



IT-201-I
Instructions

New York State Department of Taxation and Finance

Instructions for Form IT-201

Full-Year Resident Income Tax Return

New York State • New York City • Yonkers

(including instructions for Forms IT-201-ATT and IT-201-D)

File electronically

Before you file a paper return, consider preparing and filing your return electronically.

- Electronic preparation and filing is fast, easy, and secure.
- Electronic filers get their refunds faster than paper filers (more than twice as fast, on average).










































E-File for free

With the addition of our new income tax Web File system, more than 85% of New Yorkers can now electronically prepare and file their returns for free. Visit our Web site at www.tax.ny.gov to learn more.

Go online

The Tax Department now offers more than 60 online services that allow you to file returns, pay tax, respond to notices, get email notifications and much more. Visit our Web site at www.tax.ny.gov for more information.

Table of contents

▼ Go to topic	Print ▼		▼ Go to topic	Print ▼
What's new for 2014?	3		Additional information	35 
1099-G information	5		School districts and code numbers	38 
Who must file?	6		New York State Tax Table	42 
Filing information for same-sex married couples	6		New York State tax rate schedule	50 
Credits for individuals and businesses	7		Tax computation –	
Other forms you may have to file	11		New York AGI of more than \$104,600	51 
Filing status and items B through H	12		New York City Tax Table	54 
Federal income tax return information –			New York City tax rate schedule	62 
lines 1 through 19	14		Index	inside back cover 
Partners, beneficiaries, S corporation			When to file/Important dates	back cover 
shareholders	14		Need help?	back cover 
New York additions – lines 20 through 23	15			
New York subtractions – lines 26 through 31	16			
Standard or itemized deduction and dependent				
exemptions – lines 34 and 36	18			
New York State tax – line 39	19			
New York State household credit – line 40	19			
Resident credit and other New York State				
nonrefundable credits – lines 41 and 42	20			
Net other New York State taxes – line 45	20			
New York City taxes – line 47, 50, and 51	20			
New York City household credit – line 48	20			
New York City nonrefundable credits – line 53	22			
Yonkers taxes – lines 55, 56, and 57	22			
Sales or use tax – line 59	23			
Voluntary contributions – line 60	24			
Credits – lines 63 through 71	25			
New York State, New York City, and Yonkers tax				
withheld – lines 72, 73, and 74	27			
Estimated tax payments – line 75	27			
Refund options	27			
Payment options	29			
Account information – line 83	29			
Finish your return	31			
Form IT-201-ATT, <i>Other Tax Credits and Taxes</i> ...	32			
Form IT-201-D, <i>Resident Itemized Deduction</i>				
<i>Schedule</i>	33			

What's **NEW** for 2014?

General changes for 2014

- **Yonkers resident income tax surcharge**
The Yonkers resident income tax surcharge has increased from 15% to 16.75%.
- **START-UP NY program**
The START-UP NY program provides tax benefits to approved businesses that have located within tax-free NY areas and for certain employees of these businesses. The program is administered by Empire State Development (ESD). See our Web site for more information.
- **New reporting method for *other* addition and subtraction modifications**
Taxpayers must now report the identifying information for *other* addition and subtraction modifications using new Form IT-225, *New York State Modifications*. The total amount of other additions and other subtractions will continue to be reported on Form IT-201, lines 23 and 31. However, the description and individual amounts for these modifications will no longer be shown in the *Identify* area of these lines but on Form IT-225. See page 14, Form IT-225, and its instructions.
- **Paid preparer exclusion code**
Paid preparers must now enter either their New York Tax Preparer Registration Identification Number (NYTPRIN) or an exclusion code (if they are not required to register). See page 30 and our Web site.
- **Signature requirements for e-filed returns**
To make the process less burdensome for tax professionals and further reduce barriers to electronic filing, taxpayers are now allowed to electronically send their authorization to e-file their tax returns to their tax preparer. See our Web site for more information.
- **Additional minimum personal income tax repealed**
The New York State and New York City additional minimum personal income taxes have been repealed. Therefore, Form IT-220, *Minimum Income Tax*, is obsolete for tax years beginning on or after January 1, 2014.
- **Cost of living adjustment**
The New York State standard deduction and tax rate schedules have been adjusted to reflect the cost of living adjustment required under the Tax Law.
- **Public Trust Act**
Any taxpayer who is convicted, or a shareholder of an S corporation or partner in a partnership which is convicted, of an offense defined in New York State Penal Law Article 200 (*Bribery Involving Public Servants and Related Offenses*) or 496 (*Corrupting the Government*), or section 195.20 (*Defrauding the Government*), is not eligible for any tax credit allowed under Tax Law Article 9, 9-A, 32, or 33, or any business tax credits allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A. See the instructions for Form IT-201-ATT, Line A, on page 32.

- **Metropolitan Commuter Transportation Mobility Tax (MCTMT) estimated tax payments for 2015**

Beginning with tax year 2015, individuals who are subject to the MCTMT will be required to report and pay their MCTMT with their personal income taxes. Therefore, Form IT-2105 has been modified for tax year 2015 to allow taxpayers to make their estimated MCTMT and personal income tax payments together. See 2015 Form IT-2105 and our Web site.

Changes to existing credits

- **Accumulation distribution credit**
The accumulation distribution credit for resident beneficiaries has been expanded to include a credit for income tax paid by the trust to another state, political subdivision, or the District of Columbia. See page 32.
- **Empire State commercial production credit**
This credit has been extended through tax year 2016. Visit www.nylovesfilm.com and see Form IT-246, *Claim for Empire State Commercial Production Credit*, for information about this credit.
- **Youth works tax credit**
The New York Youth Works Tax Credit Program has been extended and expanded. See Form IT-635, *New York Youth Works Tax Credit*. For more information about the program, see the New York State Department of Labor Web site (at www.labor.ny.gov).
- **Noncustodial parent earned income tax credit**
This credit has been extended through tax year 2016. See Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, for information about this credit.

New credits

- **Family tax relief credit**
The advance payment for the 2014 family tax relief credit was mailed by the Tax Department to qualified taxpayers in the fall of 2014. Eligible taxpayers who did not receive their advance payment may apply for the credit on our Web site. For tax years 2015 and 2016, taxpayers will claim this credit when filing their tax returns. For more information about this credit (including eligibility), see page 7 and our Web site.
- **Real property tax freeze credit**
An advance payment for the real property tax freeze credit was mailed to qualified taxpayers in the fall of 2014. Additional payments will be sent out in 2015 and 2016. For more information on the credit (including eligibility), see page 8 and our Web site.
- **New York City enhanced real property tax credit**
A new, refundable credit is available for tax years 2014 and 2015 to full-year New York City residents. The credit applies to homeowners and renters with household gross income of less than \$200,000 annually. This credit is in addition to any New York State real property tax credit they may be eligible to claim. See Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, and its instructions.

What's **NEW** for 2014? (continued)

- **START-UP NY tax elimination credit**
A new credit is available to approved businesses located in a tax-free NY area. The credit is based on the business's economic presence in the tax-free NY area. See Form IT-638, *START-UP NY Tax Elimination Credit*, and its instructions.
- **START-UP NY telecommunication services excise tax credit**
A new credit is available to approved businesses located in a tax-free NY area that paid excise tax on telecommunication services. See Form IT-640, *START-UP NY Telecommunication Services Excise Tax Credit*, and its instructions.
- **Manufacturer's real property tax credit**
A new credit, equal to 20% of the real property taxes paid, is available to qualified New York manufacturers. The New York real property must be owned by the manufacturer and principally used for manufacturing. See Form IT-641, *Manufacturer's Real Property Tax Credit*, and its instructions.
- **General corporation tax (GCT) credit**
A new credit is available to shareholders (or the beneficiary of an estate or trust that is a shareholder) of a New York City business that paid New York City GCT. See Form IT-222, *General Corporation Tax Credit*, and its instructions.
- **Hire a veteran credit**
A new credit is available to a business that hires a qualified veteran on or after January 1, 2014. The credit may be claimed for tax years beginning on or after January 1, 2015, but before January 1, 2017. For more information, see TSB-M-13(9)C, (8)I.
- **Minimum wage reimbursement credit**
A new refundable credit is available to a business that hires an eligible employee who is paid minimum wage during all or part of the tax year. See Form IT-639, *Minimum Wage Reimbursement Credit*, and its instructions.

New and revised income modifications

- **Incomplete gift non-grantor trust**
A new addition modification must be made if you transferred property to an incomplete gift non-grantor trust for the income of the trust. A new subtraction modification is allowed to a beneficiary for income received from an incomplete gift non-grantor trust that terminated and distributed all assets before June 1, 2014. See TSB-M-14(3)I and the instructions for Form IT-225.
- **Addition modification for manufacturer real property taxes**
A new addition modification must be made for any federal deduction for real property taxes if you also claimed the real property tax credit for manufacturers. See the instructions for Form IT-225.
- **Addition modification for excise tax on telecommunication services**
A new addition modification must be made for any federal deduction for excise taxes on telecommunication services if you also claimed the START-UP NY telecommunication services excise tax credit. See the instructions for Form IT-225.
- **START-UP NY wages**
A new subtraction modification is allowed to an eligible employee working for an approved START-UP NY business. See TSB-M-13(6)I, the instructions for Form IT-225, and our Web site.
- **Volunteer firefighter or ambulance worker length of service award**
A new subtraction modification is allowed for length of service awards paid to volunteer firefighters and ambulance workers that were included in their federal adjusted gross income. See the instructions for Form IT-225.
- **Small business modification**
A new subtraction modification is allowed for a farm business or small business that employs one or more persons during the tax year, and has net farm or small business income of greater than zero but less than \$250,000. See the instructions for Form IT-225.

