



New York State Department of Taxation and Finance

Combined Instructions for Forms IT-150 and IT-201

Full-Year Resident Income Tax Returns

New York State • New York City • Yonkers

(including instructions for Form IT-201-ATT)

Make things easy for yourself

e-File your return

- Fast, convenient, and safe.
- And if you qualify, it's FREE.
- See page 36 for details.

Direct deposit your tax refund

- Fast and convenient.
- Secure and accurate.
- See page 28 or page 87 for details.

*Direct deposit is the **smart choice**: Paper check refunds might be significantly delayed. Choose direct deposit to avoid this delay.*

Get your 1099-G online

Need to know the amount of your 2009 New York State tax refund?

We are no longer mailing Form 1099-G, *Statement for Recipients of State Income Tax Refunds*. If you need this information to complete your federal return:

- check your paperwork
- go to Online Services at www.nystax.gov
- call (518) 457-5181

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What's **NEW** for 2010?

General changes for 2010

- **Paid preparers**

A recent Tax Law change excludes enrolled agents from the definition of *tax return preparer* for the Tax Preparer Registration Program. For additional information, see TSB-M-10(6), *Enrolled Agents Excluded from the Definition of Tax Return Preparer for the Tax Preparer Registration Program*.

- **New York City personal income tax rate increase**

For tax years beginning after 2009, a new highest rate tax bracket has been created. The highest rate affects New York City residents with taxable income over \$500,000. Other than the addition of the new highest bracket and rate, all other New York City brackets and tax rates remain the same.

- **New York itemized deduction**

For tax years 2010, 2011, and 2012, the New York itemized deduction limitation has been revised to further limit a taxpayer's New York itemized deduction. If your New York adjusted gross income is more than \$10 million, the New York itemized deduction is limited to 25% of the federal itemized deduction for charitable contributions. All other federal itemized deductions will be reduced to zero based on the new limitation.

- **Modification to itemized deductions for state and local sales tax**

The New York itemized deduction has also been revised to disallow the deduction for state and local general sales taxes to the extent included in federal itemized deductions. Note: Under current federal law, the federal sales tax deduction expired for tax years beginning after 2009.

- **Metropolitan commuter transportation mobility tax (MCTMT) 1099-G**

If you had an overpayment of your MCTMT for last year you may need to know the overpayment amount (1099-G amount) to complete your federal personal income tax return. This amount can be obtained on our Web site at www.nystax.gov or by calling (518) 485-2392.

- **New contribution line for the Volunteer Firefighting and Volunteer Emergency Services Recruitment and Retention Fund**

There is a new entry on line 36h of Form IT-150 and line 60h of Form IT-201 where you can contribute to the Volunteer Firefighting and Volunteer Emergency Services Recruitment and Retention Fund. Your contributions to this fund will help recruit and retain the men and women who make up our volunteer fire and volunteer EMS branches. For more information, see page 24 or page 82.

- **Automatic 90-day extension for certain taxpayers**

If your spouse died within 30 days before your return is due, you qualify for an automatic 90-day extension to file your return. For additional information, see page 12 or page 61.

- **New special condition codes**

If you qualify for any of the special conditions below, you must enter the new specified 2-character code(s) on your return:

- 1) **Build America Bond (BAB) interest**

Enter code **A6** if you included BAB interest in your federal AGI. For additional information, see page 13 or page 62. Also see TSB-M-10(4), *Treatment of Interest Income from Build America Bonds*, available on our Web site (at www.nystax.gov).

- 2) **Losses from Ponzi-type fraudulent investment arrangements (Form IT-201 only)**

Enter code **56** if you had a *Ponzi-type* fraudulent investment arrangement and are reporting a federal and New York State theft loss deduction (itemized deduction) using the federal safe harbor rules. For additional information, see page 62.

- 3) **Death of spouse**

Enter code **D9** if you qualify for an automatic extension of time to file because of the death of your spouse. For additional information, see page 13 or page 62.

- **Form IT-113-X, Claim for Credit or Refund of Personal Income Tax, discontinued**

Form IT-113-X has been discontinued. You must now use Form IT-201-X, *Amended Resident Income Tax Return*, to file a protective claim or to report a net operating loss carryback. For additional information, see our Web site and the instructions for Form IT-201-X.

Changes to existing credits

- **Credit deferral**

For tax years beginning on or after January 1, 2010, and before January 1, 2013, if the total amount of certain credits that you may use to reduce your tax or have refunded to you is greater than \$2 million, the excess over \$2 million must be deferred to, and used or refunded in, tax years beginning on or after January 1, 2013. For more information about the credit deferral, see Form IT-500, *Income Tax Credit Deferral*, and its instructions.

- **Historic homeownership rehabilitation credit**

The definition of a qualified historic home has been revised, the credit limitation per year has been increased from \$25,000 to \$50,000, and the credit is now refundable for certain taxpayers. These provisions apply through tax year 2014. For additional information, see Form IT-237, *Claim for Historic Homeownership Rehabilitation Credit*, and its instructions.

(continued)

- **Rehabilitation of historic properties credit**

The definition of a certified historic structure has been revised and the credit limitation will now apply at the entity level and not at the partner or shareholder level. In addition, the credit amount has been increased from 30% of the federal credit amount allowed to 100%, and the credit limitation per structure has been increased from \$100,000 to \$5,000,000 through tax year 2014. For additional information, see Form IT-238, *Claim for Rehabilitation of Historic Properties Credit*, and its instructions.

- **Empire State film production credit**

There have been various amendments to the Empire State film production credit. For additional information concerning the amendments visit the Governor's Office for Motion Picture and Television Development Web site at www.nylovesfilm.com

- **Qualified emerging technology credit (QETC) and biofuel production credit**

The QETC and biofuel production credits have been revised to provide that the credit limitations will now apply at the entity level and not at the partner or shareholder level.

- **Empire Zones**

There have been various amendments made to the Empire Zones Program. For additional information, see the applicable credit form for additional information on a specific amendment.

New credit

- **Empire State film post-production tax credit**

A new credit is available for the film and television post-production industry. The amount of the credit allowed is allocated by the Governor's Office for Motion Picture and Television Development. For additional information, see Form IT-261, *Claim for Empire State Film Post-Production Credit*, and its instructions.

New subtraction modification

- **Subtraction modification for Build America Bond (BAB) interest**

A new subtraction is available for interest income attributable to a BAB issued by New York State or its local governments.

How do I fill in the forms?

Please follow these guidelines.

Use black ink only (no red or other color ink or pencils) to print or type all entries.

Carefully enter your money amounts so that the **dollar amount** ends in the box immediately to the **left** of the decimal point and the **cents amount** starts in the box immediately to the **right** of the decimal point.

Do not write in dollar signs, commas, or decimal points when making entries.

You can round money entries to the nearest dollar (fifty cents or more is rounded up). If you do round numbers, you must be consistent and round all numbers.

If you make an entry on a line, always fill in the cents area. If rounding or using a whole dollar amount, enter **00** in the cents boxes. Do not make any entry in areas that do not apply to you unless these instructions specifically direct you to do so; treat blank lines as zeros.

If you show a loss, place a minus sign in the box **immediately to the left** of the loss amount. Do not use [] brackets or parentheses.

Mark an **X** to fill in boxes as appropriate. Do not use a check mark. Keep your Xs and numerals inside the boxes.

How do I use these instructions?

To help you decide whether you have to file a New York State return, and which of the two New York resident returns you should file, use the flow chart on page 5.

Keep an eye out for the following icons or symbols. They will alert you to important new information, to areas where particular caution should be used, and to filing shortcuts.



New information



Caution



Time-saving tip

Common words and phrases

To save space and enhance clarity, these instructions may use common abbreviations, including:

EIC =	earned income credit
federal AGI =	federal adjusted gross income
IRC =	Internal Revenue Code

IRS =	Internal Revenue Service
New York AGI =	New York State adjusted gross income
NYS =	New York State
NYC =	New York City

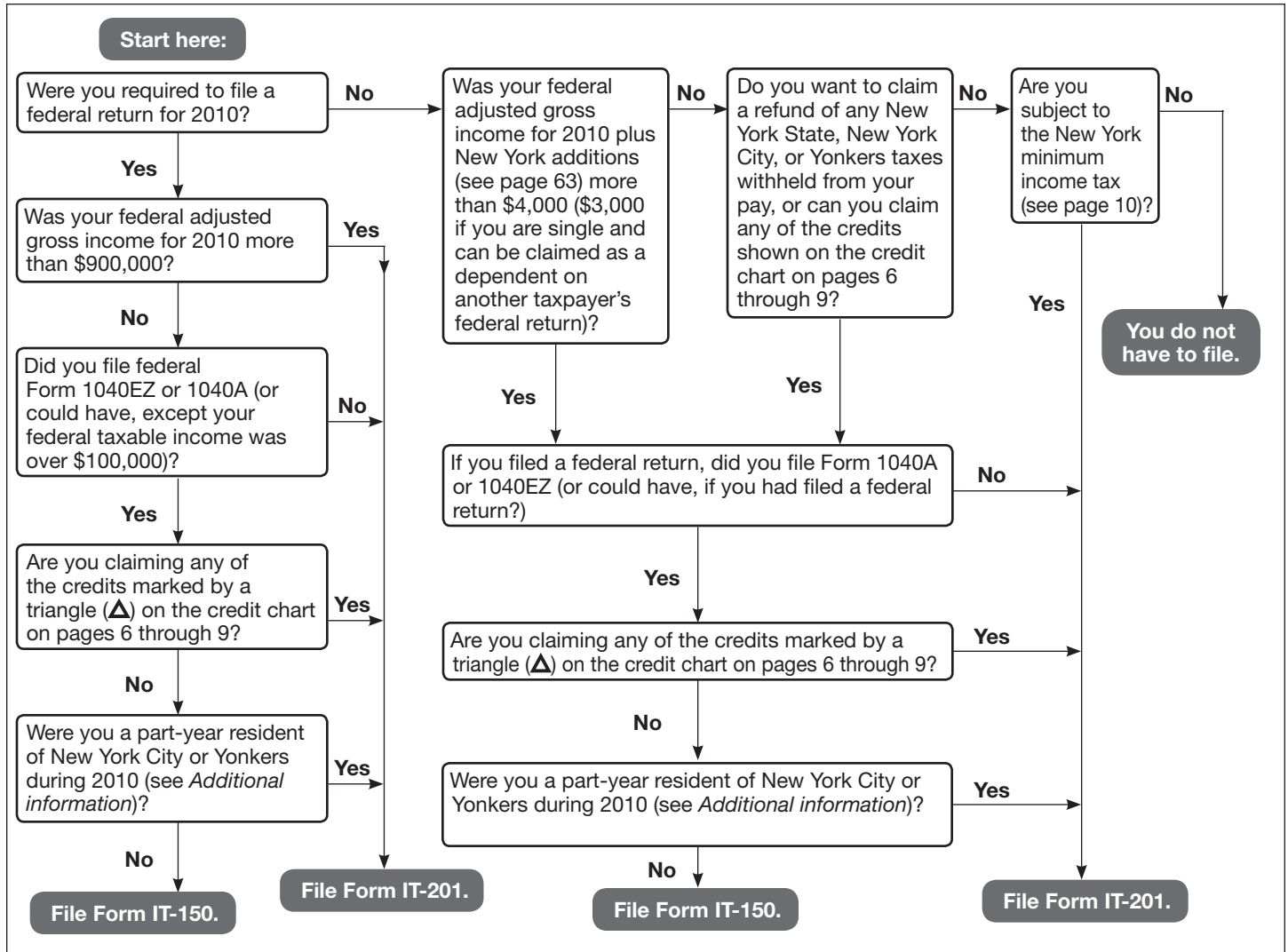
New York State full-year residents: Who must file/which form to file?

How to use this chart

Each box in the chart below contains a question that can be answered Yes or No.

Start in the upper-left corner and answer the question in that box. Then follow the arrow that matches your answer to the

next box. Answer each question that the arrows lead you to, until you reach a box that either tells you to file a New York return (on Form IT-150 or on Form IT-201), or tells you that you do not have to file a New York return.



Additional notes to all filers:

- Do you have to **attach other forms**? If you need to pay other taxes, see *Other forms you may have to file*.
- To claim tax credits, see the credit charts on pages 6 through 9.
- Does your child have **investment income** over \$1,900? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first \$3,000 of that income. When you file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over \$1,900 that was included in your federal gross income will be reported on your New York return and taxed at your rate.

New York nonresidents and part-year residents:

If you were a nonresident or a part-year resident of New York State and you received income from New York sources in 2010, you must file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Separate returns are required for some married taxpayers who file a joint federal return. If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The resident must use Form IT-150 or Form IT-201. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-150 or IT-201.

Credits for individuals

Credit	See Key below.	You may qualify for this credit if you:	Form
Accumulation distribution	△	are a beneficiary of a trust who received an accumulation distribution.	page 90*
Accumulation distribution (New York City)	△	are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident.	page 90*
Alternative fuels	△	have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit or a new credit for investing in new clean-fuel vehicle refueling property.	IT-253
Child and dependent care (New York State)	□	are able to claim the federal child and dependent care credit.	IT-216
Child and dependent care (New York City)	□	are a New York City resident and are qualified to claim the New York State child and dependent care credit.	IT-216
Claim of right (New York State)	△ □	had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
Claim of right (New York City)	△ □	had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
Claim of right (Yonkers)	△ □	had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
Clean heating fuel	△ □	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
College tuition	□	are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement	△ □	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator	△	purchased an automated external defibrillator machine.	IT-250
Earned income (New York State)	□	are allowed an earned income credit (EIC) on your federal income tax return or are a noncustodial parent and have paid child support through a support collection unit.	IT-215 or IT-209
Earned income (New York City)	□	are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child	□	claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
Fuel cell electric generating equipment	△	have unused credit for purchasing fuel cell electric generating equipment and installing it in New York State.	IT-259
Green building	△	had expenses for a building meeting certain environmental and energy standards.	DTF-630
Historic homeownership rehabilitation	△ □	had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237
Household (New York State)		cannot be claimed as a dependent on another taxpayer's federal return and your federal adjusted gross income (AGI) is not over \$32,000 (\$28,000 if filing as single).	page 20* or 77*
Household (New York City)		cannot be claimed as a dependent on another taxpayer's federal return and your federal AGI is not over \$22,500 (\$12,500 if filing as single).	page 21* or 78*

Key: △ You may **not** apply for this credit using short Form IT-150; **you must use Form IT-201.**
 □ This credit may be refunded to you, even if you owe no tax.
 ○ You may apply for this credit even if you don't have to file a tax return.

* See this page in the instructions. There is no form for this credit.

Credits for individuals (continued)

Credit	See Key below.	You may qualify for this credit if you:	Form
Long-term care insurance	▲	paid premiums during the tax year for a long-term care insurance policy.	IT-249
Lump-sum distribution	▲	received a federal lump-sum distribution while a New York State resident that was taxed by a specified jurisdiction outside New York State.	IT-112.1
Nursing home assessment	▲ □	paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
Real property tax	○ □	are a full-year New York State resident paying real property taxes or rent.	IT-214
Residential fuel oil storage tank	▲	have unused credit for replacing or installing a residential fuel oil storage tank.	page 92*
School tax (New York City)	○ □	are a full- or part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-150 or IT-201.	NYC-210
Solar energy system equipment	▲	purchased solar energy system equipment and installed it at your principal residence.	IT-255
Solar and wind energy	▲	have unused credit for purchasing and installing a solar or wind energy system.	page 92*
Taxes paid to another state or jurisdiction	▲	received income while a New York State resident from outside New York State that was taxed by a jurisdiction outside New York State.	IT-112-R
Taxes paid to Canada	▲	received income while a New York State resident from Canada that was taxed by a province of Canada.	IT-112-C
Volunteer firefighters' and ambulance workers'	▲ □	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

Key: ▲ You may **not** apply for this credit using short Form IT-150; **you must use Form IT-201**.
 □ This credit may be refunded to you, even if you owe no tax.
 ○ You may apply for this credit even if you don't have to file a tax return.

* See this page in the instructions. There is no form for this credit.

Credits for businesses

Credit	See Key below.	You may qualify for this credit if you or your business:	Form
Alternative fuels	△	have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit or a new credit for investing in new clean-fuel vehicle refueling property.	IT-253
Biofuel production	△ □	produced biofuel at a biofuel plant located in New York State.	IT-243
Brownfield credits	△ □	was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program.	IT-611 IT-611.1 IT-612 IT-613
Clean heating fuel	△ □	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
Conservation easement	△ □	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator	△	purchased an automated external defibrillator machine.	IT-250
Empire State commercial production	△ □	had expenses for the production of certain qualified commercials.	IT-246
Empire State film production	△ □	had expenses for the production of certain qualified films and television shows.	IT-248
NEW Empire State film post-production	△ □	had expenses for the post-production of certain qualified films and television shows.	IT-261
Empire zone (EZ) capital	△	made investments or contributions to an EZ business or project, or have an unused EZ capital tax credit from a prior year.	IT-602
EZ employment incentive	△ □	acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
EZ investment	△ □	is EZ-certified and placed qualified property in service in an EZ.	IT-603
EZ wage	△ □	is EZ-certified and paid wages to employees within the EZ.	IT-601
Employment incentive	△ □	put property in service that qualified for the investment credit.	IT-212-ATT
Employment of persons with disabilities	△	employed persons with disabilities.	IT-251
Farmers' school tax	△ □	is in the farming business and paid school taxes on agricultural property in New York State.	IT-217
Financial services industry EZ employment incentive	△ □	is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605
FSI EZ investment	△ □	is an FSI business that placed qualified property in service in an EZ.	IT-605
FSI employment incentive	△ □	put property in service that qualified for the FSI investment tax credit.	IT-252-ATT
FSI investment	△ □	is an FSI business that placed qualified property in service in New York State.	IT-252
Fuel cell electric generating equipment	△	have unused credit for purchasing fuel cell electric generating equipment and installing it in New York State.	IT-259
Green building	△	had expenses for a building that meets certain environmental and energy standards.	DTF-630
Historic barn rehabilitation	△	paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT
Investment	△ □	placed qualified property in service in New York State.	IT-212

Key: △ You may **not** apply for this credit using short Form IT-150; **you must use Form IT-201.**

□ This credit may be refunded to you, even if you owe no tax.

Credits for businesses (continued)

Credit	See Key below.	You may qualify for this credit if you or your business:	Form
Long-term care insurance	▲	paid premiums during the tax year for a long-term care insurance policy.	IT-249
Low-income housing	▲	had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
QETC capital	▲	held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	▲ □	is a QETC that paid wages to full-time employees.	DTF-621
QETC facilities, operations, and training	▲ □	is a QETC that is an eligible taxpayer with qualified research and development property, research expenses, or high-technology training expenses.	DTF-619
QEZE real property taxes	▲ □	is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes.	IT-606
QEZE tax reduction	▲	is a QEZE that meets the employment requirements.	IT-604
Rehabilitation of historic properties	▲	had qualified expenses related to the rehabilitation of a certified historic structure located in New York State.	IT-238
Security officer training	▲ □	employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
Special additional mortgage recording tax	▲ □	paid the special additional mortgage recording tax.	IT-256
Taxicabs and livery service vehicles accessible to persons with disabilities	▲	upgraded a vehicle so that it is accessible to persons with disabilities.	IT-239
Unincorporated business tax (UBT New York City)	▲	is a New York City business that filed Form NYC-202 or NYC-202S and paid UBT; or was a partner in a New York City partnership that filed Form NYC-204 and paid UBT.	IT-219
Zone equivalent area (ZEA) wage	▲ □	has an unused credit from a prior year for wages paid to employees within a ZEA.	IT-601.1

Key: ▲ You may **not** apply for this credit using short Form IT-150; **you must use Form IT-201.**
 □ This credit may be refunded to you, even if you owe no tax.

Other forms you may have to file

Form	Purpose
Form IT-2, <i>Summary of W-2 Statements</i>	You must complete Form(s) IT-2 if you received any federal Form(s) W-2. You must complete Form(s) IT-2 even if your federal Form(s) W-2 do not show any New York State, New York City, or Yonkers wages or tax withheld. In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. Attach Form(s) IT-2 to your New York return. Do not attach any federal Form(s) W-2 to your return; keep them for your records. Married taxpayers filing jointly can report W-2 records for both spouses on one Form IT-2, but must mark an X in the appropriate box of each record to indicate which spouse the information is for.
Form IT-1099-R, <i>Summary of Federal Form 1099-R Statements</i>	You must complete Form(s) IT-1099-R if you received any federal Form(s) 1099-R that show any New York State, New York City, or Yonkers tax withheld. Attach Form(s) IT-1099-R to your New York return. Do not attach any federal Form(s) 1099-R to your return; keep them for your records. (To avoid confusion, please note that the New York form has an <i>IT</i> prefix in the form number.) Married taxpayers filing jointly can report 1099-R records for both spouses on one Form IT-1099-R, but must mark an X in the appropriate box of each record to indicate which spouse the information is for.
Form IT-1099-UI, <i>Summary of Unemployment Compensation Payments</i>	You must complete Form(s) IT-1099-UI if you received any federal Form(s) 1099-G from the New York State Department of Labor that show New York State income tax withheld from your New York State unemployment compensation. Attach Form(s) IT-1099-UI to your New York return. Do not attach any federal Form(s) 1099-G to your return; keep them for your records. Married taxpayers filing jointly can report 1099-G records for both spouses on one Form IT-1099-UI, but must mark an X in the appropriate box of each record to indicate which spouse the information is for.
Form IT-201-ATT, <i>Other Tax Credits and Taxes, Attachment to Form IT-201</i>	You must complete this form if you are subject to any other New York State or New York City taxes, or are claiming credits other than those reported on Form IT-201. For more information, see the instructions for Form IT-201-ATT.
Form IT-220, <i>Minimum Income Tax</i>	To report New York State tax preference items totaling more than your specific deduction of \$5,000 (\$2,500 if you are married and filing separately). For New York purposes, the federal preference items subject to New York minimum income tax are: (1) depreciation (pre-1987) (ACRS depreciation on recovery property placed in service in New York in 1985 and 1986, ACRS depreciation on all IRC section 280F recovery property placed in service prior to January 1, 1987); (2) intangible drilling costs; and (3) qualified small business stock (excluded under section 1202). Also include the amount of New York addition for restoration of net operating loss deduction. You may have to file Form IT-220 even if you are not required to file Federal Form 6251, <i>Alternative Minimum Tax - Individuals</i> . For more information, see the instructions for Form IT-220.
Form IT-221, <i>Disability Income Exclusion</i>	To compute the amount of your disability income that may be excluded from income on Form IT-201. For more information, see the instructions for Form IT-221.
Form IT-230, <i>Separate Tax on Lump-Sum Distributions</i>	To compute tax due if you used federal Form 4972 to compute your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.
Form IT-360.1, <i>Change of City Resident Status</i>	To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1.

Other forms you may have to file *(continued)*

Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*

To compute your New York depreciation deduction for IRC section 168(k) property placed in service beginning on or after June 1, 2003 (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)). For more information, see the instructions for Form IT-398.

Form IT-399, *New York State Depreciation Schedule*

To compute your New York depreciation deduction for property placed in service during tax years beginning in 1981, 1982, 1983, and 1984.

For property placed in service outside New York State for tax years beginning after December 31, 1984, but before January 1, 1994, see addition A-15 for Form IT-201 on page 67. For more information, see the instructions for Form IT-399.

Form IT-500, *Income Tax Credit Deferral*



To compute your credit deferral if the total amount of certain credits that you may use to reduce your tax or have refunded to you is greater than \$2 million.

Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*

To pay estimated tax for 2011 if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim. For more information, see the instructions for Form IT-2105.

Form Y-203, *Yonkers Nonresident Earnings Tax Return*

To compute the tax due if you were **not** a Yonkers resident for 2010 but you earned wages or had self-employment income from within Yonkers, and you have to file a New York State income tax return. For more information, see the instructions for Form Y-203.

Form IT-150-X or Form IT-201-X, *Amended Resident Income Tax Return*

To amend a previously filed New York State income tax return. Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date that the tax was paid, whichever is later. However, if you file an amended federal return, you must also file an amended New York State return within 90 days from the date you amend your federal return.

You must also file an amended return to correct any error on your original state return and to report changes made on your federal return by the IRS. You must report such changes to the New York State Tax Department within 90 days from the date the IRS makes its final determination.

In addition, you must now use Form IT-201-X to file a protective claim or to report a net operating loss (NOL) carryback. Previously, Form IT-113-X, *Claim for Credit or Refund of Personal Income Tax*, which has been discontinued, was used for these purposes.

For more information, see *Amending your return* on page 34 and the instructions for Form IT-150-X or Form IT-201-X.

Instructions for Form IT-150

Resident Income Tax Return (short form)

Step 1 — Complete the taxpayer information section

Name and address

Write the following in the spaces provided:

- Name: First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- Mailing address: PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

Foreign addresses

Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

Permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address. Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it.

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.
- If you moved after December 31, 2010, enter your permanent home address as of December 31, 2010, **not** your current home address. Enter your new home address in the mailing address area if you want your refund and other correspondence sent there.

Social security numbers

Enter your social security number(s) in the same order as your names.

New York State county of residence

Enter the county in New York State where you lived on December 31, 2010. If you live in New York City, use one of the following county names:

If you live in	use county
Bronx	Bronx
Brooklyn	Kings
Manhattan	New York
Queens	Queens
Staten Island	Richmond

School district name and code

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2010. School districts and code numbers are on pages 37 through 40. If you do not know the name of your school district, contact your nearest public school.

You must enter your school district name and code number even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. **Incorrect district names and code numbers may affect school aid.**

Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2009, and before you filed your return, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last two digits of year order. If the taxpayer whose name is listed **second** died after December 31, 2009, and before you filed your return, enter the date of death in the boxes labeled *Spouse's date of death*.

In addition, you must make the appropriate entry at item (E) if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return (see page 13).

Also see *Deceased taxpayers* on page 33.

Step 2 — Select your filing status and complete items C through E

Item (A)

In nearly all cases you must use the same filing status that you used on your federal return. If you did not have to file a federal return, use the filing status you would have used if you had filed.

The only exceptions to this rule apply to married individuals who file a joint federal return and:

- 1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case, you must either: (a) file separate New York returns using filing status ③; or (b) file jointly, as if you both were New York State residents, using filing status ②.
- 2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.
- 3) your spouse refuses to sign a joint New York return, reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.

Item (C)

If you were a resident of New York City for only part of 2010, **stop**; you must use Form IT-201 instead of Form IT-150.

Note: You may be considered a New York City resident if you spend 184 days or more (a part of a day is a day for this purpose) in New York City. See the definitions of *Resident*, *Nonresident*, and *Part-year resident* on page 32. If you meet the definition, complete the New York City resident taxes and credits lines (30 through 32, and 39, 44, and 45) on Form IT-150. See *Step 6* and *Step 8*.

Item (D)

If you can be claimed as a dependent on another taxpayer's federal return, you must mark an **X** in the **Yes** box. You must mark the **Yes** box even if the other taxpayer did not claim you as a dependent. For example, if another taxpayer was entitled to claim you as a dependent on his or her federal return, but chose not to so that you can claim the federal education credit, you must mark the **Yes** box.

Item (E)

If you qualify for one or more of the six special conditions below, enter the specified 2-character code(s).

Code A6 Build America Bond (BAB) interest

Enter this code if you included BAB interest in your federal AGI. For additional information, see TSB-M-10(4), *Treatment of Interest Income from Build America Bonds*, available on our Web site (at www.nystax.gov).

Code C7 Combat zone

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Code D9 Death of spouse

Enter this code if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return.

Code K2 Killed in action (KIA)

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

Code E3 Out of the country

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *When to file/Important dates* on the back cover.

Code E5 Extension of time to file beyond six months

Enter this code if you qualify for an extension of time to file beyond six months under section 157.3(b)(1)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico. Also attach a copy of the letter you sent the IRS to request the additional time to file.

Step 3 — Enter your federal income and adjustments

Lines 1 through 11 — Federal income tax return information

The computation of your New York State (and New York City and Yonkers) income tax is based on information you reported on your federal income tax return, including your income and federal adjustments to income. If you did not file a federal return, you must report the same income and adjustments that you would have reported for federal income tax purposes if you had filed a federal return.

Use the chart below to complete lines 1 through 11.

Be sure to enter your total federal adjustments to income on **line 10**. Write each adjustment and its amount in the *Identify*

area of line 10. If you need more room, attach a list showing each adjustment and its amount.



- Do not enter a negative number on Form IT-150, line 4.
- Do not leave line 11 blank.
- If you have an entry on a line of your federal Form 1040 that is not included in the Form 1040 column in the chart below, **do not** file Form IT-150; you must file Form IT-201.

To complete Form IT-150 line:	if you filed Form 1040EZ, transfer the amount from line:	or if you filed Form 1040A, transfer the amount from line:	or if you filed Form 1040, transfer the amount from line:
1	1	7	7
2	2	8a	8a
3		9a	9a
4		10	13
5		11b	15b
6		12b	16b
7	3	13	19
8		14b	20b
9		15	22
10		20	36
11	4	22	38

Step 4 — Calculate your New York additions and subtractions

New York additions

New York State taxes certain items of income not taxed by the federal government. You must add these New York additions, lines 12, 13, and 14, to your federal AGI.

Line 12 — Interest income on state and local bonds and obligations

Do you have interest income from state and local bonds and obligations from states other than New York State or its local governments? If **No**, go to line 13.

If **Yes**, enter any such interest income that you received or that was credited to you during 2010 that was **not** included in your federal AGI. This includes interest income on state and local bonds, interest and dividend income from tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

If you purchased a bond between interest dates, include the amount of interest you received during the year, less the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). If you sold a bond between interest dates, include the amount of interest you received during the year plus the accrued interest amount (the amount accrued from the interest date preceding the date you sold the bond to the date you sold the bond). You should have received this information when you purchased or sold the bond.

Line 13 — Public employee 414(h) retirement contributions

Are you a public employee of New York State or its local governments? If **No**, go to line 14.

If **Yes**, enter the amount of 414(h) retirement contributions, if any, shown on your wage and tax statement(s), federal Form W-2, if you are:

- a member of the New York State and Local Retirement Systems, which include the NYS Employees' Retirement System; **or**
- a member of the NYS Teachers' Retirement System; **or**
- an employee of the State or City University of New York who belongs to the Optional Retirement Program; **or**
- a member of the NYC Employees' Retirement System, the NYC Teachers' Retirement System, the NYC Board of Education Retirement System, the NYC Police Pension Fund or the NYC Fire Department Pension Fund; **or**
- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

Do not enter contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

Line 14 — Other additions

Use this line to report the following additions that are not specifically listed on Form IT-150.

Write in the applicable item number(s) (A-1 through A-5) and the amount of each addition in the *Identify* area. Enter the total amount of these other additions in the money column. If you have an addition that is not identified below, you must file Form IT-201 instead of Form IT-150.

A-1 New York's 529 college savings program transfers

If you transferred funds from **New York's** 529 college savings program to another state's program (whether for the same beneficiary or for the benefit of another family member), **then** include the amount from line 7 of the worksheet below.

Include the applicable amounts from all existing accounts you own on lines 1 through 7 of the worksheet below. Do not include amounts applicable to accounts that were closed in a prior tax year. If you are filing a joint return, include the applicable amounts from all existing accounts owned by you and your spouse.

Please note: Before completing the worksheet below, you must first compute your Form IT-150, line 19, subtraction for **New York's** 529 college savings program (S-2) for 2010. See page 17.

Worksheet

1. Total current and prior years' nonqualified withdrawals (*see pg. 64*) from your account(s).... 1. _____
2. Total current and prior years' contributions to your account(s)..... 2. _____
3. Total current year's (S-2) subtraction modification (*see pg.17*) and prior years' subtraction modifications*..... 3. _____
4. Subtract line 3 from line 2..... 4. _____
5. Total prior years' addition modifications**..... 5. _____
6. Add lines 4 and 5..... 6. _____
7. Subtract line 6 from line 1. This is your current year addition modification. Enter this amount on Form IT-150, line 14..... 7. _____

If line 7 is **0** (zero) or less, there is no entry required on Form IT-150, line 14 for this addition.

* These amounts are included in line 28 of your 1998, 1999, and 2000 Form IT-201 (S-26 subtraction modification); on Form IT-201-I, line 29 worksheet, line 1, for tax years 2001 through 2004; in line 19 of your 2005 through 2009 Form IT-150 (S-2 subtraction modification); and on Form IT-201-I, line 30 worksheet, line 1, for tax years 2005 through 2009.


