjustments (see instructions) 7 00
- 8 Business income or loss (from your federal Form 1040 line instructions, Earned Income Credit Worksheet B, lines 1e, 2c, and 3) ... 8 00
 Employer identification number (see instructions)...
- 9 Enter your federal adjusted gross income (from Form IT-201, line 19, or Form IT-203, line 19, Federal amount column) 9 00
- 10 **Amount of federal EIC claimed** (from federal Form 1040EZ, line 8a; Form 1040A, line 42a; or Form 1040, line 66a) 10 00
- 11 New York State earned income credit (NYS EIC) rate 30% (.30) 11 .30
- 12 Tentative NYS EIC (multiply line 10 by line 11; see instructions) 12 00

Complete **Worksheet B** on the back page before continuing.

- 13 Enter the amount from **Worksheet B**, line 5, on the back of this form 13 00
- 14 New York State household credit (from Form IT-201, line 40, or Form IT-203, line 39) .. 14 00
- 15 Enter the smaller of line 13 or line 14 15 00
- 16 **Allowable New York State earned income credit** (subtract line 15 from line 12; see instructions) 16 00
- 17 **If your New York State filing status is ③, Married filing separate return, complete line 17.** The NYS EIC on line 16 above can be divided between spouses in any manner you wish. Enter on line 17 the amount of NYS EIC from line 16 you are claiming, and also enter your joint federal adjusted gross income below. 17 00
Federal adjusted gross income (from federal Form 1040EZ, line 4; Form 1040A, line 22; or Form 1040, line 38) 00



Part-year New York State resident earned income credit

Lines 18 through 26 apply only to part-year New York State residents claiming the New York State earned income credit.

18	Enter your New York State earned income credit (from line 16 or line 17)	18		00
19	Enter the amount from Form IT-203, line 42	19		00
	- If line 19 is equal to or more than line 18, stop. You do not have excess New York State earned income credit.			
	- If line 19 is less than line 18, continue on line 20 below.			
20	Excess New York State earned income credit (subtract line 19 from line 18)	20		00
21	Enter the amount from Form IT-203-ATT, line 31 (If you do not have to file Form IT-203-ATT, leave blank and continue on line 22 below.)	21		00
	- If Form IT-215, line 21, is equal to or more than Form IT-215, line 20, stop. Do not continue with this computation. Enter the amount from line 20 above on Form IT-203-ATT, line 32.			
	- If Form IT-215, line 21, is less than Form IT-215, line 20, enter the amount from line 20 above on Form IT-203-ATT, line 32, and continue on line 22 below.			
22	Subtract line 21 from line 20. This is your remaining excess New York State earned income credit.	22		00
23	Enter the amount from line 19, Column D, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet	23		00
24	Enter the amount from line 19, Column A, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet	24		00
25	Divide line 23 by line 24 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000).	25		
26	Multiply line 22 by line 25. Enter the result here and on Form IT-203-ATT, line 10. This is the refundable portion of your part-year New York State resident earned income credit.	26		00

New York City earned income credit (full-year and part-year New York City residents)

27	From Worksheet C, New York City earned income credit , on page 3 of Form IT-215-I, <i>Instructions for Form IT-215</i> . Enter here and on Form IT-201, line 70 , or Form IT-203-ATT, line 11	27		00
	Part-year New York City residents must also complete line 28 below.			
28	Part-year New York City adjusted gross income Enter the amounts from Worksheet C, lines 6 and 7	28A		00
		28B		00

Worksheet B

1	New York State tax (from Form IT-201, line 39, or Form IT-203, line 38)	1		00
2	Resident credit (see instructions)	2		00
3	Accumulation distribution credit (see instructions)	3		00
4	Add lines 2 and 3	4		00
5	Subtract line 4 from line 1. (If line 4 is more than line 1, enter 0.) Enter here and on line 13 on the front of this form.	5		00





Claim for Child and Dependent Care Credit

New York State • New York City

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return	Your social security number

- 1 Have you already filed your New York State income tax return? Yes No
 If Yes, you must file an amended New York State return and include Form IT-216 to claim this credit.

