

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.

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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 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 incomeIRC =Internal Revenue CodeIRS =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.
0	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)		are able to claim the federal child and dependent care credit.	IT-216
Child and dependent care (New York City)		are a New York City resident and are qualified to claim the New York State child and dependent care credit.	IT-216
Claim of right (New York State)		had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
Claim of right (New York City)		had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
Claim of right (Yonkers)		had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
Clean heating fuel		purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
College tuition		are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement		own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Earned income (New York State)		are allowed an earned income credit (EIC) on your federal income tax return or are a noncustodial parent and have paid child support through a support collection unit.	IT-215 or IT-209
Earned income (New York City)		are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child		claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
Enhanced real property tax (New York City)	0 🗆	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	0 🗆	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		had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237
Household		cannot be claimed as a dependent on another taxpayer's federal return and your	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 retur

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		paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
Property tax freeze	0 🗆	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	0 🗆	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)	0 🗆	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'		are a volunteer firefighter or ambulance worker for the entire year.	IT-245

 $[\]ensuremath{\mbox{*}}$ 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 businesses

Key: $\ \square$ 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:					
Alternative fuel	ls	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 properties		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637				
Beer production		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	n 🗆	produced biofuel at a biofuel plant located in New York State.	IT-243				
Brownfield credits		was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program.	IT-611 IT-611.1 IT-612 IT-613				
Clean heating fu	el 🗖	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241				
Conservation easemer	nt 🗆	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242				
Defibrillato	or	purchased an automated external defibrillator machine.	IT-250				
Economic Transformatio and Facilit Redevelopment Program	ty	was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program.	IT-633				
Empire Stat commercial productio		had expenses for the production of certain qualified commercials.	IT-246				
Empire State film production		had expenses for the production of certain qualified films and television shows.	IT-248				
Empire State film post-production		had expenses for the post-production of certain qualified films and television shows.	IT-261				
Empire State Jobs Retention Program		was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program.	IT-634				
Empire zone (EZ) capita	al	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 incentiv	re □	acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603				
EZ investmer	nt 🗆	is EZ-certified and placed qualified property in service in an EZ.	IT-603				
EZ wag	je 🗆	is EZ-certified and paid wages to employees within the EZ.	IT-601				
Employment incentive	re 🗆	put property in service that qualified for the investment credit.	IT-212-ATT				
Employment of person with disabilitie	is es	employed persons with disabilities.	IT-251				
Excelsior job	s 🗆	was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607				
Farmers' school ta	ıx 🗆	is in the farming business and paid school taxes on agricultural property in New York State.	IT-217				
Financial services industr EZ employment incentiv		is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605				
FSI EZ investmer	nt 🗖	is an FSI business that placed qualified property in service in an EZ.	IT-605				
FSI employment incentiv	′e □	put property in service that qualified for the FSI investment tax credit.	IT-252-ATT				

Credits for businesses (continued)

Key: $\hfill \square$ This credit may be refunded to you, even if you owe no tax.

Credit See Key above.		See Key above.	You may qualify for this credit if you or your business:	Form
	FSI investme	nt 🗆	is an FSI business that placed qualified property in service in New York State.	IT-252
NEW Ge	neral corporation to (GCT New York Cit		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 buildi	ng	had expenses for a building that meets certain environmental and energy standards.	DTF-630
Histo	ric barn rehabilitatio	on	paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT
	Investme	nt 🗆	placed qualified property in service in New York State.	IT-212
Long	j-term care insuran	се	paid premiums during the tax year for a long-term care insurance policy.	IT-249
	Low-income housi	ng	had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
NEW	Manufacturer re property tax	_	is a qualified New York manufacturer that paid eligible real property taxes.	IT-641
NEW	Minimum wag reimburseme		paid wages at the New York State minimum wage rate to students who are 16 to 19 years old.	IT-639
	New Yo Youth Wor	_	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 capit	tal	held investments in a qualified emerging technology company (QETC).	DTF-622
	QETC employme	nt 🗆	is a QETC that paid wages to full-time employees.	DTF-621
QEZ	E real property tax	es 🗆	is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes.	IT-606
	QEZE tax reduction	on	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
Se	curity officer traini	ng 🗖	employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
mo	Special addition ortgage recording to		paid the special additional mortgage recording tax.	IT-256
NEW.	START-UP N telecommunication services excise to	on _	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 3	START-UP NY t eliminatio		is an approved START-UP New York business operating in a tax-free NY area.	IT-638
	Taxicabs and live service vehicle accessible	es	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
	persons wi disabiliti		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
n	Temporary deferi conrefundable payo		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501
	Temporary deferi refundable payo		deferred certain refundable credits in 2010, 2011, or 2012.	IT-502
	corporated busine (UBT New York Cit		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 equ	ivalent area (ZEA) wa	ge 🗖	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 <i>Amending your return</i> 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
- 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: NEW

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: NEW

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 guarters 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*
4	Subtract line 3 from line 2 4 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
	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

Line 23 - Other additions

modifications.