E-file information

E-file your return



Using software?

You must e-file if your software allows you to e-file your return. E-file is easy, safe, and allows you to get your refund faster. Most New Yorkers e-file.

You may also qualify for free electronic filing.


Pay a balance due by authorizing the Tax Department to withdraw the payment from your bank account. Authorize the payment when you e-file or after you file your return (using

the Make a Return Payment online service on our Web site). You may also pay with a credit card or submit a check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns*.

Visit our Web site at www.tax.ny.gov for more information.



File a valid return

 Forms that have a year in the New York State map can only be used for that tax year.

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. Submit **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.

Entering whole dollar amounts

When entering amounts on your return, including on any credit forms, schedules, or other forms submitted with your New York return, enter **whole dollar amounts only** (zeros have been preprinted).

Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

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

Online Services

New York State Tax Department Online Services

Create an Online Services account and log in to:

- file a personal income tax return
- make payments
- view your filing and payment history
- get email notifications for refunds, bills, and notices
- respond to bills and notices

Access is available 24 hours a day, 7 days a week.

www.tax.ny.gov

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.

If you show a loss, place a minus sign **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.

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

Special symbols

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



New information



Caution

1099-G information

Need to know the amount of your 2013 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.tax.ny.gov
- call (518) 457-5181

What you can find on our Web site

- The most up-to-date information
- Income tax Web File program
- Free e-file options
- Forms and instructions
- Publications and other guidance
- Online services and account information
- Change of address
- Free tax return assistance information
- How to resolve an issue
- Taxpayer rights information
- Subscription service sign-up

Visit our site to see other services and information.

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**.

New York State full-year residents: Who must file?

You must file a New York State resident return if you meet any of the following conditions:

- You have to file a federal return.
- You did not have to file a federal return but your federal adjusted gross income for 2014 plus New York additions (see page 15) was more than \$4,000 (\$3,100 if you are single and can be claimed as a dependent on another taxpayer's federal return).
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay.
- You want to claim any of the refundable or carryover credits in the credit chart on pages 7 through 10.

 Do not file Form IT-201 if you were a New York State resident for only part of the year. If you moved into New York State on any day other than January 1, or moved out of New York State on any day other than December 31, see *New York nonresidents and part-year residents*.

Additional notes to all filers:

- Do you have to **submit 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 7 through 10.

- Does your child have **investment income** over \$2,000? 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 \$3,100 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 \$2,000 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 2014, 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-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-201.

Filing information for same-sex married couples



Same-sex married couples have the same state tax benefits and requirements as different-sex married couples filing and paying New York State personal income tax. In addition, as a result of the Supreme Court's decision *United States v. Windsor*, and IRS Revenue Ruling 2013-17, for federal tax purposes the IRS will recognize a marriage between a same-sex couple that is a legal marriage under the laws of the jurisdiction (either domestic or foreign) where the

marriage was performed. Therefore, you must determine your filing status using the general married filing status rules (see *Item A* on page 12).

The term *spouse* should be read as gender-neutral and includes a person in a marriage with a same-sex spouse. The term *marriage* includes a marriage between same-sex spouses.

Credits for individuals

Key: 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.

Credit	See Key above.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 32*
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 32*
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Child and dependent care (New York State)	<input type="checkbox"/>	are able to claim the federal child and dependent care credit.	IT-216
Child and dependent care (New York City)	<input type="checkbox"/>	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)	<input type="checkbox"/>	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)	<input type="checkbox"/>	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)	<input type="checkbox"/>	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	<input type="checkbox"/>	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
College tuition	<input type="checkbox"/>	are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement	<input type="checkbox"/>	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)	<input type="checkbox"/>	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)	<input type="checkbox"/>	are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child	<input type="checkbox"/>	claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
 Enhanced real property tax (New York City)	<input type="radio"/> <input type="checkbox"/>	are a full-year New York City resident paying real property taxes or rent and your household gross income is less than \$200,000.	NYC-208
 Family tax relief	<input type="radio"/> <input type="checkbox"/>	in 2012, were a New York State resident, filed Form IT-201 or IT-201-X listing a dependent child under age 17, had a New York AGI between \$40,000 and \$300,000, and had a tax liability of zero or greater.	See Note below.
Green building		had expenses for a building meeting certain environmental and energy standards.	DTF-630
Historic homeownership rehabilitation	<input type="checkbox"/>	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 19*

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

Note: These were advance payments mailed in the fall of 2014. For more information, see our Web site.

Credits for individuals *(continued)*

Key: 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.

Credit	See Key above.	You may qualify for this credit if you:	Form
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 20*
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	<input type="checkbox"/>	paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
NEW Property tax freeze	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner (outside of New York City) who is eligible for the STAR property tax exemption.	See Note below.
Real property tax	<input type="radio"/> <input type="checkbox"/>	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 32*
School tax (New York City)	<input type="radio"/> <input type="checkbox"/>	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-201.	NYC-210
Solar energy system equipment		purchased or leased 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 32*
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 firefighter's and ambulance workers'	<input type="checkbox"/>	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

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

Note: These were advance payments mailed in the fall of 2014. For more information, see our Web site.

Credits for businessesKey: This credit may be refunded to you, even if you owe no tax.

Credit	See Key above.	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 for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Beer production	<input type="checkbox"/>	is a registered beer distributor that produced 60,000,000 or fewer gallons of beer in New York State in the tax year.	IT-636
Biofuel production	<input type="checkbox"/>	produced biofuel at a biofuel plant located in New York State.	IT-243
Brownfield credits	<input type="checkbox"/>	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	<input type="checkbox"/>	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
Conservation easement	<input type="checkbox"/>	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
Economic Transformation and Facility Redevelopment Program	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program.	IT-633
Empire State commercial production	<input type="checkbox"/>	had expenses for the production of certain qualified commercials.	IT-246
Empire State film production	<input type="checkbox"/>	had expenses for the production of certain qualified films and television shows.	IT-248
Empire State film post-production	<input type="checkbox"/>	had expenses for the post-production of certain qualified films and television shows.	IT-261
Empire State Jobs Retention Program	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program.	IT-634
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	<input type="checkbox"/>	acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
EZ investment	<input type="checkbox"/>	is EZ-certified and placed qualified property in service in an EZ.	IT-603
EZ wage	<input type="checkbox"/>	is EZ-certified and paid wages to employees within the EZ.	IT-601
Employment incentive	<input type="checkbox"/>	put property in service that qualified for the investment credit.	IT-212-ATT
Employment of persons with disabilities		employed persons with disabilities.	IT-251
Excelsior jobs	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607
Farmers' school tax	<input type="checkbox"/>	is in the farming business and paid school taxes on agricultural property in New York State.	IT-217
Financial services industry EZ employment incentive	<input type="checkbox"/>	is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605
FSI EZ investment	<input type="checkbox"/>	is an FSI business that placed qualified property in service in an EZ.	IT-605
FSI employment incentive	<input type="checkbox"/>	put property in service that qualified for the FSI investment tax credit.	IT-252-ATT

Credits for businesses (continued)Key: This credit may be refunded to you, even if you owe no tax.

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
FSI investment	<input type="checkbox"/>	is an FSI business that placed qualified property in service in New York State.	IT-252
NEW General corporation tax (GCT New York City)		is a shareholder (or the beneficiary of an estate or trust that is a shareholder) of a New York City business that paid New York City GCT.	IT-222
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	<input type="checkbox"/>	placed qualified property in service in New York State.	IT-212
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
NEW Manufacturer real property taxes	<input type="checkbox"/>	is a qualified New York manufacturer that paid eligible real property taxes.	IT-641
NEW Minimum wage reimbursement	<input type="checkbox"/>	paid wages at the New York State minimum wage rate to students who are 16 to 19 years old.	IT-639
New York Youth Works	<input type="checkbox"/>	was issued a certificate of eligibility by New York State Department of Labor under the New York Youth Works Tax Credit Program.	IT-635
QETC capital		held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	<input type="checkbox"/>	is a QETC that paid wages to full-time employees.	DTF-621
QEZE real property taxes	<input type="checkbox"/>	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	<input type="checkbox"/>	employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
Special additional mortgage recording tax	<input type="checkbox"/>	paid the special additional mortgage recording tax.	IT-256
NEW START-UP NY telecommunication services excise tax	<input type="checkbox"/>	is an approved START-UP New York business operating in a tax-free NY area that paid an excise tax on telecommunication services.	IT-640
NEW START-UP NY tax elimination	<input type="checkbox"/>	is an approved START-UP New York business operating in a tax-free NY area.	IT-638
Taxicabs and livery service vehicles accessible to persons with disabilities		have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities. (For costs incurred before January 1, 2011.)	IT-239
		had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.)	IT-236
Temporary deferral nonrefundable payout		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501
Temporary deferral refundable payout	<input type="checkbox"/>	deferred certain refundable credits in 2010, 2011, or 2012.	IT-502
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; or was a beneficiary of an estate or trust that filed Form NYC-202EIN and paid UBT.	IT-219
Zone equivalent area (ZEA) wage	<input type="checkbox"/>	has an unused credit from a prior year for wages paid to employees within a ZEA.	IT-601.1

Other forms you may have to file

Form IT-201-ATT

Other Tax Credits and Taxes, Attachment to Form IT-201

To report any other New York State or New York City taxes, or to claim credits other than those reported on Form IT-201. For more information, see the instructions for Form IT-201-ATT.

Form IT-201-D

Resident Itemized Deduction Schedule

To claim the New York itemized deduction. For more information, see the instructions for Form IT-201-D.