2 Persons or organizations who provided the care. (If you have more than two providers, see instructions.)

A – Care provider's first name, middle initial, and last name	B – Address	C – Identifying number (SSN or EIN)	D – Amount paid (see instructions)
			00
			00

- 3 Qualifying persons you are claiming. List in order from youngest to oldest. (If you are claiming more than four qualifying persons, mark an X in the box and see instructions.)

A – First name	MI	B – Last name	C – Qualified expenses paid	D – Person with disability (see instr.)	E – Social security number	F – Date of birth (mmddyyyy)
			00	<input type="checkbox"/>		
			00	<input type="checkbox"/>		
			00	<input type="checkbox"/>		
			00	<input type="checkbox"/>		

Note: If you are claiming expenses paid for a dependent child, include only those qualified expenses paid through the day preceding the child's 13th birthday.

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any **3a** 00

- 4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)?.....Yes No

5 Enter the **smallest** of:

- line 3a above; **or**
- federal Form 2441, line 3; **or**
- 3,000 if one qualifying person, or 6,000 if two or more qualifying persons

Whole dollars only

5	<input style="width:150px" type="text"/> 00
6 Enter your earned income (see instructions)	<input style="width:150px" type="text"/> 00
7 If your filing status is <input checked="" type="radio"/> Married filing joint return, enter your spouse's earned income; all others, enter the amount from line 6 (see instructions)	<input style="width:150px" type="text"/> 00
8 Enter the smallest of line 5, 6, or 7.....	<input style="width:150px" type="text"/> 00

9 Enter the amount from: federal Form 1040A, line 22, or federal Form 1040, line 38 **9** 00

10 Enter the decimal amount that applies to the amount on line 9 from the Table for line 10 in the instructions **10**

11 Multiply line 8 by the decimal amount on line 10 (enter here and on line 12 on the back) **11** 00



- 12 Amount from line 11 **12** 00
- 13 Enter your **New York adjusted gross income** (Form IT-201 filers, line 33; Form IT-203 filers, line 32) 00
 Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line **13**
- 14 Multiply line 12 by the decimal amount on line 13. This is your **New York State** child and dependent care credit (*see instructions*) **14** 00

Part-year New York State residents

- 15 Enter the amount from Form IT-203, line 40 **15** 00
 If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**
 If line 15 is less than line 14, **continue on line 16 below.**
- 16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** **16** 00
- 17 Enter the amount from Form IT-203-ATT, line 29 (*If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.*) **17** 00
 If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.
 If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.
- 18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** **18** 00
- 19 Enter the amount from line 19, Column D, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 **19** 00
- 20 Enter the amount from line 19, Column A, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 **20** 00
- 21 Divide line 19 by line 20 (*round the result to the fourth decimal place*). This amount cannot exceed 100% (1.0000) **21**
- 22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9. **This is the refundable portion of your New York State part-year resident child and dependent care credit.** **22** 00

New York City child and dependent care credit

If you were a resident of New York City at any time during the tax year **and** your federal adjusted gross income is \$30,000 or less (*see Note under New York City credit* on page 1 of the instructions) **and** you listed a child under 4 years old as of December 31, on line 3, complete line 23 and see page 4 of the instructions.

- 23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old **23** 00

IT-201 filers:

- 24 Refundable New York City child and dependent care credit (*from Worksheet 1, line 7 or line 13*) **24** 00
- 25 Add lines 14 and 24; also enter this amount on Form IT-201, line 64 **25** 00
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (*from Worksheet 1, line 8*); also enter this amount on Form IT-201-ATT, line 9a **26** 00

IT-203 filers:

- 27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit (*from Worksheet 1, line 8*); also enter this amount on Form IT-203, line 52 **27** 00
- 28 Refundable portion of your part-year New York City resident New York City child and dependent care credit (*from Worksheet 1, line 13*); also enter this amount on Form IT-203-ATT, line 9a **28** 00

Part-year New York City resident filers only:

- 29 Enter the amount from Worksheet 1, line 10 **29** 00
- 30 Enter the amount from Worksheet 1, line 11 **30** 00





Change of City Resident Status

IT-360.1

New York City • Yonkers

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return	Social security number
----------------------------	------------------------

Change of resident status – If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 (see instructions, Form IT-360.1-I, front page).