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

Keep this worksheet with your copy of your tax return.

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 591/2 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

- 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
- Amount of Qualified Tuition Program distribution included in your federal AGI2
- 3 Add lines 1 and 2. Enter here and on Form IT-201, line 30 3
- * In determining the amount to enter on lines 1 and 2, also include your share of any amounts contributed or withdrawn by a partnership of which you are a member partner.

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

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 Standard deduction (see page 12) (enter on line 34) ① Single and you marked item C Yes\$ 3,100 ① Single and you marked item C No 7,800 ② Married filing joint return15,650 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.

Step 6 – Compute your taxes

Line 39 - New York State tax

Is line 33 (your New York AGI) \$104,600 or less?

If Yes, find your New York State tax using the 2014 New York State Tax Table on pages 42 through 49, or if line 38 is \$65,000 or more, use the New York State tax rate schedule on page 50. Enter the tax due on line 39.

If No, see Tax computation - New York AGI of more than \$104,600, beginning on page 51.

Line 40 - New York State household credit

If you marked the **Yes** box at item C on the front of Form IT-201, you do not qualify for this credit and should go to line 41. If you marked **No**, use the appropriate table (1, 2, or 3) and the notes on page 20 to determine the amount to enter on line 40.

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

New York State household credit table 1 -Filing status ① only (Single) If your federal AGI (see Note 1) is over: but not over enter on Form IT-201, line 40: 5,000 6,000 60 7,000 50 6,000 7,000 20.000 25,000 40 25.000 28,000 No credit is allowed; do not make an entry on Form IT-201, line 40.

		Filing	status ②	, 4 and	1 (5)				
If your federal AGI (see	Vote 1) is:	I	number e for you		•			,	, item H, plus one for) is:
Over	but not	1	2	3	4	5	6	7	over 7 (see <i>Note 3</i>)
	over	Enter o	n Form	IT-201,	line 40:	:			
\$ (see Note 2)	\$ 5,000	\$90	105	120	135	150	165	180	15
5,000		75	90	105	120	135	150	165	15
6,000	7,000	65	80	95	110	125	140	155	15
7,000	20,000	60	75	90	105	120	135	150	15
20,000	22,000	60	70	80	90	100	110	120	10
22,000		50	60	70	80	90	100	110	10
25,000		40	45	50	55	60	65	70	5
28,000	32,000	20	25	30	35	40	45	50	5

		State house atus ③ only			•	,			
If your federal AGI (see I total from both returns is			orm IT-2	03, item I) plus on	e for you	and on	e for you	Form IT-201, spouse is: over 7
Over	but not	1	2	3	4	5	6	7	(see Note 3)
	over	Enter or				,		, -	((()))
\$ (see Note 2)	\$ 5,000	\$45	53	60	68	75	83	90	8
5,000		38	45	53	60	68	75	83	8
6,000	7,000	33	40	48	55	63	70	78	8
7,000	20,000	30	38	45	53	60	68	75	8
	22,000	30	35	40	45	50	55	60	5
	25,000	25	30	35	40	45	50	55	5
	28,000	20	23	25	28	30	33	35	3
	32,000	10	13	15	18	20	23	25	3
32,000		No credi	t is allow	ed; do no	ot make	an entry	on Form	n IT-201,	line 40.

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

- Note 1 For most taxpayers, federal AGI is the amount from Form IT-201, line 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.

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 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 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 ———————————————————————————————————					
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	No credit is allowed; do	not make an entry on Form IT-201, line 48.			

New	York City ho	ousehold o atus ②, ④		ble 5					
If your federal AGI (see <i>Note 1</i>) is:									em H, plus one t return) is:
Over	but not	1	2	3	4	5	6	7	over 7 (see Note 3)
	over	Enter	on Forr	n IT-201	, line 4	8:			
\$ (see Note 2)	\$15,000	\$30	60	90	120	150	180	210	30
15,000	17,500	25	50	75	100	125	150	175	25
17,500	20,000	15	30	45	60	75	90	105	15
20,000	22,500	10	20	30	40	50	60	70	10
22,500		No cred	lit is allo	wed; do	not mak	e an en	try on Fo	orm IT-2	201, line 48.

	w York City househ ng status ③ only (I			•	,				
If your federal AGI (see Note 4) total from both returns is:									d on Form IT-201, your spouse is:
_		1 . 1		1 . 1	1			1	over 7
Over	but not	1	2	3	4	5	6	7	(see Note 3)
	over	Enter	on Forn	n IT-201	, line 48	3:			
\$ (see Note 2)	\$15,000	\$15	30	45	60	75	90	105	15
15,000	17,500	13	25	38	50	63	75	88	13
17,500	20,000	8	15	23	30	38	45	53	8
20,000	22,500	5	10	15	20	25	30	35	5
22,500	, 	No cred	it is allov	ved; do r	not make	e an ent	try on F	orm IT-2	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