Form IT-201-V

Payment Voucher for Income Tax Returns

To make a payment by check or money order. For more information, see Form IT-201-V.



Form IT-225

New York State Modifications

To report New York State addition and subtraction modifications to federal AGI other than those specifically listed on Form IT-201. For more information, see page 14 and the instructions for Form IT-225.

Form IT-230

Separate Tax on Lump-Sum Distributions

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

Change of City Resident Status

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.

Form IT-2105

Estimated Tax Payment Voucher for Individuals

To pay estimated tax for 2015 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, or owe any amount of MCTMT. 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 2014 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-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 use Form IT-201-X to file a protective claim or to report a net operating loss (NOL) carryback.

For more information, see *Amending your return* on page 37 and the instructions for Form IT-201-X.

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.**

Taxpayer's 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, 2014, enter your permanent home address as of December 31, 2014, **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.

Dates of birth and social security numbers

Enter your date(s) of birth and 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, 2014. 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, 2014. School districts and code numbers are on pages 38 through 41. 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, 2013, and before you filed your return, enter the date of death in the box labeled *Taxpayer's date of death*, in month, day, and year (4-digit) order. If the taxpayer whose name is listed **second** died after December 31, 2013, and before you filed your return, enter the date of death in the box labeled *Spouse's date of death*. See *Deceased taxpayers* on page 37.

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 13).

Step 2 – Select your filing status and complete items B through H**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 2014 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 D1


If you marked **Yes** on federal Schedule B, then mark an **X** in the **Yes** box.

Item D2 Yonkers residents and Yonkers part-year residents only: 

If you received a check for the property tax freeze credit, you must mark an **X** in the **Yes** box and enter the amount you received. The payment was generally mailed in the fall of 2014. For more information, and to determine your amount, see our Web site.

Item D3 All taxpayers: 

If you received an advance payment (check) for the family tax relief credit during 2014, you must mark an **X** in the **Yes** box. This payment was mailed in the fall of 2014 to most eligible taxpayers. For more information, see our Web site.

 **Yonkers residents:** Your Yonkers resident income tax surcharge could be overstated if you do not mark the D2 and D3 boxes and correctly fill in the Yonkers worksheet on page 22.

Item E

Leave item E blank if you are a full-year New York City resident. 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 2014 (whether or not you personally used those living quarters for any part of the year), you must mark an **X** in the **Yes** box on line E(1) and enter the number of days you were in New York City, even if on personal business, on line E(2). (**Married filing jointly?** If both spouses spent days in New York City, enter the higher number of days on line E(2).) 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 is suitable for year-round use, 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 E(1) 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. The determination of residency is based on the facts and circumstances of your own situation. See the definitions of *Resident*, *Nonresident*, and *Part-year resident* in these instructions, and the *Nonresident Audit Guidelines* available on our Web site. If you meet the definition, complete the

New York City resident taxes and credits lines (47 through 53, and 64, 69, 70, and 70a) on Form IT-201. See the instructions on pages 20, 21, 22, 25, and 26.

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 2014. 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 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.

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 Combat zone, 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, 2015. The filing deadline for your New York return is also June 15, 2015.

Code E5 Extension of time to file beyond six months

Enter this code if:

- 1) 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 submit a copy of the letter you sent the IRS to request the additional time to file.
- 2) You received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction. Submit a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

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 submit 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.

Item H

Enter the required information for each **dependent** for whom you claimed an exemption on federal Form 1040 or 1040A. Also enter the required information for any dependent for whom you were entitled to claim an exemption on your federal return but chose not to (see *Example* below). If you did not have to file a federal return, enter the required information for each dependent

for whom an exemption would be allowed for federal income tax purposes.

Example: *You were entitled to claim your daughter as a dependent on your federal return but chose not to in order to allow her to claim a federal education credit on her federal tax return; you may still claim her as a dependent on your New York State return.*

If you have more than 7 dependents, submit a separate piece of paper marked **Form IT-201- item H continued**, and enter the required information for the additional dependents on that paper (be sure to include your name and social security number at the top of each sheet).

Note: If you are married filing a joint federal return but are required to file separate returns for New York State (see page 6), complete item H as if you had filed separate federal returns.


Step 3 – Enter your federal income and adjustments

Lines 1 through 19 – 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.

Be sure to enter your total other income on **line 16** and your total federal adjustments to income on **line 18**. Write each type of income and each adjustment and its amount in the *Identify* areas on lines 16 and 18. If you need more room, submit a list showing each type of income and each adjustment and its amount.

Enter only whole dollar amounts on your New York return (see page 5).

 Do not leave line 19 blank.

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.

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. See below and Form IT-225, *New York State Modifications*, and its instructions.

Partners and S corporation shareholders

If you have income from a partnership or S corporation, include any New York adjustments that apply to that income. This information should be provided to you by the entity. For important information regarding these modifications, see Form IT-225, *New York State Modifications*, and its instructions.

If you have any of the addition or subtraction modifications in the chart below relating to your partnership or S corporation income, include the amount on the applicable line of Form IT-201.

Modification code	Description	Line number
A-103 or EA-103	New York's 529 college savings program distributions	22
A-113 or EA-113	Interest income on state and local bonds and obligations	20
S-103 or ES-103	New York's 529 college savings program deduction	30
S-104 or ES-104	New York's 529 college savings program distributions	30
S-108	Taxable refunds, credits, or offsets of state and local income taxes	25
S-125	Interest income on U.S. government bonds	28

For all other additions and subtractions relating to your partnership and S corporation income, complete Form IT-225.

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, complete Form IT-225 and enter the amount and addition modification number **EA-901** on line 5 of Form IT-225. If the adjustment is a net subtraction, complete Form IT-225 and enter the amount and subtraction modification number **ES-901** on

line 14 of Form IT-225. Complete Form IT-225 and transfer the amounts to Form IT-201 as instructed on that form.

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 5 of your Form IT-225 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). See addition modification number A-114 in the instructions for Form IT-225.

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 2014 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 and the NYS Police and Fire 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 2014 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 16.

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 2014 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 on page 16. 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 2014.

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) 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.	
* Be sure to include all prior years' addition and subtraction modifications.	
Keep this worksheet with your copy of your tax return.	

Line 23 – Other additions

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

Enter on line 23 the amount from Form IT-225, line 9. Submit Form IT-225 with your return.

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, submit 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 Form IT-225, subtraction modification numbers S-121 and S-123.

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, 2014, enter the qualifying pension and annuity income included in your 2014 federal AGI, **but not more than \$20,000**. If you became 59½ during 2014, 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: *Chris and Pat, both age 62, included total pension and annuity income of \$45,000 in their federal AGI on their joint federal tax return. Chris received qualifying pension and annuity payments totaling \$30,000 and Pat received qualifying payments totaling \$15,000. They are filing a joint New York State resident personal income tax return. Chris may claim the maximum pension and annuity income exclusion of \$20,000, and Pat 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 2014, 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, 2014. 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 2014. 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 (Form IT-225, S-124), 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

Account owner

During 2014, 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, as an account owner, made a withdrawal and part of the withdrawal was included in your federal AGI, **then** enter that amount on line 2 of the worksheet below.

Worksheet

1	Amount of contributions you made in 2014 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	<input type="text"/>
2	Amount of Qualified Tuition Program distribution included in your federal AGI	2	<input type="text"/>
3	Add lines 1 and 2. Enter here and on Form IT-201, line 30	3	<input type="text"/>

* 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.

Beneficiary

During 2014, did you, as a beneficiary, receive 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 **Yes**, and part of the withdrawal was included in your federal AGI (and not included as an account owner on line 2 of the worksheet above), then enter that amount on line 30.

Line 31 – Other subtractions

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

Enter on line 31 the amount from Form IT-225, line 18. Submit Form IT-225 with your return.

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** below 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 Form IT-201-D, *Resident Itemized Deduction Schedule*, and its instructions beginning on page 33 to compute your New York itemized deduction. Compare the Form IT-201-D, line 16 amount to your New York standard deduction amount from the standard deduction table. For greater tax savings, enter the **larger** of these amounts on line 34 and mark an **X** in the appropriate box, **Standard** or **Itemized**.

Note: If you choose the itemized deduction, you must submit Form IT-201-D with your return.

New York State standard deduction table	
Filing status <i>(see page 12)</i>	Standard deduction <i>(enter on line 34)</i>
① Single and you marked item C Yes	\$ 3,100
① Single and you marked item C No	7,800
② Married filing joint return	15,650
③ Married filing separate return	7,800
④ Head of household (with qualifying person)	10,950
⑤ Qualifying widow(er) with dependent child	15,650



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. You should complete Form IT-201-D to determine if your allowable New York itemized deduction is greater than your standard deduction.

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.

The value of each New York State **dependent** exemption is \$1,000.

Enter on line 36 the **number** of your dependent exemptions listed on Form IT-201, item H (and on *Form IT-201 - item H continued*, if needed).

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.

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 19**. However, if on Form IT-201 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 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 19** (or Form IT-203, line 19, *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 19 amount minus any BAB interest that was included in the line 19 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).
- Note 5** The credit amounts have been rounded (see page 5).

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 submit either form or both forms with your return.

credits, complete the appropriate credit forms and Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. **You must submit the completed credit forms and Form IT-201-ATT with your return.**

Line 45 – Net other New York State taxes

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 submit the completed forms and Form IT-201-ATT with your return.**

Line 42 – Other New York State nonrefundable credits


See the credit charts on pages 7 through 10 for a listing of nonrefundable credits. If you are claiming any nonrefundable

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 *2014 New York City Tax Table* on pages 54 through 61. 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 62. 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 2014, do not enter an amount here. See the instructions for line 51 on page 21.

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 21 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 2014, do not enter an amount here. See the instructions for line 51 on page 21.

