



**Department of
Taxation and Finance**

2015 Volunteer Income Tax Training

**Outreach and Constituent Services
Office of Taxpayer Rights Advocate**

DTF Regional Outreach Staff Territories



Western NY Region

Vacant



Central NY Region

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Capital Region

Michelle Duchowny (518) 453-5382

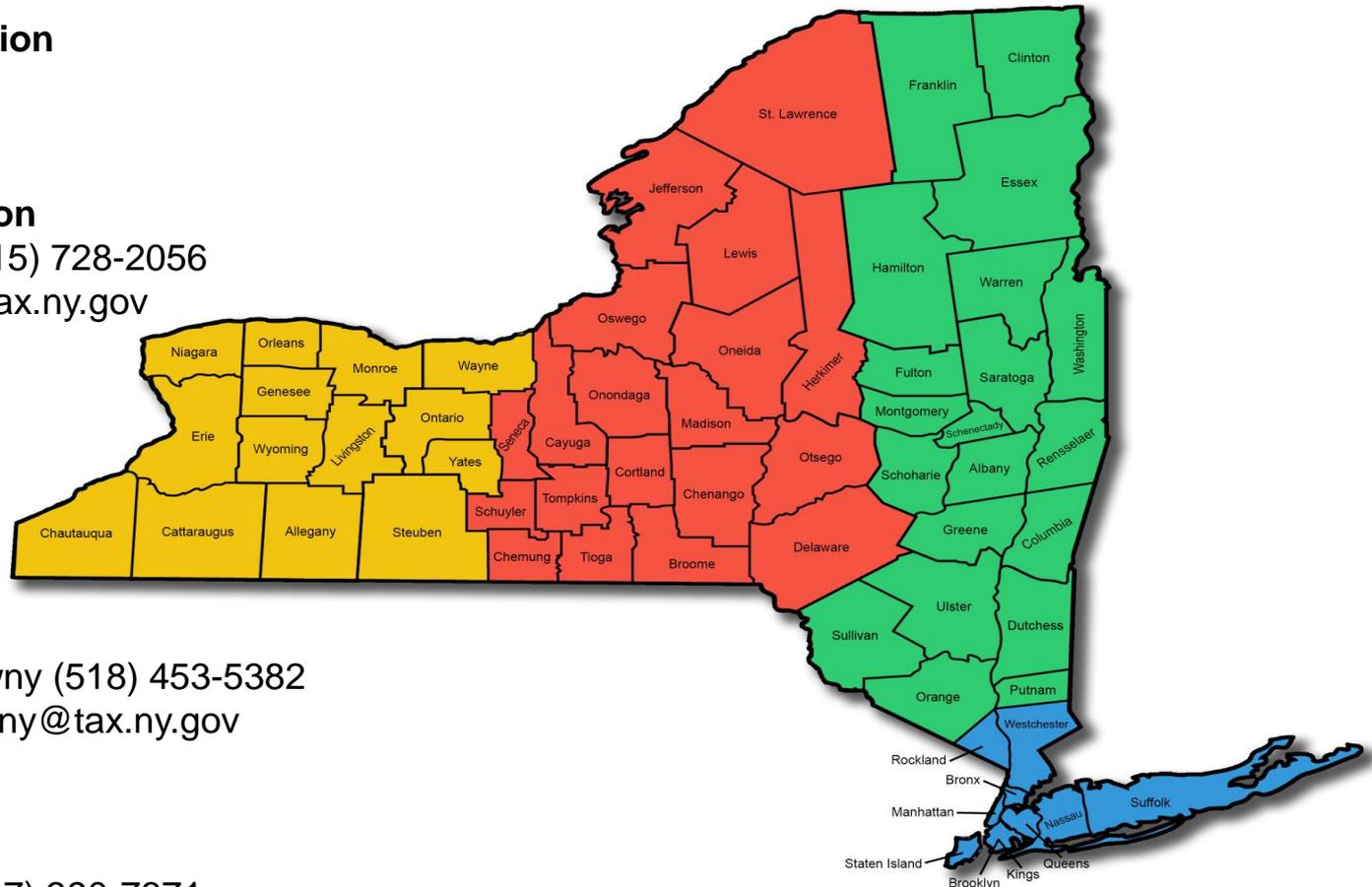
Michelle.duchowny@tax.ny.gov



Metro Region

Robert Smith (347) 390-7371

Robert.smith@tax.ny.gov



NYS Volunteer website

www.tax.ny.gov/volunteer



Practitioner Hot Line

Tax Practitioner Hotline 518-457-5451

Extended hours were offered during filing season



E-file Mandate

Volunteer tax preparers are not subject to the e-filing mandate.