** These amounts are included in line 21 of your 1998, 1999 (A-23 addition modification), and 2000 (A-22 addition modification) Form IT-201; on line 21 of your 2001 through 2004 Form IT-201; in line 14 of your 2005 through 2009 Form IT-150 (A-1 addition modification); and on line 22 of your 2005 through 2009 Form IT-201.

Keep this worksheet with your copy of your tax return.

A-2 Income from certain obligations of U.S. government agencies or instrumentalities

If, during the tax year, you received or were credited with any interest or dividend income from any U.S. government authority, commission, or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax, **then** include that income. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the Tax Department (see *Need help?* on the back cover).

A-3 New York City flexible benefits program (IRC 125)

 Remember to include this addition modification on line 14 if applicable.

If your wage and tax statement(s), federal Form W-2, show(s) that an amount was deducted or deferred from your salary under a flexible benefits program established by New York City or certain other New York City public employers on your behalf, **then** include this amount.

Certain other New York City public employers include:

- City University of New York;
- NYC Health and Hospitals Corporation;
- NYC Transit Authority;
- NYC Housing Authority;
- NYC Off-Track Betting Corporation;
- NYC Board of Education;
- NYC School Construction Authority;
- NYC Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority; and
- Staten Island Rapid Transit Authority.

A-4 Health insurance and the welfare benefit fund surcharge

If you were a career pension plan member of the NYC Employees' Retirement System or the NYC Board of Education Retirement System, **and if** your wage and tax statement(s), federal Form W-2, show an amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge, **then** include this amount.

A-5 Sales or dispositions of assets acquired from decedents

Note: This addition is not required for property acquired from decedents who died on or after February 1, 2000.

Assets of decedents can sometimes have different bases for state and federal tax purposes. This requires adjustments in the gain or loss on the sale or disposition of those assets.

If, during the tax year, there was a sale or other disposition of any assets that had been inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent was not large enough to require a federal estate tax return, **and if** the executor or administrator of that estate had valued those assets for New York State income tax purposes at less than their value for federal income tax purposes, **then** include the **difference between** (a) the gain or loss on that sale or disposition that you included in your federal AGI for the tax year and (b) the gain or loss that would have resulted if the assets had been valued the same for New York State income tax purposes as for federal income tax purposes.

New York subtractions

New York State does not tax certain items of income that are taxed by the federal government. You must deduct these New York subtractions (lines 16 through 19) from your federal AGI.

Line 16 — Pensions of New York State and local governments and the federal government

Did you receive a pension or other distribution from a NYS or local government pension plan or federal government pension plan?

If **No**, go to line 17.

If **Yes**, and the pension or distribution amount was included in your federal AGI, enter any pension you received, or distributions made to you, from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

- NYS, including State and City University of New York and NYS Education Department employees who belong to the Optional Retirement Program.
Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.
- Certain public authorities, including:
 - Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program;
 - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); and
 - Long Island Railroad Company.
- Local governments within the state (for more details, see Publication 36, *General Information for Senior Citizens and Retired Persons*).
- The United States, its territories, possessions (or political subdivisions thereof), or any agency or instrumentality of the United States (including the military), or the District of Columbia.

Also include distributions received from a New York State or local pension plan or from a federal government pension plan as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A), or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

You may **not** subtract (1) pension payments or return of contributions that were attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program; or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 18 below.

Line 18 — Pension and annuity income exclusion

Did you enter an amount on line 5 or 6 that was not from a NYS or local government pension plan or federal government pension plan?

If **No**, go to line 19.

If **Yes**, and you were 59½ before January 1, 2010, enter the qualifying pension and annuity income included in your 2010 federal AGI, **but not more than \$20,000**. If you became 59½

during 2010, enter only the amount received after you became 59½, **but not more than \$20,000**. If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

\$20,000 limit — You may **not** take a pension and annuity income exclusion that exceeds \$20,000, regardless of the source(s) of the income.

Qualifying pension and annuity income includes:

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;
- periodic distributions from government (IRC section 457) deferred compensation plans;
- periodic distributions from an annuity contract (IRC section 403(b)) purchased by an employer for an employee and the employer is a corporation, community chest, fund, foundation, or public school;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;
- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. Do **not** include that part of your payment that was derived from contributions made after you retired;
- periodic distributions of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k)), but not distributions derived from contributions made after you retired.

Qualifying pension and annuity income **does not** include distributions received as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A), or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

Married taxpayers

If you both qualify, you and your spouse can each subtract up to \$20,000 of your own pension and annuity income. However, you cannot claim any unused part of your spouse's exclusion.

Example: A husband and wife, both age 62, included total pension and annuity income of \$45,000 in their federal AGI on their joint federal tax return. The husband received qualifying pension and annuity payments totaling \$30,000 and the wife received qualifying payments totaling \$15,000. They are filing a joint New York State resident personal income tax return. The husband may claim the maximum pension and annuity income exclusion of \$20,000, and the wife may claim an exclusion of \$15,000, for a total pension and annuity income exclusion of \$35,000.

Beneficiaries

If you received a decedent's pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2010, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

In addition, the pension and annuity income exclusion of the decedent that you are eligible to claim as a beneficiary must first be reduced by the amount subtracted on the decedent's New York State personal income tax return, if any. The total pension and annuity income exclusion claimed by the decedent and the decedent's beneficiaries cannot exceed \$20,000.

If the decedent has more than one beneficiary, the decedent's \$20,000 pension and annuity income exclusion must be allocated among the beneficiaries. Each beneficiary's share of the \$20,000 exclusion is determined by multiplying \$20,000 by a fraction whose numerator is the value of the pensions and annuities inherited by the beneficiary, and whose denominator is the total value inherited by all beneficiaries of the decedent's pensions and annuities.

Example: A taxpayer received pension and annuity income totaling \$6,000 as a beneficiary of a decedent who was 59½ before January 1, 2010. The decedent's total pension and annuity income was \$24,000, shared equally among four beneficiaries. Each beneficiary is entitled to one-quarter of the decedent's pension exclusion, or \$5,000 (\$20,000 divided by 4). The taxpayer also received a qualifying pension and annuity payment of \$14,000 in 2010. The taxpayer is entitled to claim a pension and annuity income exclusion of \$19,000 (\$14,000 attributable to the taxpayer's own pension and annuity payment, plus \$5,000 received as a beneficiary*).

- * The total amount of the taxpayer's pension and annuity income exclusion that can be applied against the taxpayer's pension and annuity income received as a beneficiary is limited to the taxpayer's share of the decedent's pension and annuity income exclusion.

Disability income exclusion

If you are also claiming the disability income exclusion, the total of your pension and annuity income exclusion and disability income exclusion cannot exceed \$20,000.

Line 19 — Other subtractions

Use this line to report the following subtractions that are not specifically listed on Form IT-150.

Write in the applicable item number(s) (S-1 through S-19) and the amount of each subtraction in the *Identify* area. Enter the total amount of these other subtractions in the money column. If you have a subtraction that is not identified below, you should file Form IT-201 instead of Form IT-150.

S-1 Interest income on U.S. government bonds

Include the amount of interest income from U.S. government bonds or other U.S. government obligations that you reported on line 2. (This may be all or part of the line 2 amount, or it may be zero.)

Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meet the 50% asset requirement each quarter qualify for this subtraction. The portion of such dividends that may be subtracted is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations.

Contact the mutual fund for further information on meeting the 50% asset requirement and computing your allowable subtraction (if any).

S-2 New York's 529 college savings program deduction

If during 2010 you, as an account owner, made contributions to one or more tuition savings accounts established under **New York's 529 college savings program**, **then** include the amount of your contributions, up to \$5,000 (\$10,000 for married taxpayers filing a joint return).

S-3 Certain investment income from U.S. government agencies

Include any interest or dividend income on bonds or securities of any U.S. authority, commission or instrumentality that is exempt from state income taxes under federal laws (but that you included in your federal AGI).

S-4 Certain railroad retirement income and railroad unemployment insurance benefits

Include supplemental annuity or Tier 2 benefits received under the Railroad Retirement Act of 1974, or benefits received under the Railroad Unemployment Insurance Act that are exempt from state income taxes under federal law (but that you included in your federal AGI).

S-5 Certain investment income exempted by other New York State laws

Include any interest or dividend income from any obligations or securities authorized to be issued, and exempt from state taxation, under the laws of New York State. (For example, income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law.)

S-6 Disability income exclusion

Complete Form IT-221, *Disability Income Exclusion*, to compute your disability income exclusion if you were not yet 65 when your tax year ended **and** you retired on disability and were permanently and totally disabled when you retired.

S-7 Long-term residential care deduction

If you were a resident in a continuing-care retirement community that was issued a certificate of authority by the NYS Department of Health, **then** include the portion of the fees you paid during the year that were attributable to the cost of providing long-term care benefits to you under a continuing care contract. However, do not enter more than the premium limitation shown for your age in the *Limitation* table below. If you and your spouse both qualify, you may each take the subtraction. However, you cannot claim any unused part of your spouse's subtraction.

If your age at the end of 2010 was:	Limitation	You cannot claim more than:
40 or younger		\$ 330
at least 41 but not older than 50		620
at least 51 but not older than 60		1,230
at least 61 but not older than 70		3,290
71 or older		4,110

S-8 New York State organized militia income

Include income that you received as a member of the New York State organized militia for performing active service within NYS due to either state active duty orders issued in accordance with Military Law section 6.1 or federal active duty orders, for service other than training, issued in accordance with Title 10 of the United States Code that was included in your federal AGI. Do not include any income you receive for regular duties in the organized militia (for example, pay received for the annual two-week training program). Members of the NYS organized militia include the New York Army National Guard, the New York Air National Guard, the New York Naval Militia, and the New York Guard.

S-9 Professional service corporation shareholders

If, in a taxable year ending after 1969 and beginning before 1988, you were required to add to your federal AGI deductions made by a plan acquired through membership in a professional service corporation (PSC), **then** include the portion of those deductions that can be allocated to pension, annuity, or other income you received from the plan, and were included in your 2010 federal AGI.

S-10 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required

Note: This subtraction cannot be made for property acquired from decedents who died on or after February 1, 2000.

If you acquired a decedent's property and, as valued by the executor, the estate was insufficient to require a federal estate tax return, **and** if a loss on the sale would have been realized if a federal estate tax return had been required, **then** include the amount of the loss.

S-11 Accelerated death benefits received that were includable in federal adjusted gross income

Include any amount you included in your federal AGI that was received by any person as (a) an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy, or (b) a viatical settlement, as a result of a terminal illness (life expectancy of 12 months or less), or of a medical condition requiring extraordinary medical treatment, regardless of life expectancy.

S-12 Contributions for Executive Mansion, natural and historical resources, not deducted elsewhere

Include contributions you made, not deducted elsewhere, (a) to preserve, improve, and promote the Executive Mansion as a NYS historical resource, or (b) to the Natural Heritage Trust to preserve and improve the natural and historical resources of NYS. **Do not** include amounts you deducted in determining federal AGI.

S-13 Distributions made to a victim of Nazi persecution

Include amounts you included in your federal AGI from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law (because you were persecuted or targeted for persecution by the Nazi regime), or distributions received because of your status as a victim of Nazi persecution, or as a spouse or heir of the victim (successors or assignees, if payment is from an eligible settlement fund or grantor trust).

S-14 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution

Include items of income you included in your federal AGI attributable to, derived from, or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution immediately prior to, during, and immediately after World War II, including but not limited to interest on the proceeds receivable as insurance under policies issued to a victim of Nazi persecution by European insurance companies immediately prior to and during World War II, or as a spouse or heir of such victim.

However, do not include income attributable to assets acquired with assets as described above or with the proceeds from the sale of any asset described above. Also, do not include any

income if you were not the first recipient of the asset, or if you are not a victim of Nazi persecution, or a spouse or descendent of a victim.

S-15 Income earned before 1960 and previously reported to New York State

Include any income (including annuity income) or gain you included in your 2010 federal AGI that you (or the decedent or estate or trust from whom you acquired the income or gain) properly reported to NYS prior to 1960 (or during a fiscal year ending in 1960).

S-16 Living organ donors

If during the tax year you were a living donor who donated one or more of your organs to another person for human organ transplantation, **then** include unreimbursed expenses incurred for travel, lodging, and lost wages, up to a maximum of \$10,000. **You may claim this subtraction only once during your lifetime.**

Married taxpayers: If you both qualify, you and your spouse can each claim a subtraction up to \$10,000. However, you cannot claim any unused part of your spouse's subtraction.

S-17 Military pay

Include military pay you included in your federal adjusted gross income that you received for active service as a member in the armed services of the United States in an area designated as a combat zone.

S-18 New York Higher Education Loan Program (HELP)

Include any interest you paid in 2010 on loans made to you under HELP.

S-19 Build America Bond (BAB) interest



Include any interest income attributable to a BAB issued by New York State or its local governments that you included in your federal AGI.

Line 21 – New York adjusted gross income

Do not leave line 21 blank.

Step 5 – Enter your standard deduction and dependent exemption amounts

Line 22 – New York standard deduction

Enter your standard deduction from the table below.

New York State standard deduction table	
Filing status	Standard deduction (enter on line 22)
① Single and you marked item D* Yes	\$ 3,000
① Single and you marked item D* No	7,500
② Married filing joint return.....	15,000
③ Married filing separate return	7,500
④ Head of household (with qualifying person).....	10,500
⑤ Qualifying widow(er) with dependent child	15,000
* Form IT-150, front page	

Line 23 – Dependent exemptions

Unlike on your federal return, you may **not** take personal exemptions for yourself and for your spouse on your New York State return.

Enter the number of your dependent exemptions from the *Dependent exemption worksheet*, line e, below.

If you do not have to file a federal return, enter on lines a, b, and d of the worksheet the number of exemptions that would be allowed for federal income tax purposes.

Dependent exemption worksheet

Mark only one box:

- If you filed federal Form 1040EZ, enter **0** on line 23.
- If you filed federal Form 1040A or 1040, complete this worksheet.
 - a. Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6d.... a. _____
 - b. See *Line b instructions* below..... b. _____
 - c. Add lines a and b..... c. _____
 - d. Enter the total number of boxes checked on federal Form 1040A or 1040, line 6a and line 6b d. _____
 - e. Subtract line d from line c. This is the number of your dependent exemptions to enter in the box(es) on line 23 (see *Example* below) e. _____

Line b instructions – If on your federal return you were entitled to claim a dependent as an exemption but chose not to, include that dependent on line b.

Example: *If you were entitled to claim a dependent on your federal return but chose not to in order to allow your dependent to claim the federal education credit on his or her federal tax return, you may still claim him or her as a dependent on your New York return.*

The value of each dependent exemption is \$1,000. Therefore, if the entry on line e of the worksheet above was 2, the entry on line 23 would look like this:

... 23. .

Line 25 and 26 – Taxable income

Subtract line 24 from line 21. The result is your taxable income. Enter this amount on line 25 and also on line 26. If line 24 is more than line 21, leave lines 25 and 26 blank.

Step 6 — Compute your taxes

Line 27 — New York State tax

Is **line 21** (your New York AGI) \$100,000 or less?

If **Yes**, find your New York State tax using the *2010 New York State Tax Table* on pages 41 through 48, or if **line 26** is \$65,000 or more, use the *New York State tax rate schedule* on page 49. Enter the tax due on line 27.

If **No**, see *Tax computation — New York AGI of more than \$100,000*, beginning on page 50.

Line 28 — New York State household credit

If you marked the **Yes** box at item (D) on the front of Form IT-150, you do not qualify for this credit and should go to line 29. If you marked **No**, use the appropriate table (1, 2, or 3) and the notes on page 21 to determine the amount to enter on line 28.

- **Filing status ① only (Single)** — Use *New York State household credit table 1*.
- **Filing status ②, ④ and ⑤** — Use *New York State household credit table 2*.
- **Filing status ③ only (Married filing separate return)** — Use *New York State household credit table 3*.

New York State household credit table 1
Filing status ① only (Single)

If your federal AGI (see Note 1) is over:	but not over	enter on Form IT-150, line 28:
\$ (see Note 2)	\$ 5,000	\$ 75
5,000	6,000	60
6,000	7,000	50
7,000	20,000	45
20,000	25,000	40
25,000	28,000	20
28,000	No credit is allowed; do not make an entry on Form IT-150, line 28.	

New York State household credit table 2
Filing status ②, ④ and ⑤

Over	but not over	And the number of exemptions from your <i>Dependent exemption worksheet</i> , line c, page 19 (married 1040EZ filers use column 2), is:							over 7
		1	2	3	4	5	6	7	(see Note 3)
\$ (see Note 2)	\$ 5,000	Enter on Form IT-150, line 28:							
5,000	6,000	\$ 90	105	120	135	150	165	180	15
6,000	7,000	75	90	105	120	135	150	165	15
7,000	20,000	65	80	95	110	125	140	155	15
20,000	22,000	60	75	90	105	120	135	150	15
22,000	25,000	60	70	80	90	100	110	120	10
25,000	28,000	50	60	70	80	90	100	110	10
28,000	32,000	40	45	50	55	60	65	70	5
32,000	No credit is allowed; do not make an entry on Form IT-150, line 28.								

New York State household credit table 3
Filing status ③ only (Married filing separate return)

If your federal AGI (see Note 4) total from both returns is:	Over	but not over	And the number of exemptions from both <i>Dependent exemption worksheets</i> , line c, page 19, is:							over 7
			1	2	3	4	5	6	7	(see Note 3)
\$ (see Note 2)	\$ 5,000	Enter on Form IT-150, line 28:								
5,000	6,000	\$ 45	52.50	60	67.50	75	82.50	90	7.50	
6,000	7,000	37.50	45	52.50	60	67.50	75	82.50	7.50	
7,000	20,000	32.50	40	47.50	55	62.50	70	77.50	7.50	
20,000	22,000	30	37.50	45	52.50	60	67.50	75	7.50	
22,000	25,000	30	35	40	45	50	55	60	5	
25,000	28,000	25	30	35	40	45	50	55	5	
28,000	32,000	20	22.50	25	27.50	30	32.50	35	2.50	
32,000	No credit is allowed; do not make an entry on Form IT-150, line 28.									

Use these notes for New York State household credit tables 1 through 3

- Note 1** For most taxpayers, federal AGI is the amount from **Form IT-150, line 11**. However, if on Form IT-150 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 11 amount minus any BAB interest that was included in the line 11 amount.
- Note 2** This amount could be **0** or a negative amount.
- Note 3** For each exemption over 7, add the amount in this column to the column 7 amount.
- Note 4** For most taxpayers, federal AGI is the amount from **Form IT-150, line 11** (or Form IT-201, line 18, or Form IT-203, line 18, *Federal amount* column). However, if on your NYS return(s) you or your spouse entered special condition code **A6** (for Build America Bond (BAB) interest), federal AGI is the line 11 amount (or line 18 amount) minus any BAB interest that was included in the line 11 amount (or line 18 amount). If your spouse was not required to file an NYS return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).

Line 30 — New York City resident tax (NYC residents only)

Is line 26 (your New York taxable income) less than \$65,000?

If **Yes**, find your New York City resident tax using the *2010 New York City Tax Table* on pages 52 through 59. Enter the tax on line 30.

If **No**, find your New York City resident tax using the *New York City tax rate schedule* on page 60. Enter the tax on line 30.

 If one spouse was a resident of New York City for all of 2010 and the other was a nonresident for all of 2010, see *Special instructions for Form IT-150, line 30*, on page 33 for information on how to compute your New York City resident tax.

Line 31 — New York City household credit (NYC residents only)

If you marked the **Yes** box at item (D) on the front of Form IT-150, you do not qualify for this credit and should go to line 32. If you marked **No**, use the appropriate table (4, 5, or 6) and the notes on page 22 to determine the amount to enter on line 31.

- **Filing status ① only (Single)** — Use *New York City household credit table 4*.
- **Filing status ②, ④ and ⑤** — Use *New York City household credit table 5*.
- **Filing status ③ only (Married filing separate return)** — Use *New York City household credit table 6*.

New York City household credit table 4

Filing status ① only (Single)

If your federal AGI (see **Note 1**) is:

Over	but not over	enter on Form IT-150, line 31:
\$ (see Note 2)	\$10,000	\$15
10,000	12,500	10
12,500	No credit is allowed; do not make an entry on Form IT-150, line 31.	

New York City household credit table 5

Filing status ②, ④ and ⑤

If your federal AGI (see **Note 1**) is:

And the number of exemptions from your *Dependent exemption worksheet*, line c, page 19 (married 1040EZ filers use column 2), is:

Over	but not over	1	2	3	4	5	6	7	over 7 (see Note 3)
\$ (see Note 2)	\$15,000	Enter on Form IT-150, line 31:							
15,000	17,500	\$30	60	90	120	150	180	210	30
17,500	20,000	25	50	75	100	125	150	175	25
20,000	22,500	15	30	45	60	75	90	105	15
22,500	No credit is allowed; do not make an entry on Form IT-150, line 31.	10	20	30	40	50	60	70	10

New York City household credit table 6

Filing status ③ only (Married filing separate return)

If your federal AGI (see **Note 4**) total from both returns is:

And the number of exemptions from both *Dependent exemption worksheets*, line c, page 19 is:

Over	but not over	1	2	3	4	5	6	7	over 7 (see Note 3)
\$ (see Note 2)	\$15,000	Enter on Form IT-150, line 31:							
15,000	17,500	\$ 15	30	45	60	75	90	105	15
17,500	20,000	12.50	25	37.50	50	62.50	75	87.50	12.50
20,000	22,500	7.50	15	22.50	30	37.50	45	52.50	7.50
22,500	No credit is allowed; do not make an entry on Form IT-150, line 31.	5	10	15	20	25	30	35	5

Use these notes for New York City household credit tables 4 through 6

(These notes are identical to the notes listed on the top of page 21. They are repeated here for the convenience of taxpayers claiming the NYC household credit.)


- Note 1** For most taxpayers, federal AGI is the amount from **Form IT-150, line 11**. However, if on Form IT-150 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 11 amount minus any BAB interest that was included in the line 11 amount.
- Note 2** This amount could be **0** or a negative amount.
- Note 3** For each exemption over 7, add the amount in this column to the column 7 amount.
- Note 4** For most taxpayers, federal AGI is the amount from **Form IT-150, line 11** (or Form IT-201, line 18, or Form IT-203, line 18, *Federal amount* column). However, if on your NYS return(s) you or your spouse entered special condition code **A6** (for Build America Bond (BAB) interest), federal AGI is the line 11 amount (or line 18 amount) minus any BAB interest that was included in the line 11 amount (or line 18 amount). If your spouse was not required to file an NYS return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).

Line 33 – Yonkers resident income tax surcharge

Were you a resident of Yonkers and did you make an entry of more than **0** on line 27?

If **No**, go to line 34.

If **Yes**, complete the *Yonkers Worksheet* below and enter the amount from line k on line 33.

 If one spouse was a resident of Yonkers for all of 2010 and the other was a nonresident for all of 2010, see *Special instructions for Form IT-150, line 33*, on page 33 for information on how to compute your Yonkers resident income tax surcharge.

Line 34 – Yonkers nonresident earnings tax

If you were not a resident of Yonkers, did you earn wages there?

If **No**, go to line 35.

If **Yes**, complete Form Y-203, *Yonkers Nonresident Earning Tax Return*. Enter the amount of tax and attach Form Y-203 to your return.

Yonkers worksheet

- a. Amount from line 29 a. _____
- b. Amount from Form IT-213, *Claim for Empire State Child Credit*, line 16, or line 17 if an amount is entered on line 17..... b. _____
- c. Amount from Form IT-214, *Claim for Real Property Tax Credit*, line 33 c. _____
- d. Amount from Form IT-216, *Claim for Child and Dependent Care Credit*, line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216) d. _____
- e. Amount from Form IT-215, *Claim for Earned Income Credit*, line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17) e. _____
- f. Amount from Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42 f. _____
- g. If you elected to claim the college tuition credit, the amount from Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, line 5 or 7, whichever applies g. _____
- h. Add lines b through g h. _____
- i. Subtract line h from line a i. _____
- j. Yonkers resident tax rate (10%) j. .10
- k. Multiply line i by line j. Enter this amount on Form IT-150, line 33 k. _____

Line 35 — Sales or use tax

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

- purchased an item or service subject to tax that is delivered to you in New York State without payment of New York State and local tax to the seller; or
- purchased an item or service outside New York State that is subject to tax in New York State (and you were a resident of New York State at the time of purchase) with subsequent use in New York State.

Note: You may be entitled to a credit for sales tax paid to another state. See the exact calculation method in the instructions for Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*.

For sales and use tax purposes, a resident includes persons who have a permanent place of abode in the state. Accordingly, you may be a resident for sales tax purposes even though you may not be a resident for income tax purposes. See the instructions for Form ST-140 for more information.

You may not use this line to report:

- any sales and use tax on business purchases if the business is registered for sales and use tax purposes. You must report this tax on the business's sales tax return.
- any unpaid sales and use tax on motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles. This tax is paid directly to the Department of Motor Vehicles (DMV). If you will not be registering or titling it at the DMV, you should remit the tax directly to the Tax Department using Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, or Form ST-140.

An unpaid sales or use tax liability commonly arises if you made purchases through the Internet, by catalog, from television shopping channels, or on an Indian reservation, or if you purchased items or services subject to tax in another state and brought them back to New York for use here.

Example 1: *You purchased a computer over the Internet that was delivered to your house in Monroe County, New York, from an out-of-state company and did not pay sales tax to that company.*

Example 2: *You purchased a book on a trip to New Hampshire that you brought back to your residence in Nassau County, New York, for use there.*

You may also owe an additional **local** tax if you use property or services in another locality in New York State, other than the locality to which you paid tax. You owe use tax to the second locality if you were a resident of that locality at the time of the purchase, and its rate of tax is higher than the rate of tax originally paid.

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts routine audits based on information received from third parties, including the U.S. Customs Service and other states.

If you owe sales or use tax, you may report the amount you owe on your personal income tax return rather than filing Form ST-140.

Using the sales and use tax chart below is an easy way to compute your liability for all your purchases of items or services costing less than \$1,000 each (excluding shipping and handling) that are not related to a business, rental real estate, or royalty activities.

Sales and use tax chart

If your federal adjusted gross income (line 11) is:	Enter on line 35:
up to \$15,000 *	\$ 8
\$ 15,001 - \$ 30,000	19
30,001 - 50,000	25
50,001 - 75,000	33
75,001 - 100,000	46
100,001 - 150,000	65
150,001 - 200,000	81
200,001 and greater	.041% (.00041) of income, or \$225, whichever amount is smaller

* This may be any amount up to \$15,000, including 0 or a negative amount.

You may use this chart for purchases of items or services costing less than \$1,000 each (excluding shipping and handling). You may not use this chart for purchases related to a business, rental real estate, or royalty activities, regardless of the amount.

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. (Count any period you maintained the abode for more than one-half month as one month.)

You must use Form ST-140 to calculate your sales and use tax liability to be reported on this return if any of the following apply:

- You prefer to calculate the exact amount of sales and use tax due.
- You owe sales or use tax on an item or service costing \$1,000 or more (excluding shipping and handling).
- You owe sales or use tax for purchases related to a business not registered for sales tax purposes, rental real estate, or royalty activities.

Include the amount from Form ST-140, line 4, on Form IT-150, line 35. **Do not attach Form ST-140 to your return.**

If you owe sales or use tax on an item or service costing \$25,000 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and attach it to your return.

If you do not owe any sales or use tax, you must enter 0 on line 35. Do not leave line 35 blank.

For additional information on when you may owe sales or use tax to New York, see Publication 774, *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department, Questions and Answers*. For more information on taxable and exempt goods and services, see TB-ST-740, *Quick Reference Guide for Taxable and Exempt Property and Services*.

Step 7 — Add voluntary contributions

Line 36 (36a through 36h)

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 36a through 36h). Enter the total amount of all your contributions combined on line 36.

Your contribution(s) will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.

Fund a — Return a Gift to Wildlife

Your contribution will benefit New York's fish, wildlife, and marine resources, and you can receive a free issue of *Conservationist* magazine. Call 1 800 678-6399 for your free sample issue. For more information about New York State's environmental conservation programs, go to www.dec.ny.gov. For information about *Conservationist*, go to www.TheConservationist.org.

Fund b — Missing and Exploited Children Clearinghouse (MECC) Fund (*Missing/Exploited Children Fund*)

Each year over 20,000 children are reported missing in New York State. Your contribution will benefit the New York State Missing and Exploited Children Clearinghouse. This organization works with police agencies and parents to locate missing children and to promote child safety through education. Contributions are used to distribute educational materials, disseminate missing child alerts, and conduct investigative training for police officers. For additional information about services and free safety publications visit www.criminaljustice.state.ny.us or call 1 800 FIND-KID (346-3543).

Fund c — Breast Cancer Research and Education Fund (*Breast Cancer Research Fund*)

Your contribution will support ground-breaking research and education in New York State to prevent, treat, and cure breast cancer. Help make breast cancer a disease of the past. For more information, go to www.wadsworth.org/extramural/breastcancer. New York State will match your contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

Fund d — Prostate Cancer Research, Detection, and Education Fund (*Prostate Cancer Research Fund*)

Your contribution will support education projects and ground-breaking biomedical research studies in New York State to improve the detection and treatment of prostate cancer. New York State will match contributions to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

Fund e — Alzheimer's Disease Fund (*Alzheimer's Fund*)

Contributions to this fund support services provided by the Alzheimer's Disease Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite, support groups, and other supportive services to people with Alzheimer's disease, their families, caregivers, and health care professionals.

Fund f — United States Olympic Committee/Lake Placid Olympic Training Center (*Olympic Fund*)

Contributions to this fund help support the Olympic Training Center in Lake Placid. The \$16 million complex is one of just three U.S. Olympic training centers in the United States. The center is used primarily by U.S. athletes who are training to compete in future winter and summer Olympic and Paralympic sports. Individual contributions must be \$2. If you are married filing jointly and your spouse also wants to contribute, enter \$4.

Fund g — National September 11 Memorial & Museum at the World Trade Center (*9/11 Memorial*)

Your contribution will help create and sustain the National September 11 Memorial & Museum which will commemorate and honor the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial will recognize the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information, go to www.national911memorial.org.

Fund h — Volunteer Firefighting and Volunteer Emergency Services Recruitment and Retention Fund (*Volunteer Firefighting & EMS Recruitment Fund*)

Contributions to this fund will help recruit and retain the men and women who make up our volunteer fire and volunteer EMS branches. Volunteer firefighters and volunteer emergency services workers are crucial to the effective operation of a municipality and for the safety and well-being of the citizens of this state. Volunteer firefighters and volunteer emergency services workers provide incalculable benefits to their local communities. Despite their importance, the number of volunteer firefighters and volunteer emergency services workers has declined significantly over the past few years. For further information please contact the State Office of Fire Prevention and Control.

Step 8 — Enter your payments and credits

Line 38 — Empire State child credit

Did you claim the federal child tax credit for 2010 or do you have a qualifying child (a *qualifying child* is a child who qualifies for the federal child tax credit and is at least four years of age)?

If **No**, you do not qualify for this credit. Go to line 39.

If **Yes**, review the instructions for Form IT-213 to see if you qualify for this credit. If you qualify, complete Form IT-213 and

transfer the amount from Form IT-213 to Form IT-150, line 38. Attach Form IT-213 to your return.

For more information, see the instructions for Form IT-213.

Line 39 — NYS/ NYC child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2010 (whether or not you actually claimed it)?

If **No**, you do not qualify for this credit. Go to line 40.

If **Yes**, complete Form IT-216, *Claim for Child and Dependent Care Credit*, to determine your New York State child and dependent care credit.

If you are a **New York City** (NYC) resident and your federal AGI* is **\$30,000 or less**, and you have a qualifying child **under four years of age** as of December 31, 2010, review the instructions for Form IT-216 to see if you qualify to claim the NYC child and dependent care credit.

Transfer the amount from Form IT-216 to Form IT-150, line 38. Attach Form IT-216 to your return.

For more information, see the instructions for Form IT-216.


* For most taxpayers, federal AGI is the amount from Form IT-150, line 11. However, if on Form IT-150 you entered special condition code **A6** (Build America Bond (BAB) interest), your federal AGI is the line 11 amount minus any BAB interest that was included in the line 11 amount.

Line 40 — New York State earned income credit (NYS EIC)

Did you claim the **federal** earned income credit for 2010 on your federal income tax return?

If **No**, you do not qualify for this credit. Go to line 41.

