Income Tax Examples
2012/2013

Outreach and Taxpayer Education

Office of the Taxpayer Rights Advocate

NYS Department of Taxation and Finance

EXAMPLE 1- Sandra Sample

- Empire State Child Credit (IT-213)
- Dependent Care Credit (IT-216)
- Earned Income Tax Credit (IT-215)

SANDRA SAMPLE

- Sandra Sample is a single mother with two children. She filed as head of household and claimed a standard deduction

  - Sandra Sample SS# 068-XX-XXXX DOB 05/15/1975
  - Joey Sample SS# 069-XX-XXXX DOB 03/08/2008
  - Katie Sample SS# 070-XX-XXXX DOB 05/01/2010

- Her income consists of W-2 income (see W2) and unemployment insurance in the amount of $1,260. There was not any NYS withholding taxes on the unemployment.

- While she was employed she paid child care expenses as follows

- Joey Sample
  - Paid $800 for child care expenses

- Katie Sample
  - Paid $1900 for child care expenses

- **NOTE:** Sandra has receipts from the amount of child care expenses paid from a certified care provider.

Sandra Sample – W2

22222	a Employee's social security number 068-XX-XXXX	OMB No. 1545-0008
b Employer identification number (EIN) 10-0090099	1 Wages, tips, other compensation 18,200	2 Federal income tax withheld 1,400
c Employer's name, address, and ZIP code Tops Friendly Markets 135 Lake Ave Buffalo, NY 14201	3 Social security wages 18,200	4 Social security tax withheld 1,128
	5 Medicare wages and tips 18,200	6 Medicare tax withheld 264
	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. Sandra Sample 125 Lake Street West Seneca, NY 14224 f Employee's address and ZIP code	11 Nonqualified plans	12a Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code

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
	12-2403030	18,200	625			

Sandra Sample Intake Sheet

New York State Department of Taxation and Finance

TP-301
(8/13)

Income Tax Worksheet

Volunteer income tax assistance program

Name Sandra Sample		Date 02-14-14
County Erie	School district West Seneca	Married ☐ Single ☒

	New York State	Yes	No
1.	Do you keep records of all your income, expenses and deductions?	X	
2.	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 7.)**	X	
3.	Did you pay **undergraduate** college tuition expenses for yourself, your spouse, or your dependents? **(IT-272)**		X
4.	Did you pay child support through the support collection unit for at least one-half of the year? **(IT-209)**		X
5.	Were you (or spouse) an active volunteer fire fighter or ambulance worker for the entire tax year? **(IT-245)**		X
6.	Was your total household income (all individuals living with you) under $18,000? **(IT-214)**		X
7.	Did you pay nursing home expenses (special assessment) during the tax year? **(IT-258)**		X
8.	Did you pay long-term care insurance premiums during the tax year? **(IT-249)**		X
9.	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)**?		X
10.	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 IT-201 – do not leave blank)**		X
11.	Did you contribute to the NYS retirement system or cafeteria plan during the tax year? (shown in box 14 on your W-2 as **414H or IRC125**)?		X
12.	Did you make contributions to a **NYS** 529 college savings plan during the tax year?		X
13.	Did you earn interest on U.S. government bonds during the tax year?		X
14.	Did you receive pension payments from New York State or a NYS local government, or a federal government pension plan?		X
15.	Are you receiving any pension payments, for work you performed, that are not from NYS, a NYS local government, or the federal government?		X
16.	Are you receiving pension payments as a beneficiary of the pension plan?		X
	New York City		
17.	Does your W-2 (box 14) show an amount that was deducted or deferred from your salary under a flexible benefit program established by New York City or certain other New York City public employers on your behalf?		
18.	How many months did you (and your spouse if filing a joint return) maintain living quarters (a residence) in New York City during the tax year?	__	__
	Yonkers		
19.	Were you a Yonkers resident for any part of the tax year?		
20.	How many months did you (and spouse if married filing joint) maintain living quarters in Yonkers during the tax year?	__	__
21.	Did you earn income (self-employment or wages) from a source located in Yonkers?		