Preparer Information

- All preparer must enter the preparer information on the main form of IT-201, IT-203, and IT-205.
 - The prepare information must be present in the “professional software” to prevent return rejecting for code “R0800”
 - Preparers name/SSN/PTIN, signed date, firm name, address must be present”)
- Tax preparers (Volunteers and professionals) must add an exclusion code or NYTPRIN to the professional software to prevent personal income and fiduciary tax returns from been rejected for rejection code “**R1048**”

NYTPRIN or exempt code

In the signature section, a VITA/TCE/AARP site must enter an exemption code of 09.

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

Identity Theft

www.tax.ny.gov/help/contact/identity_theft.htm

[Form DTF-275, *Identity Theft Declaration*](#)

Remember: If a taxpayer is a victim of Identity theft it should be reported to both the IRS and NYS.

Refund processing success

Strata	Percent of refunds issued
Refunds issued under 30 days are.....	87.36%
If your client receives an inquiry from the department, and responds to the notice, the resolution of refunds under 45 days are.....	98.76%

BASICS – Who must file?

- Residents:
 - If you were required to file a federal return
 - If you are not required to file a federal return; but if your federal adjusted gross income plus NYS additions is \$4000 or more.
 - \$3100 or more if you can be claimed on another's person federal tax return as a dependent.
 - Or if you want to claim a refund or credit.

- Nonresidents:
 - You have income from New York sources and your New York AGI, federal column, is above your standard deduction.

Who is a resident?

- You're a New York State *resident* for income tax purposes if:
 - your domicile is New York State or
 - 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 in New York State during the tax year.
 - Special rules for undergraduate students, military and nonresident aliens.
- Use the same rules for determining residency of New York City.

Self-Employed Individuals

- If taxpayers are self-employed, they should keep a separate bank account for their business transactions
- Self-employed individuals claiming the Earned Income Tax Credit (EITC) need to maintain records of income earned
- See [*DTF-215 Record Keeping Suggestions for Self-employed persons*](#) which is available on our Web site

1099-G *Statement for Recipients of State Income Tax Refunds*

- The Tax Department will report your 1099-G information to the Internal Revenue Service (IRS) if you:
 - had an overpayment from your New York State income tax return, **and**
 - itemized your deductions on your federal income tax return for that same tax year.
- Your 1099-G amount reflects the amount of state and local taxes you overpaid through withholding or estimated tax payments. For most people, the amount shown on your 2014 form 1099-G is the same as the 2014 New York State income tax refund you actually received.



Voluntary Disclosure and Compliance Program

- Under the Tax Department's Voluntary Disclosure and Compliance program, eligible taxpayers who owe back taxes and have not filed related returns can avoid monetary penalties and possible criminal charges by:
 - telling the department what taxes they owe;
 - paying those taxes; **and**
 - entering an agreement to pay all future taxes.
- The application must be completed [electronically](#).

Common Mistakes

- Missing taxpayer data
 - Name, address (apt. number), SS#'s of taxpayers and dependents
- Missing signatures
 - Be sure to have all taxpayer(s) sign returns
- Preparer information missing for the “Tax Preparer” section (most common reject).
 - The preparer section must be completed in its entirety
- Missing Federal amounts
 - Federal amount must appear in the first column of IT-203 and IT-360.1

Common Mistakes

- IT-249: The Claim for Long-Term Care Insurance Credit
Disability insurance is not eligible
- Credit forms missing for amended returns
 - You must include all credit forms with an amended return
- Missing 414 information
 - Add amount from W-2 box 14, listed as 414(h), to line 21 (software may have specific entries)
- Missing IRC-125 information
 - Add amount from W-2 box 14 listed as IRC 125, to line 23

Remember: Bonds invested outside of New York are taxable to New York and must be added as a New York State addition on line 20.