If **Yes**, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215 to Form IT-150, line 40. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

 If you are a noncustodial parent and have paid child support through a support collection unit, you may be eligible for the noncustodial parent New York State earned income credit (noncustodial EIC). However, you cannot claim both the NYS EIC and the noncustodial EIC. Review the instructions for Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, to see if you qualify for this credit. If you qualify, complete Form IT-209 to determine which credit offers the better tax savings. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-150, line 40, and attach Form IT-209 to your return (do not attach Form IT-215). If you are claiming the noncustodial EIC, see line 41 instructions below.

If the IRS is computing your federal earned income credit, write **EIC** in the box to the left of the money column, and leave the money column blank on line 40. You must complete Form IT-150, lines 42 through 49, but do not complete lines 50 through 54.

Complete Form IT-215, lines 1 through 9, and attach it to your return. The Tax Department will compute your New York State earned income credit (and the resulting refund or amount due).

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 18, 2011, whichever is later.

Line 41 — Noncustodial parent New York State earned income credit (EIC)

Review the instructions for Form IT-209 to see if you qualify for this credit. If you qualify, complete Form IT-209. If you are claiming the noncustodial EIC, transfer the noncustodial EIC from Form IT-209 to Form IT-150, line 41. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-150, **line 40**. Attach Form IT-209 to your return (do not attach Form IT-215).

For more information, see the instructions for Form IT-209.

Line 42 — Real property tax credit

Review the instructions for Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, to see if you qualify for this credit. If you qualify, complete Form IT-214 and transfer the amount from Form IT-214 to Form IT-150, line 42. Attach Form IT-214 to your return.

Line 43 — College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2010?

If **No**, you do not qualify for this credit. Go to line 44.

If **Yes**, complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, and transfer the amount from Form IT-272 to Form IT-150, line 43. Attach Form IT-272 to your return.

For more information, see the instructions for Form IT-272.

Line 44 — New York City school tax credit (NYC residents only)

If you are **not** a New York City resident, you do not qualify to claim this credit. Go to line 45.

If you are a New York City resident and marked the Yes box at item (D) on the front of Form IT-150 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income (see below) is more than \$250,000, you do not qualify for this credit. Go to line 45.

If you are a New York City resident and marked the No box at item (D) on the front of Form IT-150 indicating that you **cannot** be claimed as a dependent on another taxpayer's federal return **and** your income (see below) is \$250,000 or less, find your credit using the table below.

Filing status:	If your income (see below) is:	Your credit is:
<ul style="list-style-type: none"> — Single, filing status ①, or — Married filing separate return, filing status ③, or — Head of household, filing status ④ 	\$ 250,000 or less	\$ 62.50
<ul style="list-style-type: none"> — Married filing joint return, filing status ②, or — Qualifying widow(er) with dependent child, filing status ⑤ 	\$ 250,000 or less	\$ 125

Income, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-150, line 11, minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-150, line 5, if they were included in your FAGI.

Line 45 — New York City earned income credit (NYC residents only)

Did you claim the **federal** earned income credit for 2010 on your federal return?

If **No**, you do not qualify to claim this credit. Go to line 46.

If **Yes**, complete **either** Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, *Claim for Noncustodial Parent New York*

State Earned Income Credit. Transfer the amount from Form IT-215 or the amount from Form IT-209 to Form IT-150, line 45. Attach Form IT-215 or Form IT-209 to your return.

If the IRS is computing your federal earned income credit, write **EIC** in the box to the left of the money column and leave the money column blank on line 45. You must complete Form IT-150, lines 46 through 49, but do not complete lines 50 through 54. The Tax Department will compute your New York City earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 18, 2011, whichever is later.

Lines 46, 47, and 48 — Total New York State, New York City, and Yonkers tax withheld


If you received a federal Form W-2, *Wage and Tax Statement*, verify that your social security number on your federal Form W-2 is correct. If there is an error, contact your employer to issue you a corrected Form W-2. You must complete Form(s) IT-2, *Summary of W-2 Statements*, for any federal Form(s) W-2 you received. In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. If you had New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay or IRA payments, you must complete Form(s) IT-1099-R, *Summary of Federal Form 1099-R Statements*. If you had New York State income tax withheld from your New York State unemployment compensation, you must complete Form IT-1099-UI, *Summary of Unemployment Compensation Payments*.

Enter on the appropriate line your total New York State, New York City, and Yonkers tax withheld from:

- Form(s) IT-2,
- Form(s) IT-1099-R, and
- Form(s) IT-1099-UI.

Attach Form(s) IT-2, Form(s) IT-1099-R, and Form(s) IT-1099-UI to the back of your Form IT-150. Do **not** attach federal Form W-2, Form 1099-R, or Form 1099-G to your return. For your records, keep copies of those forms and the forms you attached to your return.

Check your withholding for 2011

 If, after completing your 2010 tax return, you want to change the amount of NYS, NYC, or Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

Line 49 — Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2010 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2011). If you marked filing status ② but made **separate** 2010 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2009 return that you applied to your 2010 estimated income tax (if this amount was adjusted by the Tax Department, use the adjusted amount); and
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online*). If you marked filing status ② but you and your spouse filed separate Forms IT-370, enter the total amount you and your spouse paid.

Do not include any amounts you paid for the **New York City** unincorporated business tax. File New York City's Form NYC-202, *Unincorporated Business Tax Return for Individuals, Estates, and Trusts*, or Form NYC-202S, *Unincorporated Business Tax Return for Individuals*, directly with the New York City Department of Finance.

You can check your balance and reconcile your estimated income tax account by going to our Web site at www.nystax.gov or by writing us at: NYS Tax Department, Estimated Tax Unit, W A Harriman Campus, Albany NY 12227.

Step 9 — Calculate your refund or the amount you owe

Line 51 — Amount overpaid

If you have to pay an estimated income tax penalty (see line 55 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 51.


Your net overpayment can be:

- 1) refunded to you (enter amount on line 52);
- 2) applied to your 2011 estimated income tax (enter on line 53);
or
- 3) divided between options 1 and 2.

If your estimated income tax penalty on line 55 is greater than your overpayment on line 51, enter the difference on line 54 (amount you owe).

Line 52 — Your refund

Enter the amount of overpayment you want refunded to you. Choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers). Mark an **X** in the *direct deposit* box and fill in line 56. If you don't enter complete and correct account information at line 56, we'll mail you a paper check refund. Paper check refunds might be significantly delayed. Choose direct deposit to avoid this delay.

 Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on page 28).

You must file a return to get a refund. The Tax Department will not refund an amount of one dollar or less unless you attach a signed request to your return.

Collection of debts from your refund

We will keep all or part of your overpayment (refund) if you owe a New York State tax liability or a New York City or Yonkers personal income tax liability, if you owe past-due support or a past-due legally enforceable debt to the IRS, to a New York State agency, or to another state, if you defaulted on a governmental education, state university, or city university loan, or if you owe a New York City tax warrant judgment debt. We will refund any amount that exceeds your debt.

A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

If you have questions about whether you owe a past-due legally enforceable debt to the IRS, to another state, or to a New York State agency, contact the IRS, the other state, or the New York State agency.

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities, call (518) 457-5434 or write to: NYS Tax Department, Collections and Civil Enforcement Division, W A Harriman Campus, Albany NY 12227.

Disclaiming of spouse's debt

If you marked filing status ② and you do not want to apply your part of the overpayment to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and attach it to your original return. We need the information on Form IT-280 to process your refund as quickly as possible. You cannot file an amended return to disclaim your spouse's debt after you have filed your original return.

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the IRS or the other state to resolve your responsibility for the asserted liability.

Line 53 — Estimated tax

Enter the amount of overpayment from line 51 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2011. The total of lines 52 and 53 should equal the amount on line 51.

If you choose to apply all or part of your overpayment to your 2011 estimated income tax, you generally cannot change that decision after April 18, 2011.

Line 54 — Amount you owe

Enter on line 54 the amount of tax you owe **plus any estimated income tax penalty** you owe (see line 55 instructions).

If you choose to pay by electronic funds withdrawal, mark an **X** in the box and enter your account information on line 56.

To avoid other penalties and interest, pay any tax you owe by April 18, 2011.

For additional information on penalties and interest, see Publication 80, *General Income Tax Information for New York State Residents*.

Line 55 — Estimated tax penalty

Begin with these steps to determine if you may owe an estimated income tax penalty.

- 1) Locate the amount of your 2009 New York AGI as shown on your 2009 return;
- 2) Locate the amount of your 2009 New York income tax; then
- 3) Calculate the amount of your 2010 prepayments (the amount of withholding and estimated tax payments you have already made for 2010).

In general, you are not subject to a penalty if your 2010 prepayments equal at least 100% of your 2009 income tax.

Note: To meet this condition, the tax shown on your 2009 return must be recomputed using the new itemized deduction income limitation rule and credit deferral rules.

However:

- If your 2009 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2009 income tax based on a 12 month return;
- You may owe a penalty if line 54 is \$300 or more and represents more than 10% of the income tax shown on your 2010 return; and
- You may owe a penalty if you underpaid your estimated income tax liability for any payment period.


For more information, see Form IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*.

If you owe an estimated income tax penalty, enter the penalty amount on line 55. Also add the same amount to any tax due and enter the total on line 54. It is possible for you to owe an estimated income tax penalty **and also** be due a refund. In that case, subtract the estimated income tax penalty amount from the overpayment and enter the net result on line 51. **Do not include any other penalty or interest amounts on line 51.** Be sure to attach Form IT-2105.9 to your return.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account.

 This payment option is not available if the funds for your payment would come from an account outside the U.S. (see *Note* on page 28).

File now/Pay later! You must specify a future payment date up to and including April 18, 2011. If you file before April 18, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 56 instructions.

By check or money order

If you owe more than one dollar, include full payment with your return. Make check or money order payable to **New York State Income Tax** and write your social security number and **2010 Income Tax** on it. **Do not send cash.**

Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

By credit card

You can use your American Express Cards®, Discover®/Novus®, MasterCard®, or Visa® to pay the amount you owe on your New York State income tax return. You can pay your income taxes due with your return by credit card through the Internet. The credit card service provider **will charge** you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. **Please note** that the convenience fee, terms, and conditions may vary between the credit card service providers.

You can make your payment by credit card regardless of how you file your income tax return. For returns filed before the due date, you can make credit card payments any time up to the due date. For returns filed on or after the due date, you should make your credit card payment at the same time you file your return. Credit cards cannot be used to pay any tax due on an amended return.

For additional information on the credit card payment program and the credit card service providers available for your use, go to our Web site (at www.nystax.gov).

Follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (**line 54 of Form IT-150**). Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point you may elect to accept or cancel the credit card transaction.

If you accept the credit card transaction you will be given a confirmation number. **Keep this confirmation number as proof of payment.**

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 18, 2011.

If you cannot pay in full, you should file your return on time, and pay as much of the tax due as possible by automatic bank withdrawal, check, or money order. Also consider alternative payment methods such as a commercial or private loan or a credit card transaction to pay any remaining balance.

You will be billed for any unpaid tax plus interest (see *Amount you owe* on page 27). Pay the bill immediately if you can; if you cannot, call the number provided on the bill to make other arrangements. If you fail to pay the amount due, New York State may file a tax warrant, seize your assets, and/or garnishee your wages to ensure payment.

Line 56 – Account information

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S., **stop**. Do not complete lines 56a, 56b, or 56c (see *Note* below). **All others**, supply the information requested for lines 56a, 56b, and 56c.

Note: Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check, money order, or credit card (see above and page 27); or if you are requesting a refund, we will send your refund to the mailing address on your return.

The following requirements apply to both direct deposit and electronic funds withdrawal:

Enter your bank's 9-digit routing number on line 56a. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is 090090099.

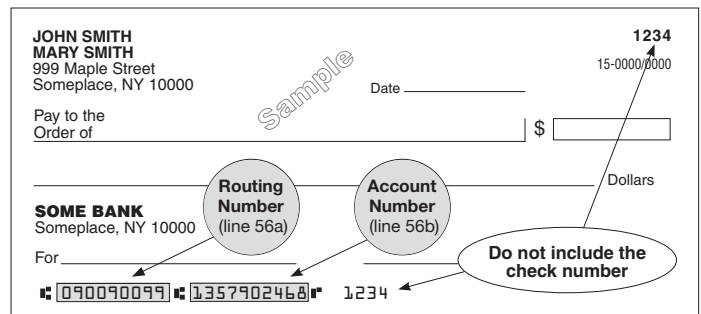
If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 56a.

Enter your account number on line 56b. The number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

On line 56c, mark an **X** in the box for the type of account, checking or savings.

- If you mark *Checking*, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. **Do not** include the check number.)
- If you mark *Savings*, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call (518) 457-5181. Please allow six to eight weeks for processing your return.



Note: The routing and account numbers may appear in different places on your check.

Refund — Direct deposit

The Tax Department will **not** notify you that your refund has been deposited. However, if the amount we deposit is different from the amount of refund you claimed, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited.


Contact your bank if you need to verify routing and account numbers or confirm that it will accept your deposit. If we cannot make the direct deposit for any reason, we will send your refund to the mailing address on your return.

Owe — Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account. Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, which may include penalty and interest.

Contact your bank if you need to verify routing and account numbers or confirm that it will process the withdrawal.

 If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

Step 10 — Sign and date your return**Third-party designee**

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your return with the New York State Tax Department?

If **No**, mark an **X** in the **No** box.

If **Yes**, mark an **X** in the **Yes** box. Print the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

If you mark the **Yes** box, you (and your spouse, if filing a joint return) are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); **and**
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and return preparation. We will not send notices to the designee.

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file a power of attorney. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file a power of attorney.

The authorization will end automatically one year after the later of the return due date (including any extension) or the date you filed your return.

Paid preparer's signature

If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

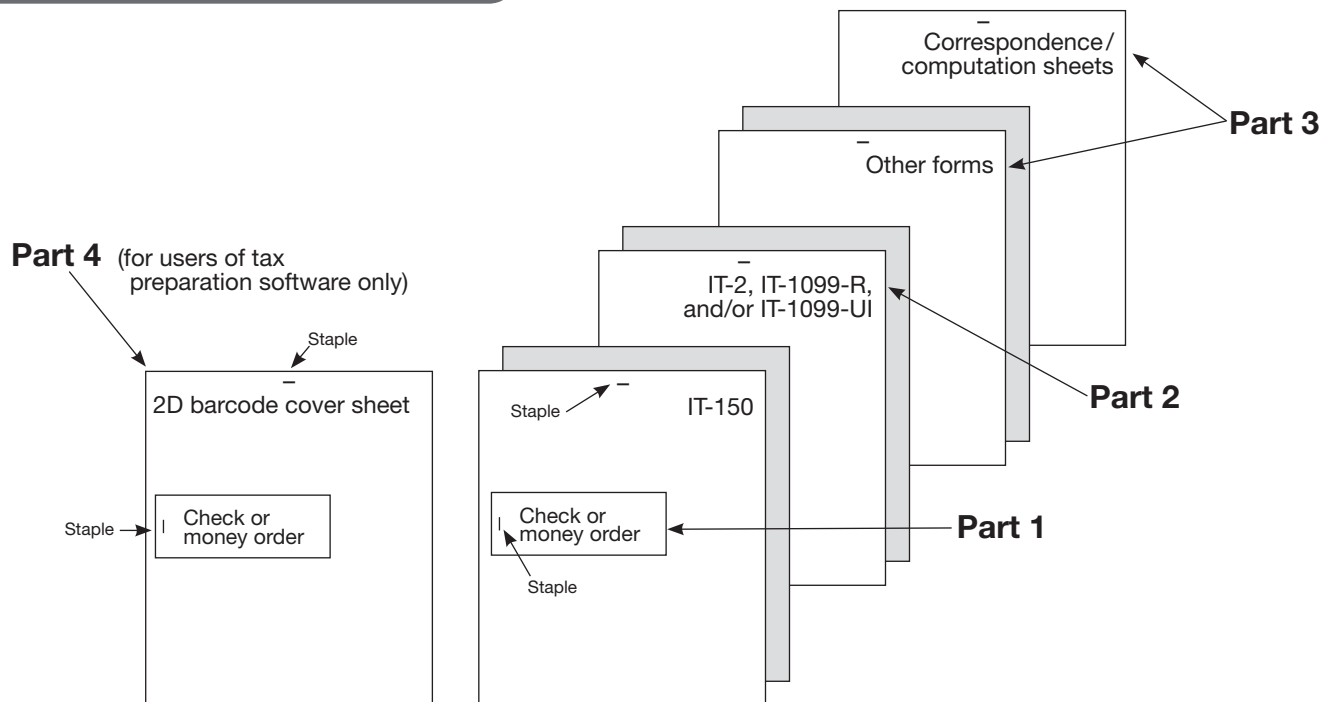
Your signature(s)

In the spaces provided at the bottom of the back page, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, also enter your spouse's occupation. Both spouses must sign a joint return; **we cannot process unsigned returns**. Keep your signature(s) within the space(s) provided.

If the return is for someone who died and there is no surviving spouse to sign it, print or type the name and address of the person signing it below the signature. For additional information about deceased taxpayers, see page 33.

Daytime phone number

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

Step 11 — Finish your return

Take a moment to go over your return to avoid errors that may delay your refund. Finish your return as shown below in Parts 1 through 6.

Part 1

Staple payments, if any, to the front of your Form IT-150 where indicated.

Part 2

Staple Form(s) IT-2 (and IT-1099-R and IT-1099-UI, if applicable) to the back (page 2) of your Form IT-150.

Part 3

Staple any other forms and any correspondence and computation sheets of paper behind your Form(s) IT-2, IT-1099-R, and/or IT-1099-UI, face up.

Part 4

Two-dimensional (2D) barcode cover sheet.

If your software package or preparer prints a 2D barcode cover sheet as page one of your Form IT-150, place the cover sheet face up, on the top of the front page of Form IT-150, and staple the entire return at the top of the cover sheet. Staple payments, if any, to the front of the 2D barcode cover sheet where indicated. If you need to change and reprint your return, also be sure to reprint the 2D barcode cover sheet.

Please note: Do not write, print, or photocopy anything on the back of the 2D barcode cover sheet.

Part 5

Make a copy of your return and any other attached forms or papers for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

Part 6

Note: We no longer provide a preaddressed return envelope.

You must include the following on **your** envelope:

- Your return address
- Enough postage (some returns require additional postage)
- The appropriate mailing address:
 - If enclosing a payment (check or money order), mail your return to:

**STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555**

- If not enclosing a payment, mail your return to:

**STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001**

Mail your **original** signed return by April 18, 2011.

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 35 for the address and additional information.

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Electronic services

New York State Tax Department
Online Services

Create an Online Services account and log in to:

- make payments,
- file certain returns,
- view account information, and more.

Access is available 24 hours a day, 7 days a week (except for scheduled maintenance).

www.nystax.gov



Easy

All you need is a computer and Internet access!

Fast

Faster refunds than ever before!
If you owe tax, several payment options are available. . . including File now/ Pay later!

Safe

E-file is secure and accurate. You receive an electronic acknowledgment!

Free

You may qualify for FREE e-filing of your New York State income tax return! Check our Web site.

For a list of forms that may be e-filed for 2010, see page 36.

Additional information

Note: The information on pages 32 through 60 is for use in completing either the short Form IT-150 or the long Form IT-201.

Definitions used to determine resident, nonresident, or part-year resident

You may have to pay income tax as a New York State resident even if you are not considered a resident for other purposes. For income tax purposes, your resident status depends on where you were domiciled and where you maintained a permanent place of abode during the taxable year.

Domicile

In general, your *domicile* is the place you intend to have as your permanent home. Your domicile is, in effect, where your permanent home is located. It is the place you intend to return to after being away (as on vacation abroad, business assignment, educational leave, or military assignment).

You can have only one domicile. Your New York domicile does not change until you can demonstrate that you have abandoned your New York domicile and established a new permanent domicile outside New York State.

A change of domicile must be *clear and convincing*. Easily controlled factors such as where you vote, where your driver's license and registration are issued, or where your will is located are **not** primary factors in establishing domicile. To determine whether you have, in fact, changed your domicile, you should compare (1) the size, value, and nature of use of your first residence to the size, value, and nature of use of your newly acquired residence; (2) your employment and/or business connections in both locations; (3) the amount of time spent in both locations; (4) the physical location of items that have significant sentimental value to you in both locations; and (5) your close family ties in both locations. A change of domicile is *clear and convincing* only when your primary ties are clearly **greater** in the new location. When weighing your primary ties, keep in mind that some may weigh more heavily than others, depending upon your overall lifestyle. If required by the Tax Department, it is the taxpayer's responsibility to produce documentation showing the necessary intention to effect a change of domicile.

If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change. For example, Mr. Green of ABC Electronics in Newburgh, New York, was temporarily assigned to the Atlanta, Georgia branch office for two years. After his stay in Atlanta, he returned to his job in New York. His domicile did not change during his stay in Georgia; it remained New York State.

If your domicile is in New York State and you go to a foreign country because of a business assignment by your employer, or for study, research or any other purpose, your domicile does not change unless you show that you definitely do not intend to return to New York.

Permanent place of abode

In general, a *permanent place of abode* is a residence (a building or structure where a person can live) that you permanently maintain, whether you own it or not, and usually includes a residence your husband or wife owns or leases. For additional information, see Publication 80, *General Income Tax Information for New York State Residents*.

Resident

You are a New York State resident for income tax purposes if:

- 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** (a part of a day is a day for this purpose) in New York State during the taxable year.

However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition. Also, if you are a military spouse domiciled in another state, but located in New York State solely to be with your spouse (who is a member of the armed services present in New York State in compliance with military orders), you are not considered a resident under this definition. For more information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*; or

- Your domicile is New York State. However, even if your domicile is New York, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

Group A

- You did not maintain any permanent place of abode in New York State during the taxable year; and
- You maintained a permanent place of abode outside New York State during the entire taxable year; and
- You spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the taxable year.

Group B

- You were in a foreign country for at least 450 days during any period of 548 consecutive days; and
- You, your spouse (unless legally separated) and minor children spent **90 days or less** (a part of a day is a day for this purpose) in New York State during this 548-day period; and
- During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. The following formula illustrates this condition:

$$\frac{\text{Number of days in the nonresident portion}}{548} \times 90 = \text{Maximum number of days allowed in New York State}$$

Nonresident

You are a New York State nonresident if you were not a resident of New York State for any part of the year.

Part-year resident

You are a New York State part-year resident if you meet the definition of resident or nonresident for only part of the year.

Additional information (continued)

New York City and Yonkers

For the definition of a **New York City** or **Yonkers** resident, nonresident, and part-year resident, see the definitions of a New York State resident, nonresident, and part-year resident on page 32, and substitute *New York City* or *Yonkers* in place of *New York State*.

For more information on nonresidents and part-year residents, see the instructions for Form IT-203.

Special accruals

As a full-year New York State resident for 2010, or if you are a full-year New York City resident or New York City part-year resident for 2010, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2010.

If you are subject to the special accrual rules, you must file Form IT-201. You cannot file Form IT-150.

Full-year New York State residents

You are subject to the special accrual rules **only** if you have accrued income for 2010 (see below), **and**

- you were a nonresident of New York State on December 31, 2009; or
- you will be a New York State nonresident on January 1, 2011.

You have accrued income for 2010 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2010, but you are reporting that income for federal income tax purposes in tax year 2010; or
- you have an item of income that was fixed and determinable in tax year 2010, but you will be reporting that income for federal income tax purposes in a tax year after 2010.

Full-year and part-year New York City residents

You are subject to the special accrual rules **only** if you have accrued income for 2010 (see below), **and**

- you were a nonresident of New York City on December 31, 2009, but you were a full-year New York City resident for tax year 2010; or
- you were a full-year New York City resident for 2010 but you will be a New York City nonresident on January 1, 2011; or
- you were a New York City part-year resident for tax year 2010.

You have accrued income for 2010 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2010, but you are reporting that income for federal income tax purposes in tax year 2010; or
- you have an item of income that was fixed and determinable in tax year 2010, but you will be reporting that income for federal income tax purposes in a tax year after 2010; or
- you have an item of income that was fixed and determinable in your 2010 New York City resident period, but that income is not reportable for federal income tax purposes in your 2010 New York City resident period; or

- you have an item of non-New York source income* that was fixed and determinable in your 2010 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2010 New York City nonresident period.

Special instructions for Form IT-150, line 30

Line 30 — New York City resident tax

If one spouse was a resident of New York City for all of 2010 and the other a nonresident for all of 2010, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). Transfer the amount from your separate sheet to line 30. Be sure to write the name and social security number of the city resident and **Taxable income of New York City resident** on that paper and attach it to your return.

Special instructions for Form IT-150, line 33

Line 33 — Yonkers resident income tax surcharge

If one spouse was a resident of Yonkers for all of 2010 and the other a nonresident for all of 2010, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Transfer the amount from your separate sheet to line 33. Be sure to write the name and social security number of the Yonkers resident and **Yonkers resident income tax surcharge** on that paper and attach it to your return.

Estates and trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return*. Each beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 64.

Deceased taxpayers

If a taxpayer died after 2009 and before filing a return for 2010, the taxpayer's spouse or personal representative may have to file and **sign** a return for that taxpayer. A personal representative can be an executor, administrator or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on Form IT-150 or Form IT-201, depending on which federal form was filed. Write **Filing as surviving spouse** in the area where you sign the return. If someone else is the personal representative for the deceased spouse, he or she must also sign the return. The person who files the return for the deceased taxpayer should write the deceased taxpayer's date of death in the area indicated near the top of the return.

* Non-New York source income is income that is **not** attributable to (1) a business, trade, profession, or occupation carried on in **New York State**, or (2) the ownership of any interest in real or tangible personal property in **New York State**.

Additional information (continued)

Partnerships/limited liability partnerships or companies

Partnerships, limited liability partnerships (LLPs) and limited liability companies (LLCs), limited liability investment companies (LLICs) and limited liability trust companies (LLTCs) that are treated as partnerships for federal purposes are not subject to the New York State personal income tax, but individual partners (members) of the partnerships are.

If your partnership has a partner who is a New York State resident, or if the partnership has any income from New York State sources, it must file Form IT-204, *Partnership Return*. If your partnership carried on a business in New York City, it may also have to file New York City's Form NYC-204, *Unincorporated Business Tax Return for Partnerships (including Limited Liability Companies)*. Since New York State does not administer the New York City unincorporated business tax, do not file your Form NYC-204 with your state return.

Innocent spouse relief

There are three forms of innocent spouse relief: innocent spouse, separation of liability, and equitable relief. You may qualify for relief from full or partial tax liability on a joint return as an *innocent spouse* if: (1) there is an understatement of tax on a joint return because of an omission or error involving income, deduction, credit, or basis; (2) you can show that when you signed the return you did not know and had no reason to know of the understatement; and (3) taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax. You may also request a *separation of liability* for any understated tax on a joint return if you and your spouse or former spouse are no longer married, or are legally separated, or have lived apart at all times during the 12-month period prior to the date of filing for relief. If you do not qualify as an innocent spouse or for separation of liability, you may qualify for *equitable relief* if you can show that, taking into account all the facts and circumstances, you should not be held liable for any understatement or underpayment of tax. For more information, see Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*. You may use Form IT-285 only for innocent spouse relief under the three circumstances stated above. Do **not** file Form IT-285 with your return.

If you want to disclaim your spouse's defaulted governmental education, state university, or city university loan or past-due support or past-due legally enforceable debt owed to a New York State agency or a New York City tax warrant judgment debt because you do not want to apply your part of a joint refund or refundable credit to a debt owed solely by your spouse, use Form IT-280, *Nonobligated Spouse Allocation*. You must complete Form IT-280 and attach it to the back of your original return when filed. (Also see *Disclaiming of spouse's debt* on page 27 (Form IT-150) or page 86 (Form IT-201)).

Members of the armed forces

If you are a member of the military and a New York State resident, the amount of your military pay that is subject to federal income tax is also subject to New York income tax. However, see subtraction S-17 (Form IT-150) or S-18 (Form IT-201) for information on New York's tax treatment of certain combat pay.

For more information, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Keep a copy of your tax records

Please remember to keep a copy of your completed income tax return. Also keep copies of any books, records, schedules, statements, or other related documents.

The Tax Department may ask you to provide copies of these records after you have filed your income tax returns.

You should retain copies of your return for at least seven years after you file your return.

Amending your return

File Form IT-150-X to amend a previously filed New York State income tax return, Form IT-150, unless you are amending your return to: (1) report income or deductions that cannot be reported using Form IT-150, or (2) file a protective claim. In these instances you must file Form IT-201-X. File Form IT-201-X to amend a previously filed New York State income tax return, Form IT-201. Use Form IT-203-X if you mistakenly filed Form IT-150 or Form IT-201, but you were a nonresident or part-year resident. See *Other forms you may have to file* on page 10.

Paid preparer information

For information relating to the Tax Preparer Registration Program, the signing of returns by a paid preparer (anyone you pay to prepare your return), e-file mandate for paid preparers, and other requirements relating to paid preparers, see Publication 58, *Information for Income Tax Return Preparers*.

How to get New York City forms

If you need to get NYC tax forms and instructions or information about NYC business taxes, contact the NYC Department of Finance:

Online - Visit www.nyc.gov/finance

By phone - From any of the five boroughs in New York City, call 311. From outside New York City, call **(212) 639-9675**.

Statute of limitations

Generally, you must file a claim for a credit or refund of an overpayment of income tax within the later of three years from the time you filed the return or two years from the time you paid the tax. If you did not file a return, you must file the claim for a credit or refund within two years from the time you paid the tax.

Additional information (continued)

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on the back cover of these instructions for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 101 Enterprise Drive, Kingston NY 12401.

Additional information (continued)



Easy

All you need is a computer and Internet access!

Fast

**Faster refunds than ever before!
If you owe tax, several payment options are available. . . including File now/ Pay later!**

Safe

E-file is secure and accurate. You receive an electronic acknowledgment!

Free

**You may qualify for FREE e-filing of your New York State income tax return!
Check our Web site.**

You can file your income tax return electronically (e-file) using your personal computer and one of the many commercially available software packages, or you can choose to have a tax professional e-file for you.

E-filing is the fastest way to receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns, and using tax preparation software greatly reduces the possibility of errors and delays. For more details, visit our e-filing Web site at: www.nystax.gov/elf

The following forms may be e-filed for 2010:

IT-150	IT-135	IT-217	IT-257
IT-201	IT-182	IT-219	IT-258
IT-201-ATT	IT-209	IT-220	IT-272
IT-203	IT-212	IT-230	IT-280
IT-203-ATT	IT-212-ATT	IT-241	IT-360.1
IT-203-B	IT-213	IT-245	IT-370
IT-203-C	IT-213-ATT	IT-249	IT-398
IT-112-C	IT-214	IT-250	IT-399
IT-112-R	IT-215	IT-255	IT-2105.9
IT-112.1	IT-216	IT-256	Y-203

E-file your tax-due return

E-filed returns with a balance due may be paid by authorizing the Tax Department to withdraw the payment from your bank account (electronic funds withdrawal), by credit card (see pages 27 and 28 or page 86), or by submitting a check or money order with Form IT-201-V, *Payment Voucher for E-Filed Income Tax Returns*.

School districts and code numbers**Albany – Erie**

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2010. (If you are a New York City resident, look for your individual county listing.) Enter the school district name and code number at the top of the front of your return in the boxes provided. If you do not know the name of your school district, contact your nearest public school.