- **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 listed on Form IT-201, item H, plus one for you (and one for your spouse if **Married filing joint return**) 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 (see Note 5)
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 returns) listed on Form IT-201, item H (Form IT-203, item I) plus one for you and one for your spouse 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
13	25	38	50	63	75	88	13
8	15	23	30	38	45	53	8
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 20. 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 19**. However, if on Form IT-201 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 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 19** (or Form IT-203, line 19, *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 19 amount minus any BAB interest that was included in the line 19 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).
- Note 5** The credit amounts have been rounded (see page 5).

Line 50 – Part-year New York City resident tax

If you were a New York City resident for only part of 2014, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 50 and submit Form IT-360.1 with 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 2014, 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 2014 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 and your spouse's Form IT-360.1 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. Submit it with your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2014, 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. Submit it with 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 and Single-Member LLCs*, 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 the NYC unincorporated business tax (UBT) credit, the general corporation tax (GCT) credit, the New York City accumulation distribution credit, or the part-year resident nonrefundable NYC child and dependent care credit? (See the charts on pages 7 through 10.) 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 n on line 55.

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 of family tax relief credit (<i>If you marked Yes at item D3, enter 350</i>) h _____
i	Amount of property tax freeze credit (<i>If you marked Yes at item D2(1), enter the amount from D2(2)</i>) i _____
j	Amount from Form IT-201-ATT, <i>Other Tax Credits and Taxes</i> , line 13 j _____
k	Add lines b through j k _____
l	Subtract line k from line a l _____
m	Yonkers resident tax rate (16.75%) m <u>.1675</u>
n	Multiply line l by line m. Enter this amount on Form IT-201, line 55..... n <input style="width: 50px; height: 20px;" type="text"/>

 If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2014, 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 submit it with your return.

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 Earnings Tax Return*. Enter the amount of tax on line 56 and submit Form Y-203 with your return.

Line 57 – Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for only part of 2014, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 57 and submit Form IT-360.1 with 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 19) is:	Enter on line 59:
up to \$15,000*	\$ 9
\$ 15,001 - \$ 30,000	18
30,001 - 50,000	30
50,001 - 75,000	45
75,001 - 100,000	60
100,001 - 150,000	80
150,001 - 200,000	96
200,001 and greater	.049% (.00049) of income, or \$250, 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 submit Form ST-140 with your return.**

If the amount reported on line 59 is \$1,700 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 submit it with 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 TB-ST-913, Use Tax for Individuals (including Estates and Trusts). 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 60j)

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 60j). 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 MECC (part of the Missing Persons 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.ny.gov 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.

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.

Prostate and Testicular Cancer Research and Education Fund

Your contribution will advance prostate and testicular cancer research, support programs and education projects in New York State. New York State will match contributions to the Prostate and Testicular Cancer Research and Education Fund, dollar for dollar.

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

Your contribution will help sustain the National September 11 Memorial & Museum that commemorates and honors the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial and Museum recognizes 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.911memorial.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 emergency medical services units. Volunteer firefighters and volunteer emergency medical 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 medical services workers provide invaluable benefits to their local communities. Despite their importance, the number of volunteer firefighters and volunteer emergency medical services workers has declined significantly over the past few years. For more information, go to www.dhses.ny.gov/ofpc or contact the State Office of Fire Prevention and Control at (518) 474-6746.

Teen Health Education Fund (*Teen Health Education*)

Contributions to this fund will be used to supplement educational programs in schools for awareness of health issues facing teens today. These issues include health programs with an established curriculum providing instruction on alcohol, tobacco, and other drug abuse prevention, teen obesity, and teen endometriosis.

Veterans Remembrance and Cemetery Maintenance and Operation Fund (*Veterans Remembrance*)

Your contribution will help provide for the perpetual care of state veterans cemeteries. Contributions will be used for the purchase, leasing, and improvement of land for veterans cemeteries, the purchase and leasing of equipment and other materials needed for the maintenance of cemeteries, and other associated costs.

Step 8 – Enter your payments and credits

Line 63 – Empire State child credit

Did you claim the **federal** child tax credit for 2014 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, *Claim for Empire State Child Credit*, and transfer the amount from Form IT-213 to Form IT-201, line 63. Submit Form IT-213 with 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 2014 (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, 2014, 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 19. However, if on Form IT-201 you entered special condition code **A6** (Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.

Transfer the amount from Form IT-216 to Form IT-201, line 64. Submit Form IT-216 with 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 2014 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. Submit Form IT-215 with 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 submit Form IT-209 with your return (do not submit 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 submit it with 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 15, 2015, 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**. Submit Form IT-209 with your return (do not submit 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. Submit Form IT-214 with your return.

Line 68 – College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2014?

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 Form IT-201-D, line 15 (see page 35), 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. Submit Form IT-272 with 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 26) 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 26) is \$250,000 or less), determine your credit using Table 1 on page 26 if you were a full-year resident or Table 2 on page 26 if you were a part-year city resident.

Special rules for married filing joint return (filing status ②)

- If both spouses are full-year city residents, determine your credit using Table 1, filing status ②.
- If both spouses are part-year city residents, determine your credit using Table 2, filing status ②. If you have different periods of city residence, determine your credit using the number of months for the spouse with the longer city resident period.
Example: *You and your spouse are filing a joint NYS return (filing status ②). You were a 5-month New York City resident, and your spouse was an 8-month New York City resident. Your income was less than \$250,000, and you marked filing status ②, married filing joint return. You are entitled to a credit of \$83 (using the 8-month period from Table 2).*
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, **and you are computing your NYC tax as married filing separately**, determine your credit for the full-year city resident spouse using Table 1, filing status ③. The full-year city nonresident spouse may not take a credit.
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, **and you elect to compute your NYC tax as if both were full-year city residents**, determine your credit using Table 1, filing status ②.
- If one spouse is a full-year city resident and one spouse is a part-year city resident, you must compute each credit separately and add them together. Determine the full-year city resident spouse's credit using Table 1, filing status ③, and determine the part-year city resident spouse's credit using Table 2, filing status ③.
Example: *You and your spouse are filing a joint New York State income tax return (filing status ②). You were a full-year New York City resident. Your spouse was a New York City resident for only 3 months during the year, and your income was less than \$250,000. Add your credit amount from Table 1, filing status ③ (\$63), and your spouse's credit amount from Table 2, filing status ③ (\$16), for a combined credit of \$79.*
- If one spouse was a part-year city resident and the other spouse was a full-year city nonresident, determine your credit for the part-year city resident spouse using Table 2, filing status ③. The full-year city 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	\$ 63
– Married filing joint return, filing status ②, or – Qualifying widow(er) with dependent child, filing status ⑤	\$ 250,000 or less	\$ 125

* The statutory credit amounts have been rounded (see page 5).

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	\$ 10
2	10	21
3	16	31
4	21	42
5	26	52
6	31	63
7	36	73
8	42	83
9	47	94
10	52	104
11	57	115
12	63	125

* The statutory credit amounts have been rounded (see page 5).

Income, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-201, line 19, 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.

Line 70 – New York City earned income credit (NYC residents only)

Did you claim the **federal** earned income credit for 2014 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. Submit Form IT-215 or Form IT-209 with 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 15, 2015, whichever is later.

Line 70a – New York City enhanced real property tax credit

If you are **not** a New York City resident for the entire tax year, you do not qualify to claim this credit. Go to line 71. If you are a full-year New York City resident, review the instructions

for Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, to see if you qualify for this credit. If you qualify, complete Form NYC-208, transfer the amount from Form NYC-208 to Form IT-201, line 70a, and submit Form NYC-208 with your return.

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 7 through 10 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

You must **include the state copy** of certain federal forms with your return. See *Note* below.

Enter your **total** New York State (line 72), New York City (line 73), and Yonkers (line 74) tax withheld (if any) as shown on the following federal Forms:

- W-2, *Wage and Tax Statement*,
- 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc.*,
- 1099-G, *Certain Government Payments* (used to report New York State unemployment compensation), **and**
- W-2G, *Certain Gambling Winnings* (used to report New York State lottery distributions).

Note: If you received any of the above forms, verify that your social security number is listed correctly. Include the state copy with your Form IT-201. You must include with your return **all** Forms W-2 you received (even if no New York tax was withheld), but only include Forms 1099-R, 1099-G, and W-2G that list NYS, NYC, or Yonkers withholding. You must also include any foreign wage statement you received for income earned while working abroad. (If there are any errors on these forms, contact the issuer, ask for corrected forms, and include them instead of the originals.)

Check your withholding for 2015



If, after completing your 2014 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 2014 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2015). If you marked filing status ② but made **separate** 2014 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2013 return that you applied to your 2014 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 or by writing us at:

NYS TAX DEPARTMENT
ESTIMATED TAX UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0822

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 submit a copy of the notification issued by the estate or trust with 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 2015 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

You must file a return to get a refund.


Enter the amount of overpayment you want refunded to you. You have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account, or you can choose to have a **debit card** or a **paper check** mailed to you. Mark an **X** in one box to indicate your choice.

Direct deposit

Direct deposit is the **fastest and easiest** way to get your refund.

If you choose direct deposit, enter your account information on line 83 for a fast and secure direct deposit of your refund (see line 83 instructions). Generally, 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. If we cannot make the direct deposit for any reason (for example, you don't enter

complete and correct account information at line 83), we will send your refund to the mailing address on your return.

 Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on page 29).

Debit cards

Your debit card(s) will be sent to the mailing address entered on your return. Debit cards are secure, easy to use, and flexible.