**Department of
Taxation and Finance**

What is New for 2015?

2015 standard deduction and exemptions

<i>Filing Status</i>	<i>Standard Deduction</i>
<i>Single</i> <i>client can be claimed on another's tax return</i>	\$3,100
<i>Single</i> <i>client cannot be claimed on another's tax return</i>	\$7,900
<i>Married Filing Jointly</i>	\$15,850
<i>Married Filing Separately</i>	\$7,900
<i>Head of Household</i> <i>with qualifying person</i>	\$11,100
<i>Qualifying Widow(er)</i> <i>with dependent child</i>	\$15,850

Dependent exemption remains at \$1,000



Amended E-File

Amended returns

- Starting tax year 2015, you can e-file NYS amended personal income tax returns (Forms IT-201X and IT-203X).
- Prior year amended returns must be submitted on paper.

Attachments

- You can include attachments with an e-filed return.
 - All attachments must be in PDF format.
 - Do **not** password protect, encrypt, or in any way protect PDF document attachments.

Remember: Amended returns are treated as if it was an original return. Be sure to include all credit forms, documents, etc.



Withholding Forms For Paper Returns

- Form IT-2, *Summary of W-2 Statements* (**paper filers only**)
 - Starting 2015 if filing a paper return you must attach a form IT-2 for each W-2 your client received.
 - For prior years, submit form W-2 with the paper return.
- Form IT-1099-R, *Summary of Federal Form 1099-R Statements* (**paper filers only**)
 - If NYS tax was withhold from the distribution form prior year, you must submit IT-1099-R with the paper filed return.
 - Withholding information can be accessed through taxpayers online services account

Remember: *This only applies if NYS tax was withheld from the pension distribution*

Property Tax Freeze Credit

- For 2015, the credit will apply to increases in school taxes **and** municipal taxes, including:
 - counties,
 - cities,
 - towns,
 - villages, and
 - special districts.
- Eligible homeowners do not need to do anything to receive your check. Checks will mail to eligible homeowners.
- For more information: (518) 453-8146 or www.tax.ny.gov/pit/property/property_tax_freeze.htm

NYC 208 - Property Tax Circuit Breaker Credit

- Because property tax freeze does not apply to NYC the refundable property tax circuit breaker credit was enacted to provide tax relief to residents of NYC.
 - Household gross income less than \$200,000
 - Credit available for 2014 through 2019 tax year
 - Based on property taxes exceeding a percentage of household gross income
 - Credit range 1.5 to 4.5 %

Remember: This credit only applies to New York City residents.



Refundable property tax circuit breaker credit

Household Income	Burden Threshold	Credit Percentage
Less than \$100,000	4%	4.5%
\$100,000 - \$150,000	5%	3.0%
\$150,000-\$200,000	6%	1.5%

Family Tax Relief Credit

- For tax year 2015 and 2016, you must complete Form IT-114, Claim for Family Tax Relief Credit, in order to receive the credit.
- Eligible taxpayers are residents who:
 - Were a New York State resident for all of 2015
 - Had at least one dependent child who was younger than 17 (as of December 31, 2015)
 - Had New York adjusted gross income between \$40,000 and \$300,000
 - Had a New York State tax liability after credits of zero or greater.
 - For more information call: (518) 485-1057

Family tax relief credit line 63a

Page 4 of 4 IT-201 (2015)

Your social security number

62 Enter amount from line 61 62

	00
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Payments and refundable credits (see page 28)

63 Empire State child credit	63	00
63a Family tax relief credit	63a	00
64 NYS/NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 29)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	00
76 Total payments (add lines 63 through 75)	76	00

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

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

Metropolitan Commuter Transportation Mobility Tax (MCTMT)