Albany

Albany **005**
 Berne-Knox-Westerlo **050**
 Bethlehem **051**
 Cairo-Durham **076**
 Cohoes **122**
 Duaneburg **153**
 Green Island **236**
 Greenville **240**
 Guilderland **246**
 Menands **388**
 Middleburgh **393**
 Mohonasen **402**
 Niskayuna **439**
 North Colonie (including
 Maplewood) **443**
 Ravena-Coeymans-Selkirk **524**
 Schalmont **568**
 Schoharie **572**
 South Colonie **595**
 Voorheesville **660**
 Watervliet **674**

Allegany

Alfred-Almond **010**
 Andover **017**
 Arkport **021**
 Belfast **044**
 Bolivar-Richburg **054**
 Canaseraga **083**
 Canisteo-Greenwood **086**
 Cuba-Rushford **138**
 Dalton-Nunda (Keshequa) **320**
 Fillmore **192**
 Friendship **209**
 Genesee Valley **018**
 Hinsdale **277**
 Letchworth **339**
 Pioneer **498**
 Portville **512**
 Scio **575**
 Wellsville **683**
 Whitesville **702**

Bronx

Bronx **068**

Brooklyn (see Kings)**Broome**

Afton **003**
 Bainbridge-Guilford **031**
 Binghamton **053**
 Chenango Forks **107**
 Chenango Valley **108**
 Cincinnatus **113**
 Deposit **146**
 Greene **238**
 Harpursville **259**
 Johnson City **313**
 Maine-Endwell **364**
 Marathon **372**
 Newark Valley **432**
 South Mountain-Hickory **720**
 Susquehanna Valley **627**
 Union-Endicott **651**
 Vestal **658**
 Whitney Point **703**
 Windsor **710**

Cattaraugus

Allegany-Limestone **011**
 Cattaraugus-Little Valley **094**
 Cuba-Rushford **138**
 Ellicottville **181**
 Forestville **198**
 Franklinville **205**
 Frewsburg **208**
 Gowanda **230**
 Hinsdale **277**
 Olean **462**
 Pine Valley **497**
 Pioneer **498**
 Portville **512**
 Randolph **522**
 Salamanca **556**
 Springville-Griffith Institute **244**
 Ten Broeck Academy and
 Franklinville **205**
 West Valley **690**

Cayuga

Auburn **025**
 Cato-Meridian **092**
 Groton **245**
 Hannibal **257**
 Homer **281**
 Jordan-Elbridge **315**
 Moravia **407**
 Oswego **472**
 Port Byron **507**
 Red Creek **525**
 Skaneateles **588**
 Southern Cayuga **609**
 Union Springs **650**
 Weedsport **681**

Chautauqua

Bemus Point **048**
 Brocton **067**
 Cassadaga Valley **091**
 Chautauqua Lake **104**
 Clymer **119**
 Dunkirk **155**
 Falconer **189**
 Forestville **198**
 Fredonia **206**
 Frewsburg **208**
 Gowanda **230**
 Jamestown **306**
 Panama **479**
 Pine Valley **497**
 Randolph **522**
 Ripley **536**
 Sherman **583**
 Silver Creek **587**
 Southwestern **611**
 Westfield Academy and
 Central **692**

Chemung

Corning-Painted Post **132**
 Elmira **182**
 Elmira Heights **183**
 Horseheads **287**
 Newfield **436**
 Odessa-Montour **460**
 Spencer-Van Etten **613**
 Watkins Glen **675**
 Waverly **676**



Caution: You must enter your school district and code number even if you were absent temporarily, if the school your children attended was not in your school district, or if you had no children attending school. School aid may be affected if your school district or code number is not correct.

Chenango

Afton **003**
 Bainbridge-Guilford **031**
 Brookfield **070**
 Chenango Forks **107**
 Cincinnatus **113**
 DeRuyter **141**
 Gilbertsville-Mount Upton **222**
 Greene **238**
 Harpursville **259**
 Norwich **455**
 Otselic Valley **606**
 Oxford Academy and
 Central **475**
 Sherburne-Earlville **582**
 Sidney **586**
 Unadilla Valley **422**
 Whitney Point **703**

Clinton

AuSable Valley **026**
 Beekmantown **043**
 Chateaugay **102**
 Chazy **105**
 Northeastern Clinton **418**
 Northern Adirondack **453**
 Peru **492**
 Plattsburgh **503**
 Saranac **560**
 Saranac Lake **561**

Columbia

Chatham **103**
 East Greenbush **158**
 Germantown **221**
 Hudson **289**
 Ichabod Crane **294**
 New Lebanon **426**
 Pine Plains **496**
 Red Hook **526**
 Schodack **571**
 Taconic Hills **632**
 Webutuck (Northeast) **680**

Cortland

Cincinnatus **113**
 Cortland **134**
 DeRuyter **141**
 Dryden **152**
 Fabius-Pompey **187**
 Greene **238**
 Groton **245**
 Homer **281**
 Marathon **372**
 McGraw **385**
 Newark Valley **432**
 Tully **646**
 Whitney Point **703**

Delaware

Andes **016**
 Bainbridge-Guilford **031**
 Charlotte Valley **101**
 Delhi **144**
 Deposit **146**
 Downsville **150**
 Franklin **203**
 Gilboa-Conesville **223**
 Hancock **256**

Delaware (continued)

Jefferson **310**
 Livingston Manor **349**
 Margaretville **375**
 Oneonta **464**
 Roscoe **545**
 Roxbury **547**
 Sidney **586**
 South Kortright **601**
 Stamford **620**
 Sullivan West **143**
 Unatego **649**
 Walton **663**
 Worcester **711**

Dutchess

Arlington **022**
 Beacon **040**
 Carmel **089**
 Dover **149**
 Haldane **249**
 Hyde Park **293**
 Millbrook **396**
 Pawling **483**
 Pine Plains **496**
 Poughkeepsie **514**
 Red Hook **526**
 Rhinebeck **531**
 Spackenkill **612**
 Taconic Hills **632**
 Wappingers **665**
 Webutuck (Northeast) **680**

Erie

Akron **004**
 Alden **007**
 Amherst **719**
 Attica **024**
 Buffalo **073**
 Cheektowaga **106**
 Cheektowaga-Sloan **589**
 Clarence **114**
 Cleveland Hill **115**
 Depew **145**
 East Aurora **156**
 Eden **171**
 Frontier **210**
 Gowanda **230**
 Grand Island **232**
 Hamburg **251**
 Holland **278**
 Iroquois **300**
 Kenmore-
 Town of Tonawanda **319**
 Lackawanna **326**
 Lake Shore (Evans-Brant) **330**
 Lancaster **332**
 Maryvale **378**
 North Collins **442**
 Orchard Park **468**
 Pioneer **498**
 Silver Creek **587**
 Springville-Griffith Institute **244**
 Sweet Home **628**
 Tonawanda City **638**
 West Seneca **689**
 Williamsville **706**

Essex – Nassau**Essex**

AuSable Valley 026
 Crown Point 137
 Elizabethtown-Lewis 179
 Keene 317
 Lake Placid 328
 Minerva 399
 Moriah 408
 Newcomb 434
 Putnam 517
 Saranac Lake 561
 Schroon Lake 573
 Ticonderoga 636
 Westport 696
 Willsboro 707

Franklin

AuSable Valley 026
 Brasher Falls 058
 Brushton-Moira 072
 Chateaugay 102
 Malone 365
 Northern Adirondack 453
 Salmon River 558
 Saranac Lake 561
 St. Regis Falls 619
 Tupper Lake 647

Fulton

Amsterdam 015
 Broadalbin-Perth 065
 Dolgeville 148
 Edinburg 173
 Fonda-Fultonville 197
 Fort Plain 201
 Galway 212
 Gloversville 227
 Johnstown 314
 Mayfield 383
 Northville 454
 Oppenheim-Ephratah 467
 Saint Johnsville 618
 Wheelerville 698

Genesee

Akron 004
 Albion 006
 Alden 007
 Alexander 008
 Attica 024
 Batavia 036
 Brockport 066
 Byron-Bergen 075
 Caledonia-Mumford 077
 Elba 177
 Iroquois 300
 Le Roy 338
 Medina 387
 Oakfield-Alabama 458
 Pavilion 482
 Pembroke 487
 Royalton-Hartland 548
 Wyoming 714

Greene

Cairo-Durham 076
 Catskill 093
 Coxsackie-Athens 135
 Gilboa-Conesville 223
 Greenville 240
 Hunter-Tannersville 291
 Margaretville 375
 Ontario 466
 Ravena-Coeymans-Selkirk 524
 Windham-Ashland-Jewett 709

Hamilton

Indian Lake 296
 Inlet 298
 Lake Pleasant 329
 Long Lake 354
 Northville 454
 Piseco 499
 Poland 506
 Raquette Lake 523
 Wells 682

Herkimer

Adirondack 002
 Cherry Valley-Springfield 616
 Dolgeville 148
 Fort Plain 201
 Frankfort-Schuyler 202
 Herkimer 268
 Holland Patent 279
 Iliion 295
 Little Falls 346
 Mohawk 401
 Mount Markham 412
 New Hartford 424
 Oppenheim-Ephratah 467
 Owen D. Young
 (Van Hornesville) 474
 Poland 506
 Remsen 528
 Richfield Springs 533
 Sauquoit Valley 564
 Saint Johnsville 618
 Town of Webb 639
 West Canada Valley 685
 Whitesboro 701

Jefferson

Alexandria 009
 Belleville-Henderson 045
 Carthage 090
 Copenhagen 129
 General Brown 217
 Gouverneur 229
 Hammond 253
 Indian River 297
 LaFargeville 324
 Lyme 356
 Sackets Harbor 288
 Sandy Creek 559
 South Jefferson 600
 Thousand Islands 634
 Watertown 672

Kings (Brooklyn)

Brooklyn 071

Lewis

Adirondack 002
 Beaver River 041
 Camden 079
 Carthage 090
 Copenhagen 129
 Harrisville 261
 Lowville Academy and
 Central 355
 Sandy Creek 559
 South Jefferson 600
 South Lewis 602

Livingston

Avon 029
 Caledonia-Mumford 077
 Canaseraga 083
 Dalton-Nunda (Keshequa) 320

Livingston (continued)

Dansville 140
 Geneseo 218
 Honeoye 282
 Honeoye Falls-Lima 283
 Le Roy 338
 Livonia 350
 Mount Morris 413
 Naples 420
 Pavilion 482
 Perry 490
 Wayland-Cohocton 677
 Wheatland-Chili 697
 York 716

Madison

Brookfield 070
 Canastota 084
 Cazenovia 095
 Chittenango 111
 DeRuyter 141
 East Syracuse-Minoa 167
 Edmeston 174
 Fabius-Pompey 187
 Fayetteville-Manlius 370
 Hamilton 252
 Madison 361
 Morrisville-Eaton 411
 Mount Markham 412
 Oneida 463
 Otselic Valley 606
 Sherburne-Earlville 582
 Stockbridge Valley 624
 Unadilla Valley 422
 Vernon-Verona-Sherrill 584
 Waterville 673

Manhattan (see New York)**Monroe**

Avon 029
 Brighton 063
 Brockport 066
 Byron-Bergen 075
 Caledonia-Mumford 077
 Churchville-Chili 112
 East Irondequoit 160
 East Rochester 165
 Fairport 188
 Gates Chili 216
 Greece 235
 Hilton 276
 Holley 280
 Honeoye Falls-Lima 283
 Kendall 318
 Penfield 488
 Pittsford 500
 Rochester 538
 Rush-Henrietta 549
 Spencerport 614
 Victor 659
 Wayne 678
 Webster 679
 West Irondequoit 299
 Wheatland-Chili 697

Montgomery

Amsterdam 015
 Broadalbin-Perth 065
 Canajoharie 081
 Cherry Valley-Springfield 616
 Cobleskill-Richmondville 120
 Duanesburg 153

Montgomery (continued)

Fonda-Fultonville 197
 Fort Plain 201
 Galway 212
 Johnstown 314
 Owen D. Young
 (Van Hornesville) 474
 Saint Johnsville 618
 Schalmont 568
 Schoharie 572
 Scotia-Glenville 576
 Sharon Springs 579

Nassau

Amityville 014
 Baldwin 032
 Bellmore 046
 Bellmore-Merrick CHS*
 Bethpage 052
 Carle Place 088
 Cold Spring Harbor 123
 East Meadow 162
 East Rockaway 166
 East Williston 168
 Elmont 184
 Farmingdale 191
 Floral Park-Bellerose 195
 Franklin Square 204
 Freeport 207
 Garden City 214
 Glen Cove 224
 Great Neck 234
 Hempstead 265
 Herricks 270
 Hewlett-Woodmere 272
 Hicksville 273
 Island Park 302
 Island Trees 303
 Jericho 311
 Lawrence 337
 Levittown 340
 Locust Valley 352
 Long Beach 353
 Lynbrook 357
 Malverne 366
 Manhasset 368
 Massapequa 379
 Merrick 389
 Mineola 398
 New Hyde Park-
 Garden City Park 425
 North Bellmore 441
 North Merrick 444
 North Shore 448
 Oceanside 459
 Oyster Bay-East Norwich 476
 Plainedge 501
 Plainview-Old Bethpage 502
 Port Washington 511
 Rockville Centre 539
 Roosevelt 544
 Roslyn 546
 Seaford 577
 Sewanhaka CHS*
 Syosset 630
 Uniondale 652
 Valley Stream CHS*
 Valley Stream 13 655
 Valley Stream 24 656
 Valley Stream 30 657
 Wantagh 664
 Westbury 691
 West Hempstead 687

* Do not use a high school district (CHS) in Bellmore-Merrick, Sewanhaka, or Valley Stream. Use the code number for the elementary school district where you live.

New York – Staten Island

New York (Manhattan)

Manhattan 369

New York City (see individual counties)**Niagara**

Akron 004
 Barker 035
 Lewiston-Porter 341
 Lockport 351
 Medina 387
 Newfane 435
 Niagara Falls 437
 Niagara Wheatfield 438
 North Tonawanda 450
 Royalton-Hartland 548
 Starpoint 621
 Wilson 708

Oneida

Adirondack 002
 Brookfield 070
 Camden 079
 Central Square 098
 Clinton 117
 Holland Patent 279
 Madison 361
 Mount Markham 412
 New Hartford 424
 New York Mills 430
 Oneida 463
 Oriskany 469
 Poland 506
 Remsen 528
 Rome 541
 Sauquoit Valley 564
 Stockbridge Valley 624
 Town of Webb 639
 Utica 653
 Vernon-Verona-Sherrill 584
 Waterville 673
 West Canada Valley 685
 Westmoreland 695
 Whitesboro 701

Onondaga

Baldwinsville 033
 Cato-Meridian 092
 Cazenovia 095
 Central Square 098
 Chittenango 111
 DeRuyter 141
 East Syracuse-Minoa 167
 Fabius-Pompey 187
 Fayetteville-Manlius 370
 Homer 281
 Jamesville-Dewitt 307
 Jordan-Elbridge 315
 LaFayette 325
 Liverpool 348
 Lyncourt 358
 Marcellus 373
 Moravia 407
 North Syracuse 449
 Onondaga 465
 Phoenix 494
 Skaneateles 588
 Solvay 593
 Syracuse 631
 Tully 646
 West Genesee 686
 Westhill 694

Ontario

Bloomfield 157
 Canandaigua 082
 Geneva 219
 Honeoye 282
 Honeoye Falls-Lima 283
 Livonia 350
 Lyons 360
 Manchester-Shortsville
 (Red Jacket) 527
 Marcus Whitman 374
 Naples 420
 Newark 431
 Palmyra-Macedon 478
 Penn Yan 489
 Phelps-Clifton Springs
 (Midlakes) 493
 Pittsford 500
 Victor 659
 Wayland-Cohocton 677

Orange

Chester 110
 Cornwall 133
 Eldred 178
 Florida 196
 Goshen 228
 Greenwood Lake 243
 Highland Falls-
 Fort Montgomery 275
 Kiryas Joel Village 725
 Marlboro 377
 Middletown 394
 Minisink Valley 400
 Monroe-Woodbury 403
 Newburgh 433
 North Rockland 445
 Pine Bush 495
 Port Jervis 510
 Ramapo 626
 Tuxedo 648
 Valley 405
 Walkkill 662
 Warwick Valley 668
 Washingtonville 669

Orleans

Albion 006
 Barker 035
 Brockport 066
 Byron-Bergen 075
 Holley 280
 Kendall 318
 Lyndonville 359
 Medina 387
 Oakfield-Alabama 458
 Royalton-Hartland 548

Oswego

Altmar-Parish-Williamstown 012
 Camden 079
 Cato-Meridian 092
 Central Square 098
 Fulton 211
 Hannibal 257
 Mexico Academy and
 Central 390
 Oswego 472
 Phoenix 494
 Pulaski Academy and
 Central 516
 Sandy Creek 559
 South Jefferson 600

Otsego

Bainbridge-Guilford 031
 Charlotte Valley 101
 Cherry Valley-Springfield 616
 Cobleskill-Richmondville 120
 Cooperstown 128
 Edmeston 174
 Franklin 203
 Gilbertsville-Mount Upton 222
 Laurens 336
 Milford 395
 Morris 409
 Mount Markham 412
 Oneonta 464
 Owen D. Young
 (Van Hornesville) 474
 Richfield Springs 533
 Schenevus
 (Andrew S. Draper) 570
 Sharon Springs 579
 Sidney 586
 Unadilla Valley 422
 Unatego 649
 Worcester 711

Putnam

Brewster 060
 Carmel 089
 Garrison 215
 Haldane 249
 Lakeland 331
 Mahopac 363
 North Salem 447
 Pawling 483
 Putnam Valley 518
 Wappingers 665

Queens

Queens 519

Rensselaer

Averill Park 027
 Berlin 049
 Brunswick (Brittonkill) 064
 Cambridge 078
 East Greenbush 158
 Hoosick Falls 285
 Hoosic Valley 284
 Ichabod Crane 294
 Lansingburgh 334
 Mechanicville 386
 New Lebanon 426
 North Greenbush (Williams) 704
 Rensselaer 530
 Schodack 571
 Stillwater 623
 Troy 642
 Wynantskill 713

Richmond (Staten Island)

Staten Island 622

Rockland

Clarkstown 423
 East Ramapo 615
 Nanuet 419
 North Rockland 445
 Nyack 457
 Pearl River 484
 Ramapo 626
 South Orangetown 605

Saratoga

Amsterdam 015
 Ballston Spa 034
 Broadalbin-Perth 065
 Burnt Hills-Ballston Lake 074
 Corinth 131
 Edinburg 173
 Galway 212
 Hadley-Luzerne 247
 Hudson Falls 290
 Mechanicville 386
 Niskayuna 439
 Northville 454
 Saratoga Springs 562
 Schuylerville 574
 Scotia-Glenville 576
 Shenendehowa 581
 South Glens Falls 597
 Stillwater 623
 Waterford-Halfmoon 670

Schenectady

Amsterdam 015
 Burnt Hills-Ballston Lake 074
 Duanesburg 153
 Galway 212
 Mohonasen 402
 Niskayuna 439
 Schalmont 568
 Schenectady 569
 Schoharie 572
 Scotia-Glenville 576
 South Colonie 595

Schoharie

Berne-Knox-Westerlo 050
 Cairo-Durham 076
 Canajoharie 081
 Charlotte Valley 101
 Cobleskill-Richmondville 120
 Duanesburg 153
 Fonda-Fultonville 197
 Gilboa-Conesville 223
 Greenville 240
 Jefferson 310
 Middleburgh 393
 Schoharie 572
 Sharon Springs 579
 Stamford 620

Schuyler

Bradford 057
 Corning-Painted Post 132
 Dundee 154
 Hammondsport 254
 Horseheads 287
 Odessa-Montour 460
 South Seneca 607
 Spencer-Van Etten 613
 Trumansburg 643
 Watkins Glen 675

Seneca

Clyde-Savannah 118
 Geneva 219
 Lyons 360
 Phelps-Clifton Springs
 (Midlakes) 493
 Romulus 542
 Seneca Falls 578
 South Seneca 607
 Trumansburg 643
 Waterloo 671

Staten Island (see *Richmond*)

Steuben – Yates**Steuben**

Addison 001
 Alfred-Almond 010
 Andover 017
 Arkport 021
 Avoca 028
 Bath 037
 Bradford 057
 Campbell-Savona 080
 Canaseraga 083
 Canisteo-Greenwood 086
 Corning-Painted Post 132
 Dansville 140
 Elmira 182
 Hammondsport 254
 Hornell 286
 Jasper-Troupsburg 308
 Naples 420
 Penn Yan 489
 Prattsburg 515
 Wayland-Cohocton 677
 Whitesville 702

St. Lawrence

Alexandria 009
 Brasher Falls 058
 Brushton-Moira 072
 Canton 087
 Clifton-Fine 116
 Colton-Pierrepont 124
 Edwards-Knox 724
 Gouverneur 229
 Hammond 253
 Harrisville 261
 Hermon-DeKalb 269
 Heuvelton 271
 Indian River 297
 Lisbon 345
 Madrid-Waddington 362
 Massena 380
 Morristown 410
 Norwood-Norfolk 456
 Ogdensburg 461
 Parishville-Hopkinton 480
 Potsdam 513
 Salmon River 558
 St. Regis Falls 619
 Tupper Lake 647

Suffolk

Amagansett 013
 Amityville 014
 Babylon 030
 Bayport-Blue Point 039
 Bay Shore 038
 Brentwood 059
 Bridgehampton 062
 Center Moriches 096
 Central Islip 097
 Cold Spring Harbor 123
 Commack 125
 Comsewogue 126
 Connetquot 127
 Copiague 130
 Deer Park 142
 East Hampton 159
 East Islip 161
 East Moriches 163
 Eastport/South Manor 170
 East Quogue 164
 Elwood 186
 Farmingdale 191
 Fire Island 193
 Fishers Island 194
 Greenport 239
 Half Hollow Hills 250
 Hampton Bays 255

Suffolk (continued)

Harborfields 258
 Hauppauge 264
 Huntington 292
 Islip 304
 Kings Park 321
 Lindenhurst 344
 Longwood 392
 Mattituck-Cutchogue 382
 Middle Country 391
 Miller Place 397
 Montauk 404
 Mount Sinai 414
 New Suffolk 429
 North Babylon 440
 Northport-East Northport 452
 Oysterponds 477
 Patchogue-Medford 481
 Port Jefferson 509
 Quogue 521
 Remsenburg-Speonk 529
 Riverhead 537
 Rocky Point 540
 Sachem 553
 Sagaponack 555
 Sag Harbor 554
 Sayville 566
 Shelter Island 580
 Shoreham-Wading River 585
 Smithtown 590
 Southampton 608
 South Country 596
 South Huntington 599
 Southold 610
 Springs 617
 Three Village 635
 Tuckahoe Common 645
 Wainscott 661
 West Babylon 684
 Westhampton Beach 693
 West Islip 688
 William Floyd 381
 Wyandanch 712

Sullivan

Eldred 178
 Ellenville 180
 Fallsburg 190
 Liberty 342
 Livingston Manor 349
 Minisink Valley 400
 Monticello 406
 Pine Bush 495
 Port Jervis 510
 Sullivan West 143
 Roscoe 545
 Tri-Valley 640

Tioga

Candor 085
 Dryden 152
 Ithaca 305
 Maine-Endwell 364
 Marathon 372
 Newark Valley 432
 Owego Apalachin 473
 Spencer-Van Etten 613
 Tioga 637
 Union-Endicott 651
 Vestal 658
 Waverly 676
 Whitney Point 703

Tompkins

Candor 085
 Cortland 134
 Dryden 152

Tompkins (continued)

Groton 245
 Homer 281
 Ithaca 305
 Lansing 333
 Moravia 407
 Newark Valley 432
 Newfield 436
 Odessa-Montour 460
 Southern Cayuga 609
 Spencer-Van Etten 613
 Trumansburg 643

Ulster

Ellenville 180
 Fallsburg 190
 Highland 274
 Kingston 322
 Livingston Manor 349
 Margaretville 375
 Marlboro 377
 New Paltz 427
 Onteora 466
 Pine Bush 495
 Rondout Valley 543
 Saugerties 563
 Tri-Valley 640
 Valley 405
 Wallkill 662

Warren

Abraham Wing 226
 Bolton 055
 Corinth 131
 Glens Falls 225
 Hadley-Luzerne 247
 Hudson Falls 290
 Johnsbury 312
 Lake George 327
 Minerva 399
 North Warren 451
 Queensbury 520
 Schroon Lake 573
 Ticonderoga 636
 Warrensburg 666

Washington

Argyle 020
 Cambridge 078
 Fort Ann 199
 Fort Edward 200
 Granville 233
 Greenwich 241
 Hartford 262
 Hoosick Falls 285
 Hoosic Valley 284
 Hudson Falls 290
 Lake George 327
 Putnam 517
 Salem 557
 Schuylerville 574
 Stillwater 623
 Whitehall 700

Wayne

Cato-Meridian 092
 Clyde-Savannah 118
 Gananda 213
 Lyons 360
 Marion 376
 North Rose-Wolcott 446
 Newark 431
 Palmyra-Macedon 478
 Penfield 488
 Phelps-Clifton Springs
 (Midlakes) 493
 Port Byron 507

Wayne (continued)

Red Creek 525
 Sodus 592
 Victor 659
 Wayne 678
 Webster 679
 Williamson 705

Westchester

Ardley 019
 Bedford 042
 Blind Brook 535
 Briarcliff Manor 061
 Bronxville 069
 Byram Hills 023
 Chappaqua 100
 Croton-Harmon 136
 Dobbs Ferry 147
 Eastchester 169
 Edgemont 172
 Elmsford 185
 Greenburgh Central 7 237
 Harrison 260
 Hastings-on-Hudson 263
 Hendrick Hudson 267
 Irvington 301
 Katonah-Lewisboro 316
 Lakeland 331
 Mamaroneck 367
 Mount Pleasant 417
 Mount Vernon 416
 New Rochelle 428
 North Salem 447
 Ossining 471
 Peekskill 485
 Pelham 486
 Pleasantville 504
 Pocantico Hills 505
 Port Chester 508
 Putnam Valley 518
 Rye 551
 Rye Neck 552
 Scarsdale 567
 Somers 594
 Tarrytowns 633
 Tuckahoe Union Free 644
 Valhalla 654
 White Plains 699
 Yonkers 715
 Yorktown 717

Wyoming

Alden 007
 Alexander 008
 Attica 024
 Dalton-Nunda (Keshequa) 320
 Fillmore 192
 Holland 278
 Iroquois 300
 Letchworth 339
 Pavilion 482
 Perry 490
 Pioneer 498
 Warsaw 667
 Wyoming 714
 York 716


Yates

Dundee 154
 Geneva 219
 Marcus Whitman 374
 Naples 420
 Penn Yan 489
 Prattsburg 515



2010 New York State Tax Table

\$0 - \$5,999

 If your New York adjusted gross income (Form IT-150, line 21, or Form IT-201, line 33) is more than \$100,000, you cannot use these tables. See *Tax computation - New York AGI of more than \$100,000* beginning on page 50 to compute your tax. Failure to follow these instructions may result in your having to pay interest and penalty if the income tax you report on your return is less than the correct amount.

In this tax table, the *taxable income* column is the amount from Form IT-150, line 26, or Form IT-201, line 38.

Example: *Mr. and Mrs. Jones are filing a joint return on Form IT-150. Their taxable income on line 26 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for Married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,844. This is the tax amount they must write on line 27 of Form IT-150.*

If your taxable income is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
Your New York State tax is:				
38,200	38,250	2,221	1,841	2,055
38,250	38,300	2,225	1,844	2,059
38,300	38,350	2,228	1,847	2,062
38,350	38,400	2,232	1,850	2,066

If your taxable income is -		And you are -			If your taxable income is -		And you are -			If your taxable income is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York State tax is:					2,000 Your New York State tax is:					4,000 Your New York State tax is:		
\$0	\$13	\$0	\$0	\$0	2,000	2,050	81	81	81	4,000	4,050	161	161	161
13	25	1	1	1	2,050	2,100	83	83	83	4,050	4,100	163	163	163
25	50	2	2	2	2,100	2,150	85	85	85	4,100	4,150	165	165	165
50	100	3	3	3	2,150	2,200	87	87	87	4,150	4,200	167	167	167
100	150	5	5	5	2,200	2,250	89	89	89	4,200	4,250	169	169	169
150	200	7	7	7	2,250	2,300	91	91	91	4,250	4,300	171	171	171
200	250	9	9	9	2,300	2,350	93	93	93	4,300	4,350	173	173	173
250	300	11	11	11	2,350	2,400	95	95	95	4,350	4,400	175	175	175
300	350	13	13	13	2,400	2,450	97	97	97	4,400	4,450	177	177	177
350	400	15	15	15	2,450	2,500	99	99	99	4,450	4,500	179	179	179
400	450	17	17	17	2,500	2,550	101	101	101	4,500	4,550	181	181	181
450	500	19	19	19	2,550	2,600	103	103	103	4,550	4,600	183	183	183
500	550	21	21	21	2,600	2,650	105	105	105	4,600	4,650	185	185	185
550	600	23	23	23	2,650	2,700	107	107	107	4,650	4,700	187	187	187
600	650	25	25	25	2,700	2,750	109	109	109	4,700	4,750	189	189	189
650	700	27	27	27	2,750	2,800	111	111	111	4,750	4,800	191	191	191
700	750	29	29	29	2,800	2,850	113	113	113	4,800	4,850	193	193	193
750	800	31	31	31	2,850	2,900	115	115	115	4,850	4,900	195	195	195
800	850	33	33	33	2,900	2,950	117	117	117	4,900	4,950	197	197	197
850	900	35	35	35	2,950	3,000	119	119	119	4,950	5,000	199	199	199
900	950	37	37	37										
950	1,000	39	39	39										
1,000 Your New York State tax is:					3,000 Your New York State tax is:					5,000 Your New York State tax is:				
1,000	1,050	41	41	41	3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,050	1,100	43	43	43	3,050	3,100	123	123	123	5,050	5,100	203	203	203
1,100	1,150	45	45	45	3,100	3,150	125	125	125	5,100	5,150	205	205	205
1,150	1,200	47	47	47	3,150	3,200	127	127	127	5,150	5,200	207	207	207
1,200	1,250	49	49	49	3,200	3,250	129	129	129	5,200	5,250	209	209	209
1,250	1,300	51	51	51	3,250	3,300	131	131	131	5,250	5,300	211	211	211
1,300	1,350	53	53	53	3,300	3,350	133	133	133	5,300	5,350	213	213	213
1,350	1,400	55	55	55	3,350	3,400	135	135	135	5,350	5,400	215	215	215
1,400	1,450	57	57	57	3,400	3,450	137	137	137	5,400	5,450	217	217	217
1,450	1,500	59	59	59	3,450	3,500	139	139	139	5,450	5,500	219	219	219
1,500	1,550	61	61	61	3,500	3,550	141	141	141	5,500	5,550	221	221	221
1,550	1,600	63	63	63	3,550	3,600	143	143	143	5,550	5,600	223	223	223
1,600	1,650	65	65	65	3,600	3,650	145	145	145	5,600	5,650	225	225	225
1,650	1,700	67	67	67	3,650	3,700	147	147	147	5,650	5,700	227	227	227
1,700	1,750	69	69	69	3,700	3,750	149	149	149	5,700	5,750	229	229	229
1,750	1,800	71	71	71	3,750	3,800	151	151	151	5,750	5,800	231	231	231
1,800	1,850	73	73	73	3,800	3,850	153	153	153	5,800	5,850	233	233	233
1,850	1,900	75	75	75	3,850	3,900	155	155	155	5,850	5,900	235	235	235
1,900	1,950	77	77	77	3,900	3,950	157	157	157	5,900	5,950	237	237	237
1,950	2,000	79	79	79	3,950	4,000	159	159	159	5,950	6,000	239	239	239

* This column must also be used by a qualifying widow(er)

\$60,000 +

2010 New York State Tax Table



If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
60,000		Your New York State tax is:			62,000		Your New York State tax is:			64,000		Your New York State tax is:		
60,000	60,050	3,715	3,318	3,549	62,000	62,050	3,852	3,455	3,686	64,000	64,050	3,989	3,592	3,823
60,050	60,100	3,718	3,321	3,552	62,050	62,100	3,855	3,458	3,689	64,050	64,100	3,992	3,595	3,826
60,100	60,150	3,722	3,325	3,556	62,100	62,150	3,859	3,462	3,693	64,100	64,150	3,996	3,599	3,830
60,150	60,200	3,725	3,328	3,559	62,150	62,200	3,862	3,465	3,696	64,150	64,200	3,999	3,602	3,833
60,200	60,250	3,728	3,331	3,562	62,200	62,250	3,865	3,468	3,699	64,200	64,250	4,002	3,605	3,836
60,250	60,300	3,732	3,335	3,566	62,250	62,300	3,869	3,472	3,703	64,250	64,300	4,006	3,609	3,840
60,300	60,350	3,735	3,338	3,569	62,300	62,350	3,872	3,475	3,706	64,300	64,350	4,009	3,612	3,843
60,350	60,400	3,739	3,342	3,573	62,350	62,400	3,876	3,479	3,710	64,350	64,400	4,013	3,616	3,847
60,400	60,450	3,742	3,345	3,576	62,400	62,450	3,879	3,482	3,713	64,400	64,450	4,016	3,619	3,850
60,450	60,500	3,746	3,349	3,580	62,450	62,500	3,883	3,486	3,717	64,450	64,500	4,020	3,623	3,854
60,500	60,550	3,749	3,352	3,583	62,500	62,550	3,886	3,489	3,720	64,500	64,550	4,023	3,626	3,857
60,550	60,600	3,752	3,355	3,586	62,550	62,600	3,889	3,492	3,723	64,550	64,600	4,026	3,629	3,860
60,600	60,650	3,756	3,359	3,590	62,600	62,650	3,893	3,496	3,727	64,600	64,650	4,030	3,633	3,864
60,650	60,700	3,759	3,362	3,593	62,650	62,700	3,896	3,499	3,730	64,650	64,700	4,033	3,636	3,867
60,700	60,750	3,763	3,366	3,597	62,700	62,750	3,900	3,503	3,734	64,700	64,750	4,037	3,640	3,871
60,750	60,800	3,766	3,369	3,600	62,750	62,800	3,903	3,506	3,737	64,750	64,800	4,040	3,643	3,874
60,800	60,850	3,770	3,373	3,604	62,800	62,850	3,907	3,510	3,741	64,800	64,850	4,044	3,647	3,878
60,850	60,900	3,773	3,376	3,607	62,850	62,900	3,910	3,513	3,744	64,850	64,900	4,047	3,650	3,881
60,900	60,950	3,776	3,379	3,610	62,900	62,950	3,913	3,516	3,747	64,900	64,950	4,050	3,653	3,884
60,950	61,000	3,780	3,383	3,614	62,950	63,000	3,917	3,520	3,751	64,950	65,000	4,054	3,657	3,888
61,000		Your New York State tax is:			63,000		Your New York State tax is:			<div style="text-align: center;"> <p>\$65,000 or more – compute your New York State Tax using the New York State tax rate schedule on page 49.</p> </div> <div style="margin-top: 20px;"> <p>If the amount on Form IT-150, line 21, or Form IT-201, line 33, is more than \$100,000, see page 50.</p> </div>				
61,000	61,050	3,783	3,386	3,617	63,000	63,050	3,920	3,523	3,754					
61,050	61,100	3,787	3,390	3,621	63,050	63,100	3,924	3,527	3,758					
61,100	61,150	3,790	3,393	3,624	63,100	63,150	3,927	3,530	3,761					
61,150	61,200	3,793	3,396	3,627	63,150	63,200	3,930	3,533	3,764					
61,200	61,250	3,797	3,400	3,631	63,200	63,250	3,934	3,537	3,768					
61,250	61,300	3,800	3,403	3,634	63,250	63,300	3,937	3,540	3,771					
61,300	61,350	3,804	3,407	3,638	63,300	63,350	3,941	3,544	3,775					
61,350	61,400	3,807	3,410	3,641	63,350	63,400	3,944	3,547	3,778					
61,400	61,450	3,811	3,414	3,645	63,400	63,450	3,948	3,551	3,782					
61,450	61,500	3,814	3,417	3,648	63,450	63,500	3,951	3,554	3,785					
61,500	61,550	3,817	3,420	3,651	63,500	63,550	3,954	3,557	3,788					
61,550	61,600	3,821	3,424	3,655	63,550	63,600	3,958	3,561	3,792					
61,600	61,650	3,824	3,427	3,658	63,600	63,650	3,961	3,564	3,795					
61,650	61,700	3,828	3,431	3,662	63,650	63,700	3,965	3,568	3,799					
61,700	61,750	3,831	3,434	3,665	63,700	63,750	3,968	3,571	3,802					
61,750	61,800	3,835	3,438	3,669	63,750	63,800	3,972	3,575	3,806					
61,800	61,850	3,838	3,441	3,672	63,800	63,850	3,975	3,578	3,809					
61,850	61,900	3,841	3,444	3,675	63,850	63,900	3,978	3,581	3,812					
61,900	61,950	3,845	3,448	3,679	63,900	63,950	3,982	3,585	3,816					
61,950	62,000	3,848	3,451	3,682	63,950	64,000	3,985	3,588	3,819					

* This column must also be used by a qualifying widow(er)

New York State tax rate schedule

 **Caution:** If your New York AGI amount on Form IT-150, line 21, or Form IT-201, line 33, is more than \$100,000, see pages 50 and 51 to compute your New York State tax.