- Mark an **X** in only **one** box (A) **New York City change of residence** – Complete Parts 1, 2, 3, and 4.
- (B) **Yonkers change of residence** – Complete Parts 1 and 5.
- (C) **New York City and Yonkers change of residence** – Complete the entire form.

Part 1 – New York adjusted gross income (see instructions, page 3)		Column A Federal income and adjustments (all sources)	Column B Amount of Column A for New York City resident period	Column C Amount of Column A for Yonkers resident period
1 Wages, salaries, tips, etc	1	.00	.00	.00
2 Taxable interest income	2	.00	.00	.00
3 Ordinary dividends	3	.00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes	4	.00	.00	.00
5 Alimony received	5	.00	.00	.00
6 Business income or loss (submit copy of federal Schedule C or C-EZ, Form 1040) ...	6	.00	.00	.00
7 Capital gain or loss (submit copy of federal Schedule D, Form 1040)	7	.00	.00	.00
8 Other gains or losses (submit copy of federal Form 4797)	8	.00	.00	.00
9 Taxable amount of IRA distributions	9	.00	.00	.00
10 Taxable amount of pensions and annuities	10	.00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	.00	.00	.00
12 Farm income or loss (submit copy of federal Schedule F, Form 1040)	12	.00	.00	.00
13 Unemployment compensation	13	.00	.00	.00
14 Taxable amount of social security benefits	14	.00	.00	.00
15 Other income	15	.00	.00	.00
Identify:				
16 Total (add lines 1 through 15)	16	.00	.00	.00
17 Total federal adjustments to income	17	.00	.00	.00
Identify:				
18 Federal adjusted gross income (subtract line 17 from line 16)	18	.00	.00	.00
19 New York adjustments (submit schedule) ...	19	.00	.00	.00
20 New York adjusted gross income (line 18 and add or subtract line 19; transfer the amount from Column B to line 43)	20	.00	.00	.00



Part 2 – Itemized deductions for New York City (see instr., page 3) If you are claiming the standard deduction, do not complete Part 2.		Column A Itemized deductions (see instructions)	Column B Amount of Column A for New York City resident period
21	Medical and dental expenses	21	.00
22	Taxes you paid	22	.00
23	Interest you paid	23	.00
24	Gifts to charity	24	.00
25	Casualty and theft losses	25	.00
26	Job expenses and most other miscellaneous deductions	26	.00
27	Other miscellaneous deductions	27	.00
28	Add lines 21 through 27	28	.00
29	Reduction for federal itemized deduction limitation (from federal Form 1040 instructions, Itemized Deductions Worksheet, line 9)	29	.00
30	Total itemized deductions (subtract line 29 from line 28)	30	.00
31	State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments	31	.00
32	Subtract line 31 from line 30	32	.00
33	Addition adjustments and college tuition itemized deduction (see instructions)	33	.00
34	Add lines 32 and 33	34	.00
35	Itemized deduction adjustment (if line 20, Column B, is more than \$100,000, see instructions, page 5; all others enter 0 on line 35)	35	.00
36	Itemized deduction (subtract line 35 from line 34, enter here and on line 44)	36	.00

Part 3 – Dependent exemptions (see instructions, page 5)

37 Enter the period you were a New York City **resident** during 2015

From: month day To: month day

38	Enter the county where you resided while a nonresident of New York City		
39	Enter the number of full months in the New York City resident period	39	
40	Enter the prorated value of one dependent exemption (use Proration chart; see instructions, page 2)	40	.00
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35	41	
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (enter here and on line 46)	42	.00

Part 4 – Part-year New York City resident tax (see instructions, page 5)