- Effective for tax years beginning on or after January 1, 2015, MCTMT for self-employed individuals is now reported with personal income taxes.
- The following forms are now obsolete:
 - MTA-5 (estimated tax for MCTMT)
 - MTA-6 (self-employment MCTMT income tax form)
 - MTA-7 (extension for MCTMT)
 - MTA-9 (underpayment of estimated taxes for MCTMT)

MCTMT on PIT form

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

47	NYC resident tax on line 38 amount (see page 20)	47		00
48	NYC household credit (page 20, table 4, 5, or 6)	48		00
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50	Part-year NYC resident tax (Form IT-360.1)	50		00
51	Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52	Add lines 49, 50, and 51	52		00
53	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
54a	MCTMT net earnings base	54a		00
54b	MCTMT	54b		00
55	Yonkers resident income tax surcharge (see page 22)	55		00
56	Yonkers nonresident earnings tax (Form Y-203)	56		00
57	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58	Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58		00
59	Sales or use tax (see page 23; do not leave line 59 blank)	59		00

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

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





**Department of
Taxation and Finance**

Department Updates

IT- 225 - New York State Modifications

Common additions reported on this form

- A-101 New York City flexible benefits program- IRC-125

Common subtractions reported on this form

- S-119 Military pay
- S-124 Disability income exclusion
- S-128 Native American income inclusion

NOTE: You must complete form IT-225 for any other addition on line 23 or other subtraction line 31.



NYS additions to Federal Adjusted Gross Income

- **Using Software for the most common addition modifications:**
 - Public employee retirement contributions (414(h)) and NYC flexible benefits program (IRC 125), entered in box 14.
Must be entered as 414HSUB and IRC125S
 - 414H verify that the amount appears on line 21 on form IT-201
 - **IRC 125** verify that the amount appears on line 23 of Form IT-201

Subtractions to federal Adjusted Gross Income (FAGI)

- The tax software will automatically subtract a state refund and social security income included in federal adjusted gross income.
- Contributions to a NYS 529 College Savings Plan
- Pensions - Must indicate on 1099R if the pension is from:
 - NYS or NYS local government or federal pension (box 2)
 - Private pension if entitled to exclusion (box 1)
 - Railroad retirement (box 4)

College Tuition Credit

Part 1: Complete lines A through H below for each eligible student for whom you paid qualified college tuition expenses. You can use the duplicate NY 272 to list three additional students.

	1 Student 1	2 Student 2	3 Student 3
A Eligible student's first name	WINDSOR		
Eligible student's last name	WASHINGT ON		
B Eligible student's SSN	121-22-0090		
C Is the student claimed as a dependent on your NYS return?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
D EIN of college or university	15-9220090		
If this is a foreign university that does not have an EIN, check here	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E Name of college or university	WALKER UNIVERSI TY		
F Were expenses for undergraduate tuition? If no, the expenses do not qualify.	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
G Amount of qualified college tuition expenses	5000	0	0
H Lesser of line G or \$10,000	5000	0	0



Department of
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Pension and Pension Exclusions

Public employees 414(h) Retirement Contributions

- Form W-2, box 14, is subject to NYS tax even though they are not subject to federal tax.
 - Amount must be entered on line 21
- Make sure these amounts are entered on line 14 when completing the W-2 form.
- IRC 125 Verify that the amount appears on line 21 of Form IT-201.

NOTE: TaxWise will again require 414HSUB and IRC125S for 2015

Pension subtraction on Tax Wise

PRIVATE - If a taxpayer is 59 ½ or older, he or she can subtract up to \$20,000 from the qualifying pension and annuity income from his or her federal adjusted gross income (1099R).

To enter the amount on line 29 of the IT-201 page 2 enter the amount in the 1099R, and put an “x” in box 1.

PUBLIC - Pensions of New York State, local government and the federal government (form 1099R).

The entire pension is excluded & entered on line 26, page 2 on IT-201. To enter the amount on line 26 of the IT-201 page 2, enter the amount in the 1099R, and put an “x” in box 2.

NOTE: Volunteer page has a separate section for pension information which includes Q & A's and a matrix



Private Pension Exclusions

The five statutory criteria require that the payment must be:

1. Received by an individual aged fifty-nine and one-half or older,
2. Included in gross income for federal tax purposes,
3. Periodic (except IRA or Keogh),

Note: annual payments are considered periodic

4. Attributable to personal services performed by the individual prior to his/her retirement from employment, and
5. Arise from an employer-employee relationship or from an employee's tax deductible contributions to a retirement plan.