Additional notes:

Example 2
Brenda Bradley

Pension Exclusion

Brenda Bradley

- Brenda Bradley (SS# 282-XX-XXXX) is currently employed with General Mills. She is divorced and has no dependents. She filed as single on the federal return and claimed a standard deduction.
- Her ex-spouse Bill Bradley is retired and Brenda receives part of his pension.
  - 1099-R from her ex husband's pension Mack Trucking as part of a domestic relations order.
  - 1099-R from her ex-husband's pension from the NYS Department of Transportation.

Brenda Bradley Intake Sheet

Income Tax Worksheet

(8/13)

Volunteer income tax assistance program

Name Brenda Bradley		Date 01-25-14
County Erie	School district Grand Island	Married ☐ Single ☒

	New York State	Yes	No
1.	Do you keep records of all your income, expenses and deductions?	x	
2.	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 7.)**		x
3.	Did you pay **undergraduate** college tuition expenses for yourself, your spouse, or your dependents? **(IT-272)**		x
4.	Did you pay child support through the support collection unit for at least one-half of the year? **(IT-209)**		x
5.	Were you (or spouse) an active volunteer fire fighter or ambulance worker for the entire tax year? **(IT-245)**		x
6.	Was your total household income (all individuals living with you) under $18,000? **(IT-214)**		x
7.	Did you pay nursing home expenses (special assessment) during the tax year? **(IT-258)**		x
8.	Did you pay long-term care insurance premiums during the tax year? **(IT-249)**		x
9.	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)**?		x
10.	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 IT-201 – do not leave blank)**		x
11.	Did you contribute to the NYS retirement system or cafeteria plan during the tax year? (shown in box 14 on your W-2 as **414H or IRC125**)?		x
12.	Did you make contributions to a **NYS** 529 college savings plan during the tax year?		x
13.	Did you earn interest on U.S. government bonds during the tax year?		x
14.	Did you receive pension payments from New York State or a NYS local government, or a federal government pension plan?	x	
15.	Are you receiving any pension payments, for work you performed, that are not from NYS, a NYS local government, or the federal government?		x
16.	Are you receiving pension payments as a beneficiary of the pension plan?		x

Brenda Bradley – W2

22222	a Employee's social security number 282-XX-XXXX	OMB No. 1545-0008	
b Employer identification number (EIN) 21-2111211		1 Wages, tips, other compensation 28,492	2 Federal income tax withheld 3,836
c Employer's name, address, and ZIP code General Mills 120 Main St Buffalo, NY 14202		3 Social security wages 28,492	4 Social security tax withheld 1,767
		5 Medicare wages and tips 28,492	6 Medicare tax withheld 413
		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. Brenda A Bradley 68 Countryside Lane Grand Island NY, 14072		11 Nonqualified plans	12a Code
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
		14 Other	12c Code
			12d Code
f Employee's address and ZIP code			

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
NY 22-2212121	28,492	1,385			

Form **W-2** Wage and Tax Statement 2013 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

Brenda Bradley – 1099 R (NYS)

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code New York State Department of Transportation 123 Main St Albany, NY 12212	1 Gross distribution $ 8,125 2a Taxable amount $	OMB No. 1545-0119 2013 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
	2b Taxable amount not determined ☐	Total distribution ☐	Copy 1 For State, City, or Local Tax Department
PAYER'S federal identification number 25-1121111 / RECIPIENT'S identification number 282-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 850	
RECIPIENT'S name Brenda Bradley	5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 68 Countryside Lane Grand Island, NY 14072	7 Distribution code(s) 7 (a) IRA/ SEP/ SIMPLE ☐	8 Other $ %	
City or town, province or state, country, and ZIP or foreign postal code	9a Your percentage of total distribution %	9b Total employee contributions $	
10 Amount allocable to IRR within 5 years $ / 11 1st year of desig. Roth contrib.	12 State tax withheld $ $	13 State/Payer's state no.	14 State distribution $ $
Account number (see instructions)	15 Local tax withheld $ $	16 Name of locality	17 Local distribution $ $