43	New York adjusted gross income (from line 20, Column B)	43	.00
44	Resident period standard deduction (see instructions, page 2) or resident period itemized deduction (from line 36)	44	.00
45	Subtract line 44 from line 43	45	.00
46	Dependent exemption amount (from line 42)	46	.00
47	New York City taxable income (subtract line 46 from line 45)	47	.00
48	New York City tax on line 47 amount (see instructions, page 5)	48	.00
49	Total New York City household credit and accumulation distribution credit (see instructions, page 6)	49	.00
50	Subtract line 49 from line 48 (if line 49 is larger than line 48, enter 0)	50	.00
51	Part-year New York City separate tax on lump-sum distributions (from Form IT-230)	51	.00
52	Part-year New York City resident tax on capital gain portion of lump-sum distributions (from Form IT-230)	52	.00
53	Add lines 50, 51, and 52	53	.00
54	Credit for part-year New York City unincorporated business tax paid (see instructions, page 8)	54	.00
55	Part-year New York City resident tax (subtract line 54 from line 53 and enter tax on Form IT-201, line 50, or Form IT-203, line 51; if line 54 is larger than line 53, enter 0)	55	.00



Part 5 – Part-year Yonkers resident income tax surcharge (see instructions, page 8)

		Full-year NYS resident	Part-year NYS resident
56 Total New York State taxes (Form IT-201, line 46)	56	.00	
57 Empire State child credit (Form IT-201, line 63)	57	.00	
57a Family tax relief credit (Form IT-201, line 63a)	57a	.00	
58 NYS child and dependent care credit (Form IT-216, line 14)	58	.00	
59 Earned income credit (Form IT-201, line 65)	59	.00	
60 Noncustodial parent New York State earned income credit (Form IT-201, line 66)	60	.00	
61 Real property tax credit (Form IT-201, line 67)	61	.00	
62 College tuition credit (Form IT-201, line 68)	62	.00	
62a Property tax freeze credit (see instructions)	62a	.00	
63 Amount from Form IT-201-ATT, line 13	63	.00	
64 Add lines 57 through 63	64	.00	
65 Subtract line 64 from line 56 (if line 64 is more than line 56, enter 0 here and on Form IT-201, line 57)	65	.00	
66 Base tax (Form IT-203, line 44)	66		.00
67 New York State nonrefundable credits (Form IT-203-ATT, line 8)	67		.00
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0) ..	68		.00
69 Net other New York State taxes (Form IT-203-ATT, line 33)	69		.00
70 Add lines 68 and 69	70		.00
71 Total of amounts from Form IT-203-ATT, lines 9, 10, and 12	71		.00
71a Property tax freeze credit (see instructions)	71a		.00
71b Add lines 71 and 71a	71b		.00
72 Subtract line 71b from line 70 (if line 71b is more than line 70, enter 0)	72		.00
73 Income percentage (see worksheet on page 8 of the instructions)	73		
74 Multiply line 65 by line 73 . This is the net state tax for full-year state residents	74	.00	
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents	75		.00
76 Yonkers resident tax rate	76	.1675	

77 Part-year Yonkers resident income tax surcharge

(Full-year NYS residents: Multiply line 74 by line 76. Part-year NYS residents: Multiply line 75 by line 76.) **77** .00

Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

See Form Y-203, *Yonkers Nonresident Earnings Tax Return*, and instructions, Form Y-203-I, if you received wages or net earnings from self-employment from Yonkers sources during your nonresident period.





Claim for Farmers' School Tax Credit

Submit this form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Note: Before completing this form, complete Form IT-201 through line 33, Form IT-203 through line 32, or Form IT-205 through line B.

Part 1 – Eligibility (see instructions)

If you mark an **X** in a *No* box for item A, B, C, or D, **stop**; you do not qualify for this credit.

- A** Did you have qualified agricultural property for tax year 2015? (see instr., Form IT-217-I) Yes No
- B** Were eligible school district property taxes paid on that property during tax year 2015? (see instructions) Yes No
- C** Complete Worksheet A on page 3 of the instructions. Is the amount shown on line 6 of Worksheet A less than \$300,000? Yes No

- D** Form IT-201 and Form IT-203 filers, complete Worksheet C on page 6 of the instructions. Form IT-205 filers, complete Worksheet D on page 9 of the instructions. Is the percentage shown on line 28 of Worksheet C or line 28 of Worksheet D at least 0.6667 (66.67%)? (see instructions) Yes No
- E** If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1, 2015, mark an **X** here and see the instructions for Part 2, line 5
- F** If all or part of your qualified agricultural property was converted to nonqualified use during tax year 2015, mark an **X** here (see instructions)