- **Secure:** We've designed the cards so that only you can activate your card. The cards offer fraud and theft protection.
- **Easy to use:** Use the card like any other debit card. Most banks and retail locations that accept credit cards will accept your refund debit card. You can call toll free or go online to check your balance. Once activated, your card remains valid for 18 months.
- **Flexible:** The debit card allows you to use your refund in several different ways:
 - Take it as a cash withdrawal from a bank even if you don't have a bank account. You will need to show identification.
 - Use it to make purchases from stores that accept Debit MasterCard.
 - Deposit it into your bank account (if you plan to do this, you should consider choosing to get your refund by **direct deposit** instead).
 - Make ATM withdrawals.

Joint returns – If you filed a joint return, separate debit cards will be mailed together in one envelope to you and your spouse. One or both of you can activate your card(s) to access the refund. Once activated, either card can access the entire amount of the refund.

Fees – In most instances, there's no charge to you for using the debit card.

- **Cash withdrawal from a bank:** no fee if you want to take the entire amount of your refund in cash at one time (\$1 fee for each later withdrawal). You don't need to have a bank account, but you must present ID to the teller.
- **Retail sales:** never a fee
- **ATMs:** If you use the issuing bank's ATM network, there's no fee. Fees probably apply if you use another ATM network.

For more information about the debit card, visit this Web site: www.bankofamerica.com/nyrefund

Paper checks

The Tax Department will mail your refund check to the mailing address entered on your return. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed.

If you don't have a bank account, you will likely be charged a fee to cash your check. You may want to consider a debit card refund instead; there are several ways to get or spend your money without fees (be sure to carefully read the fee schedule before using the card).

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, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000.

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 submit it with 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 2015. The total of lines 78 and 79 should equal the amount on line 77.

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) and **any other penalties and interest** you owe (see line 82 instructions).

If you choose to pay by electronic funds withdrawal, mark an **X** in the box, enter your account information on line 83, and enter your electronic funds withdrawal information on line 84.

 To avoid other penalties and interest, pay any tax you owe by April 15, 2015.

For additional information on penalties and interest, visit our Web site.

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 2013 New York AGI as shown on your 2013 return;
- 2) Locate the amount of your 2013 New York income tax; then
- 3) Calculate the amount of your 2014 prepayments (the amount of withholding and estimated tax payments you have already made for 2014).

In general, you are not subject to a penalty if your 2014 prepayments equal at least 100% of your 2013 income tax based on a 12-month return;

However:

- If your 2013 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately for 2014) and you

- are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2013 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 2014 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 submit Form IT-2105.9 with your return.


Line 82 – Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest amount on line 82. Also add the same amount to any tax due and enter the total on line 80. You may compute the penalty and interest using the *Penalty and Interest Calculator* on our Web site.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 83, or on our Web site.

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

File now/Pay later! You must specify a future payment date up to and including April 15, 2015. If you file before April 15, 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 83 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 in U.S. funds to **New York State Income Tax** and write your social security number and **2014 Income Tax** on it. **Do not send cash.**

You must submit Form IT-201-V if you are making a payment by check or money order. For additional information, see Form IT-201-V.

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.

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 15, 2015.

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*). 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 83 – 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 83a, 83b, or 83c (see *Note* below). **All others**, supply the information requested for lines 83a, 83b, and 83c.

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:

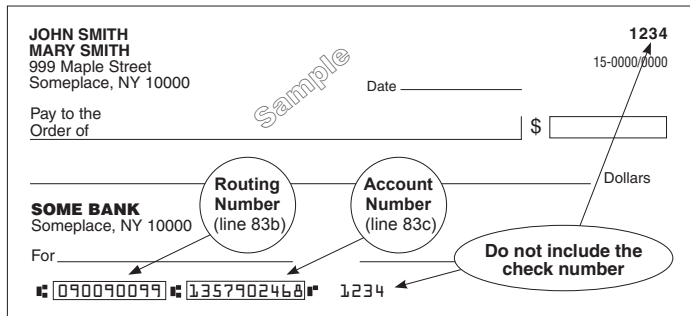
On line 83a, mark an **X** in the box for the type of account:

- If you mark personal or business 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 personal or business 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.

Enter your bank's 9-digit routing number on line 83b. 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.



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

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 83b.

Enter your account number on line 83c. 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.

Contact your bank if you need to verify routing and account numbers or confirm that it will accept your direct deposit or process your electronic funds withdrawal.

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.


Line 84 – Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 80 you want electronically withdrawn. Enter a date that is on or before the due date of your return. If we receive your return after the due date or you do not enter a date, we will withdraw the funds on the day we accept your return.

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.**

You may revoke your electronic funds withdrawal authorization only by contacting the Tax Department at least 5 business days before the payment date.

 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, return preparer, or any other individual (third-party designee) to discuss this tax return and questions arising from it 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 related to this return. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this return, including missing information,
- any notices or bills arising from this filing that you share with the designee (they will not be sent to the designee),
- any payments and collection activity arising from this filing, and
- the status of your return or refund.

This authorization will not expire but will only cover matters relating to this return. If you decide to revoke this designee's authority at any time, call us (see *Need help?*).

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 someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using another method such as Form DTF-280, *Tax Information Authorization*, or a power of attorney. For additional information on third-party designees and other types of authorizations, visit our Web site.

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, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our Web site for more information about the tax preparer registration requirements.

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 37.

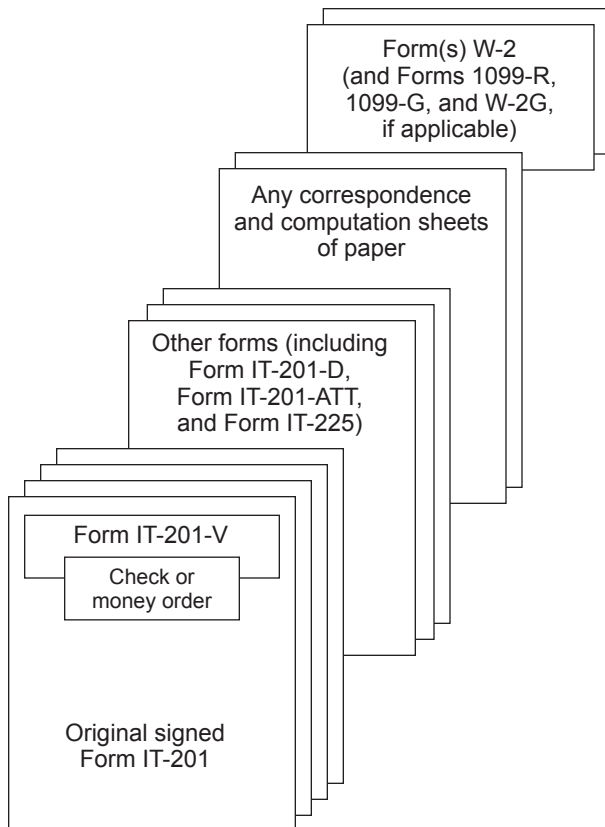
Daytime phone number

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. **Do not staple any items to the return.**

- 1) Make a copy of your return**, and any other forms or papers you are submitting, 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.
- 2) Enclose the following** in an envelope (see illustration):
 - your check or money order and Form IT-201-V if you owe tax and are not paying by another option
 - your original, signed return
 - other forms, including Form IT-201-D, Form IT-201-ATT, and Form IT-225
 - any correspondence and computation sheets of paper
 - your wage and tax statements: federal Form(s) W-2 (and Forms 1099-R, 1099-G, and W-2G, if applicable)



- 3) Include the following** on your envelope:
 - your return address
 - enough postage (some returns require additional postage)
 - the appropriate mailing address (see below)

- 4) Mail your return** by April 15, 2015.

- If **enclosing** a payment (check or money order and Form IT-201-V), mail to:

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

- If **not enclosing** a payment, mail to:

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

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?* 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. See Publication 55 for where to send the forms covered by these instructions.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

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 submit it with your Form IT-201 if:

- you are claiming other New York State, New York City, or Yonkers credits that are not entered directly on Form IT-201; or
- you are subject to other New York State or New York City taxes.

Line instructions

Enter your name and social security number as they are listed on your Form IT-201. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-201.

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 7 through 10 for a listing of credits) or to compute other taxes you may have to pay. Follow the form's instructions for how to enter the **money amount(s)** and **code number(s)** on Form IT-201-ATT. **You must submit all applicable credit forms and tax computations with your Form IT-201.**

See the specific instructions for lines 1, 6, 9, and 22 below.

Line A

If you (or an S corporation of which you are a shareholder, or partnership of which you are a partner) are convicted of an offense defined in New York State Penal Law Article 200 (*Bribery Involving Public Servants and Related Offenses*) or 496 (*Corrupting the Government*), or section 195.20 (*Defrauding the Government*), you must mark an **X** in the Yes box. If you marked Yes, you are not eligible for any tax credit allowed under Tax Law Article 9, 9-A, 32, or 33, or any business tax credits allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A.

Line 1

If you received an accumulation distribution as a beneficiary of a trust, you may be allowed an accumulation distribution credit for your share of:

- New York State income taxes paid by the trust,* and
- any income tax imposed on the trust by another state, political subdivision within that state, or District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percent of tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in New York by the beneficiary's total New York Income.

The credit may not reduce your tax due to an amount less than would have been due if the accumulation distribution was excluded from your New York AGI. Submit a copy of the computation of your New York State accumulation distribution credit and enter the amount of the credit on line 1.

*These amounts should be provided to you by the trust.

Line 6 – Special instructions for residential fuel oil storage tank credit carryover and solar and wind energy credit carryover

Residential fuel oil storage tank credit carryover

There is no form for computing the residential fuel oil storage tank credit carryover. If you are using any unused credit from last

year, you must submit a schedule showing how you computed the amount being used. Enter the amount and code **054** on a line between lines 6a-6n.