Married filing jointly and qualifying widow(er) – filing status ② and ⑤					
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:			
over	but not over				
\$ 0	\$16,000		4%	of Form IT-150, line 26, or Form IT-201, line 38	
16,000	22,000	\$ 640	plus 4.5%	of the excess over \$16,000	
22,000	26,000	910	plus 5.25%	" " " "	22,000
26,000	40,000	1,120	plus 5.9%	" " " "	26,000
40,000	300,000	1,946	plus 6.85%	" " " "	40,000
300,000	500,000	19,756	plus 7.85%	" " " "	300,000
500,000		35,456	plus 8.97%	" " " "	500,000

Single and married filing separately – filing status ① and ③					
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:			
over	but not over				
\$ 0	\$ 8,000		4%	of Form IT-150, line 26, or Form IT-201, line 38	
8,000	11,000	\$320	plus 4.5%	of the excess over \$ 8,000	
11,000	13,000	455	plus 5.25%	" " " "	11,000
13,000	20,000	560	plus 5.9%	" " " "	13,000
20,000	200,000	973	plus 6.85%	" " " "	20,000
200,000	500,000	13,303	plus 7.85%	" " " "	200,000
500,000		36,853	plus 8.97%	" " " "	500,000

Head of household – filing status ④					
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:			
over	but not over				
\$ 0	\$11,000		4%	of Form IT-150, line 26, or Form IT-201, line 38	
11,000	15,000	\$ 440	plus 4.5%	of the excess over \$11,000	
15,000	17,000	620	plus 5.25%	" " " "	15,000
17,000	30,000	725	plus 5.9%	" " " "	17,000
30,000	250,000	1,492	plus 6.85%	" " " "	30,000
250,000	500,000	16,562	plus 7.85%	" " " "	250,000
500,000		36,187	plus 8.97%	" " " "	500,000

Tax computation — New York AGI of more than \$100,000

New York State tax

Find your New York State tax by using one of the six tax computation worksheets below and on page 51.

1 If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$100,000, but not more than \$150,000**, you must compute your tax using **Tax computation worksheet 1** below.

Do **not** use the *New York State Tax Table*.

Tax computation worksheet 1

1. Enter your New York AGI from Form IT-150, line 21, or Form IT-201, line 33..... 1. _____
2. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38..... 2. _____
3. Multiply line 2 by 6.85% (.0685) 3. _____
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 49 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$100,000 (*cannot exceed \$50,000*) 6. _____
7. Divide line 6 by \$50,000 and round the result to the fourth decimal place (*cannot exceed 1.0000*) 7. _____
8. Multiply line 5 by line 7 8.
9. Add lines 4 and 8.
Enter here and on Form IT-150, line 27, or Form IT-201, line 39. 9. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 9 amount.

2 If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**, and your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-150, line 26, or Form IT-201, line 38, is **\$300,000 or less**;
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **\$200,000 or less**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **\$250,000 or less**;

then you must compute your tax using **Tax computation worksheet 2** below.

Do **not** use the *New York State Tax Table*.

Tax computation worksheet 2

1. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38..... 1. _____
2. Multiply line 1 by 6.85% (.0685).
Enter here and on Form IT-150, line 27, or Form IT-201, line 39. 2. _____

3 If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$150,000, but not more than \$500,000**, and your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$300,000**;
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$200,000**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$250,000**;

then you must compute your tax using **Tax computation worksheet 3** below.

Do **not** use the *New York State Tax Table*.

Tax computation worksheet 3

1. Enter your New York AGI from Form IT-150, line 21, or Form IT-201, line 33. (If the amount on line 1 is \$300,000 or less, enter **0** on lines 8, 9, and 10 of this worksheet; continue with line 2.)..... 1. _____
2. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38..... 2. _____
3. Multiply line 2 by 7.85% (.0785) 3. _____
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 49 4.
5. Subtract line 4 from line 3.. 5. _____
6. If married filing jointly ② or qualifying widow(er) ⑤, enter **\$794** on line 6.
If single ① or married filing separately ③, enter **\$397** on line 6.
If head of household ④, enter **\$563** on line 6. 6. _____
7. Subtract line 6 from line 5.. 7. _____
8. Enter the excess of line 1 over \$300,000 (*cannot exceed \$50,000*) 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (*cannot exceed 1.0000*) 9. _____
10. Multiply line 7 by line 9 ... 10.
11. Enter amount from line 6.. 11.
12. Add lines 4, 10, and 11.
Enter here and on Form IT-150, line 27, or Form IT-201, line 39. 12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

Tax computation — New York AGI of more than \$100,000 (continued)

4 If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$500,000, but not more than \$550,000**, and your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-150, line 26, or Form IT-201, line 38, is **\$300,000 or less**;
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **\$200,000 or less**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **\$250,000 or less**;

then you must compute your tax using **Tax computation worksheet 4** below.

Do **not** use the *New York State Tax Table*.

Tax computation worksheet 4

1. Enter your New York AGI from Form IT-150, line 21, or Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38 2. _____
3. Multiply line 2 by 8.97% (.0897) 3. _____
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 49 4.
5. Subtract line 4 from line 3.. 5. _____
6. If married filing jointly ② or qualifying widow(er) ⑤, enter **\$794** on line 6.
If single ① or married filing separately ③, enter **\$397** on line 6.
If head of household ④, enter **\$563** on line 6. 6. _____
7. Subtract line 6 from line 5 (if less than zero, enter 0) 7. _____
8. Enter the excess of line 1 over \$500,000 (cannot exceed \$50,000) 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (cannot exceed 1.0000) 9. _____
10. Multiply line 7 by line 9 ... 10.
11. Enter amount from line 6.. 11.
12. Add lines 4, 10, and 11 (cannot exceed the amount on line 3).
Enter here and on Form IT-150, line 27, or Form IT-201, line 39. 12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

5 If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$500,000, but not more than \$550,000**, and your filing status is:

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$300,000**;
- single ① or married filing separately ③, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$200,000**; or
- head of household ④, and Form IT-150, line 26, or Form IT-201, line 38, is **more than \$250,000**;

then you must compute your tax using **Tax computation worksheet 5** below.

Do **not** use the *New York State Tax Table*.

Tax computation worksheet 5

1. Enter your New York AGI from Form IT-150, line 21, or Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38 2. _____
3. Multiply line 2 by 8.97% (.0897) 3. _____
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 49 4.
5. Subtract line 4 from line 3.. 5. _____
6. If married filing jointly ② or qualifying widow(er) ⑤, enter **\$3,794** on line 6.
If single ① or married filing separately ③, enter **\$2,397** on line 6.
If head of household ④, enter **\$3,063** on line 6. 6. _____
7. Subtract line 6 from line 5 .. 7. _____
8. Enter the excess of line 1 over \$500,000 (cannot exceed \$50,000) 8. _____
9. Divide line 8 by \$50,000 and round the result to the fourth decimal place (cannot exceed 1.0000) 9. _____
10. Multiply line 7 by line 9 ... 10.
11. Enter amount from line 6.. 11.
12. Add lines 4, 10, and 11.
Enter here and on Form IT-150, line 27, or Form IT-201, line 39. 12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

6 If the amount on Form IT-150, line 21, or Form IT-201, line 33, is **more than \$550,000**, then you must compute your tax using **Tax computation worksheet 6** below.

Do **not** use the *New York State Tax Table*.

Tax computation worksheet 6

1. Enter your taxable income from Form IT-150, line 26, or Form IT-201, line 38..... 1. _____
2. Multiply line 1 by 8.97% (.0897).
Enter here and on Form IT-150, line 27, or Form IT-201, line 39. 2. _____

\$0 – \$5,999

2010 New York City Tax Table

NYC

In this tax table, the taxable income column is the amount from Form IT-150, line 26, or Form IT-201, line 38.

Example: Mr. and Mrs. Jones are filing a joint return on Form IT-150. Their taxable income on line 26 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for **Married filing jointly** and read down the column. The amount shown where the income line and filing status column meet is \$1,217. This is the tax amount they must write on line 30 of Form IT-150. →

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
Your New York City tax is:				
38,200	38,250	1,283	1,216	1,265
38,250	38,300	1,285	1,217	1,267
38,300	38,350	1,287	1,219	1,269
38,350	38,400	1,288	1,221	1,271

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
Your New York City tax is:					2,000 Your New York City tax is:					4,000 Your New York City tax is:				
\$0	\$18	\$0	\$0	\$0	2,000	2,050	59	59	59	4,000	4,050	117	117	117
18	25	1	1	1	2,050	2,100	60	60	60	4,050	4,100	118	118	118
25	50	1	1	1	2,100	2,150	62	62	62	4,100	4,150	120	120	120
50	100	2	2	2	2,150	2,200	63	63	63	4,150	4,200	121	121	121
100	150	4	4	4	2,200	2,250	65	65	65	4,200	4,250	123	123	123
150	200	5	5	5	2,250	2,300	66	66	66	4,250	4,300	124	124	124
200	250	7	7	7	2,300	2,350	68	68	68	4,300	4,350	126	126	126
250	300	8	8	8	2,350	2,400	69	69	69	4,350	4,400	127	127	127
300	350	9	9	9	2,400	2,450	70	70	70	4,400	4,450	129	129	129
350	400	11	11	11	2,450	2,500	72	72	72	4,450	4,500	130	130	130
400	450	12	12	12	2,500	2,550	73	73	73	4,500	4,550	132	132	132
450	500	14	14	14	2,550	2,600	75	75	75	4,550	4,600	133	133	133
500	550	15	15	15	2,600	2,650	76	76	76	4,600	4,650	134	134	134
550	600	17	17	17	2,650	2,700	78	78	78	4,650	4,700	136	136	136
600	650	18	18	18	2,700	2,750	79	79	79	4,700	4,750	137	137	137
650	700	20	20	20	2,750	2,800	81	81	81	4,750	4,800	139	139	139
700	750	21	21	21	2,800	2,850	82	82	82	4,800	4,850	140	140	140
750	800	23	23	23	2,850	2,900	84	84	84	4,850	4,900	142	142	142
800	850	24	24	24	2,900	2,950	85	85	85	4,900	4,950	143	143	143
850	900	25	25	25	2,950	3,000	86	86	86	4,950	5,000	145	145	145
900	950	27	27	27	3,000 Your New York City tax is:					5,000 Your New York City tax is:				
950	1,000	28	28	28	3,000	3,050	88	88	88	5,000	5,050	146	146	146
1,000 Your New York City tax is:		30	30	30	3,050	3,100	89	89	89	5,050	5,100	148	148	148
1,000	1,050	31	31	31	3,100	3,150	91	91	91	5,100	5,150	149	149	149
1,050	1,100	33	33	33	3,150	3,200	92	92	92	5,150	5,200	150	150	150
1,100	1,150	34	34	34	3,200	3,250	94	94	94	5,200	5,250	152	152	152
1,150	1,200	36	36	36	3,250	3,300	95	95	95	5,250	5,300	153	153	153
1,200	1,250	37	37	37	3,300	3,350	97	97	97	5,300	5,350	155	155	155
1,250	1,300	39	39	39	3,350	3,400	98	98	98	5,350	5,400	156	156	156
1,300	1,350	40	40	40	3,400	3,450	100	100	100	5,400	5,450	158	158	158
1,350	1,400	41	41	41	3,450	3,500	101	101	101	5,450	5,500	159	159	159
1,400	1,450	43	43	43	3,500	3,550	102	102	102	5,500	5,550	161	161	161
1,450	1,500	44	44	44	3,550	3,600	104	104	104	5,550	5,600	162	162	162
1,500	1,550	46	46	46	3,600	3,650	105	105	105	5,600	5,650	164	164	164
1,550	1,600	47	47	47	3,650	3,700	107	107	107	5,650	5,700	165	165	165
1,600	1,650	49	49	49	3,700	3,750	108	108	108	5,700	5,750	166	166	166
1,650	1,700	50	50	50	3,750	3,800	110	110	110	5,750	5,800	168	168	168
1,700	1,750	52	52	52	3,800	3,850	111	111	111	5,800	5,850	169	169	169
1,750	1,800	53	53	53	3,850	3,900	113	113	113	5,850	5,900	171	171	171
1,800	1,850	55	55	55	3,900	3,950	114	114	114	5,900	5,950	172	172	172
1,850	1,900	56	56	56	3,950	4,000	116	116	116	5,950	6,000	174	174	174
1,900	1,950	57	57	57										

* This column must also be used by a qualifying widow(er)

NYC

2010 New York City Tax Table

\$60,000 +

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
60,000		Your New York City tax is:			62,000		Your New York City tax is:			64,000		Your New York City tax is:		
60,000	60,050	2,072	1,995	2,048	62,000	62,050	2,145	2,066	2,121	64,000	64,050	2,218	2,138	2,194
60,050	60,100	2,074	1,996	2,050	62,050	62,100	2,146	2,068	2,123	64,050	64,100	2,219	2,140	2,196
60,100	60,150	2,075	1,998	2,052	62,100	62,150	2,148	2,070	2,125	64,100	64,150	2,221	2,142	2,197
60,150	60,200	2,077	2,000	2,053	62,150	62,200	2,150	2,072	2,126	64,150	64,200	2,223	2,144	2,199
60,200	60,250	2,079	2,002	2,055	62,200	62,250	2,152	2,074	2,128	64,200	64,250	2,225	2,145	2,201
60,250	60,300	2,081	2,004	2,057	62,250	62,300	2,154	2,075	2,130	64,250	64,300	2,227	2,147	2,203
60,300	60,350	2,083	2,005	2,059	62,300	62,350	2,156	2,077	2,132	64,300	64,350	2,229	2,149	2,205
60,350	60,400	2,084	2,007	2,061	62,350	62,400	2,157	2,079	2,134	64,350	64,400	2,230	2,151	2,207
60,400	60,450	2,086	2,009	2,063	62,400	62,450	2,159	2,081	2,135	64,400	64,450	2,232	2,153	2,208
60,450	60,500	2,088	2,011	2,064	62,450	62,500	2,161	2,083	2,137	64,450	64,500	2,234	2,154	2,210
60,500	60,550	2,090	2,013	2,066	62,500	62,550	2,163	2,084	2,139	64,500	64,550	2,236	2,156	2,212
60,550	60,600	2,092	2,014	2,068	62,550	62,600	2,165	2,086	2,141	64,550	64,600	2,238	2,158	2,214
60,600	60,650	2,094	2,016	2,070	62,600	62,650	2,167	2,088	2,143	64,600	64,650	2,240	2,160	2,216
60,650	60,700	2,095	2,018	2,072	62,650	62,700	2,168	2,090	2,145	64,650	64,700	2,241	2,162	2,218
60,700	60,750	2,097	2,020	2,073	62,700	62,750	2,170	2,092	2,146	64,700	64,750	2,243	2,163	2,219
60,750	60,800	2,099	2,021	2,075	62,750	62,800	2,172	2,093	2,148	64,750	64,800	2,245	2,165	2,221
60,800	60,850	2,101	2,023	2,077	62,800	62,850	2,174	2,095	2,150	64,800	64,850	2,247	2,167	2,223
60,850	60,900	2,103	2,025	2,079	62,850	62,900	2,176	2,097	2,152	64,850	64,900	2,249	2,169	2,225
60,900	60,950	2,105	2,027	2,081	62,900	62,950	2,178	2,099	2,154	64,900	64,950	2,250	2,171	2,227
60,950	61,000	2,106	2,029	2,083	62,950	63,000	2,179	2,100	2,156	64,950	65,000	2,252	2,172	2,228
61,000		Your New York City tax is:			63,000		Your New York City tax is:			<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$65,000 or more – compute your New York City Tax using the New York City tax rate schedule on page 60.</p> </div>				
61,000	61,050	2,108	2,030	2,084	63,000	63,050	2,181	2,102	2,157					
61,050	61,100	2,110	2,032	2,086	63,050	63,100	2,183	2,104	2,159					
61,100	61,150	2,112	2,034	2,088	63,100	63,150	2,185	2,106	2,161					
61,150	61,200	2,114	2,036	2,090	63,150	63,200	2,187	2,108	2,163					
61,200	61,250	2,115	2,038	2,092	63,200	63,250	2,188	2,109	2,165					
61,250	61,300	2,117	2,039	2,094	63,250	63,300	2,190	2,111	2,166					
61,300	61,350	2,119	2,041	2,095	63,300	63,350	2,192	2,113	2,168					
61,350	61,400	2,121	2,043	2,097	63,350	63,400	2,194	2,115	2,170					
61,400	61,450	2,123	2,045	2,099	63,400	63,450	2,196	2,117	2,172					
61,450	61,500	2,125	2,047	2,101	63,450	63,500	2,198	2,118	2,174					
61,500	61,550	2,126	2,048	2,103	63,500	63,550	2,199	2,120	2,176					
61,550	61,600	2,128	2,050	2,104	63,550	63,600	2,201	2,122	2,177					
61,600	61,650	2,130	2,052	2,106	63,600	63,650	2,203	2,124	2,179					
61,650	61,700	2,132	2,054	2,108	63,650	63,700	2,205	2,126	2,181					
61,700	61,750	2,134	2,056	2,110	63,700	63,750	2,207	2,127	2,183					
61,750	61,800	2,136	2,057	2,112	63,750	63,800	2,209	2,129	2,185					
61,800	61,850	2,137	2,059	2,114	63,800	63,850	2,210	2,131	2,187					
61,850	61,900	2,139	2,061	2,115	63,850	63,900	2,212	2,133	2,188					
61,900	61,950	2,141	2,063	2,117	63,900	63,950	2,214	2,135	2,190					
61,950	62,000	2,143	2,065	2,119	63,950	64,000	2,216	2,136	2,192					

* This column must also be used by a qualifying widow(er)

New York City tax rate schedule

Married filing jointly and qualifying widow(er) – filing status ② and ⑤				
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:		
over	but not over			
\$ 0	\$21,600		2.907%	of Form IT-150, line 26, or Form IT-201, line 38
21,600	45,000	\$ 628	plus 3.534%	of the excess over \$21,600
45,000	90,000	1,455	plus 3.591%	" " " " 45,000
90,000	500,000	3,071	plus 3.648%	" " " " 90,000
500,000.....		18,028	plus 3.876%	" " " " 500,000

Single and married filing separately – filing status ① and ③				
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:		
over	but not over			
\$ 0	\$12,000		2.907%	of Form IT-150, line 26, or Form IT-201, line 38
12,000	25,000	\$ 349	plus 3.534%	of the excess over \$12,000
25,000	50,000	808	plus 3.591%	" " " " 25,000
50,000	500,000	1,706	plus 3.648%	" " " " 50,000
500,000.....		18,122	plus 3.876%	" " " " 500,000

Head of household – filing status ④				
If Form IT-150, line 26, or Form IT-201, line 38, is:		The tax is:		
over	but not over			
\$ 0	\$14,400		2.907%	of Form IT-150, line 26, or Form IT-201, line 38
14,400	30,000	\$ 419	plus 3.534%	of the excess over \$14,400
30,000	60,000	970	plus 3.591%	" " " " 30,000
60,000	500,000	2,047	plus 3.648%	" " " " 60,000
500,000.....		18,098	plus 3.876%	" " " " 500,000

Instructions for Form IT-201

Resident Income Tax Return (long form)

Step 1 — Complete the taxpayer information section

Name and address

Write the following in the spaces provided:

- Name: First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- Mailing address: PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

Foreign addresses

Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

Permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address. Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it.

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.
- If you moved after December 31, 2010, enter your permanent home address as of December 31, 2010, **not** your current home address. Enter your new home address in the mailing address area if you want your refund and other correspondence sent there.

Social security numbers

Enter your social security number(s) in the same order as your names.

New York State county of residence

Enter the county in New York State where you lived on December 31, 2010. If you live in New York City, use one of the following county names:

If you live in	use county
Bronx	Bronx
Brooklyn	Kings
Manhattan	New York
Queens	Queens
Staten Island	Richmond

School district name and code

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2010. School districts and code numbers are on pages 37 through 40. If you do not know the name of your school district, contact your nearest public school.

You must enter your school district name and code number even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. **Incorrect district names and code numbers may affect school aid.**

Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2009, and before you filed your return, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last two digits of year order. If the taxpayer whose name is listed **second** died after December 31, 2009, and before you filed your return, enter the date of death in the boxes labeled *Spouse's date of death*. See *Deceased taxpayers* on page 33.

In addition, you must make the appropriate entry at item (G) if you qualify for a 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return (see page 62).

Step 2 — Select your filing status and complete items B through G

Item (A)

In nearly all cases you must use the same filing status that you used on your federal return. If you did not have to file a federal return, use the filing status you would have used if you had filed.

The only exceptions to this rule apply to married individuals who file a joint federal return and:

- 1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case, you must either: (a) file separate New York returns using filing status ③; or (b) file jointly, as if you both were New York State residents, using filing status ②.

- 2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.
- 3) your spouse refuses to sign a joint New York return, reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart for the twelve months

immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.

Item (B)

If you itemized your deductions on your 2010 federal income tax return, mark an **X** in the **Yes** box. If you claimed the standard deduction on your federal return, mark an **X** in the **No** box.

Item (C)

If you can be claimed as a dependent on another taxpayer's federal return, you must mark an **X** in the **Yes** box. You must mark the **Yes** box even if the other taxpayer did not claim you as a dependent. For example, if another taxpayer was entitled to claim you as a dependent on his or her federal return, but chose not to so that you can claim the federal education credit, you must mark the **Yes** box.

Item (E)

If you, or your spouse if married filing jointly, maintained or had use of an apartment or living quarters in New York City during any part of 2010, you must mark an **X** in the **Yes** box on line (E1) and enter the number of days you were in New York City, even if on personal business, on line (E2). Do not count days traveled through New York City to use a common carrier such as an airplane, train, or bus.

Living quarters include a house, apartment, co-op, or any other dwelling that you or your spouse maintain or pay for, or that is maintained for your primary use by another person, family member, or employer. For example, if a company were to lease an apartment for the use of the company's president or chief executive officer, and the dwelling was principally available to that individual, the individual would be considered as maintaining living quarters in New York even though others might use the apartment on an occasional basis.

Note: If you marked the **Yes** box on line (E1) and you spent 184 days or more (any part of a day is a day for this purpose) in New York City, you may be considered a resident for New York City income tax purposes. See the definitions of *Resident*, *Nonresident*, and *Part-year resident* on page 32. If you meet the definition, complete the New York City resident taxes and credits lines (47 through 53, and 64, 69, and 70) on Form IT-201. See the instructions on pages 78, 79, 80, 83, and 84.

Item (F)

NYC residents and NYC part-year residents only:

Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in New York City during 2010. We need this information to verify your New York City school tax credit.

All other taxpayers should leave the boxes at item (F) blank.

Item (G)

If you qualify for one or more of the eight special conditions below, enter the specified 2-character code(s).

Code A6 Build America Bond (BAB) interest

Enter this code if you included BAB interest in your federal AGI. For additional information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*, available on our Web site (at www.nystax.gov).

Code C7 Combat zone

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Code D9 Death of spouse

Enter this code if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return.

Code K2 Killed in action (KIA)

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

Code E3 Out of the country

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *When to file/Important dates* on the back cover.

Code E4 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2011. The filing deadline for your New York return is also June 15, 2011.

Code E5 Extension of time to file beyond six months

Enter this code if you qualify for an extension of time to file beyond six months under section 157.3(b)(1)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico. Also attach a copy of the letter you sent the IRS to request the additional time to file.

Code 56 Losses from Ponzi-type fraudulent investment arrangements

Enter this code if you had a *Ponzi-type* fraudulent investment and are reporting a federal and New York State theft loss deduction (itemized deduction) using the federal safe harbor rules. Also attach a copy of your federal Form 4684, *Casualties and Thefts*, and a copy of the statement made in accordance with federal Revenue Procedure 2009-20.

Step 3 — Enter your federal income and adjustments

Lines 1 through 18 — Federal income tax return information

The computation of your New York State (and New York City and Yonkers) income tax is based on information you reported on your federal income tax return, including your income and federal adjustments to income. If you did not file a federal return, you must report the same income and adjustments that you would have reported for federal income tax purposes if you had filed a federal return.

Use the chart below to complete lines 1 through 18.

Be sure to enter your total other income on **line 15** and your total federal adjustments to income on **line 17**. Write each type of income and each adjustment and its amount in the *Identify* areas on lines 15 and 17. If you need more room, attach a list showing each type of income and each adjustment and its amount.



Do not leave line 18 blank.

To complete Form IT-201, line:	if you filed Form 1040EZ, transfer the amount from line:	if you filed Form 1040A, transfer the amount from line:	or, if you filed Form 1040, transfer the amount from line:	and attach a copy of the following federal forms:
1	1	7	7	
2	2	8a	8a	
3		9a	9a	
4			10	
5			11	
6			12	Schedule C or C-EZ
7		10	13	Schedule D, if required
8			14	Form 4797
9		11b	15b	
10		12b	16b	
11			17	Schedule E
12			18	Schedule F
13	3	13	19	
14		14b	20b	
15			21	
16		15	22	
17		20	36	
18	4	22	38	

Step 4 — Calculate your New York additions and subtractions

Overview

The computation of your New York State income tax is based on your New York AGI, which is your federal AGI modified by certain New York adjustments (New York additions and New York subtractions).

New York State taxes certain items of income not taxed by the federal government. You must add these **New York additions** to your federal AGI. Enter any of the listed additions on lines 20 through 23.

Similarly, New York State does not tax certain items of income taxed by the federal government. You must subtract these **New York subtractions** from federal AGI on lines 25 through 31.

Partners

If you have income from a partnership, include any New York adjustments that apply to that income.

The **New York additions** relating to your partnership income will be shown on your Form IT-204-IP, *New York Partner's Schedule K-1*, lines 20a through 20f. If you have an addition to your partnership income relating to interest income on state and local bond obligations (EA-3), include that amount on your Form IT-201, line 20. If you have an addition to your partnership income relating to New York's 529 college saving program distributions (EA-18), include that amount on your Form IT-201, line 22 (see the instructions for line 22). For all other additions relating to your partnership income, write in the applicable item number(s) (EA-1 through EA-20) and the amount of each addition in the *Identify* area of line 23. Enter the total amount of these additions, and any other additions reported on line 23, in the money column.

The **New York subtractions** relating to your partnership income will be shown on your Form IT-204-IP, lines 22a through 22f. If you have a subtraction from your partnership income relating to interest income on U.S. government bonds (ES-3), include that amount on your Form IT-201, line 28. If you have a subtraction from your partnership income relating to New York's 529 college saving program deduction/earnings (ES-24 and ES-25), include that amount on your Form IT-201, line 30 (see the instructions for line 30). For all other subtractions relating to your partnership income, write in the applicable item number(s) (ES-1 through ES-26) and the amount of each subtraction in the *Identify* area of line 31. Enter the total amount of these subtractions, and any other subtractions reported on line 31, in the money column.

Beneficiaries (estates and trusts)

If you have income from an estate or trust, any New York adjustments that apply to that income, as well as any additions to or subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. If the adjustment is a net addition, include this amount on line 23; if the adjustment is a net subtraction, include this amount on line 31. Identify this item as **FA** and include the amount in the *Identify* area of these lines.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on line 11 of Form IT-201 because the IRC considers the distribution part of federal gross income. You must therefore include on line 23 the amount of **income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State and its local governments** (that was included on Form 4970, line 5). Be sure to identify the source of this income as **Form 4970 income** in the *Identify* area.

S corporation shareholders

If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect for the tax year, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Additions A-26, A-27, and A-28, and subtraction S-36 do not apply to you since they apply only to nonelecting S corporations. If the election to treat the corporation as a New York S corporation terminated during the tax year, you must make the additions and subtractions only to the extent they are attributable to the period for which the election to be a New York S corporation was in effect. Obtain your share of S corporation items of income, gain, loss, and deduction from the S corporation.

If you are a shareholder of an S corporation that was eligible to make the election to be a New York S corporation for the tax year but did not make the election, include additions A-26, A-27, A-28, and subtraction S-36.

If you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation was not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Additions A-25 through A-28, and subtractions S-35 and S-36 do not apply to you since they apply only to electing and nonelecting New York S corporations.

If a gain or loss is recognized on your federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not elect to be a New York S corporation

for any tax year after December 31, 1980, make addition A-28 or subtraction S-35, whichever applies to you.

You must make the adjustments for the tax year of the S corporation that ends in your tax year.

New York additions

Line 20 — Interest income on state and local bonds and obligations

Do you have interest income from state and local bonds and obligations from states other than New York State or its local governments? If **No**, go to line 21.