Note: MATRIX available www.tax.ny.gov/volunteer



Private Pension Exclusion

- Married taxpayers who both receive qualified income are each entitled to the maximum \$20,000 exclusion. (\$40,000 total)
- A married taxpayer cannot claim any unused portion of a spouse's exclusion.
- A person receiving their own pension and a deceased spouse's pension is entitled to a maximum of \$20,000 exclusion. The maximum exclusion allowable from the total of ALL SOURCES that qualify for the non-public exclusion may not exceed \$20,000 per individual.

Non-Qualified Plans

- Non-Employer Plan
 - Purchased annuity (not rolled over from retirement)
 - Pension received by the nonemployees spouse through a qualified domestic relations order - QDRO
- NOT eligible for \$20,000 exclusion
- Apply to private Pension only

IT-221 Disability Income Exclusion

- Taxpayers may exclude either their actual weekly disability pay or \$100 a week, whichever is less if they meet ALL of the following tests:
 - They received disability pay; and
 - They were not yet 65 when your tax year ended; and
 - They retired on disability and were permanently and totally disabled when they retired (*Physician's statement*); and
 - On January 1 of this tax year, they had not yet reached the age when their employer's retirement program would have required them to retire; and
 - If they filed *Married filing separate return*, on their federal and New York State returns, they may claim the disability income exclusion only if they lived apart during the entire tax year; and cannot be engaged in gainful employment.

Software Notes

- Volunteers must enter:
 - School District Name
 - School District Code
 - County of Resident

- Line 59 – **NYS Sales Tax** must have an entry

- The IT-214, NYC-210 and **NYC-208** can be filed as a stand alone forms.

NOTE: IT-214 and NYC-210 can also be filed through the NYS online service center

2015 personal income tax Due Date

- **April 18, 2016** – Date by which taxpayers must file your 2015 New York State income tax return and pay any amounts owe without interest or penalty.
- If taxpayers cannot file by due date, they can get an automatic 6-month extension of time to file (to October 15, 2016) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*.
- Taxpayers can file extension via online service account

Note: NYS does not accept the federal extension Form 4868.



Payment Options on E-filing

- Electronic Funds Transfer (EFT) from a checking or savings account.
- Credit Card
- Mail in a check with Form IT-201-V – whether or not you e-filed the return or filed on paper.

Note: Payment can be made via online service account



Estimated Tax Penalty (IT 2105.9)

- Volunteers should **not** calculate penalty on form IT-2105.9 (penalty calculation form for under payment of estimated income taxes)
- If software instruct you to complete penalty form
 - Remove form
 - If necessary, insert \$1 in prior years taxes. This will cause the form to go away.

Refund Options

- Direct Deposit
 - Will be a limit of three direct deposits into one account

- NYS Debit Cards
 - Volunteer must select debit card option

- Paper Check
 - Longer processing time

Free E-File Options

- Most NY taxpayers can electronically file their personal income tax return for free.
- www.tax.ny.gov/pit/efile/elf_individual.htm
- Taxpayers with income of \$62,000 or less, may qualify to use tax preparation software to electronically file their Federal and NYS personal income tax return for free.
- Taxpayers with income above \$62,000 (who are not claiming credits) may create an Online service account to file their NYS personal income tax return for free.



**Department of
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Online Services Accounts (OLS)

Types of OLS Accounts

- Individual Account
- Business Account
- Tax Professional Account

Individual Account Access

- Individual account access includes:
 - View to a detailed account summary
 - Web file and pay certain taxes
 - Print copies of E-filed returns
 - Pay bills and respond to notices
 - Manage estimated tax account
 - Change of address
 - Sign up for email alerts about refund status, bills and Department's notices

Creating an individual on line service account

- To create an online service account the individual will need the NYS TAXABLE amount and the amount of refund or amount owed from one of the last five years of tax returns filed.
- The individual will be required to answer THREE security questions.