Form 1099-R www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code Mack Trucking 123 Packard Street Buffalo, NY 14221	1 Gross distribution $ 13,242 2a Taxable amount $ 13,242 2b Taxable amount not determined ☐ Total distribution ☐	OMB No. 1545-0119 2013 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department
PAYER'S federal identification number 14-22223455 RECIPIENT'S identification number 282-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,260	
RECIPIENT'S name Brenda Bradley Street address (including apt. no.) 68 Countryside Lane Grand Island, NY 14072 City or town, province or state, country, and ZIP or foreign postal code	5 Employee contributions /Designated Roth contributions or insurance premiums $ 7 Distribution code(s) 7 IRA/ SEP/ SIMPLE ☐ 9a Your percentage of total distribution %	6 Net unrealized appreciation in employer's securities $ 8 Other $ % 9b Total employee contributions $	
10 Amount allocable to IRR within 5 years $ 11 1st year of desig. Roth contrib.	12 State tax withheld $ $	13 State/Payer's state no.	14 State distribution $ $
Account number (see instructions)	15 Local tax withheld $ $	16 Name of locality	17 Local distribution $ $

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

Example 3
Mark and Nancy Basic

Mark & Nancy Basic

- Mark Basic (SS# 373-XX-XXXX) & Nancy Basic (SS# 374-XX-XXXX) are married and filed a joint federal return and claimed a standard deduction.

They have 2 children, Derrick Basic (SS # 375-XX-XXXX) age 8, and Melinda (SS# 376-XX-XXXX) age 6.

- They do not own a home and they lived with Mark's mother all year whose income consists of social security payments in the amount of $10,500.
- Both Mark and Nancy were out of work all year, their only source of income was from unemployment Mark received $12,000 (no NYS withholding taxes) and Nancy received $5,000 (no NYS withholding taxes).

New York State Department of Taxation and Finance

TP-301
(8/13)

Income Tax Worksheet

Volunteer income tax assistance program

Name MARK & NANCY BASIC		Date 02/20/14
County STEUBEN	School district BATH	Married [X] Single [ ]

	New York State	Yes	No
1.	Do you keep records of all your income, expenses and deductions?	X	
2.	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 7.)**	X	
3.	Did you pay **undergraduate** college tuition expenses for yourself, your spouse, or your dependents? **(IT-272)**		X
4.	Did you pay child support through the support collection unit for at least one-half of the year? **(IT-209)**		X
5.	Were you (or spouse) an active volunteer fire fighter or ambulance worker for the entire tax year? **(IT-245)**		X
6.	Was your total household income (all individuals living with you) under $18,000? **(IT-214)**		X
7.	Did you pay nursing home expenses (special assessment) during the tax year? **(IT-258)**		X
8.	Did you pay long-term care insurance premiums during the tax year? **(IT-249)**		X
9.	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)**?		X
10.	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 IT-201 – do not leave blank)**		X
11.	Did you contribute to the NYS retirement system or cafeteria plan during the tax year? (shown in box 14 on your W-2 as **414H or IRC125**)?		X
12.	Did you make contributions to a **NYS** 529 college savings plan during the tax year?		X
13.	Did you earn interest on U.S. government bonds during the tax year?		X
14.	Did you receive pension payments from New York State or a NYS local government, or a federal government pension plan?		X
15.	Are you receiving any pension payments, for work you performed, that are not from NYS, a NYS local government, or the federal government?		X
16.	Are you receiving pension payments as a beneficiary of the pension plan?		X

Example 4
James Stateman

Non-Custodial Earned Income Tax Credit (IT-209)

Volunteer Firefighters' and Ambulance Workers Credit (IT-245)

James R. Stateman

- James R. Stateman (SS # 479-XX-XXXX) is divorced and files single and claimed a standard deduction.
- He is paying child support for his only child, who does not reside with him, through a support collection unit, and is current with his payments.
- He worked two jobs during the year.
- James was an active volunteer firefighter for the entire year.