If **Yes**, enter any such interest income that you received or that was credited to you during 2010 that was **not** included in your federal AGI. This includes interest income on state and local bonds, interest and dividend income from tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

If you purchased a bond between interest dates, include the amount of interest you received during the year, less the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). If you sold a bond between interest dates, include the amount of interest you received during the year plus the accrued interest amount (the amount accrued from the interest date preceding the date you sold the bond to the date you sold the bond). You should have received this information when you purchased or sold the bond.

Line 21 — Public employees 414(h) retirement contributions

Are you a public employee of NYS or its local governments? If **No**, go to line 22.

If **Yes**, enter the amount of 414(h) retirement contributions, if any, shown on your wage and tax statement(s), federal Form W-2, if you are:

- a member of the NYS and Local Retirement Systems, which include the NYS Employees' Retirement System; **or**
- a member of the NYS Teachers' Retirement System; **or**
- an employee of the State or City University of New York who belongs to the Optional Retirement Program; **or**
- a member of the NYC Employees' Retirement System, the NYC Teachers' Retirement System, the NYC Board of Education Retirement System, the NYC Police Pension Fund or the NYC Fire Department Pension Fund; **or**
- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

Do not enter contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

Line 22 — New York's 529 college savings program distributions

Did you make a withdrawal during 2010 from an account established under **New York's** 529 college savings program? If **No**, go to line 23.

If **Yes**, and the withdrawal was a nonqualified withdrawal, you must complete the worksheet on page 65.

A withdrawal is nonqualified if: 1) the withdrawal is actually disbursed in cash or in-kind from the college savings program and the funds are not used for the higher education of the designated beneficiary (even if the amount withdrawn is

reinvested in **New York's** 529 college savings program within the Internal Revenue Code 60-day rollover period); or 2) on or after January 1, 2003, the funds are transferred from **New York's** 529 college savings program to another state's program (whether for the same beneficiary or for the benefit of another family member). However, nonqualified withdrawals **do not** include any withdrawals made in 2010 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

Note: Transfers between accounts of family members not disbursed in cash or in-kind within New York's program are not considered distributions and are therefore not required to be added back as nonqualified withdrawals.

Include the applicable amounts from all existing accounts you own on lines 1 through 7 of the worksheet below. Do not include amounts applicable to accounts that were closed in a prior tax year. If you are filing a joint return, include the applicable amounts from all existing accounts owned by you and your spouse.

Also include on lines 1 and 2 of the worksheet your share of any amounts withdrawn or contributed by a partnership of which you are a partner. A partnership includes a limited liability company (LLC) that has elected to be treated as a partnership for federal income tax purposes.

Please note: Before completing the worksheet below, you must first compute your Form IT-201, line 30, subtraction for **New York's** 529 college savings program for 2010. See page 69.

Worksheet

1. Total current and prior years' nonqualified withdrawals from your account(s) 1. _____
2. Total current and prior years' contributions to your account(s)..... 2. _____
3. Total current year's subtraction modification (from line 1 of Worksheet for line 30 on page 69) and prior years' subtraction modifications* 3. _____
4. Subtract line 3 from line 2 4. _____
5. Total prior years' addition modifications** 5. _____
6. Add lines 4 and 5..... 6. _____
7. Subtract line 6 from line 1. This is your current year addition modification. Enter this amount on Form IT-201, line 22 7. _____

If line 7 is **0** (zero) or less, there is no entry required on Form IT-201, line 22.

* These amounts are included in line 28 of your 1998, 1999, and 2000 Form IT-201 (S-26 subtraction modification); on Form IT-201-I, line 29 worksheet, line 1, for tax years 2001 through 2004; in line 19 of your 2005 through 2009 Form IT-150 (S-2 subtraction modification); and on Form IT-201-I, line 30 worksheet, line 1, for tax years 2005 through 2009.

** These amounts are included in line 21 of your 1998, 1999 (A-23 addition modification), and 2000 (A-22 addition modification) Form IT-201; on line 21 of your 2001 through 2004 Form IT-201; in line 14 of your 2005 through 2009 Form IT-150 (A-1 addition modification); and on line 22 of your 2005 through 2009 Form IT-201.

Keep this worksheet with your copy of your tax return.

Line 23 – Other additions

Use this line to report the following additions that are not specifically listed on Form IT-201.

Write in the applicable item number(s) (A-1 through A-28) and the amount of each addition in the *Identify* area. Enter the total amount of these other additions in the money column.


A-1 Income from certain obligations of U.S. government agencies or instrumentalities

If, during the tax year, you received or were credited with any interest or dividend income from any U.S. government authority, commission, or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax, **then** include that income. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the Tax Department (see *Need help?* on the back cover).

A-2 Interest expense on loans used to buy obligations exempt from NYS tax, amortized bond premium on bonds that are exempt from NYS tax and other expenses relating to the production of income exempt from NYS tax

- a) If your federal AGI includes a deduction for interest expense used to buy bonds, obligations, or securities whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense.
- b) If your federal AGI includes a deduction for the amortization of bond premiums on bonds whose interest income is taxable for federal purposes but exempt from NYS tax, **then** include that amortized premium.
- c) If your federal AGI includes a deduction for expenses relating to the production of income which is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense.

A-3 New York City flexible benefits program (IRC 125)

 Remember to include this addition modification on line 23 if applicable.

If your wage and tax statement(s), federal Form W-2, show(s) that an amount was deducted or deferred from your salary under a flexible benefits program established by New York City or certain other New York City public employers on your behalf, **then** include this amount. Certain other New York City public employers include:

- City University of New York;
- NYC Health and Hospitals Corporation;
- NYC Transit Authority;
- NYC Housing Authority;
- NYC Off-Track Betting Corporation;
- NYC Board of Education;
- NYC School Construction Authority;
- NYC Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority; and
- Staten Island Rapid Transit Authority.

A-4 Health insurance and the welfare benefit fund surcharge

If you were a career pension plan member of the NYC Employees' Retirement System or the NYC Board of Education Retirement System, **and if** your wage and tax statement(s), federal Form W-2, show an amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge, **then** include this amount.

A-5 Special additional mortgage recording tax deduction

If you deducted special additional mortgage recording tax in computing your federal AGI, and the special additional tax was paid before January 1, 1988, and in a prior year you were allowed a New York State personal income tax credit for that tax, **then** include the amount deducted. Do not make the addition for the tax paid to record a mortgage on or after January 1, 2004, even if you claimed a credit for that tax.

A-6 Special additional mortgage recording tax basis adjustment

If property on which you paid a special additional mortgage recording tax was sold or disposed of, and a special additional tax was paid before January 1, 1988, and in a prior year you claimed a New York State personal income tax credit for that tax, **then** include the amount, if any, of the federal basis of the property that was not adjusted to reflect the amount of the credit allowed.

A-7 Sales or dispositions of assets acquired from decedents

Note: This adjustment is not required for property acquired from decedents who died on or after February 1, 2000.

Assets of decedents can sometimes have different bases for state and federal tax purposes. This requires adjustments in the gain or loss on the sale or disposition of those assets.

If, during the tax year, there was a sale or other disposition of any assets that had been inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent was not large enough to require a federal estate tax return, **and if** the executor or administrator of that estate had valued those assets for New York State income tax purposes at less than their value for federal income tax purposes, **then** include the **difference between** (a) the gain or loss on that sale or disposition that you included in your federal AGI for the tax year and (b) the gain or loss that would have resulted if the assets had been valued the same for New York State income tax purposes as for federal income tax purposes.

A-8 Disposition of solar and wind energy systems

If in any tax year beginning on or after January 1, 1981, and ending before December 31, 1986, you took a New York State solar and wind energy credit on property, **and if** that property was sold or otherwise disposed of in 2010, **and if** a reportable gain resulted for federal income tax purposes from that sale or disposition, **and if** you had included the cost of the energy system in the federal basis of the property but did not reduce the federal basis by the state credit, **then** include the amount of the credit you had previously claimed.

A-9 New business investment; deferral recognition

If, in any tax year beginning on or after January 1, 1982, and before 1988, you chose to subtract all or a portion of a long term capital gain from your federal AGI because you reinvested

that amount in a new New York business, and you sold that reinvestment in 2010, **then** include the amount that you previously subtracted.

A-10 Qualified emerging technology investments (QETI)

If you elected to defer the gain from the sale of QETI because you reinvested in a New York qualified emerging technology company, **and if** you sold that reinvestment in 2010, **then** you must include the amount previously deferred. See S-14 on page 70.



Did you file federal Schedule(s) C-EZ, C, E, or F?

If **No**, go to line 25.

If **Yes**, see A-11 through A-28.

A-11 Personal income taxes and unincorporated business taxes deducted in determining federal adjusted gross income

You may not deduct personal income taxes or unincorporated business taxes in computing your New York State adjusted gross income.

If you included a deduction for state, local, or foreign income taxes, including unincorporated business taxes, when computing your federal AGI, **then** you must include the amount of that deduction. For example, if you operated a business and deducted New York City unincorporated business tax on your federal Form 1040, Schedule C, as an expense of doing business, include this tax amount.

Partners

Include your distributive share of state, local, or foreign income taxes, including unincorporated business taxes, deducted in figuring net income.

S corporation shareholders

If you are a shareholder of a federal S corporation for which a New York S election was in effect, **and if** that corporation deducted taxes imposed by Article 9-A (general business corporation franchise tax), or Article 32 (banking corporation franchise tax), of the New York State Tax Law, **then** include your pro rata share of those taxes. (However, you do not need to include state or local taxes of another state, political subdivision of another state, or the District of Columbia.)

A-12 Percentage depletion

If you claimed a deduction on your federal return for percentage depletion, **then** include the amount deducted in computing your federal AGI. Also see S-24 on page 72.

A-13 Safe harbor leases (see IRC section 168(f)(8))

If, in computing your federal AGI, you took deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC section 168(f)(8) as it was in effect for agreements entered into prior to January 1, 1984, **then** include those deductions. Also see A-14, S-27, and S-28.

A-14 Safe harbor leases

If your financial matters in 2010 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the IRC as it was in effect for agreements entered into prior to January 1, 1984, **then** you must include the income that you would have included in your federal AGI if such an election had not been made. Also see A-13, S-27, and S-28.

A-15 Accelerated cost recovery system (ACRS) deduction

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (other than 280F property); **or**
- property placed in service outside New York State during tax years 1985 through 1993 (other than 280F property) and you elect to continue using IRC 167 depreciation (see TSB-M-99(1));

then include the amount that was deducted in computing your federal AGI. You must attach Form IT-399, *New York State Depreciation Schedule*.

A-16 ACRS property; year of disposition adjustment

If you disposed of property that was depreciated for federal purposes using ACRS, and if ACRS depreciation was not allowed for state purposes (see A-15), **then** you must complete Part 2 of Form IT-399, *New York State Depreciation Schedule*, to determine the amount to include. Also see S-30 on page 72.

A-17 Farmers' school tax credit

If you claimed the farmers' school tax credit on your 2009 New York State tax return, and if you deducted your school taxes in computing your federal AGI on your 2009 federal return, **then** you must include the amount of the credit claimed for 2009 on this year's return. However, do not make this modification if you were required to report the amount of the credit as income on your 2010 federal return.

A-18 Sport utility vehicle expense deduction

If you claimed an IRC section 179 deduction on your federal return with respect to a sport utility vehicle that weighs more than 6,000 pounds, and you are not an eligible farmer as defined for purposes of the farmers' school tax credit (see Form IT-217-I, *Instructions for Form IT-217, Claim for Farmers' School Tax Credit*), **then** include the amount of that deduction.

A *sport utility vehicle* is any four-wheeled passenger vehicle manufactured primarily for use on public streets, roads, and highways. However, *sport utility vehicle* does not include (1) any ambulance, hearse, or combination ambulance-hearse used directly in a trade or business; (2) any vehicle used directly in the trade or business of transporting persons or property for compensation or hire; or (3) any truck, van, or motor home. A *truck* is any vehicle that has a primary load-carrying device or container attached, or is equipped with an open cargo area or covered box not readily accessible from the passenger compartment.

A-19 IRC section 168(k) property depreciation

With the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2), New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. If you claimed a depreciation deduction for such property, **and if** no exception for resurgence zone or New York liberty zone property applies, **then** complete Part 1 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to determine the amount to include. Attach Form IT-398 to your return.

A-20 Special depreciation

If you made an election for tax years beginning before 1987 for:

- special depreciation,
- research and development expenditures,
- waste treatment facility expenditures,

- air pollution control equipment expenditures, **or**
- acid deposition control equipment,

then include the amount of depreciation or expenditures relating to these items that was deducted in computing your federal AGI. Also see S-26 on page 72.

A-21 Royalty and interest payments made to a related member or members

For tax years beginning on or after January 1, 2003, New York requires certain taxpayers to add back deductions they took on their federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments they made to a related member or members. Include the amount for any such payments you deducted on your federal return. See Tax Law section 612(r).

A-22 Environmental remediation insurance premiums

If you paid premiums for environmental remediation insurance and you claimed a deduction for such premiums and you also claimed the environmental remediation insurance credit, Form IT-613, *Claim for Environmental Remediation Insurance Credit*, **then** include the amount of the environmental remediation insurance credit allowed.

A-23 Domestic production activities deduction

If you claimed an IRC section 199 domestic production activities deduction in computing your federal AGI, **then** include the amount deducted.

A-24 Metropolitan commuter transportation mobility tax (MCTMT)

If you claimed a federal deduction for the MCTMT imposed under Article 23 of the Tax Law, **then** include the amount deducted.



Additions A-25 through A-28 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders*, and page 64.

A-25 S corporation shareholders; reduction for taxes

If you are a shareholder of an S corporation for which a New York S corporation election was in effect for the tax year, **then** include your pro rata share of the S corporation's reductions for taxes imposed on built-in gains and reductions for taxes imposed on excess net passive income as described in IRC sections 1366(f)(2) and (3).

A-26 S corporation shareholders; pass-through loss or deduction items

If you are a shareholder of an S corporation which is a New York C corporation, **then** include any S corporation pass-through items of loss or deduction you took into account in computing your federal AGI, pursuant to IRC section 1366.

A-27 S corporation shareholders

If you did not include S corporation distributions in your federal AGI due to the application of IRC sections 1368, 1371(e), or 1379(c), **and if** these distributions were not previously subject to New York personal income tax because the corporation was a New York C corporation, **then** include these distributions.

A-28 S corporation shareholders; disposition of stock or indebtedness with increased basis

Federal law requires holders of stock or indebtedness in a federal S corporation to include undistributed taxable income in their federal AGI and take a corresponding increase in basis. New York law requires a similar increase in basis on disposition of the stock or indebtedness where the federal S corporation is or was a New York C corporation.

If you reported a federal gain or loss because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation was a New York C corporation for any tax year beginning after December 31, 1980 (in the case of a corporation taxable under Article 9-A, general business corporation tax), or December 31, 1996 (in the case of a corporation taxable under Article 32, banking corporation franchise tax), **then** include the increase in the basis of the stock or indebtedness that is due to the application of IRC sections 1376(a) (as in effect for tax years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) for each tax year that a New York S election was **not** in effect.

New York subtractions**Line 26 — Pensions of New York State and local governments and the federal government**

Did you receive a pension or other distribution from a NYS or local government pension plan or federal government pension plan? If **No**, go to line 27.

If **Yes**, and the pension or distribution amount was included in your federal AGI, enter any pension you received, or distributions made to you from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

- NYS, including State and City University of New York and NYS Education Department employees who belong to the Optional Retirement Program.
Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.
- Certain public authorities, including:
 - Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program;
 - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); and
 - Long Island Railroad Company.
- Local governments within the state (for more details, see Publication 36, *General Information for Senior Citizens and Retired Persons*).
- The United States, its territories, possessions (or political subdivisions thereof), or any agency or instrumentality of the United States (including the military), or the District of Columbia.

Also include distributions received from a New York State or local pension plan or from a federal government pension plan as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

You may **not** subtract (1) pension payments or return of contributions that were attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded

through a salary reduction program, or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 29 below.

Line 28 — Interest income on U.S. government bonds

Did you include interest income from U.S. government bonds or other U.S. government obligations on lines 2, 6, or 11? If **No**, go to line 29.

If **Yes**, enter the amount of interest income earned from bonds or other obligations of the U.S. government.

Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meet the 50% asset requirement each quarter qualify for this subtraction. The portion of such dividends that may be subtracted is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations.

Contact the mutual fund for further information on meeting the 50% asset requirement and computing your allowable subtraction (if any).

If you include an amount on line 28 from more than one line on Form IT-201, attach a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 28 and 31; see the instructions for line 31, S-1 and S-3.

Line 29 — Pension and annuity income exclusion

Did you enter an amount on line 9 or 10 that was not from a NYS or local government pension plan or federal government pension plan? If **No**, go to line 30.

If **Yes**, and you were 59½ before January 1, 2010, enter the qualifying pension and annuity income included in your 2010 federal AGI, **but not more than \$20,000**. If you became 59½ during 2010, enter only the amount received after you became 59½, **but not more than \$20,000**. If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

\$20,000 limit — You may **not** take a pension and annuity income exclusion that exceeds \$20,000, regardless of the source(s) of the income.

Qualifying pension and annuity income includes:

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;
- periodic distributions from government (IRC section 457) deferred compensation plans;
- periodic distributions from an annuity contract (IRC section 403(b)) purchased by an employer for an employee and the employer is a corporation, community chest, fund, foundation, or public school;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;
- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. Do **not** include that part of your payment that was derived from contributions made after you retired;

- periodic distributions of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k)), but not distributions derived from contributions made after you retired.

Qualifying pension and annuity income **does not** include distributions received as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

Married taxpayers

If you both qualify, you and your spouse can each subtract up to \$20,000 of your own pension and annuity income. However, you cannot claim any unused part of your spouse’s exclusion.

Example: *A husband and wife, both age 62, included total pension and annuity income of \$45,000 in their federal AGI on their joint federal tax return. The husband received qualifying pension and annuity payments totaling \$30,000 and the wife received qualifying payments totaling \$15,000. They are filing a joint New York State resident personal income tax return. The husband may claim the maximum pension and annuity income exclusion of \$20,000, and the wife may claim an exclusion of \$15,000, for a total pension and annuity income exclusion of \$35,000.*

Beneficiaries

If you received a decedent’s pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2010, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

In addition, the pension and annuity income exclusion of the decedent that you are eligible to claim as a beneficiary must first be reduced by the amount subtracted on the decedent’s New York State personal income tax return, if any. The total pension and annuity income exclusion claimed by the decedent and the decedent’s beneficiaries cannot exceed \$20,000.

If the decedent has more than one beneficiary, the decedent’s \$20,000 pension and annuity income exclusion must be allocated among the beneficiaries. Each beneficiary’s share of the \$20,000 exclusion is determined by multiplying \$20,000 by a fraction whose numerator is the value of the pensions and annuities inherited by the beneficiary, and whose denominator is the total value inherited by all beneficiaries of the decedent’s pensions and annuities.

Example: *A taxpayer received pension and annuity income totaling \$6,000 as a beneficiary of a decedent who was 59½ before January 1, 2010. The decedent’s total pension and annuity income was \$24,000, shared equally among four beneficiaries. Each beneficiary is entitled to one-quarter of the decedent’s pension exclusion, or \$5,000 (\$20,000 divided by 4). The taxpayer also received a qualifying pension and annuity payment of \$14,000 in 2010. The taxpayer is entitled to claim a pension and annuity income exclusion of \$19,000 (\$14,000 attributable to the taxpayer’s own pension and annuity payment, plus \$5,000 received as a beneficiary*).*

* The total amount of the taxpayer’s pension and annuity income exclusion that can be applied against the taxpayer’s pension and annuity income received as a beneficiary is limited to the taxpayer’s share of the decedent’s pension and annuity income exclusion.

Disability income exclusion

If you are also claiming the disability income exclusion, the total of your pension and annuity income exclusion and disability income exclusion cannot exceed \$20,000.

Line 30 — New York’s 529 college savings program deduction/earnings distributions

During 2010, did you, as an account owner, make contributions to or a withdrawal from one or more tuition savings accounts established under **New York’s** 529 college savings program? If **No**, go to line 31.

If you, as an account owner, made contributions, enter the amount up to \$5,000 (\$10,000 for married taxpayers filing a joint return) on line 1 of the worksheet below.

If you made a withdrawal and part of the withdrawal was included in your federal AGI on line 21 of federal Form 1040, **then** enter that amount on line 2 of the worksheet below.

Worksheet

1. Amount of contributions you made in 2010 to an account established under **New York’s** 529 college savings program* (cannot exceed \$5,000 for an individual, head of household, married taxpayers filing separately, or qualifying widow(er), or \$10,000 for married taxpayers filing a joint return)..... 1. _____
2. Amount of Qualified Tuition Program distribution reported on federal Form 1040, line 21* 2. _____
3. Add lines 1 and 2. **Enter here and on Form IT-201, line 30** 3.

* In determining the amount to enter on lines 1 and 2, also include your share of any amounts contributed or withdrawn by a partnership of which you are a member partner.

Note: Keep this worksheet for future-year computations of the line 22 worksheet.

Line 31 — Other subtractions

Use this line to report the following subtractions that are not specifically listed on Form IT-201.

Write in the applicable item number(s) (S-1 through S-36) and the amount of each subtraction in the *Identify* area on line 31. Enter the total amount of these subtractions on line 31 in the money column.

S-1 Certain investment income from U.S. government agencies

Include any interest or dividend income on bonds or securities of any U.S. authority, commission, or instrumentality that is exempt from state income taxes under federal laws (but that you included in your federal AGI).

S-2 Certain railroad retirement income and railroad unemployment insurance benefits

Include supplemental annuity or Tier 2 benefits received under the Railroad Retirement Act of 1974, or benefits received under the Railroad Unemployment Insurance Act that are exempt from state income taxes under federal laws (but that you included in your federal AGI).

S-3 Certain investment income exempted by other New York State laws

Include any interest or dividend income from any obligations or securities authorized to be issued and exempt from state taxation under the laws of New York State. (For example,

income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law.)

S-4 Disability income exclusion

Complete Form IT-221, *Disability Income Exclusion*, to compute your disability income exclusion if you were not yet 65 when your tax year ended, **and** you retired on disability, and you were permanently and totally disabled when you retired.

S-5 Long-term residential care deduction

If you were a resident in a continuing-care retirement community that was issued a certificate of authority by the NYS Department of Health, **then** include the portion of the fees you paid during the year that were attributable to the cost of providing long-term care benefits to you under a continuing care contract. However, do not enter more than the premium limitation shown for your age in the *Limitation* table below. If you and your spouse both qualify, you may each take the subtraction. However, you cannot claim any unused part of your spouse's subtraction.

If your age at the end of 2010 was:	Limitation	You cannot claim more than:
40 or younger		\$ 330
at least 41 but not older than 50		620
at least 51 but not older than 60		1,230
at least 61 but not older than 70		3,290
71 or older		4,110

S-6 New York State organized militia income

Include income that you received as a member of the New York State organized militia for performing active service within NYS due to either state active duty orders issued in accordance with Military Law section 6.1 or federal active duty orders, for service other than training, issued in accordance with Title 10 of the United States Code, that was included in your federal AGI. Do not include any income you receive for regular duties in the organized militia (for example, pay received for the annual two-week training program). Members of the NYS organized militia include the New York Army National Guard, the New York Air National Guard, the New York Naval Militia, and the New York Guard.

S-7 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required

Note: This subtraction cannot be made for property acquired from decedents who died on or after February 1, 2000.

If you acquired a decedent's property and, as valued by the executor, the estate was insufficient to require a federal estate tax return, **and** if a loss on the sale would have been realized if a federal estate tax return had been required, **then** include the amount of the loss.

S-8 Accelerated death benefits received that were includable in federal adjusted gross income

Include any amount you included in your federal AGI that was received by any person as (a) an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy, or (b) a viatical settlement,

as a result of a terminal illness (life expectancy of 12 months or less), or of a medical condition requiring extraordinary medical treatment, regardless of life expectancy.

S-9 Contributions for Executive Mansion, natural and historical resources, not deducted elsewhere

Include contributions you made, not deducted elsewhere, (a) to preserve, improve, and promote the Executive Mansion as a New York State historical resource, or (b) to the Natural Heritage Trust to preserve and improve the natural and historical resources of NYS. **Do not** include amounts you deducted in determining federal AGI or New York itemized deductions.

S-10 Distributions made to a victim of Nazi persecution

Include amounts you included in your federal AGI from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law (because you were persecuted or targeted for persecution by the Nazi regime), or distributions received because of your status as a victim of Nazi persecution, or as a spouse or heir of the victim (successors or assignees, if payment is from an eligible settlement fund or grantor trust).

S-11 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution

Include items of income you included in your federal AGI attributable to, derived from, or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution immediately prior to, during, and immediately after World War II, including but not limited to interest on the proceeds receivable as insurance under policies issued to a victim of Nazi persecution by European insurance companies immediately prior to and during World War II, or as a spouse or heir of such victim.

However, do not include income attributable to assets acquired with assets as described above or with the proceeds from the sale of any asset described above. Also, do not include any income if you were not the first recipient of the asset, or if you are not a victim of Nazi persecution, or a spouse or descendant of a victim.

S-12 Professional service corporation shareholders

If in a taxable year ending after 1969 and beginning before 1988, you were required to add to your federal AGI deductions made by a plan acquired through membership in a professional service corporation (PSC), **then** include the portion of those deductions that can be allocated to pension, annuity, or other income you received from the plan, and were included in your 2010 federal AGI.

S-13 Gain to be subtracted from the sale of a new business investment reported on your federal income tax return

If you reported a capital gain on your federal income tax return from the sale of a new business investment, as defined in NYS Tax Law section 612(o), that was issued before 1988 and was held at least six years, **then** include one-hundred percent (100%) of that federal gain.

S-14 Qualified emerging technology investments (QETI)

In general, you may defer the gain on the sale of QETI that are (1) held for more than 36 months, and (2) rolled over into

the purchase of replacement QETI within 365 days from, and including, the date of sale. However:

- You must recognize any gain to the extent that the amount realized on the sale of the original QETI exceeds the cost of replacement QETI;
- You must add back any deferred gain in the year you sell the replacement QETI; and
- The gain deferral applies only to QETI sold on or after March 12, 1998, that was held for more than 36 months.

If you elect to defer the gain from the sale of QETI, **then** include the amount of the deferred gain. This amount may not exceed the amount of the gain included in your federal AGI.

- If the purchase of replacement QETI within the 365-day period occurred in the same taxable year as the sale of the original QETI, or in the following taxable year and before the date you filed your personal income tax return, **then**, take the deduction on that return.
- If the purchase of replacement QETI within the 365-day period occurred in the following taxable year and on or after the date you filed your personal income tax return, **then** you must file an amended return to claim the deduction (see Form IT-201-X, *Amended Resident Income Tax Return*, on page 11).
- If the deferred gain must be included in a subsequent year's tax return because the replacement QETI has been sold, **then** include that amount as an addition to federal AGI (see A-10 on page 66).

A QETI is an investment in the stock of a corporation, or an ownership interest in a partnership or limited liability company (LLC) that is a qualified emerging technology company, or an investment in a partnership or an LLC to the extent that such partnership or LLC invests in such companies. The taxpayer must acquire the investment as provided in IRC section 1202(C)(1)(B), or from a person who acquired it pursuant to that section. IRC section 1202(c)(1)(B) requires the acquisition to be original issue from the company, either directly or through an underwriter, and in exchange for cash, services, or property (but not in stock).

A *qualified emerging technology company* (QETC) is a company that is located in New York State, has total annual product sales of 10 million dollars or less, and meets either of the following criteria:

- its primary products or services are classified as emerging technologies; **or**
- it has research and development activities in New York State and its ratio of research and development funds to net sales equals or exceeds the average ratio for all surveyed companies classified (as determined by the National Science Foundation in its most recent Survey of Industry Research and Development, or any comparable successor survey, as determined by the Tax Department).

S-15 Sales or dispositions of assets acquired before 1960 with greater state than federal bases

New York State income tax laws prior to 1960 and current laws regarding depletion can result in a difference in the state and federal adjusted bases of certain assets. If you realize a federally taxable gain from the sale of an asset that had a higher adjusted basis for state tax purposes, you may make an adjustment to reduce your gain for state tax purposes.

If your federal AGI included gain that was from **either**:

- property that had a higher adjusted basis for NYS income tax purposes than for federal tax purposes on December 31, 1959 (or on the last day of a fiscal year ending during 1960); **or**

- property that was held in connection with mines, oil or gas wells, and other natural deposits and that had a higher adjusted basis for NYS income tax purposes than for federal tax purposes when sold;

then include the **lesser of** the gain itself **or** the difference in the adjusted bases.

Note: If you divide gain with respect to jointly owned property between you and your spouse, then you must also divide any subtraction for different adjusted bases between you and your spouse.

S-16 Income earned before 1960 and previously reported to New York State

Include any income (including annuity income) or gain you included in your 2010 federal AGI that you (or the decedent or estate or trust from whom you acquired the income or gain) properly reported to NYS prior to 1960 (or during a fiscal year ending in 1960).

S-17 Living organ donors

If during the tax year you were a living donor who donated one or more of your organs to another person for human organ transplantation, **then** include unreimbursed expenses incurred for travel, lodging, and lost wages, up to a maximum of \$10,000. **You may claim this subtraction only once during your lifetime.**

Married taxpayers: If you both qualify, you and your spouse can each claim a subtraction up to \$10,000. However, you cannot claim any unused part of your spouse's subtraction.

S-18 Military pay

Include military pay you included in your federal adjusted gross income that you received for active service as a member in the armed services of the United States in an area designated as a combat zone.

S-19 New York Higher Education Loan Program (HELP)

Include any interest you paid in 2010 on loans made to you under HELP.

S-20 Build America Bond (BAB) Interest



Include any interest income attributable to a BAB issued by New York State or its local governments that you included in your federal AGI.



Did you file federal Schedule(s) C-EZ, C, E, or F?

If **No**, go to the instructions for line 34.

If **Yes**, see S-21 through S-36.

S-21 Trade or business interest expense on loans used to buy federally tax exempt obligations that are taxable to New York State

You may deduct interest expense you incur to buy an obligation that generates investment income that is taxable to a trade or business. If you included, on either line 20 or line 23, interest income from bonds or other obligations that is federally tax exempt but taxable to NYS, and the expense you incurred in buying the obligation is attributable to a trade or business you carried on, **then** include that expense.

S-22 Trade or business expenses (other than interest expense) connected with federally tax-exempt income that is taxable to New York State

You may deduct expenses you incur to acquire or maintain income that is taxable to a trade or business. **If** you included, on either line 20 or line 23, income that is federally tax exempt but taxable to NYS, **and if** the expense you incurred to either produce or collect that income or manage, conserve or protect the assets that produce that income was not deducted for federal purposes, **and if** those expenses are attributable to a trade or business you carried on, **then** include that expense.

S-23 Amortizable bond premiums on bonds that are owned by a trade or business and the interest on which is federally tax-exempt income but taxable to New York State

You may deduct expenses you incur to buy an obligation that generates investment income that is taxable to a trade or business.

If you are including, on either line 20 or line 23, interest income that is federally tax exempt but taxable to New York State, **and if** those bonds were bought for more than their face value (i.e., at a premium), **and if** you did not reduce your federal AGI by deducting the amortization of that premium attributable to 2010, **and if** those bonds were owned by a trade or business carried on by you in 2010 (as opposed to personal investments), **then** include that amortization.

S-24 Wage and salary expenses allowed as federal credits but not as federal expenses

If you took a federal credit for which a deduction for wages and salary expenses is not allowed under IRC section 280C, **then** include the amount of those wages you did not deduct on your federal return.

S-25 Cost depletion

If you are making addition A-12 for any percentage depletion, **then** include the cost depletion that IRC section 611 would allow on that property without any reference to either IRC section 613 or 613-A.

S-26 Special depreciation expenditures

You may carry over excess expenditures you incurred in taxable years beginning before 1987 in connection with depreciable, tangible business property located in New York State to the following tax year or years, and deduct such expenditures in computing your New York AGI for that year or years, if the expenditures exceed your New York AGI for that year before the allowance of those expenditures. Complete Form IT-211, *Special Depreciation Schedule*, to compute the amount to include. Attach Form IT-211 to your return.

S-27 Safe harbor leases

Include any amount you included in federal AGI (except for mass transit vehicles) solely because you made the safe harbor election on your federal return for agreements entered into before January 1, 1984.

S-28 Safe harbor leases

Include any amount that you could have excluded from federal AGI (except for mass transit vehicles) had you not made the safe harbor election on your federal return for agreements entered into before January 1, 1984.