Create OLS Accounts: www.tax.ny.gov





**Department of
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Volunteer Resources

Resources Available for Volunteers

- TP-300 – Quick Reference Guide
- TP-301 – New York State Intake Sheet
- TP-302 – 25 question multiple choice test (five additional questions for NYC and Yonkers volunteers)
- TP-302-A – answer sheet for test

NYS Volunteer Resource Information

- Volunteer website www.tax.ny.gov/volunteer
- Online service helpline (518) 485-7885
- Tax information for all states – FTA www.taxadmin.org
- New York City Department of Finance 212-NEW-YORK (639-9675) www.nyc.gov/finance
- **E-mail alerts - please send e-mail to NYvolunteers@tax.ny.gov and you will be placed on the "Volunteer Preparers" group list to receive New York State Tax Updates.**

Forms, Publications and Brochures

- DTF-215 – Earned Income Tax Credit
- DTF-215.2 – Earned income tax Credit Brochure
- DTF-215 PO – Earned Income Tax Credit Poster
- DTF-216 – Claim for Child and Dependent Care Credit
- DTF-911.2 – Office of Taxpayer Rights Advocate Brochure
- Publication 36 – General Information for Seniors and Retired Persons
- Publication 93 – Modernized e-file (MeF) Guide for Return Preparers

Important Phone Numbers

- Withholding Tax Information
 - (518) 485-6820
- Family Tax Relief Credit
 - (518) 485-1057
- Property Tax Freeze Credit
 - (518) 453-8146
- General Income Tax Questions
 - (518) 457-5181





**Department of
Taxation and Finance**

Individual Tax Credits

New York Tax Credits

- Volunteer should be familiar with the qualifications for the following credits and the proper entries required for e-filing:
 - *Household Credit*
 - *Family Tax Relief Credit*
 - IT 209 Noncustodial Parent EITC
 - IT-213 Empire Child Tax Credit
 - IT-214 Real Property Tax Credit
 - IT-215 Earned Income Tax Credit
 - IT-216 Child Care and Dependent Credit
 - IT-245 Volunteer Firefighter and Ambulance Worker Credit
 - IT-249 Long Term Care Credit

Credits Cont.

- IT-258 Refundable Nursing Home Credit
- IT-272 College Tuition Credit
- IT-112R Resident Tax Credit (optional)
- IT-225 New York State Modifications
- NYC-210 New York City School Tax Credit



Household Credit

- **NYS Household Credit** (based on Federal Adjusted gross income (FAGI)) – The tax software will automatically calculate the household credit.
 - Taxpayer cannot be claimed as a dependent
 - Married \$32,000 or less (allowed for married filing separate)
 - Single \$28,000 or less
 - Nonrefundable

Note: Additional Household Credit available for NYC residence

Noncustodial Earned Income Tax Credit – IT-209

- Taxpayers may claim the noncustodial EIC only if they meet all of the following conditions:
 - They must be a full-year NYS resident and at least 18 years of age,
 - Must be a parent of a minor child(ren) with whom they did not reside,
 - Must have an order in effect for at least one-half of the tax year
 - Making payments through the support collection unit, and have paid at least the court-ordered amount of child support during the tax year.
- Amount remains the same:
 - 20% of federal EITC chart for one qualifying child Or 2.5 times of federal EITC for no qualifying children
 - **Can apply without child's SS#**

Empire Child Tax Credit – IT-213

- *Resident taxpayers* may claim a credit equal to the greater of:
 - a) \$100 times the number of children who “qualify” for the federal child tax credit, or
 - b) 33 percent of the taxpayer’s allowed Federal child tax credit whether or not a federal child tax credit was claimed.
- Refundable for qualifying children ages 4-16.
- Must have a social security number of child(ren).