Part 2 – Computation of credit (see instructions)

1 Individuals: Enter the total acres of qualified agricultural property owned by you during tax year 2015 (see instructions)	1	
2 Partners, S corporation shareholders, and beneficiaries of estates and trusts: Enter the amount from Part 4, line 7, column A	2	
3 Fiduciaries: Enter fiduciary's share of qualified agricultural property from Part 5, column C	3	
4 Add lines 1, 2, and 3	4	
5 Enter total base acreage amount (see instructions)	5	
6 Subtract line 5 from line 4 (if zero or less, skip lines 7 and 8, enter 1.0000 (100%) on line 9, and continue on line 10) ...	6	
7 Multiply line 6 by 50% (.5)	7	
8 Add lines 5 and 7	8	
9 Divide line 8 by line 4 and round the result to the fourth decimal place	9	
10 Individuals: Enter the eligible school taxes you paid during 2015 (see instr.)	10	.00
11 Partners, S corporation shareholders, and beneficiaries of estates and trusts: Enter the amount from Part 4, line 7, column B	11	.00
12 Fiduciaries: Enter fiduciary's share of eligible taxes from Part 5, column D	12	.00
13 Add lines 10, 11, and 12	13	.00
14 Multiply line 13 by line 9	14	.00
15 Enter amount from Worksheet A, line 6, on page 3 of the instructions (if line 15 amount is \$200,000 or less, skip lines 16, 17, and 18, and enter the line 14 amount on line 19; see instr.)	15	.00
16 Enter the excess of line 15 over \$200,000 (cannot exceed \$100,000)	16	.00
17 Divide line 16 by \$100,000, and round the result to the fourth decimal place (cannot exceed 1.0000 (100%))	17	
18 Multiply line 14 by line 17	18	.00
19 Farmers' school tax credit (subtract line 18 from line 14; see instructions)	19	.00



Part 3 – Partnership, S corporation, and estate or trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or the beneficiary of an estate or trust that **owned** qualified agricultural property during 2015, complete the following information for each partnership, S corporation, or estate or trust. For *Type* column, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer ID number	Location of property

Part 4 – Partner’s, shareholder’s, or beneficiary’s share of qualified agricultural property and eligible taxes (see instr.)		A – Acres of qualified agricultural property	B – Eligible taxes
Partner	1 Enter your share of acres of qualified agricultural property from your partnership		
	2 Enter your share of eligible taxes from your partnership00
S corporation shareholder	3 Enter your share of acres of qualified agricultural property from your S corporation		
	4 Enter your share of eligible taxes from your S corporation00
Beneficiary	5 Enter your share of acres of qualified agricultural property from the estate or trust		
	6 Enter your share of eligible taxes from the estate or trust00
7	Totals00

Fiduciaries: Include the line 7, column A amount, on Part 5, column C, and include the line 7, column B amount, on Part 5, column D.
All others: Enter the line 7, column A amount, on Part 2, line 2, and enter the line 7, column B amount, on line 11.

Part 5 – Beneficiary’s and fiduciary’s share of acres of qualified agricultural property and eligible taxes (see instr.)

A – Beneficiary’s name	B – Identifying number	C – Acres of qualified agricultural property (see instructions)	D – Eligible taxes (see instructions)	E – Acres of qualified agricultural property converted to nonqualified use (see instructions)
Totals			.00	
			.00	
			.00	
Fiduciary			.00	

Part 6 – Credit recapture on qualified agricultural property converted to nonqualified use

(Complete this part only if you first claimed a credit for 2013 or 2014. See instructions.)

A – Total acres of qualified agricultural property converted to nonqualified use (see instructions)	B – Total acres of qualified agricultural property before conversion (see instructions)	C – Column A ÷ column B	D – Total credit claimed for 2013 and 2014 (see instructions)	E – Total amount of 2013 and 2014 credit to be recaptured (column C × column D; see instr.)
			.00	E .00