S-29 New York depreciation allowed

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (except IRC section 280F property); **or**
- property placed in service outside New York State during tax years 1985 through 1993 (except IRC section 280F property) and you elect to continue using IRC section 167 depreciation (see TSB-M-99(1));

then include the amount of your New York depreciation. Complete and attach Form IT-399, *New York State Depreciation Schedule*, to your return.

S-30 ACRS (year of disposition adjustment)

If you disposed of property in 2010 that was depreciated for federal purposes using ACRS, **and if** your total federal ACRS deduction exceeds your New York depreciation deduction for that property, **then** complete Part 2 of Form IT-399, *New York State Depreciation Schedule*, to compute the amount to include. See A-16 on page 67. Attach Form IT-399 to your return.

S-31 Sport utility vehicle expense deduction recapture

If you previously claimed an IRC section 179 deduction with respect to a sport utility vehicle that weighs more than 6,000 pounds, **and** you had to recapture any amount of that deduction in computing your federal AGI for 2010, **and if** you are not an eligible farmer as defined for the farmers' school tax credit, **then** include the recapture amount. (See A-18 on page 67 for the definition of a sport utility vehicle.)

S-32 IRC section 168(k) property depreciation

With the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2), New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. **If** you claimed a depreciation deduction for such property, **and if** no exception for resurgence zone or New York liberty zone property applies, **then** complete Part 1 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the amount of New York depreciation to include. Attach Form IT-398 to your return.

S-33 IRC section 168(k) property (year of disposition adjustment)

If you disposed of IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003 (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)), **and** your total federal depreciation deduction was more than your New York depreciation deduction for that property, **then** complete Part 2 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the amount of the disposition adjustment to include. Attach Form IT-398 to your return.

S-34 Royalty and interest payments made to a related member or members

For tax years beginning on or after January 1, 2003, New York requires taxpayers to add back deductions they took on their federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments they made to a related member or members. See instructions for addition A-21 on page 67. In such a case, the recipient of the payments must subtract the payments in computing New York AGI. **If** you received such a related member

payment, include the amount you included in your federal taxable income. See section 612(r) of the Tax Law.



Subtractions S-35 and S-36 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Treatment of S Corporations and Their Shareholders*.

S-35 S corporation shareholders

If you reported a federal gain or loss because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation was a New York C corporation for any tax year beginning after December 31, 1980 (in the case of a corporation taxable under Article 9-A, general business corporation tax), or December 31, 1996 (in the case of a corporation taxable under Article 32, banking corporation franchise tax), **then** include the reduction in basis of the stock or indebtedness that is due to the application of IRC section 1376(b) (as in effect for tax years

beginning before January 1, 1983) and 1367(a)(2)(B) and (C) for each tax year that the New York election was **not** in effect.

If, with respect to stock described above, you made any New York additions to federal AGI required under A-27 on page 67, **then** include the total of those additions. See New York Tax Law section 612(b)(20).

S-36 S corporation shareholders — pass-through income

If you included in your federal AGI any S corporation pass-through income pursuant to IRC section 1366 and the corporation is a New York C corporation, **then** include the pass-through income.

Line 33 — New York adjusted gross income



Do not leave line 33 blank.

Step 5 — Enter your standard or itemized deduction and dependent exemption amounts

Line 34 — Standard or itemized deduction

Follow these steps to determine which deduction to use:

1. If you took the standard deduction on your federal return, or if you did not have to file a federal return, you **must** take the New York standard deduction. Use the **standard deduction table** on page 2 of Form IT-201 to find the standard deduction amount for your filing status. Enter the amount on line 34, mark an **X** in the **Standard** box, and go to line 35.
2. If you itemized deductions on your federal return, use the **itemized deduction worksheet** on page 2 of Form IT-201 and the instructions below to compute your New York itemized deduction. Compare the **line p** amount from the worksheet to your New York standard deduction amount from the standard deduction table, also on page 2. For greater tax savings, enter the **larger** of these amounts on line 34 and mark an **X** in the appropriate box, **Standard** or **Itemized**.



If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless both of you itemized deductions on your federal returns and both of you elect to itemize deductions on your New York returns.

Note: If you paid qualified college tuition expenses, your New York itemized deduction may be increased to an amount greater than your New York standard deduction as shown in the table on Form IT-201. You should complete the New York State itemized deduction worksheet on Form IT-201 to determine if your allowable New York itemized deduction is greater than your standard deduction.

New York itemized deduction overview – The starting point in computing your New York itemized deduction amount is your federal itemized deductions from federal *Schedule A*. However, differences between federal and New York State tax laws make it necessary to make certain adjustments to your federal itemized deductions in computing your New York itemized deduction.

The subtraction adjustments on line i of the NYS itemized deduction worksheet reflect the fact that New York does not allow certain federal itemized deductions such as the federal deduction for state and local income taxes (or general sales tax, if applicable). Because of limits on certain federal deductions, it may be necessary for you to complete one or more worksheets

to determine the amount of the New York subtraction adjustment.

Addition adjustments on line k of the NYS itemized deduction worksheet reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as expenses related to income that is exempt from federal tax but subject to New York tax.

Also, further adjustments may be required if you are subject to the New York itemized adjustment for higher income taxpayers (line m of the NYS itemized deduction worksheet), or if you elect to claim the New York itemized deduction for college tuition expenses (line o of the NYS itemized deduction worksheet).

Before you begin, locate your federal *Schedule A*.

New York State itemized deduction worksheet instructions (page 2, Form IT-201)

Lines a through h

Enter the amounts from the designated lines of your federal *Schedule A* (Form 1040).

Line i — Subtraction adjustments A through F

To compute your New York itemized deduction, you must subtract certain amounts deducted on your federal return that cannot be deducted on your state return.

To determine the amount to enter on line i, add the amounts of the adjustments described in items A through F below and on page 74. If this total includes any of the adjustments described in items B through F, list them on a separate piece of paper marked **Itemized deduction worksheet-subtraction adjustments**. Identify the amount of each adjustment by letter (B through F) and attach that paper to your return.

- A State, local, and foreign **income** taxes (or general sales tax, if applicable) from federal *Schedule A*, lines 5 and 8.
- B Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent included in total federal itemized deductions.

- C Amortization of bond premium attributable to 2010 on any bond whose interest income is exempt from New York income tax, but only to the extent included in total federal itemized deductions.
- D Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax, but only to the extent included in total federal itemized deductions.
- E If you are a shareholder of a federal S corporation that could elect but did not elect to be a New York S corporation, any S corporation deductions included in your total federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions.
- F Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income (from line 5 of Worksheet 1 below).

Worksheet 1	
Long-term care adjustment	
1. Amount of long-term care premiums included on federal Schedule A, line 1 1.	_____
2. Amount from federal Schedule A, line 1 .. 2.	_____
3. Divide line 1 by line 2 and round to the fourth decimal place..... 3.	_____
4. Amount from federal Schedule A, line 4 .. 4.	_____
5. Multiply line 4 by line 3..... 5.	<input style="width: 50px; height: 15px;" type="text"/>

Partners: Include on line i the subtractions described on page 73 and above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 26a through 26f.

S corporation shareholders: If you are a shareholder of a federal S corporation that is a New York S corporation, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line i subtractions B, C, D, and F described on page 73 and above that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

If you are a shareholder of a federal S corporation that could, but did not, elect to be a New York S corporation, include subtraction E only.

Line j

Subtract line i from line h and enter the result. If you made no entry on line i, enter the amount from line h on line j.

Line k – Addition adjustments G, H, and I

In computing your New York itemized deduction, you may add certain amounts that you were not entitled to deduct on your federal return but that you may deduct on your New York State return.

List any of the addition adjustments below that apply to you on a separate piece of paper marked **Itemized deduction worksheet - addition adjustments**. Identify the amount of each adjustment that applies to you by item letter (G, H, and I). Add all of your addition adjustments and enter the total on line k. Attach that paper to your return.

- G Interest expense on money borrowed to purchase or carry bonds or securities whose interest is subject to New York income tax, but exempt from federal income tax, if this interest expense was not deducted on your federal return or shown as a New York subtraction.
- H Ordinary and necessary expenses paid or incurred during 2010 in connection with income, or property held for the production of income, which is subject to New York income tax but exempt from federal income tax, if these expenses were not deducted on your federal return or shown as a New York subtraction.
- I Amortization of bond premium attributable to 2010 on any bond whose interest income is subject to New York income tax, but exempt from federal income tax, if this amortization was not deducted on your federal return or shown as a New York subtraction.

Partners: Include on line k the additions described on page 74 that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 24a through 24f.

S corporation shareholders: If you are a shareholder of a federal S corporation that is a New York S corporation for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line k additions G through I, described on page 74, that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

Line l

Add lines j and k and enter the total on line l. If you made no entry on line k, enter the amount from line j on line l.

Line m – Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-201, line 33 is:

- \$100,000 or less, leave line m blank and go to line n;
- more than \$100,000 but not more than \$475,000, fill in Worksheet 3 below;
- more than \$475,000 but not more than \$525,000, fill in Worksheet 4 below;
- more than \$525,000 but not more than \$1,000,000, enter 50% (.50) of line l on line m;
- more than \$1,000,000, but not more than \$10,000,000, fill in Worksheet 5 below; or
- more than \$10,000,000, fill in Worksheet 6 below.

Worksheet 3

1. New York adjusted gross income from Form IT-201, line 33 1. _____
2. Filing status ① or ③ enter \$100,000 **or** filing status ④ enter \$150,000, **or** filing status ② or ⑤ enter \$200,000 2. _____
3. Subtract line 2 from line 1. (If line 2 is more than line 1, leave line m on Form IT-201 itemized deduction worksheet blank. **Do not continue with this worksheet.**) 3. _____
4. Enter the lesser of line 3 or \$50,000 4. _____
5. Divide line 4 by \$50,000 and round to the fourth decimal place 5. _____
6. Enter 25% (.25) of Form IT-201, itemized deduction worksheet, line l 6. _____
7. Multiply line 5 by line 6. 7. _____

Transfer this amount to Form IT-201, itemized deduction worksheet, line m.

Worksheet 4

1. Enter the excess of New York adjusted gross income over \$475,000 (*cannot exceed \$50,000*) 1. _____
2. Divide line 1 by \$50,000 and round to the fourth decimal place 2. _____
3. Enter 25% (.25) of Form IT-201, itemized deduction worksheet, line l 3. _____
4. Multiply line 2 by line 3 4. _____
5. Add lines 3 and 4 5. _____

Transfer this amount to Form IT-201, itemized deduction worksheet, line m.

Worksheet 5

1. Enter the amount from Form IT-201, itemized deduction worksheet, line l 1. _____
2. Enter 50% (.50) of Form IT-201, itemized deduction worksheet, line d 2. _____
3. Subtract line 2 from line 1 3. _____

Transfer this amount to Form IT-201, itemized deduction worksheet, line m.

Worksheet 6

1. Enter the amount from Form IT-201, itemized deduction worksheet, line l 1. _____
2. Enter 25% (.25) of Form IT-201, itemized deduction worksheet, line d 2. _____
3. Subtract line 2 from line 1 3. _____

Transfer this amount to Form IT-201, itemized deduction worksheet, line m.

Line n

Subtract line m from line l. If you made no entry on line m, enter the amount from line l on line n.


Line o – College tuition itemized deduction

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2010? If **No**, enter **0** and go to line p.

If **Yes**, you may be eligible to claim **either** the college tuition **itemized deduction** or the college tuition **credit**. However, **you cannot claim both**.

Complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, to compute your college tuition itemized deduction. Attach Form IT-272 to your return.

Line 36 — Dependent exemptions

 Unlike on your federal return, you may **not** take personal exemptions for yourself and for your spouse on your New York State return.

Enter the number of your dependent exemptions from the *Dependent exemption worksheet*, line e, below.

If you do not have to file a federal return, enter on lines a, b, and d of the worksheet the number of exemptions that would be allowed for federal income tax purposes.

Dependent exemption worksheet

Mark only one box:

- If you filed federal Form 1040EZ, enter **0** on line 36.
- If you filed federal Form 1040A or 1040, complete this worksheet.
- a. Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6d .. a. _____
- b. See *Line b instructions* below..... b. _____
- c. Add lines a and b c. _____
- d. Enter the total number of boxes checked on federal Form 1040A or 1040, line 6a and line 6b d. _____
- e. Subtract line d from line c. This is the number of your dependent exemptions to enter in the box(es) on line 36 (see Example below)..... e. _____

Line b instructions – If on your federal return you were entitled to claim a dependent as an exemption but chose not to, include that dependent on line b.

Example: *If you were entitled to claim a dependent on your federal return but chose not to in order to allow your dependent to claim the federal education credit on his or her federal tax return, you may still claim him or her as a dependent on your New York return.*

The value of each dependent exemption is \$1,000. Therefore, if the entry on line e of the worksheet above was 2, the entry on line 36 would look like this:

... **36.** 2 , 0 0 0 . 0 0

Lines 37 and 38 — Taxable income

Subtract line 36 from line 35. The result is your taxable income. Enter this amount on both line 37 and line 38. If line 36 is more than line 35, leave line 37 and line 38 blank.

Step 6 — Compute your taxes

Line 39 — New York State tax

Is **line 33** (your New York AGI) \$100,000 or less?

If **Yes**, find your New York State tax using the *2010 New York State Tax Table* on pages 41 through 48, or if **line 38** is \$65,000 or more, use the *New York State tax rate schedule* on page 49. Enter the tax due on line 39.

If **No**, see *Tax computation — New York AGI of more than \$100,000*, beginning on page 50.

Line 40 — New York State household credit

If you marked the **Yes** box at item (C) on the front of Form IT-201, you do not qualify for this credit and should go to line 41. If you marked **No**, use the appropriate table (1, 2, or 3) and the notes on page 78 to determine the amount to enter on line 40.

- **Filing status ① only (Single)** — Use *New York State household credit table 1*.
- **Filing status ②, ④ and ⑤** — Use *New York State household credit table 2*.
- **Filing status ③ only (Married filing separate return)** — Use *New York State household credit table 3*.

New York State household credit table 1
Filing status ① only (Single)

If your federal AGI (see Note 1) is over:	but not over	enter on Form IT-201, line 40:
\$ (see Note 2)	\$ 5,000	\$ 75
5,000	6,000	60
6,000	7,000	50
7,000	20,000	45
20,000	25,000	40
25,000	28,000	20
28,000	No credit is allowed; do not make an entry on Form IT-201, line 40.	

New York State household credit table 2
Filing status ②, ④ and ⑤

If your federal AGI (see **Note 1**) is:

And the number of exemptions from your *Dependent exemption worksheet*, line c, page 76 (married 1040EZ filers use column 2), is:

Over	but not over	1	2	3	4	5	6	7	over 7 (see Note 3)		
\$ (see Note 2)	\$ 5,000	Enter on Form IT-201, line 40:									
5,000	6,000	\$ 90	105	120	135	150	165	180	15		
6,000	7,000	75	90	105	120	135	150	165	15		
7,000	20,000	65	80	95	110	125	140	155	15		
20,000	22,000	60	75	90	105	120	135	150	15		
22,000	25,000	60	70	80	90	100	110	120	10		
25,000	28,000	50	60	70	80	90	100	110	10		
28,000	32,000	40	45	50	55	60	65	70	5		
32,000		20	25	30	35	40	45	50	5		
		No credit is allowed; do not make an entry on Form IT-201, line 40.									

New York State household credit table 3
Filing status ③ only (Married filing separate return)

If your federal AGI (see **Note 4**) total from both returns is:

And the number of exemptions from both *Dependent exemption worksheets*, line c, page 76, is:

Over	but not over	1	2	3	4	5	6	7	over 7 (see Note 3)		
\$ (see Note 2)	\$ 5,000	Enter on Form IT-201, line 40:									
5,000	6,000	\$ 45	52.50	60	67.50	75	82.50	90	7.50		
6,000	7,000	37.50	45	52.50	60	67.50	75	82.50	7.50		
7,000	20,000	32.50	40	47.50	55	62.50	70	77.50	7.50		
20,000	22,000	30	37.50	45	52.50	60	67.50	75	7.50		
22,000	25,000	30	35	40	45	50	55	60	5		
25,000	28,000	25	30	35	40	45	50	55	5		
28,000	32,000	20	22.50	25	27.50	30	32.50	35	2.50		
32,000		10	12.50	15	17.50	20	22.50	25	2.50		
		No credit is allowed; do not make an entry on Form IT-201, line 40.									

Use these notes for New York State household credit tables 1 through 3

- Note 1** For most taxpayers, federal AGI is the amount from **Form IT-201, line 18**. However, if on Form IT-201 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 18 amount minus any BAB interest that was included in the line 11 amount.
- Note 2** This amount could be **0** or a negative amount.
- Note 3** For each exemption over 7, add the amount in this column to the column 7 amount.
- Note 4** For most taxpayers, federal AGI is the amount from **Form IT-201, line 18** (or Form IT-150, line 11, or Form IT-203, line 18, *Federal amount* column). However, if on your NYS return(s) you or your spouse entered special condition code **A6** (for Build America Bond (BAB) interest), federal AGI is the line 18 amount (or line 11 amount) minus any BAB interest that was included in the line 18 amount (or line 11 amount). If your spouse was not required to file an NYS return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).

Line 41 — Resident credit

Did you have income from sources outside New York State and pay income tax to another state, a local government of another state, the District of Columbia, or to a province of Canada? If **No**, go to line 42.

If **Yes**, complete Form IT-112-R, *New York State Resident Credit*, and, if applicable, Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*. Enter the total amount of resident credit on line 41 and attach either form or both forms to your return.

Line 42 — Other New York State nonrefundable credits

See the credit charts on pages 6 through 9 for a listing of nonrefundable credits. If you are claiming any nonrefundable

credits, complete the appropriate credit forms, Form IT-500, *Income Tax Credit Deferral*, if applicable, and Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. **You must attach the completed credit forms, Form IT-201-ATT, and Form IT-500 (if applicable) to your return.**

Line 45 — Net other New York State taxes


See the *Other credits and taxes* chart on pages 91 and 92. If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-201-ATT. Transfer the total amount of net other New York State taxes to line 45. **You must attach the completed forms and Form IT-201-ATT to your return.**

Line 47 — New York City resident tax (NYC residents only; part-year residents, see line 50)

Is line 38 (your New York taxable income) less than \$65,000?


If **Yes**, find your New York City resident tax using the *2010 New York City Tax Table* on pages 52 through 59. Enter the tax on line 47.

If **No**, find your New York City resident tax using the *New York City tax rate schedule* on page 60. Enter the tax on line 47.

 If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2010, do not enter an amount here. See the instructions for line 51 on page 79.

Line 48 — New York City household credit (NYC residents only)

If you marked the **Yes** box at item (C) on the front of Form IT-201, you do not qualify for this credit and should go to line 49. If you marked **No**, use the appropriate table (4, 5, or 6) and the notes on page 79 to determine the amount to enter on line 48.

 If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2010, do not enter an amount here. See the instructions for line 51 on page 79.

- **Filing status ① only (Single)** — Use *New York City household credit table 4*.
- **Filing status ②, ④ and ⑤** — Use *New York City household credit table 5*.
- **Filing status ③ only (Married filing separate return)** — Use *New York City household credit table 6*.

New York City household credit table 4
Filing status ① only (Single)

If your federal AGI (see **Note 1**) is:

Over	but not over	enter on Form IT-201, line 48:
\$ (see Note 2)	\$10,000	\$15
10,000	12,500	10
12,500	No credit is allowed; do not make an entry on Form IT-201, line 48.	

New York City household credit table 5
Filing status ②, ④ and ⑤

If your federal AGI (see **Note 1**) is:

Over	but not over
\$ (see Note 2)	\$15,000
15,000	17,500
17,500	20,000
20,000	22,500
22,500	

And the number of exemptions from your **Dependent exemption worksheet**, line c, page 76 (married 1040EZ filers use column 2), is:

1	2	3	4	5	6	7	over 7 (see Note 3)
Enter on Form IT-201, line 48:							
\$30	60	90	120	150	180	210	30
25	50	75	100	125	150	175	25
15	30	45	60	75	90	105	15
10	20	30	40	50	60	70	10

No credit is allowed; do not make an entry on Form IT-201, line 48.

New York City household credit table 6
Filing status ③ only (Married filing separate return)

If your federal AGI (see **Note 4**) total from both returns is:

Over	but not over
\$ (see Note 2).....	\$15,000
15,000	17,500
17,500	20,000
20,000	22,500
22,500	

And the number of exemptions from both **Dependent exemption worksheets**, line c, page 76 is:

1	2	3	4	5	6	7	over 7 (see Note 3)
Enter on Form IT-201, line 48:							
\$ 15	30	45	60	75	90	105	15
12.50	25	37.50	50	62.50	75	87.50	12.50
7.50	15	22.50	30	37.50	45	52.50	7.50
5	10	15	20	25	30	35	5

No credit is allowed; do not make an entry on Form IT-201, line 48.

Use these notes for New York City household credit tables 4 through 6

(These notes are identical to the notes listed on the top of page 78. They are repeated here for the convenience of taxpayers claiming the NYC household credit.)


- Note 1** For most taxpayers, federal AGI is the amount from **Form IT-201, line 18**. However, if on Form IT-201 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount.
- Note 2** This amount could be **0** or a negative amount.
- Note 3** For each exemption over 7, add the amount in this column to the column 7 amount.
- Note 4** For most taxpayers, federal AGI is the amount from **Form IT-201, line 18** (or Form IT-150, line 11, or Form IT-203, line 18, *Federal amount* column). However, if on your NYS return(s) you or your spouse entered special condition code **A6** (for Build America Bond (BAB) interest), federal AGI is the line 18 amount (or line 11 amount) minus any BAB interest that was included in the line 18 amount (or line 11 amount). If your spouse was not required to file an NYS return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).

Line 50 — Part-year New York City resident tax

If you were a New York City resident for only part of 2010, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 50 and attach Form IT-360.1 to your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 51 — Other New York City taxes

Enter the total amount of other New York City taxes from Form IT-201-ATT, Part 3, line 34.

 If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2010, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). The spouse that was a part-year NYC resident in 2010 should compute his or her part-year NYC resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate sheet to line 51.

Be sure to write the name and social security number of the city resident and **Taxable income of New York City resident** on that paper. Attach it to your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2010, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). Transfer the amount from your separate sheet to line 51. Be sure to write the name and social security number of the city resident and **Taxable income of New York City resident** on that paper. Attach it to your return.

If you are self-employed and carry on a trade, business, or profession in New York City, you may also be required to file New York City's Form NYC-202, *Unincorporated Business Tax Return for Individuals, Estates and Trusts* or Form NYC-202S, *Unincorporated Business Tax Return for Individuals*. Since New York State does not administer the NYC unincorporated business tax, do not file your Form NYC-202 or NYC-202S with your state return.

Line 53 — New York City nonrefundable credits

Can you claim either the NYC unincorporated business tax (UBT) credit or the New York City accumulation distribution credit? (See the charts on pages 6 through 9.) If **No**, go to line 54.

If **Yes**, complete *Section C* of Form IT-201-ATT and enter the amount from Form IT-201-ATT, **line 10**, on line 53.

Line 55 — Yonkers resident income tax surcharge

Were you a resident of Yonkers and did you make an entry of more than 0 on line 46?

If **No**, go to line 56.

If **Yes**, complete the *Yonkers Worksheet* below and enter the amount from line I on line 55.

Line 56 — Yonkers nonresident earnings tax

If you were not a resident of Yonkers, did you earn wages there?

If **No**, go to line 57.


If **Yes**, complete Form Y-203, *Yonkers Nonresident Earning Tax Return*. Enter the amount of tax on line 56 and attach Form Y-203 to your return.

Line 57 — Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for only part of 2010, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 57 and attach Form IT-360.1 to your return.

Yonkers worksheet

a. Amount from line 46	a. _____
b. Amount from Form IT-213, <i>Claim for Empire State Child Credit</i> , line 16, or line 17 if an amount is entered on line 17	b. _____
c. Amount from Form IT-214, <i>Claim for Real Property Tax Credit</i> , line 33	c. _____
d. Amount from Form IT-216, <i>Claim for Child and Dependent Care Credit</i> , line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216).....	d. _____
e. Amount from Form IT-215, <i>Claim for Earned Income Credit</i> , line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17).....	e. _____
f. Amount from Form IT-209, <i>Claim for Noncustodial Parent New York State Earned Income Credit</i> , line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42	f. _____
g. If you elected to claim the college tuition credit, the amount from Form IT-272, <i>Claim for College Tuition Credit or Itemized Deduction</i> , line 5 or 7, whichever applies.....	g. _____
h. Amount from Form IT-201-ATT, <i>Other Tax Credits and Taxes</i> , line 13.....	h. _____
i. Add lines b through h	i. _____
j. Subtract line i from line a.....	j. _____
k. Yonkers resident tax rate (10%).....	k. <u> .10 </u>
l. Multiply line j by line k. Enter this amount on Form IT-201, line 55.....	l. <input type="text"/>

 If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2010, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Enter the amount computed on line 55. Be sure to write the name and social security number of the Yonkers resident and **Yonkers resident income tax surcharge** on that paper, and attach it to your return.

Line 59 — Sales or use tax

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

- purchased an item or service subject to tax that is delivered to you in New York State without payment of New York State and local tax to the seller; or
- purchased an item or service outside New York State that is subject to tax in New York State (and you were a resident of New York State at the time of purchase) with subsequent use in New York State.

Note: You may be entitled to a credit for sales tax paid to another state. See the exact calculation method in the instructions for Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*.

For sales and use tax purposes, a resident includes persons who have a permanent place of abode in the state. Accordingly, you may be a resident for sales tax purposes even though you may not be a resident for income tax purposes. See the instructions for Form ST-140 for more information.

You may not use this line to report:

- any sales and use tax on business purchases if the business is registered for sales and use tax purposes. You must report this tax on the business's sales tax return.
- any unpaid sales and use tax on motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles. This tax is paid directly to the Department of Motor Vehicles (DMV). If you will not be registering or titling it at the DMV, you should remit the tax directly to the Tax Department using Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, or Form ST-140.

An unpaid sales or use tax liability commonly arises if you made purchases through the Internet, by catalog, from television shopping channels, or on an Indian reservation, or if you purchased items or services subject to tax in another state and brought them back to New York for use here.

Example 1: *You purchased a computer over the Internet that was delivered to your house in Monroe County, New York, from an out-of-state company and did not pay sales tax to that company.*

Example 2: *You purchased a book on a trip to New Hampshire that you brought back to your residence in Nassau County, New York, for use there.*

You may also owe an additional **local** tax if you use property or services in another locality in New York State, other than the locality to which you paid tax. You owe use tax to the second locality if you were a resident of that locality at the time of the purchase, and its rate of tax is higher than the rate of tax originally paid.

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts routine audits based on information received from third parties, including the U.S. Customs Service and other states.

If you owe sales or use tax, you may report the amount you owe on your personal income tax return rather than filing Form ST-140.

Using the sales and use tax chart below is an easy way to compute your liability for all your purchases of items or services costing less than \$1,000 each (excluding shipping and handling) that are not related to a business, rental real estate, or royalty activities.

Sales and use tax chart

If your federal adjusted gross income (line 18) is:	Enter on line 59:
up to \$15,000*	\$ 8
\$ 15,001 - \$ 30,000	19
30,001 - 50,000	25
50,001 - 75,000	33
75,001 - 100,000	46
100,001 - 150,000	65
150,001 - 200,000	81
200,001 and greater	.041% (.00041) of income, or \$225, whichever amount is smaller

* This may be any amount up to \$15,000, including 0 or a negative amount.

You may use this chart for purchases of items or services costing less than \$1,000 each (excluding shipping and handling). You may not use this chart for purchases related to a business, rental real estate, or royalty activities, regardless of the amount.

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. (Count any period you maintained the abode for more than one-half month as one month.)

You must use Form ST-140 to calculate your sales and use tax liability to be reported on this return if any of the following apply:

- You prefer to calculate the exact amount of sales and use tax due.
- You owe sales or use tax on an item or service costing \$1,000 or more (excluding shipping and handling).
- You owe sales or use tax for purchases related to a business not registered for sales tax purposes, rental real estate, or royalty activities.

Include the amount from Form ST-140, line 4, on Form IT-201, line 59. **Do not attach Form ST-140 to your return.**

If you owe sales or use tax on an item or service costing \$25,000 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and attach it to your return.

If you do not owe any sales or use tax, you must enter 0 on line 59. Do not leave line 59 blank.

For additional information on when you may owe sales or use tax to New York, see Publication 774, *Purchaser's Obligations to Pay Sales and Use Taxes Directly to the Tax Department, Questions and Answers*. For more information on taxable and exempt goods and services, see TB-ST-740, *Quick Reference Guide for Taxable and Exempt Property and Services*.

Step 7 — Add voluntary contributions**Line 60 (60a through 60h)**

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 60a through 60h). Enter the total amount of all your contributions combined on line 60.

Your contribution(s) will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.

Return a Gift to Wildlife

Your contribution will benefit New York's fish, wildlife, and marine resources, and you can receive a free issue of *Conservationist* magazine. Call 1 800 678-6399 for your free sample issue. For more information about New York State's environmental conservation programs, go to www.dec.ny.gov. For information about *Conservationist*, go to www.TheConservationist.org.

Missing and Exploited Children Clearinghouse (MECC) Fund (Missing/Exploited Children Fund)

Each year over 20,000 children are reported missing in New York State. Your contribution will benefit the New York State Missing and Exploited Children Clearinghouse. This organization works with police agencies and parents to locate missing children and to promote child safety through education. Contributions are used to distribute educational materials, disseminate missing child alerts, and conduct investigative training for police officers. For additional information about services and free safety publications visit www.criminaljustice.state.ny.us or call 1 800 FIND-KID (346-3543).

Breast Cancer Research and Education Fund (Breast Cancer Research Fund)

Your contribution will support ground-breaking research and education in New York State to prevent, treat, and cure breast cancer. Help make breast cancer a disease of the past. For more information, go to www.wadsworth.org/extramural/breastcancer. New York State will match your contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

Prostate Cancer Research, Detection, and Education Fund (Prostate Cancer Research Fund)

Your contribution will support education projects and ground-breaking biomedical research studies in New York State to improve the detection and treatment of prostate cancer. New York State will match contributions to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

Alzheimer's Disease Fund (Alzheimer's Fund)

Contributions to this fund support services provided by the Alzheimer's Disease Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite, support groups, and other supportive services to people with Alzheimer's disease, their families, caregivers, and health care professionals.

United States Olympic Committee/Lake Placid Olympic Training Center (Olympic Fund)

Contributions to this fund help support the Olympic Training Center in Lake Placid. The \$16 million complex is one of just three U.S. Olympic training centers in the United States. The center is used primarily by U.S. athletes who are training to compete in future winter and summer Olympic and Paralympic sports. Individual contributions must be \$2. If you are married filing jointly and your spouse also wants to contribute, enter \$4.

National September 11 Memorial & Museum at the World Trade Center (9/11 Memorial)

Your contribution will help create and sustain the National September 11 Memorial & Museum which will commemorate and honor the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial will recognize the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information, go to www.national911memorial.org.

Volunteer Firefighting and Volunteer Emergency Services Recruitment and Retention Fund 
(Volunteer Firefighting & EMS Recruitment Fund)

Contributions to this fund will help recruit and retain the men and women who make up our volunteer fire and volunteer EMS branches. Volunteer firefighters and volunteer emergency services workers are crucial to the effective operation of a municipality and for the safety and well-being of the citizens of this state. Volunteer firefighters and volunteer emergency services workers provide incalculable benefits to their local communities. Despite their importance, the number of volunteer firefighters and volunteer emergency services workers has declined significantly over the past few years. For further information please contact the State Office of Fire Prevention and Control.

Step 8 — Enter your payments and credits**Line 63 — Empire State child credit**

Did you claim the **federal** child tax credit for 2010 or do you have a qualifying child (a *qualifying child* is a child who qualifies for the federal child tax credit and is at least four years of age)?

If **No**, you do not qualify for this credit. Go to line 64.

If **Yes**, review the instructions for Form IT-213 to see if you qualify for this credit. If you qualify, complete Form IT-213 and transfer the amount from Form IT-213 to Form IT-201, line 63. Attach Form IT-213 to your return.

For more information, see the instructions for Form IT-213.

Line 64 — NYS/NYC child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2010 (whether or not you actually claimed it)?

If **No**, you do not qualify for this credit. Go to line 65.