Solar and wind energy credit carryover

There is no form for computing the solar and wind energy credit carryover. If you are using any unused credit from last year, you must submit a schedule showing how you computed the amount being used. Enter the amount and code **052** on a line between lines 6a-6n.

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 an accumulation distribution credit for your share of:

- NYC income taxes paid by the trust,* and
- any income tax imposed on the trust by another state, political subdivision within that state, or District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percentage of NYC tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in NYC by the beneficiary's total NYC Income.

The credit may not reduce your tax due to an amount less than would have been due if the accumulation distribution was excluded from your New York AGI. Submit a copy of the computation of your New York State accumulation distribution credit and enter the amount of the credit on line 9.

*These amounts should be 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	

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	

Instructions for Form IT-201-D, Resident Itemized Deduction Schedule


General information

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 9 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, and the overall limit on federal itemized deductions applicable to higher income taxpayers, it may be necessary for you to complete one or more worksheets to determine the amount of the New York subtraction adjustment.

The addition adjustments on line 11 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 deduction adjustment for higher income taxpayers (line 13), or if you elect to claim the New York itemized deduction for college tuition expenses (line 15).

 Before you begin, locate your federal *Schedule A*, and, if you were required to complete it, the federal itemized deduction worksheet in the instructions for Form 1040.

Line instructions

Lines 1 through 8

Enter the amounts from the designated lines of your federal *Schedule A* (Form 1040).

Line 9 – 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. Follow these steps:

- 1) Add the amounts of the adjustments described in items A through F below. 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 schedule - subtraction adjustments**. Identify the amount of each adjustment by letter (B through F) and submit that paper with your Form IT-201-D.
 - 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 2014 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;" type="text"/>

Partners: Include on line 9 the subtractions described 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 9 subtractions B, C, D, and F described 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.

- 2) If the amount on Form IT-201, line 19, is **equal to or less than** the applicable amount in Table 1 below based on your filing status, enter the total of your subtraction adjustments on line 9.
- 3) If the amount on Form IT-201, line 19, is **more than** the applicable amount in Table 1 below based on your filing status, you must complete Worksheet 2 below.

Table 1	
Filing status	Applicable amount
Single ①	\$ 254,200
Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child	305,050
Married filing separate return ③	152,525
Head of household ④ (with qualifying person)	279,650

Instructions for Form IT-201-D (continued)

Worksheet 2

1	Enter amount from line 9 of the federal itemized deduction worksheet in the instructions for line 29 of federal Form 1040, Schedule A	1	_____
2	Enter amount from federal itemized deduction worksheet, line 3	2	_____
3	Divide line 1 by line 2 and round to the fourth decimal place	3	_____
4	Amount of subtraction adjustment A (described above)	4	_____
5	Amount of subtraction adjustments B and C described above that are included in total federal itemized deductions from federal Schedule A, line 29, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment E that is included in lines 19, 27, and 28 of federal Schedule A (e.g., contributions)	5	_____
6	Add line 4 and line 5	6	_____
7	Multiply line 6 by line 3	7	_____
8	Subtract line 7 from line 6	8	_____
9	Enter the amount of subtraction adjustments D and E described above, excluding that portion of E included in line 5 above	9	_____
10	Enter the amount from Worksheet 1 , line 5	10	_____
11	Add lines 8, 9, and 10. Enter the total on Form IT-201-D, line 9.	11	<input type="text"/>

Line 10

Subtract line 9 from line 8 and enter the result. If you made no entry on line 9, enter the amount from line 8 on line 10.

Line 11 – 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 schedule - addition adjustments**. Identify the amount of each adjustment that applies to you by letter (G, H, and I). Add all of your addition adjustments and enter the total on line 11. Submit that paper with your Form IT-201-D.

- 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 2014 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 2014 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 11 additions G through I, described above 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 11 additions G through I, described 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.

Line 12

Add lines 10 and 11 and enter the total on line 12. If you made no entry on line 11, enter the amount from line 10 on line 12.

Line 13 – Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-201, line 33 is:

- \$100,000 or less, leave line 13 blank and go to line 14;
- 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 12 on line 13;
- 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 13 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 line 12	6	_____
7	Multiply line 5 by line 6.....	7	_____

Enter this amount on line 13.

(continued)

Instructions for Form IT-201-D (continued)

Worksheet 4

1	Enter the excess of New York adjusted gross income over \$475,000 (<i>cannot exceed \$50,000</i>).....	1	_____
2	Divide line 1 by \$50,000 and round to the fourth decimal place.....	2	_____
3	Enter 25% (.25) of line 12.....	3	_____
4	Multiply line 2 by line 3.....	4	_____
5	Add lines 3 and 4.....	5	_____

Enter this amount on line 13.

Worksheet 5

1	Enter the amount from line 12	1	_____
2	Enter 50% (.50) of your gifts to charity (line 4)	2	_____
3	Subtract line 2 from line 1.....	3	_____

Enter this amount on line 13.

Worksheet 6

1	Enter the amount from line 12	1	_____
2	Enter 25% (.25) of your gifts to charity (line 4)	2	_____
3	Subtract line 2 from line 1.....	3	_____

Enter this amount on line 13.

Line 14

Subtract line 13 from line 12. If you made no entry on line 13, enter the amount from line 12 on line 14.

Line 15 – College tuition itemized deduction

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2014? If **No**, enter **0** and go to line 16.

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. Submit Form IT-272 with your return.

Line 16

Compare the amount on line 16 to your New York standard deduction amount from the standard deduction table on page 18. For greater tax savings, enter the larger of these amounts on Form IT-201, line 34, and mark an **X** in the appropriate box, **Standard** or **Itemized**. If you choose the itemized deduction, you must submit Form IT-201-D with your return.

If you are married and filing separate returns (filing status ③), see the caution for line 34, on page 18.

Additional information

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, that is suitable for year-round use. A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit our Web site.

However, a residence maintained by a full-time student enrolled at an institution of higher education in an undergraduate degree program leading to a baccalaureate degree and occupied by the student while attending the institution is not a permanent place of abode with respect to that student. For additional information, see TSB-M-09(15)I, *Amendment to the Definition of Permanent Place of Abode in the Personal Income Tax Regulations Relating to Certain Undergraduate Students*.

Note: Special rules apply to military personnel and their spouses; see Publication 361, *New York State Income Tax Information For Military Personnel and Veterans*.

Additional information (continued)

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.

Note: If you maintain a permanent place of abode in New York State but are claiming to be a nonresident for tax purposes, you must be able to provide adequate records to substantiate that you did not spend more than 183 days of the tax year in New York State.

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 (a part of a day is a day for this purpose) 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.

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 beginning on page 35, 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 2014, or if you are a full-year New York City resident or New York City part-year resident for 2014, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2014.

If you are subject to the special accrual rules, see the instructions for Form IT-225, addition modification number A-115 and subtraction modification number S-129.

Full-year New York State residents

You are subject to the special accrual rules **only** if you have accrued income for 2014 (see below), **and**

- you were a nonresident of New York State on December 31, 2013; or
- you will be a New York State nonresident on January 1, 2015.

You have accrued income for 2014 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2014, but you are reporting that income for federal income tax purposes in tax year 2014; or
- you have an item of income that was fixed and determinable in tax year 2014, but you will be reporting that income for federal income tax purposes in a tax year after 2014.

Full-year and part-year New York City residents

You are subject to the special accrual rules **only** if you have accrued income for 2014 (see below), **and**

- you were a nonresident of New York City on December 31, 2013, but you were a full-year New York City resident for tax year 2014; or
- you were a full-year New York City resident for 2014 but you will be a New York City nonresident on January 1, 2015; or
- you were a New York City part-year resident for tax year 2014.

You have accrued income for 2014 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2014, but you are reporting that income for federal income tax purposes in tax year 2014; or
- you have an item of income that was fixed and determinable in tax year 2014, but you will be reporting that income for federal income tax purposes in a tax year after 2014; or
- you have an item of income that was fixed and determinable in your 2014 New York City resident period, but that income is not reportable for federal income tax purposes in your 2014 New York City resident period; or

* 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)

- you have an item of non-New York source income (see footnote on page 36) that was fixed and determinable in your 2014 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2014 New York City nonresident period.

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 14.

Deceased taxpayers

If a taxpayer died after 2013 and before filing a return for 2014, 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. 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.

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.

Net operating loss (NOL)

For New York State income tax purposes, your NOL deduction is limited to the lesser of your federal NOL deduction or your federal taxable income computed without the NOL deduction. For additional information, see the instructions for Form IT-225, addition modification number A-215, and Publication 145, *Net Operating Losses (NOLs) for New York State Resident Individuals, Estates, and Trusts*.

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 submit it with your original return when filed. (Also see *Disclaiming of spouse's debt* on page 28.)

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 the instructions for Form IT-225, subtraction modification number S-118 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-201-X to amend a previously filed New York State income tax return. Use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident. See *Other forms you may have to file* on page 11.

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*, and our Web site.