New York State Department of Taxation and Finance

TP-301
(8/13)

Income Tax Worksheet

Volunteer income tax assistance program

Name	Date
JAMES R. STATEMAN	02/25/14

County	School district	Married ☐ Single ☒
CHEMUNG	CORNING PAINTED POST	

	New York State	Yes	No
1.	Do you keep records of all your income, expenses and deductions?	X	
2.	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 7.)**	X	
3.	Did you pay **undergraduate** college tuition expenses for yourself, your spouse, or your dependents? **(IT-272)**		X
4.	Did you pay child support through the support collection unit for at least one-half of the year? **(IT-209)**	X	
5.	Were you (or spouse) an active volunteer fire fighter or ambulance worker for the entire tax year? **(IT-245)**	X	
6.	Was your total household income (all individuals living with you) under $18,000? **(IT-214)**	X	
7.	Did you pay nursing home expenses (special assessment) during the tax year? **(IT-258)**		X
8.	Did you pay long-term care insurance premiums during the tax year? **(IT-249)**		X
9.	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)**?		X
10.	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 IT-201 – do not leave blank)**		X
11.	Did you contribute to the NYS retirement system or cafeteria plan during the tax year? (shown in box 14 on your W-2 as **414H or IRC125**)?		X
12.	Did you make contributions to a **NYS** 529 college savings plan during the tax year?		X
13.	Did you earn interest on U.S. government bonds during the tax year?		X
14.	Did you receive pension payments from New York State or a NYS local government, or a federal government pension plan?		X
15.	Are you receiving any pension payments, for work you performed, that are not from NYS, a NYS local government, or the federal government?		X
16.	Are you receiving pension payments as a beneficiary of the pension plan?		X
	New York City		
17.	Does your W-2 (box 14) show an amount that was deducted or deferred from your salary under a flexible benefit program established by New York City or certain other New York City public employers on your behalf?		
18.	How many months did you (and your spouse if filing a joint return) maintain living quarters		

James Stateman – W2

22222	a Employee's social security number 479-XX-XXXX	OMB No. 1545-0008
b Employer identification number (EIN) 13-2677898	1 Wages, tips, other compensation 13,817	2 Federal income tax withheld 987
c Employer's name, address, and ZIP code TGI Friday's 4201 Marsh Lane Carrolton, TX 75007-1720	3 Social security wages 14,337	4 Social security tax withheld 889
	5 Medicare wages and tips 14,337	6 Medicare tax withheld 208
	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. James R. Stateman 100 Front St Addison, NY 14801	11 Nonqualified plans	12a Code D 520
	13 Statutory employee ☐ Retirement plan X Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

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
NY	13-2677177	13,817	384			

Form **W-2** Wage and Tax Statement 2013 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

James Stateman W-2

22222	a Employee's social security number 479-XX-XXXX	OMB No. 1545-0008

b Employer identification number (EIN) 13-2677898	1 Wages, tips, other compensation 13,817	2 Federal income tax withheld 987
c Employer's name, address, and ZIP code TGI Friday's 4201 Marsh Lane Carrolton, TX 75007-1720	3 Social security wages 14,337	4 Social security tax withheld 889
	5 Medicare wages and tips 14,337	6 Medicare tax withheld 208
	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. James R. Stateman 100 Front St Addison, NY 14801	11 Nonqualified plans	12a Code D 520
	13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

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
NY	13-2677177	13,817	384			

Form **W-2** Wage and Tax Statement 2013 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department