If **Yes**, complete Form IT-216, *Claim for Child and Dependent Care Credit*, to determine your New York State child and dependent care credit.

If you are a **New York City** resident and your federal AGI* is **\$30,000 or less**, and you have a qualifying child **under four years of age** as of December 31, 2010, review the instructions for Form IT-216 to see if you qualify to claim the NYC child and dependent care credit.

* For most taxpayers, federal AGI is the amount from Form IT-201, line 18. However, if on Form IT-201 you entered special condition code **A6** (Build America Bond (BAB) interest), your federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount.

Transfer the amount from Form IT-216 to Form IT-201, line 64. Attach Form IT-216 to your return.


For more information, see the instructions for Form IT-216.

Line 65 — New York State earned income credit (NYS EIC)

Did you claim the **federal** earned income credit for 2010 on your federal income tax return?

If **No**, you do not qualify for this credit. Go to line 66.

If **Yes**, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215 to Form IT-201, line 65. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

 If you are a noncustodial parent and have paid child support through a support collection unit, you may be eligible for the noncustodial parent New York State earned income credit (noncustodial EIC). However, you cannot claim both the NYS EIC and the noncustodial EIC. Review the instructions for Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, to see if you qualify for this credit. If you qualify, complete Form IT-209 to determine which credit offers the better tax savings. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, line 65, and attach Form IT-209 to your return (do not attach Form IT-215). If you are claiming the noncustodial EIC, see line 66 instructions below.

If the IRS is computing your federal earned income credit, write **EIC** in the box to the left of the money column, and leave the money column blank on line 65. You must complete Form IT-201, lines 67 through 75, but do not complete lines 76 through 80.

Complete Form IT-215, lines 1 through 9, and attach it to your return. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 18, 2011, whichever is later.

Line 66 — Noncustodial parent New York State earned income credit (EIC)

Review the instructions for Form IT-209 to see if you qualify for this credit. If you qualify, complete Form IT-209. If you are claiming the noncustodial EIC, transfer the noncustodial EIC from Form IT-209 to Form IT-201, line 66. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, **line 65**. Attach Form IT-209 to your return (do not attach Form IT-215).

For more information, see the instructions for Form IT-209.

Line 67 — Real property tax credit

Review the instructions for Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, to see if you qualify for this credit. If you qualify, complete Form IT-214 and transfer the amount from Form IT-214 to Form IT-201, line 67. Attach Form IT-214 to your return.

Line 68 — College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2010?

If **No**, you do not qualify for this credit. Go to line 69.

If **Yes**, and you **did not** claim the college tuition deduction on line o of the itemized deduction worksheet (see page 75), complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, and transfer the amount from Form IT-272 to Form IT-201, line 68. Attach Form IT-272 to your return.

For more information, see the instructions for Form IT-272.

Line 69 — New York City school tax credit (NYC residents only)

If you are **not** a New York City resident or part-year resident, you do not qualify to claim this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked the Yes box at item (C) on the front of Form IT-201 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income (see page 84) is more than \$250,000, you do not qualify for this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked the No box at item (C) on the front of Form IT-201 indicating that you **cannot** be claimed as a dependent on another taxpayer's federal return and you are filing status ①, ③, ④, or ⑤ (and your income (see page 84) is \$250,000 or less), determine your credit using Table 1 on page 84 if you were a full-year resident or Table 2 on page 84 if you were a part-year city resident.

If you are filing status ②, determine your credit using Table 1 if both spouses were full-year city residents. If both spouses were part-year city residents, find your part-year NYC school tax credit using filing status ② and Table 2. If both spouses do not have the same city resident period, determine the credit using the number of months for the spouse with the longer city resident period.

Example 1: *You were a 5-month New York City resident and your spouse was an 8-month New York City resident. Your income (see below) was less than \$250,000, and you marked filing status ②, married filing joint return. You are entitled to a credit of \$83.33 (using the 8-month period from Table 2).*

Married taxpayers (filing status ③) – If you are computing your NYC tax separately, you must determine your NYC school tax credit using filing status ②. If one spouse is a city resident and the other is a city nonresident for the entire year, and you are computing your NYC tax as married filing separately, then determine the NYC school tax credit for the city resident spouse using Table 1 and filing status ③. The nonresident spouse is not entitled to a credit.

If one spouse is a resident and the other is a nonresident but you **elect** to compute your NYC tax as if both were residents for the entire year, determine your credit using Table 1 and filing status ②.

If one spouse is a city resident and the other is a part-year city resident, and you are computing your NYC tax as married filing separately, you must compute your credit separately. Use the *New York City school tax credit worksheet* below and Table 1, filing status ③, for the resident spouse. Use the worksheet below and Table 2, filing status ③, for the part-year resident spouse.

Example 2: Full-year resident and a part-year resident spouse — *You and your spouse are filing a joint New York State income tax return (filing status ②). You were a resident of New York City for the entire 2010 tax year. Your spouse was a New York City resident for only 3 months during the year, and your income (see below) was less than \$250,000. Add your credit amount from Table 1 using filing status ③ (\$62.50), and your spouse's credit amount from Table 2 using filing status ③ (\$15.63) for a combined credit of \$78.13.*

If one spouse was a New York City part-year resident and the other spouse was a city nonresident for the entire year, determine the part-year resident's credit using Table 2 and filing status ③ and enter the result on line 69. The nonresident spouse may not take a credit.

**Table 1 - Full-year New York City residents:
New York City school tax credit table**

Filing status:	If your income (see below) is:	Your credit is:
— Single, filing status ①, or — Married filing separate return, filing status ③, or — Head of household, filing status ④	\$ 250,000 or less	\$ 62.50
— Married filing joint return, filing status ②, or — Qualifying widow(er) with dependent child, filing status ⑤	\$ 250,000 or less	\$ 125

**Table 2 - Part-year New York City residents:
New York City school tax credit proration chart**

Resident period (number of months)	If your income (see below) is \$250,000 or less, and	
	Your filing status is ①, ③ or ④, your credit is:	Your filing status is ② or ⑤, your credit is:
1	\$ 5.21	\$ 10.42
2	10.42	20.83
3	15.63	31.25
4	20.83	41.67
5	26.04	52.08
6	31.25	62.50
7	36.46	72.92
8	41.67	83.33
9	46.87	93.75
10	52.08	104.17
11	57.29	114.58
12	62.50	125.00

Income, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-201, line 18, minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-201, line 9, if they were included in your FAGI.

**New York City school tax credit worksheet
Filing status ② only**

1 Full-year resident spouse's credit from Table 1 above 1. _____

2 Part-year resident spouse's allowable credit from Table 2 above 2. _____

3 Add lines 1 and 2. **This is your New York City school tax credit.** Enter here and on Form IT-201, line 69 3. _____

Line 70 – New York City earned income credit (NYC residents only)

Did you claim the **federal** earned income credit for 2010 on your federal return?

If **No**, you do not qualify to claim this credit. Go to line 71.

If **Yes**, complete **either** Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*. Transfer the amount from Form IT-215 or the amount from Form IT-209 to Form IT-201, line 70. Attach Form IT-215 or Form IT-209 to your return.

For more information, see the instructions for Form IT-215 or Form IT-209.

If the IRS is computing your federal earned income credit, write **EIC** in the box to the left of the money column, and leave the money column blank on line 70. You must complete Form IT-201, lines 71 through 75, but do not complete lines 76 through 80. The Tax Department will compute your New York City earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 18, 2011, whichever is later.

Line 71 — Other refundable credits

Enter the total amount of other refundable credits from Form IT-201-ATT, Part 1, Section D, line 18. See the credit charts on pages 6 through 9 for a listing of credits that can be refunded.

Lines 72, 73, and 74 — Total New York State, New York City, and Yonkers tax withheld


If you received a federal Form W-2, *Wage and Tax Statement*, verify that your social security number on your federal Form W-2 is correct. If there is an error, contact your employer to issue you a corrected Form W-2. You must complete Form(s) IT-2, *Summary of W-2 Statements*, for any federal Form(s) W-2 you received. In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. If you had New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay or IRA payments, you must complete Form(s) IT-1099-R, *Summary of Federal Form 1099-R Statements*. If you had New York State income tax withheld from your New York State unemployment compensation, you must complete Form IT-1099-UI, *Summary of Unemployment Compensation Payments*.

Enter on the appropriate line your total New York State, New York City, and Yonkers tax withheld from:

- Form(s) IT-2,
- Form(s) IT-1099-R,
- Form(s) IT-1099-UI, and
- New York State lottery distributions.

Attach Form(s) IT-2, Form(s) IT-1099-R, and Form(s) IT-1099-UI to page 4 of your Form IT-201. If you had any NYS lottery distributions, attach federal Form W-2G as well. Do **not** attach federal Form W-2, Form 1099-R, or Form 1099-G to your return. For your records, keep copies of those forms and the forms you attached to your return.

Check your withholding for 2011

 If, after completing your 2010 tax return, you want to change the amount of NYS, NYC, or Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

Line 75 — Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2010 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2011). If you marked filing status ② but made **separate** 2010 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2009 return that you applied to your 2010 estimated income tax (if this amount was adjusted by the Tax Department, use the adjusted amount); and
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online*). If you marked filing status ② but you and your spouse filed separate Forms IT-370, enter the total amount you and your spouse paid.

Do not include any amounts you paid for the **New York City** unincorporated business tax. File New York City's Form NYC-202 or NYC-202S directly with the New York City Department of Finance.

You can check your balance and reconcile your estimated income tax account by going to our Web site at www.nystax.gov or by writing us at:

NYS TAX DEPARTMENT
ESTIMATED TAX UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated income taxes allocated to you by the estate or trust, include your amount on line 75 and attach a copy of the notification issued by the estate or trust to the front of your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

Step 9 — Calculate your refund or the amount you owe

Line 77 — Amount overpaid

If you have to pay an estimated income tax penalty (see line 81 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 77.


Your net overpayment can be:

- 1) refunded to you (enter amount on line 78);
- 2) applied to your 2011 estimated income tax (enter on line 79);
- or**
- 3) divided between options 1 and 2.

If your estimated income tax penalty on line 81 is greater than your overpayment on line 77, enter the difference on line 80 (amount you owe).

Line 78 — Your refund

Enter the amount of overpayment you want refunded to you. Choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers). Mark an **X** in the *direct deposit* box and fill in line 82. If you don't enter complete and correct account information at line 82, we'll mail you a paper check refund. Paper check refunds might be significantly delayed. Choose direct deposit to avoid this delay.

 Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on page 87).

You must file a return to get a refund. The Tax Department will not refund an amount of one dollar or less unless you attach a signed request to your return.

Collection of debts from your refund

We will keep all or part of your overpayment (refund) if you owe a New York State tax liability or a New York City or Yonkers personal income tax liability, if you owe past-due support or a past-due legally enforceable debt to the IRS, to a New York State agency, or to another state, if you defaulted on a governmental education, state university, or city university loan, or if you owe a New York City tax warrant judgment debt. We will refund any amount that exceeds your debt.

A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

If you have questions about whether you owe a past-due legally enforceable debt to the IRS, to another state, or to a New York State agency, contact the IRS, the other state, or the New York State agency.

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities, call (518) 457-5434 or write to: NYS Tax Department, Collections and Civil Enforcement Division, W A Harriman Campus, Albany NY 12227.

Disclaiming of spouse's debt

If you marked filing status ② and you do not want to apply your part of the overpayment to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and attach it to your original return. We need the information on Form IT-280 to process your refund as quickly as possible. You cannot file an amended return to disclaim your spouse's debt after you have filed your original return.

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the IRS or the other state to resolve your responsibility for the asserted liability.

Line 79 — Estimated tax

Enter the amount of overpayment from line 77 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2011. The total of lines 78 and 79 should equal the amount on line 77.

If you choose to apply all or part of your overpayment to your 2011 estimated income tax, you generally cannot change that decision after April 18, 2011.

Line 80 — Amount you owe

Enter on line 80 the amount of tax you owe **plus any estimated income tax penalty** you owe (see line 81 instructions).

If you choose to pay by electronic funds withdrawal, mark an **X** in the box and enter your account information on line 82.

To avoid other penalties and interest, pay any tax you owe by April 18, 2011.

For additional information on penalties and interest, see Publication 80, *General Income Tax Information for New York State Residents*.

Line 81 — Estimated tax penalty

Begin with these steps to determine if you may owe an estimated income tax penalty.

- 1) Locate the amount of your 2009 New York AGI as shown on your 2009 return;
- 2) Locate the amount of your 2009 New York income tax; then
- 3) Calculate the amount of your 2010 prepayments (the amount of withholding and estimated tax payments you have already made for 2010).

In general, you are not subject to a penalty if your 2010 prepayments equal at least 100% of your 2009 income tax.

Note: To meet this condition, the tax shown on your 2009 return must be recomputed using the new itemized deduction income limitation rule and credit deferral rules.

However:

- If your 2009 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2009 income tax based on a 12 month return;
- You may owe a penalty if line 80 is \$300 or more and represents more than 10% of the income tax shown on your 2010 return; and
- You may owe a penalty if you underpaid your estimated income tax liability for any payment period.

For more information, see Form IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*.

If you owe an estimated income tax penalty, enter the penalty amount on line 81. Also add the same amount to any tax due and enter the total on line 80. It is possible for you to owe an estimated income tax penalty **and also** be due a refund. In that case, subtract the estimated income tax penalty amount from the overpayment and enter the net result on line 77. **Do not include any other penalty or interest amounts on line 77.** Be sure to attach Form IT-2105.9 to your return.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account.



This payment option is not available if the funds for your payment would come from an account outside the U.S. (see *Note* on page 87).

File now/Pay later! You must specify a future payment date up to and including April 18, 2011. If you file before April 18, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 82 instructions.

By check or money order

If you owe more than one dollar, include full payment with your return. Make check or money order payable to **New York State Income Tax** and write your social security number and **2010 Income Tax** on it. **Do not send cash.**

Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

By credit card

You can use your American Express Cards®, Discover®/Novus®, MasterCard®, or Visa® to pay the amount you owe on your New York State income tax return. You can pay your income taxes due with your return by credit card through the Internet. The credit card service provider **will charge** you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. **Please note** that the convenience fee, terms, and conditions may vary between the credit card service providers.

You can make your payment by credit card regardless of how you file your income tax return. For returns filed before the due date, you can make credit card payments any time up to the due date. For returns filed on or after the due date, you should make your credit card payment at the same time you file your return. Credit cards cannot be used to pay any tax due on an amended return.

For additional information on the credit card payment program and the credit card service providers available for your use, go to our Web site (at www.nystax.gov).

Follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (**line 80 of Form IT-201**). Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point you may elect to accept or cancel the credit card transaction.

If you accept the credit card transaction you will be given a confirmation number. **Keep this confirmation number as proof of payment.**

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 18, 2011.

If you cannot pay in full, you should file your return on time, and pay as much of the tax due as possible by automatic bank withdrawal, check, or money order. Also consider alternative payment methods such as a commercial or private loan or a credit card transaction to pay any remaining balance.

You will be billed for any unpaid tax plus interest (see *Amount you owe* on page 86). Pay the bill immediately if you can; if you cannot, call the number provided on the bill to make other arrangements. If you fail to pay the amount due, New York State may file a tax warrant, seize your assets, and/or garnishee your wages to ensure payment.

Line 82 – Account information

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S., **stop**. Do not complete lines 82a, 82b, or 82c (see *Note* below). **All others**, supply the information requested for lines 82a, 82b, and 82c.

Note: Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check, money order, or credit card (see above); or if you are requesting a refund, we will send your refund to the mailing address on your return.

The following requirements apply to both direct deposit and electronic funds withdrawal:

Enter your bank's 9-digit routing number on line 82a. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is 090090099.

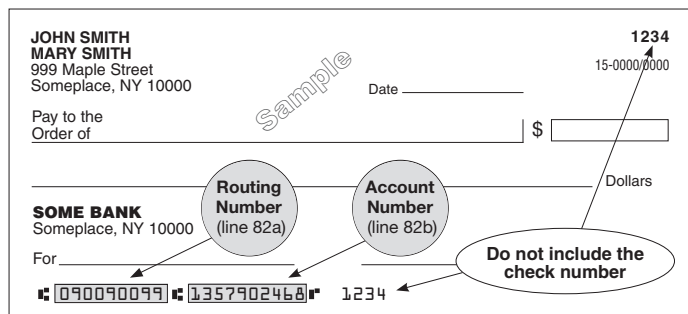
If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 82a.

Enter your account number on line 82b. The number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

On line 82c, mark an **X** in the box for the type of account, checking or savings.

- If you mark *Checking*, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. **Do not** include the check number.)
- If you mark *Savings*, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call (518) 457-5181. Please allow six to eight weeks for processing your return.



Note: The routing and account numbers may appear in different places on your check.

Refund — Direct deposit

The Tax Department will **not** notify you that your refund has been deposited. However, if the amount we deposit is different from the amount of refund you claimed, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited.


Contact your bank if you need to verify routing and account numbers or confirm that it will accept your deposit. If we cannot make the direct deposit for any reason, we will send your refund to the mailing address on your return.

Owe — Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account. Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, which may include penalty and interest.

Contact your bank if you need to verify routing and account numbers or confirm that it will process the withdrawal.

 If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

Step 10 — Sign and date your return**Third-party designee**

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your tax return with the New York State Tax Department?

If **No**, mark an **X** in the **No** box.

If **Yes**, mark an **X** in the **Yes** box. Print the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

If you mark the **Yes** box, you (and your spouse, if filing a joint return) are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); **and**
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and return preparation. We will not send notices to the designee.

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file a power of attorney. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file a power of attorney.

The authorization will end automatically one year after the later of the return due date (including any extension) or the date you filed your tax return.

Paid preparer's signature

If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Your signature(s)

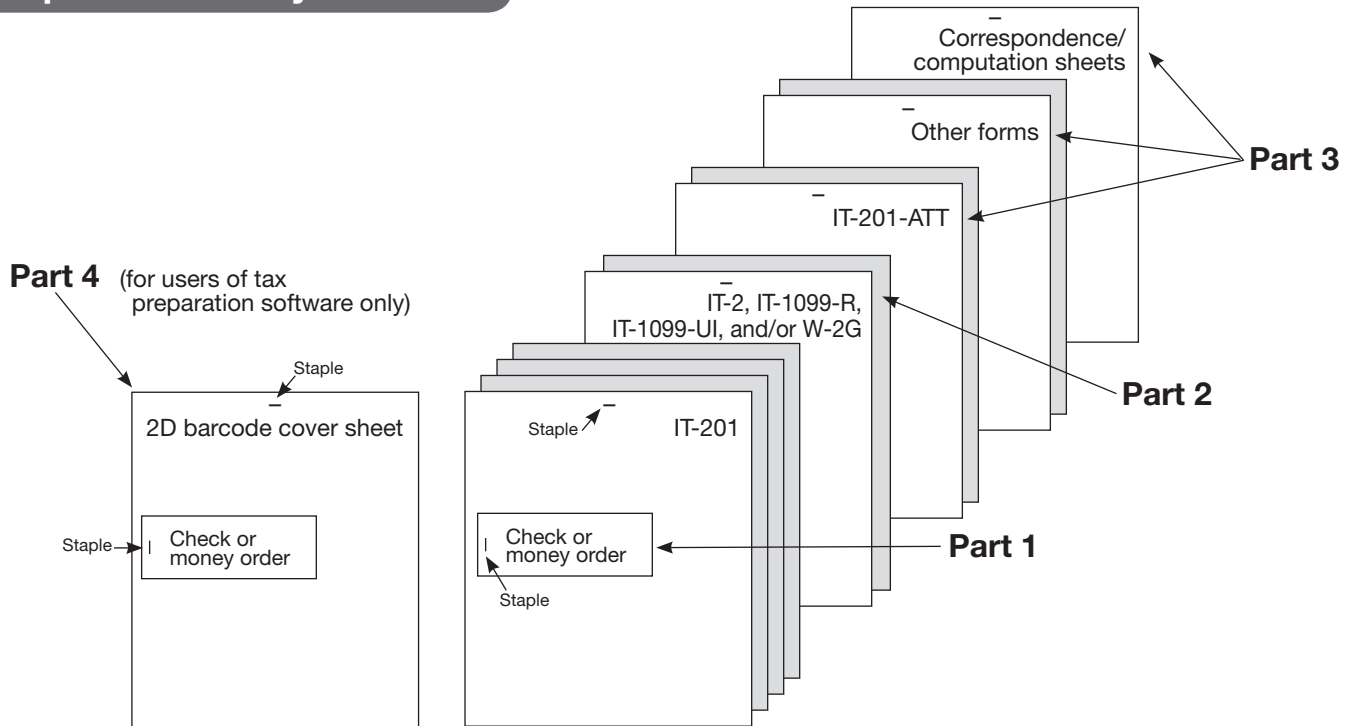
In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, also enter your spouse's occupation. Both spouses must sign a joint return; **we cannot process unsigned returns**. Keep your signature(s) within the space(s) provided.

If the return is for someone who died and there is no surviving spouse to sign it, print or type the name and address of the person signing it below the signature. For additional information about deceased taxpayers, see page 33.

Daytime phone number

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

Step 11 — Finish your return



Take a moment to go over your return to avoid errors that may delay your refund. Finish your return as shown below in Parts 1 through 6.

Part 1

Staple payments, if any, to page 1 of your Form IT-201 where indicated.

Part 2

Staple Form(s) IT-2 (and IT-1099-R, IT-1099-UI, and federal W-2G if applicable) to page 4 of your Form IT-201.

Part 3

Staple any other forms, including Form IT-201-ATT, and any correspondence and computation sheets of paper behind your Form(s) IT-2, IT-1099-R, IT-1099-UI, and/or W-2G face up.

Part 4

Two-dimensional (2D) barcode cover sheet.

If your software package or preparer prints a 2D barcode cover sheet as page one of your Form IT-201, place the cover sheet face up, on the top of the front page of Form IT-201, and staple the entire return at the top of the cover sheet. Staple payments, if any, to the front of the 2D barcode cover sheet where indicated. If you need to change and reprint your return, also be sure to reprint the 2D barcode cover sheet.

Please note: Do not write, print, or photocopy anything on the back of the 2D barcode cover sheet.

Part 5

Make a copy of your return and any other attached forms or papers for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

Part 6

Note: We no longer provide a preaddressed return envelope.

You must include the following on **your** envelope:

- Your return address
- Enough postage (some returns require additional postage)
- The appropriate mailing address:
 - If enclosing a payment (check or money order), mail your return to:

**STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555**

- If not enclosing a payment, mail your return to:

**STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001**

Mail your **original** signed return by April 18, 2011.

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 35 for the address and additional information.

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Instructions for Form IT-201-ATT, Other Tax Credits and Taxes

Purpose of Form IT-201-ATT

You must complete Form IT-201-ATT and attach it to your Form IT-201 if:

- you are claiming other New York State, New York City, or Yonkers credits listed in the chart on pages 91 and 92 (credits that are not entered directly on Form IT-201); or
- you are subject to other New York State or New York City taxes.

Instructions

Enter your name and social security number as it is listed on your Form IT-201. If you are filing a joint return, enter both names and use the social security number of the taxpayer listed first on your Form IT-201.

The chart on pages 91 and 92 lists other credits you may claim and other taxes you may have to pay, along with credit **code** numbers, where applicable, and the line reference for Form IT-201-ATT.

Find the credits and taxes that apply to you. Complete the additional credit forms as indicated. Carefully enter the money amounts on the appropriate lines and the **code** numbers, where applicable. **You must attach all applicable credit forms, including Form IT-500, Income Tax Credit Deferral, and tax computations to Form IT-201.**

See instructions for lines 1, 9, and 22 below.

Line 1

If you receive an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for New York State income taxes paid by the trust. Attach a copy of the computation of your New York State accumulation distribution credit provided to you by the trust and enter the amount of the credit on line 1.

Line 9

Compute your NYC accumulation distribution credit using the worksheet below. If you received an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for NYC income taxes paid by the trust. Attach a copy of the computation of your NYC accumulation distribution credit provided to you by the trust.

NYC accumulation distribution credit worksheet	
1. Enter the amount from Form IT-201, line 49.....	1. _____
2. Enter the amount from Form IT-201-ATT, line 33.....	2. _____
3. Add lines 1 and 2.....	3. _____
4. Enter New York City accumulation distribution credit.....	4. _____
5. Enter the smaller of line 3 or line 4 here and on Form IT-201-ATT, line 9. This is your allowable New York City accumulation distribution credit.....	5. <input type="text"/>

Line 22


If the amount on Form IT-201, line 40, is **equal to or less than** the amount on Form IT-201, line 39, enter the amount from Form IT-201, line 43, on line 22.

If the amount on Form IT-201, line 40, is **more than** the amount on Form IT-201, line 39, complete the **Line 22 worksheet** below.

Line 22 worksheet	
1. Enter the amount from Form IT-201, line 39.....	1. _____
2. Enter the amount from Form IT-201, line 41.....	2. _____
3. Enter the amount from Form IT-201, line 42.....	3. _____
4. Add lines 1, 2 and 3, and enter the total here and on line 22.....	4. <input type="text"/>

Instructions for Form IT-201-ATT (continued)

Other credits and taxes

To claim these credits or report these taxes:	See these forms and their instructions:	Enter on Form IT-201-ATT:	Enter code:
Accumulation distribution credit New York State New York City	See instructions, pg. 90 See instructions, pg. 90	Line 1 Line 9	
Addback of resident credit for taxes paid to a province of Canada	IT-112-C	Lines 20a-20l	141
Alternative fuels credit Carryover portion Addback on early dispositions	IT-253 IT-253	Lines 6a-6n Lines 20a-20l	253 253
Biofuel production credit		IT-243 Lines 12a-12l	303
Brownfield credits Refundable portion Addback	IT-611 IT-611.1 IT-612 IT-613 IT-611 IT-611.1 IT-612 IT-613	Lines 12a-12l Lines 12a-12l Lines 12a-12l Lines 12a-12l Lines 20a-20l Lines 20a-20l Lines 20a-20l Lines 20a-20l	171 170 172 173 171 170 172 173
Child and dependent care credit (New York City part-year resident)	IT-216	Line 9a	
Claim of right credit (New York State)	IT-257	Line 15	
Claim of right credit (New York City)	IT-257	Line 16	
Claim of right credit (Yonkers)	IT-257	Line 17	
Clean heating fuel credit	IT-241	Lines 12a-12l	301
Conservation easement credit	IT-242	Lines 12a-12l	302
Defibrillator credit	IT-250	Lines 2a-2b	250
Empire State commercial production credit Carryover portion Refundable portion	IT-246 IT-246	Lines 6a-6n Lines 12a-12l	355 355
Empire State film production credit	IT-248	Lines 12a-12l	248
Empire State film post-production credit  Carryover portion Refundable portion	IT-261 IT-261	Lines 6a-6n Lines 12a-12l	356 356
EZ capital tax credit Carryover portion Addback on early dispositions	IT-602 IT-602	Lines 6a-6n Lines 20a-20l	162 162
EZ investment tax credit (including EZ employment incentive credit) Carryover portion Refundable portion Addback on early dispositions	IT-603 IT-603 IT-603	Lines 6a-6n Lines 12a-12l Lines 20a-20l	163 163 163
EZ wage tax credit Carryover portion Refundable portion	IT-601 IT-601	Lines 6a-6n Lines 12a-12l	161 161
Employment of persons with disabilities credit	IT-251	Lines 6a-6n	251
Farmers' school tax credit Refundable portion Addback on converted property	IT-217 IT-217	Line 11 Lines 20a-20l	217
FSI EZ investment tax credit (including FSI EZ employment incentive credit) Carryover portion Refundable portion Addback on early dispositions	IT-605 IT-605 IT-605	Lines 6a-6n Lines 12a-12l Lines 20a-20l	165 165 165
FSI investment tax credit (including FSI employment incentive credit) Carryover portion Refundable portion Addback on early dispositions	IT-252 IT-252 IT-252	Lines 6a-6n Lines 12a-12l Lines 20a-20l	252 252 252

Instructions for Form IT-201-ATT (continued)

Other credits and taxes (continued)

To claim these credits or report these taxes:	See these forms and their instructions:	Enter on Form IT-201-ATT:	Enter code:
Fuel cell electric generating equipment credit carryover	IT-259	Lines 6a-6n	259
Green building credit	DTF-630	Lines 6a-6n	630
Historic barn rehabilitation credit	See <i>Investment credit</i> below		
Historic homeownership rehabilitation credit			
Carryover portion	IT-237	Lines 6a-6n	237
Refundable portion	IT-237	Lines 12a-12l	237
Addback on early dispositions	IT-237	Lines 20a-20l	237
Investment credit (including <i>employment incentive credit</i> and <i>historic barn rehabilitation credit</i>)			
Carryover portion	IT-212	Line 4	
Refundable portion	IT-212	Lines 12a-12l	212
Addback on early dispositions	IT-212	Lines 20a-20l	212
Long-term care insurance credit	IT-249	Line 3	
Low-income housing credit			
Carryover portion	DTF-624	Lines 6a-6n	624
Addback	DTF-626	Lines 20a-20l	626
Lump-sum distributions (credit)			
Resident credit	IT-112.1	Line 27	
Lump-sum distributions (taxes)			
New York State separate tax	IT-230	Line 26	
New York State capital gain portion	IT-230	Line 19	
New York City separate tax	IT-230	Line 32	
New York City capital gain portion	IT-230	Line 33	
Minimum income tax			
New York State minimum income tax	IT-220	Line 29	
New York City minimum income tax	IT-220	Line 31	
Nursing home assessment credit	IT-258	Lines 12a-12l	258
QETC capital tax credit			
Carryover portion	DTF-622	Lines 6a-6n	622
Addback on early dispositions	DTF-622	Lines 20a-20l	622
QETC employment credit	DTF-621	Lines 12a-12l	621
QETC facilities, operations, and training credit	DTF-619	Lines 12a-12l	619
QEZE credit for real property taxes			
Refundable portion	IT-606	Lines 12a-12l	166
Addback	IT-606	Lines 20a-20l	166
QEZE tax reduction credit	IT-604	Lines 2a-2b	164
Rehabilitation of historic properties credit			
Carryover portion	IT-238	Lines 6a-6n	238
Addback on early dispositions	IT-238	Lines 20a-20l	238
Residential fuel oil storage tank credit carryover	See below*	Lines 6a-6n	054
Security officer training credit	IT-631	Lines 12a-12l	631
Solar energy system equipment credit	IT-255	Line 5	
Solar and wind energy credit carryover	See below*	Lines 6a-6n	052
Special additional mortgage recording tax credit			
Carryover portion	IT-256	Lines 6a-6n	256
Refundable portion	IT-256	Lines 12a-12l	256
Taxicabs and livery service vehicles accessible to persons with disabilities credit	IT-239	Lines 6a-6n	299
Unincorporated business tax credit (New York City)	IT-219	Line 8	
Volunteer firefighters' and ambulance workers' credit	IT-245	Lines 12a-12l	354
ZEA wage tax credit	IT-601.1	Lines 6a-6n	160

* Taxpayers carrying over any unused credit(s) from last year must attach a schedule(s) showing how the carryover(s) was computed. Be sure to enter the applicable code shown above for the credit(s) carryover(s) you are claiming.

– Notes –

– Notes –

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When to file/Important dates

April 18, 2011 Date by which you must file your 2010 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 17, 2011) by completing and returning Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2011 Date by which you must file your 2010 New York State income tax return if you qualify to file your federal income tax return on June 15, 2011, because:

- 1) you are a U.S. citizen or resident and live outside the U.S. and your main place of business or post of duty is outside the U.S. and Puerto Rico, or
- 2) you are in the military service outside the U.S. and Puerto Rico when your 2010 return is due. The time to pay your New York State, New York City and Yonkers income tax, and any New York State or local sales or use tax is similarly automatically extended.

Military Personnel — For more information on extensions of time to file, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

October 17, 2011 Date by which you must file your 2010 income tax return to avoid penalties and interest computed from the original due date if you filed Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed with the form.

April 18, 2011
June 15, 2011
September 15, 2011
January 17, 2012

Due dates for 2011 estimated tax payments. Generally, you must pay estimated income tax if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim.

Need help?



Internet access: www.nystax.gov

Get answers to your questions; check your refund status; check your estimated tax account; download forms and publications; get tax updates and other information.



Telephone assistance is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

Refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

Where to file

If enclosing a payment (check or money order), mail your return to:

**STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555**

If not enclosing a payment, mail your return to:

**STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001**

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 35 for the address and additional information.