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, 2014. (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**
 Duanesburg **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 **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 **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 **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-
 St. Johnsville 467
 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
 Onteora 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
 Ilion-Mohawk 295
 Little Falls 346
 Mount Markham 412
 New Hartford 424
 Oppenheim-Ephratah-
 St. Johnsville 467
 Owen D. Young
 (Van Hornesville) 474
 Poland 506
 Remsen 528
 Richfield Springs 533
 Sauquoit Valley 564
 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
 Dansville 140
 Genesee 218

Livingston (continued)

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-Earville 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
 Fonda-Fultonville 197
 Fort Plain 201

Montgomery (continued)

Galway 212
 Johnstown 314
 Oppenheim-Ephratah-
 St. Johnsville 467
 Owen D. Young
 (Van Hornesville) 474
 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
 Wallkill 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 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

Schuylers

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

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
 Ontario 466
 Pine Bush 495
 Rondout Valley 543
 Saugerties 563
 Tri-Valley 640
 Valley 405
 Walkkill 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
 Hoosick 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

Ardsley 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

\$0 - \$5,999

2014 New York State Tax Table



If your New York adjusted gross income, Form IT-201, line 33 is more than \$104,600, you cannot use these tables. See Tax computation - New York AGI of more than \$104,600 beginning on page 51 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 New York State tax table, the taxable income column is the amount from Form IT-201, line 38.

Example: Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 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 \$1,826. This is the tax amount they must write on line 39 of Form IT-201. →

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	2,136	1,823	1,969
38,250	38,300	2,139	1,826	1,973
38,300	38,350	2,142	1,829	1,976
38,350	38,400	2,145	1,832	1,979

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
\$0 \$13		\$0	\$0	\$0	2,000		Your New York State tax is:			4,000		Your New York State tax is:		
13	25	1	1	1	2,000	2,050	81	81	81	4,000	4,050	161	161	161
25	50	2	2	2	2,050	2,100	83	83	83	4,050	4,100	163	163	163
50	100	3	3	3	2,100	2,150	85	85	85	4,100	4,150	165	165	165
100	150	5	5	5	2,150	2,200	87	87	87	4,150	4,200	167	167	167
150	200	7	7	7	2,200	2,250	89	89	89	4,200	4,250	169	169	169
200	250	9	9	9	2,250	2,300	91	91	91	4,250	4,300	171	171	171
250	300	11	11	11	2,300	2,350	93	93	93	4,300	4,350	173	173	173
300	350	13	13	13	2,350	2,400	95	95	95	4,350	4,400	175	175	175
350	400	15	15	15	2,400	2,450	97	97	97	4,400	4,450	177	177	177
400	450	17	17	17	2,450	2,500	99	99	99	4,450	4,500	179	179	179
450	500	19	19	19	2,500	2,550	101	101	101	4,500	4,550	181	181	181
500	550	21	21	21	2,550	2,600	103	103	103	4,550	4,600	183	183	183
550	600	23	23	23	2,600	2,650	105	105	105	4,600	4,650	185	185	185
600	650	25	25	25	2,650	2,700	107	107	107	4,650	4,700	187	187	187
650	700	27	27	27	2,700	2,750	109	109	109	4,700	4,750	189	189	189
700	750	29	29	29	2,750	2,800	111	111	111	4,750	4,800	191	191	191
750	800	31	31	31	2,800	2,850	113	113	113	4,800	4,850	193	193	193
800	850	33	33	33	2,850	2,900	115	115	115	4,850	4,900	195	195	195
850	900	35	35	35	2,900	2,950	117	117	117	4,900	4,950	197	197	197
900	950	37	37	37	2,950	3,000	119	119	119	4,950	5,000	199	199	199
950	1,000	39	39	39	3,000		Your New York State tax is:			5,000		Your New York State tax is:		
1,000		41	41	41	3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,000	1,050	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)



2014 New York **State** 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 State tax is:					62,000 Your New York State tax is:					64,000 Your New York State tax is:				
60,000	60,050	3,542	3,210	3,376	62,000	62,050	3,671	3,339	3,505	64,000	64,050	3,800	3,468	3,634
60,050	60,100	3,545	3,213	3,379	62,050	62,100	3,674	3,342	3,508	64,050	64,100	3,803	3,471	3,637
60,100	60,150	3,548	3,216	3,382	62,100	62,150	3,677	3,345	3,511	64,100	64,150	3,806	3,474	3,640
60,150	60,200	3,551	3,219	3,385	62,150	62,200	3,680	3,348	3,514	64,150	64,200	3,809	3,477	3,643
60,200	60,250	3,555	3,222	3,388	62,200	62,250	3,684	3,351	3,517	64,200	64,250	3,813	3,480	3,646
60,250	60,300	3,558	3,226	3,392	62,250	62,300	3,687	3,355	3,521	64,250	64,300	3,816	3,484	3,650
60,300	60,350	3,561	3,229	3,395	62,300	62,350	3,690	3,358	3,524	64,300	64,350	3,819	3,487	3,653
60,350	60,400	3,564	3,232	3,398	62,350	62,400	3,693	3,361	3,527	64,350	64,400	3,822	3,490	3,656
60,400	60,450	3,568	3,235	3,401	62,400	62,450	3,697	3,364	3,530	64,400	64,450	3,826	3,493	3,659
60,450	60,500	3,571	3,239	3,405	62,450	62,500	3,700	3,368	3,534	64,450	64,500	3,829	3,497	3,663
60,500	60,550	3,574	3,242	3,408	62,500	62,550	3,703	3,371	3,537	64,500	64,550	3,832	3,500	3,666
60,550	60,600	3,577	3,245	3,411	62,550	62,600	3,706	3,374	3,540	64,550	64,600	3,835	3,503	3,669
60,600	60,650	3,580	3,248	3,414	62,600	62,650	3,709	3,377	3,543	64,600	64,650	3,838	3,506	3,672
60,650	60,700	3,584	3,251	3,417	62,650	62,700	3,713	3,380	3,546	64,650	64,700	3,842	3,509	3,675
60,700	60,750	3,587	3,255	3,421	62,700	62,750	3,716	3,384	3,550	64,700	64,750	3,845	3,513	3,679
60,750	60,800	3,590	3,258	3,424	62,750	62,800	3,719	3,387	3,553	64,750	64,800	3,848	3,516	3,682
60,800	60,850	3,593	3,261	3,427	62,800	62,850	3,722	3,390	3,556	64,800	64,850	3,851	3,519	3,685
60,850	60,900	3,597	3,264	3,430	62,850	62,900	3,726	3,393	3,559	64,850	64,900	3,855	3,522	3,688
60,900	60,950	3,600	3,268	3,434	62,900	62,950	3,729	3,397	3,563	64,900	64,950	3,858	3,526	3,692
60,950	61,000	3,603	3,271	3,437	62,950	63,000	3,732	3,400	3,566	64,950	65,000	3,861	3,529	3,695
61,000 Your New York State tax is:					63,000 Your New York State tax is:					65,000 or more:				
61,000	61,050	3,606	3,274	3,440	63,000	63,050	3,735	3,403	3,569					
61,050	61,100	3,610	3,277	3,443	63,050	63,100	3,739	3,406	3,572					
61,100	61,150	3,613	3,280	3,446	63,100	63,150	3,742	3,409	3,575					
61,150	61,200	3,616	3,284	3,450	63,150	63,200	3,745	3,413	3,579					
61,200	61,250	3,619	3,287	3,453	63,200	63,250	3,748	3,416	3,582					
61,250	61,300	3,622	3,290	3,456	63,250	63,300	3,751	3,419	3,585					
61,300	61,350	3,626	3,293	3,459	63,300	63,350	3,755	3,422	3,588					
61,350	61,400	3,629	3,297	3,463	63,350	63,400	3,758	3,426	3,592					
61,400	61,450	3,632	3,300	3,466	63,400	63,450	3,761	3,429	3,595					
61,450	61,500	3,635	3,303	3,469	63,450	63,500	3,764	3,432	3,598					
61,500	61,550	3,639	3,306	3,472	63,500	63,550	3,768	3,435	3,601					
61,550	61,600	3,642	3,309	3,476	63,550	63,600	3,771	3,438	3,605					
61,600	61,650	3,645	3,313	3,479	63,600	63,650	3,774	3,442	3,608					
61,650	61,700	3,648	3,316	3,482	63,650	63,700	3,777	3,445	3,611					
61,700	61,750	3,651	3,319	3,485	63,700	63,750	3,780	3,448	3,614					
61,750	61,800	3,655	3,322	3,488	63,750	63,800	3,784	3,451	3,617					
61,800	61,850	3,658	3,326	3,492	63,800	63,850	3,787	3,455	3,621					
61,850	61,900	3,661	3,329	3,495	63,850	63,900	3,790	3,458	3,624					
61,900	61,950	3,664	3,332	3,498	63,900	63,950	3,793	3,461	3,627					
61,950	62,000	3,668	3,335	3,501	63,950	64,000	3,797	3,464	3,630					

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

New York State tax rate schedule



If your New York AGI amount on Form IT-201, line 33, is more than \$104,600, see pages 51, 52, and 53 to compute your New York State tax.