Note: The tax software will calculate the amount of Empire Child Tax Credit

Real Property Tax Credit – IT-214

- Taxpayers may be entitled to the refundable credit if:
 - Their household gross income is \$18,000 or less
 - They occupied the same New York residence for six months or more
 - They were a New York State resident for the entire tax year
 - They could not be claimed as a dependent on another taxpayer's federal income tax return
 - Their residence was not completely exempted from real property taxes and the taxpayer paid rent or property taxes
 - The current market value of all real property they owned, such as houses, garages, and land, was \$85,000 or less
 - Credit can be as much as \$75 if under age 65 and \$375 if over age 65

Note: For tax year 2012 and 2013 , the IT-214 Real Property Tax Credit, will be accepted for E-file as a standalone form.



IT -214 include all income from all sources of everyone sharing the same furnishings and facilities (does not include food stamps, Medicare, grants, scholarships)

Step 3 – Determine household gross income

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2011.

9	Federal adjusted gross income (from Form 1040A, line 22; Form 1040EZ, line 4; or Form 1040, line 38). If any household members do not have to file a federal return, see instructions	9.		.	
10	New York State additions to federal adjusted gross income	10.		.	
11	Social security payments not included on line 9	11.		.	
12	Supplemental security income (SSI) payments	12.		.	
13	Pensions and annuities (including railroad retirement benefits) not included on lines 9 through 12	13.		.	
14	Cash public assistance and relief	14.		.	
15	Other income	15.		.	
16	Household gross income (add lines 9 through 15; round to the nearest whole dollar)	16.		.	
If line 16 is more than \$18,000, stop ; you do not qualify for this credit.					
17	Enter rate from Table 1 (see instructions)	17.		.	
18	Multiply line 16 by line 17	18.		.	

Earned Income Tax Credit (EITC) IT-215

- Who qualifies:
 - If the taxpayer qualified for and claimed the federal earned income credit.
 - Did not claim the noncustodial parent EITC.
 - The refundable credit is equal to 30% of the allowable federal earned income credit, reduced by the amount of any household credit. If claiming qualifying child(ren) must have valid social security numbers for the child(ren).
 - Is reduced by the household credit.
 - Additional Credit for NYC residents.
 - **The tax software will automatically calculate the EITC**

Earned Income Tax Credit

Record Keeping for self-employed

- Taxpayers should be advised that their books and records:
 - Should show business income earned and business expenses paid each day.
 - The records should contain enough information to correctly determine the tax year's gross receipts, business expenses, and the purchase price of assets and inventory.
 - The taxpayer should have documents that support entries in their books and records, including cash register receipts, bank statements, deposit slips, canceled checks, invoices, credit card sales slips, 1099-MISC, etc.

- **Form DTF-215 provides Recordkeeping suggestions for the self-employed and how to keep good records.**

Claim for Child and Dependent Care Credit – IT-216

- **Taxpayers are entitled to this credit if they:**
 - Qualified to claim the federal child and dependent care credit (whether they claimed the federal credit or not).
 - The credit is a minimum of 20% and as much as 110% of the federal credit, depending on the amount of their New York State adjusted gross income.
 - New York's Child and Dependent care credit is fully refundable.
 - Must complete federal Form 2441

- Additional credit for NYC residents

Recordkeeping for Child Care Expenses

- Taxpayers should be advised that the department may ask the taxpayer to produce records that prove the amount of child care expense claimed. The department will use this information to confirm that they are entitled to the credit.
- Taxpayers should be advised that if they don't keep records or if the records do not prove what they claimed, the credit will be disallowed.
- **Form DTF-216 provides recordkeeping suggestions for child care expenses and how to keep good records.**

Credits

IT-245 – Claim For Volunteer Firefighter and Ambulance Worker Credit

- Resident taxpayers who are active volunteers firefighters or volunteer ambulance workers may be entitled to a \$200 refundable credit.
- **NOTE** – Taxpayers cannot claim the volunteer firefighters' and ambulance workers' credit if they receive a real property tax exemption that relates to your volunteer service under Real Property Tax Law (RPTL), Article 4, Title 2.

IT-249 – Claim for Long Term Care Insurance

- Taxpayers may be able to claim a 20% credit for qualified long term care insurance.
- **Nonrefundable**

Nursing Home Assessment Credits – IT-258

- Available for amount of assessment imposed on a residential health care facility pursuant to Public Health Law section 2807-d(2)(b).
- The assessment must be separately stated and must be **paid directly by the individual taxpayer claiming the credit.**
- Credit equals the assessment amount (not expenses) separately stated & accounted for on the billing statement.

Note: There is a temporary rate increase, however, the NYS credit is still limited to the 6% allowed pursuant to Public Health Law section 2807-d(2)(b).

College Tuition Credit or Itemized Deduction – IT-272

- **Taxpayers are entitled to this refundable credit or deduction if they:**
 - were a full-year New York State resident,
 - if they or their spouse, or dependent (for whom you've taken an exemption) were an undergraduate student paid qualified tuition expenses, and
 - aren't claimed as a dependent on another person's tax return.
- \$10,000 per eligible student (4% credit or added itemized deduction)
- The credit can be as much as \$400 per student.
- **For tax Software :**
 - **you must have the federal ID# of college/university**
 - If student attended more than one college/university enter most recent college attended and add total undergraduate tuition expenses.

College Tuition Credit

Part 1: Complete lines A through H below for each eligible student for whom you paid qualified college tuition expenses. You can use the duplicate NY 272 to list three additional students.

	1 Student 1	2 Student 2	3 Student 3
A Eligible student's first name	WINDSOR		
Eligible student's last name	WASHINGTON		
B Eligible student's SSN	121-22-0090		
C Is the student claimed as a dependent on your NYS return?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
D EIN of college or university	15-9220090		
If this is a foreign university that does not have an EIN, check here	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E Name of college or university	WALKER UNIVERSITY		
F Were expenses for undergraduate tuition? If no, the expenses do not qualify.	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input type="radio"/> No
G Amount of qualified college tuition expenses	5000	0	0
H Lesser of line G or \$10,000	5000	0	0

Credits

- ***IT-112-R New York State Resident Tax Credit*** – Credit for Taxpayers who are full year or part-year residents of New York whose income was taxed by another state may be entitled to claim a credit against NYS taxes.
 - Avoid Double taxation
 - Nonrefundable
 - Income taxes paid to another state
- ***IT-112R*** – You may not claim a credit for tax paid to the other taxing authority on any amount of income, gain, loss, or deduction arising from interest or dividends from intangible assets unless it is received from an asset connected with a trade or business conducted in the other taxing authority.

IT-112-R resident tax credit – Line 24

IT-112-R (2012) (back)

Part 2 – Computing your resident credit for taxes paid to another state, local government, or the District of Columbia

23	Enter the two-letter abbreviation of the other state, including the District of Columbia, where tax was paid (see instructions).....	23	
	Also enter the locality name, if applicable <input type="text" value="Locality name:"/>		
24	Enter the amount of income tax computed on this year's return for the other state or local government (see instructions).....	24	.00
25	New York State tax payable (see instructions).....	25	.00
26	Divide line 22, column B, by line 22, column A (round to the fourth decimal place; see instructions)	26	
27	Multiply line 25 by line 26.....	27	.00
28	Enter amount from line 24 or line 27, whichever is less (see instructions).....	28	.00
29	Total line 28 amounts from additional Form(s) IT-112-R and line 44 amounts from Form(s) IT-112-C, if any (see instructions)	29	.00
30	Add lines 28 and 29	30	.00

Part 3 – Application of Credit

31	Tax due before credits (see instructions)	31	.00
32	Other credits that you applied before this credit (see instructions)	32	.00
33	Subtract line 32 from line 31	33	.00
34	Enter the amount from line 30 or line 33, whichever is less (see instructions)	34	.00



Refund applied to spouses debt

- To avoid having your refund applied to your spouse's debt:
 - Complete [Form IT-280, Nonobligated Spouse Allocation](#), and attach the original to your income tax return, if you marked filing status 2 (married filing joint return) and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it.
 - If you did not file Form IT-280 with the original return, you can't file an amended return to disclaim your spouse's debt. However, we will notify you if we apply your refund to your spouse's debt. You will have 10 days from the date of notification to file Form IT-280.

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The material included in this slide show is intended only to highlight NYS tax issues as of the date presented. For more comprehensive information, please refer to our TSB-M's, Forms, Instructions, Bulletins, and Publications.

THANK YOU