Married filing jointly and qualifying widow(er) – filing status ② and ⑤						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 16,700			4%	of line 38	
16,700	22,950	\$ 668	plus	4.5%	of the excess over	\$16,700
22,950	27,150	949	plus	5.25%	" " " "	22,950
27,150	41,800	1,170	plus	5.9%	" " " "	27,150
41,800	156,900	2,034	plus	6.45%	" " " "	41,800
156,900	313,850	9,458	plus	6.65%	" " " "	156,900
313,850	2,092,800	19,895	plus	6.85%	" " " "	313,850
2,092,800	.....	141,753	plus	8.82%	" " " "	2,092,800

Single and married filing separately – filing status ① and ③						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 8,300			4%	of line 38	
8,300	11,450	\$ 332	plus	4.5%	of the excess over	\$ 8,300
11,450	13,550	474	plus	5.25%	" " " "	11,450
13,550	20,850	584	plus	5.9%	" " " "	13,550
20,850	78,400	1,015	plus	6.45%	" " " "	20,850
78,400	209,250	4,727	plus	6.65%	" " " "	78,400
209,250	1,046,350	13,428	plus	6.85%	" " " "	209,250
1,046,350	.....	70,770	plus	8.82%	" " " "	1,046,350

Head of household – filing status ④						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 12,550			4%	of line 38	
12,550	17,200	\$ 502	plus	4.5%	of the excess over	\$12,550
17,200	20,350	711	plus	5.25%	" " " "	17,200
20,350	31,350	877	plus	5.9%	" " " "	20,350
31,350	104,600	1,526	plus	6.45%	" " " "	31,350
104,600	261,550	6,250	plus	6.65%	" " " "	104,600
261,550	1,569,550	16,687	plus	6.85%	" " " "	261,550
1,569,550	.....	106,285	plus	8.82%	" " " "	1,569,550

Tax computation – New York AGI of more than \$104,600

New York State tax

Find your New York State tax by using the correct tax computation worksheet within your filing status (see below and pages 52 and 53).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line 33) is **more than \$104,600, but not more than \$2,092,800**, and your taxable income (line 38) is **\$156,900 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
- 2 Enter your taxable income from line 38 2 _____
- 3 Multiply line 2 by 6.45% (.0645)
(**Stop:** If the line 1 amount is **\$154,600 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter the excess of line 1 over \$104,600 6 _____
- 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
- 8 Multiply line 5 by line 7 8
- 9 Add lines 4 and 8 9 _____
Enter here and on line 39.

Tax computation worksheet 2

If your New York AGI (line 33) is **more than \$156,900, but not more than \$2,092,800**, and your taxable income (line 38) is **more than \$156,900 but not more than \$313,850**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
- 2 Enter your taxable income from line 38 2 _____
- 3 Multiply line 2 by 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$206,900 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter \$662 on line 6 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$156,900 8 _____
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
- 10 Multiply line 7 by line 9 10
- 11 Add lines 4, 6, and 10 11 _____
Enter here and on line 39.

Tax computation worksheet 3

If your New York AGI (line 33) is **more than \$313,850, but not more than \$2,092,800**, and your taxable income (line 38) is **more than \$313,850**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
- 2 Enter your taxable income from line 38 2 _____
- 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$363,850 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter \$976 on line 6 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$313,850 8 _____
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
- 10 Multiply line 7 by line 9 10
- 11 Add lines 4, 6, and 10 11 _____
Enter here and on line 39.

Tax computation worksheet 4

If your New York AGI (line 33) is **more than \$2,092,800**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
- 2 Enter your taxable income from line 38 2 _____
- 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$2,142,800 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
- 5 Subtract line 4 from line 3 5 _____
- 6 If line 2 is **\$156,900 or less**, enter \$662 on line 6. If line 2 is **more than \$156,900 but not more than \$313,850**, enter \$976 on line 6. If line 2 is **more than \$313,850**, enter \$1604 on line 6. 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$2,092,800 8 _____
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
- 10 Multiply line 7 by line 9 10
- 11 Add lines 4, 6, and 10 11 _____
Enter here and on line 39.

Tax computation – New York AGI of more than \$104,600 (continued)

Single and married filing separately

Tax computation worksheet 5

If your New York AGI (line 33) is **more than \$104,600, but not more than \$1,046,350**, and your taxable income (line 38) is **\$209,250 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$154,600 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter the excess of line 1 over \$104,600 6 _____
 - 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
 - 8 Multiply line 5 by line 7 8
 - 9 Add lines 4 and 8 9 _____
- Enter here and on line 39.**

Tax computation worksheet 6

If your New York AGI (line 33) is **more than \$209,250, but not more than \$1,046,350**, and your taxable income (line 38) is **more than \$209,250**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$259,250 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$487 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$209,250 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

Tax computation worksheet 7

If your New York AGI (line 33) is **more than \$1,046,350**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$1,096,350 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 If line 2 is **\$209,250 or less**, enter \$487 on line 6. If line 2 is **more than \$209,250**, enter \$905 on line 6. 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$1,046,350 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

Tax computation – New York AGI of more than \$104,600 (continued)

Head of household

Tax computation worksheet 8

If your New York AGI (line 33) is **more than \$104,600, but not more than \$1,569,550**, and your taxable income (line 38) is **\$261,550 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$154,600 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter the excess of line 1 over \$104,600 6 _____
 - 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
 - 8 Multiply line 5 by line 7 8
 - 9 Add lines 4 and 8 9 _____
- Enter here and on line 39.**

Tax computation worksheet 9

If your New York AGI (line 33) is **more than \$261,550, but not more than \$1,569,550**, and your taxable income (line 38) is **more than \$261,550**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$311,550 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$706 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$261,550 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

Tax computation worksheet 10

If your New York AGI (line 33) is **more than \$1,569,550**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 1 _____
 - 2 Enter your taxable income from line 38 2 _____
 - 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$1,619,550 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 If line 2 is **\$261,550 or less**, enter \$706 on line 6. If line 2 is **more than \$261,550**, enter \$1229 on line 6. 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$1,569,550 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

\$0 – \$5,999

2014 New York City Tax Table

NYC

In this **New York City** tax table, the *taxable income* column is the amount from Form IT-201, line 38.

Example: Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 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 47 of Form IT-201. →

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

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

NYC

2014 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 62.</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 line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 21,600		2.907%	of 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 line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 12,000		2.907%	of 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 line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 14,400		2.907%	of 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

Index

1099-G information.....	5	Paid preparers.....	30, 37
Accruals.....	36	Partners.....	14, 33, 34
Additions.....	15, 34	Partnerships, limited liability partnerships, and limited liability companies.....	37
Amending your return.....	37	Part-year resident.....	36
Armed forces (including combat zone relief).....	13, 37, back cover	Payment options.....	29
Child and dependent care credit.....	25	Penalties and interest.....	28, 29
Child's investment income.....	6	Pensions and annuities.....	16
College savings program.....	15, 17	Pension and annuity income exclusion.....	16
College tuition credit/itemized deduction.....	25, 35	Pensions of New York State and local governments and the federal government.....	16
Common words and phrases.....	5	Permanent place of abode.....	35
Credits for businesses.....	9	Privacy notification.....	31
Credits for individuals.....	7	Private delivery services.....	31
Debit cards.....	28	Property tax freeze credit.....	8
Deceased taxpayers.....	12, 37	Public employee 414(h) retirement contributions.....	15
Definitions: resident, nonresident, or part-year resident.....	35	QEZE (qualified empire zone enterprise).....	10
Dependent exemption.....	18	Real property tax credit.....	25
Direct deposit.....	27	Refundable credits (NYS and NYC).....	25-27
Disclaiming of spouse's debt.....	28	Refund options.....	27
Domicile.....	35	Collection of debts from your refund.....	28
E-file.....	4	Resident.....	35, 36
Earned income credit (NYS, NYC, and noncustodial parent).....	25, 26	Resident credit.....	20
Empire State child credit.....	25	Rounding.....	5
Estates and trusts (beneficiaries).....	14, 37	Sales or use tax.....	23
Estimated tax.....	27, 28	School district names and codes.....	38-41
Estimated tax penalty.....	28	School tax credit (NYC).....	25
Extension of time to file.....	27, back cover	S corporation shareholders.....	14, 33, 34
Family tax relief credit.....	7	Signatures.....	30, 31
Federal adjusted gross income (federal AGI).....	14	Social security number.....	12
Filing information for same-sex married couples.....	6	Special accruals.....	36
Filing status.....	12	Special condition codes.....	13
Household credit (NYS and NYC).....	19-21	Standard deduction.....	18
Innocent spouse relief.....	37	Statute of limitations.....	back cover
Interest and penalties.....	28, 29	Subtractions.....	16
Interest income State and local bonds and obligations.....	15	Tax computation - New York AGI of more than \$104,600.....	51-53
Itemized deduction.....	18	Taxable income.....	18
Line instructions		Taxes	
Form IT-201.....	12	Other taxes (NYS and NYC).....	20, 32
Form IT-201-ATT.....	32	Tax due (amount you owe).....	28
Form IT-201-D.....	33	Tax withheld.....	27
Lottery distributions.....	27	Tax tables and tax rate schedules	
Lump-sum distributions.....	11	New York City	54-62
MABSTOA pensions.....	16	New York State	42-50
Military personnel (including combat zone relief).....	13, 37, back cover	Third-party designee.....	30
Net operating loss (NOL).....	37	U.S. citizens abroad.....	back cover
New York City taxes.....	20-22	Voluntary contributions.....	24
New York City enhanced real property tax credit.....	7	Wage and tax statements.....	27
Nonobligated spouse.....	28, 37	When to file/Important dates.....	back cover
Nonrefundable credits (NYS and NYC).....	20, 22	Where to file.....	31, back cover
Nonresident.....	6, 36	Who must file.....	6
Online Services.....	5	Withholding allowances.....	27
Other forms you may have to file.....	11	Yonkers taxes.....	22

IT-201-V Instructions

New York State Department of Taxation and Finance Full-Year Resident Instructions



When to file/Important dates

April 15, 2015 Date by which you must file your 2014 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 15, 2015) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2015 Date by which you must file your 2014 New York State income tax return if you qualify to file your federal income tax return on June 15, 2015, because:

- 1) you are a U.S. citizen or resident alien and live outside the U.S. and Puerto Rico 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 2014 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 15, 2015 Date by which you must file your 2014 income tax return to avoid penalties and interest computed from the original due date if you filed IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed.

April 15, 2015
June 15, 2015
September 15, 2015
January 15, 2016

NEW Your estimated MCTMT payments will now be due on these dates with your estimated income tax payments. These are the due dates for 2015 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, or any amount of MCTMT.

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.

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Automated income tax 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 with Form IT-201-V), 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 31 for additional information.



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