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					
а	Amount from line 46	a				
b	Amount from Form IT-213, Claim for Empire State Child Credit, line 16, or line 17 if an amount is entered on line 17	b				
С	Amount from Form IT-214, Claim for Real Property Tax Credit, line 33	c				
d	Amount from Form IT-216, Claim for Child and Dependent Care Credit, line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216)	d				
е	Amount from Form IT-215, Claim for Earned Income Credit, line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17)	e				
f	Amount from Form IT-209, Claim for Noncustodial Parent New York State Earned Income Credit, line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42	f				
g	If you elected to claim the college tuition credit, the amount from Form IT-272, Claim for College Tuition Credit or Itemized Deduction, line 5 or 7, whichever applies	g				
h	Amount of family tax relief credit (If you marked Yes at item D3, enter 350)	h				
i	Amount of property tax freeze credit (If you marked Yes at item D2(1), enter the amount from D2(2))	i				
j	Amount from Form IT-201-ATT, Other Tax Credits and Taxes, line 13	j				
k	Add lines b through j	k				
I	Subtract line k from line a	· · · · · · · · · · · · · · · · · · ·				
m	Yonkers resident tax rate (16.75%)	m1675				
n	Multiply line I by line m. Enter this amount on Form IT-201, line 55	n				

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:

If your

- · 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 -

federal adjusted gross income (line 19) is:	Enter on line 59:
up to \$15,000* \$ 15,001 - \$ 30,000 30,001 - 50,000 50,001 - 75,000 75,001 - 100,000 100,001 - 150,000 150,001 - 200,000 200,001 and greater	18 30 45 60 80 96

* 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

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 taxpavers, 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

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

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

new fork City Sch	ooi 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 h	nave been rounded (s	ee 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 period (number of months) 1 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	New Tork Oily School tax credit profation chart						
(number of months) 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		If your income (see below) is \$250,000 or less, and					
2 10 3 16 4 21 5 26 6 31 7 36 8 42 9 47 10 52 11 57	(number of		_ ~				
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	1	\$ 5	\$ 10				
4 21 42 5 26 52 6 31 63 7 36 73 8 42 83 9 47 94 10 52 104 11 57 115	2	10	21				
5 26 52 6 31 63 7 36 73 8 42 83 9 47 94 10 52 104 11 57 115	3	16	31				
6 31 63 7 36 73 8 42 83 9 47 94 10 52 104 11 57 115	4	21	42				
7 36 73 8 42 83 9 47 94 10 52 104 11 57 115	5	26	52				
8 42 83 9 47 94 10 52 104 11 57 115	6	31	63				
9 47 94 10 52 104 11 57 115	7	36	73				
10 52 104 11 57 115	8	42	83				
11 57 115	9	47	94				
	10	52	104				
12 63 125	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

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
- 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);
- · 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);
- 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 MasterCards.
 - 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

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

- 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:

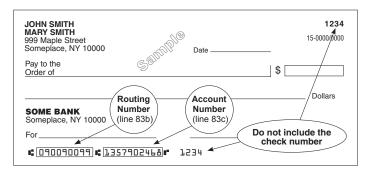
On line 83a, mark an **X** in the box for the type of account:

· 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

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.

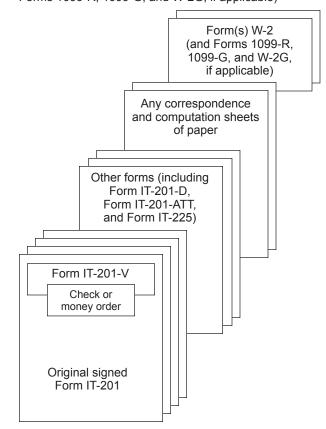
Daytime phone number

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):
 - vour 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.

I ine 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 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 cred 	it v	vorksheet
1	Enter the amount from Form IT-201, line 49		
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		
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:

- 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 3
4	Amount from federal Schedule A, line 4 4
5	Multiply line 4 by line 3 5

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.
- 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	pplicable 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	
2	Enter amount from federal itemized deduction worksheet, line 3	
3	Divide line 1 by line 2 and round to the fourth decimal place	
4	Amount of subtraction adjustment A (described above) 4 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	
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 510	
11	Add lines 8, 9, and 10. Enter the total on Form IT-201-D, line 9	

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 (cannot	4			
	exceed \$50,000)	1			
2	Divide line 1 by \$50,000 and round to the	0			
	fourth decimal place				
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					
_	Worksheet 5				
1	Enter the amount from line 12				
1 2		1			
2	Enter the amount from line 12	1			
2	Enter the amount from line 12 Enter 50% (.50) of your gifts to charity (line 4)	1			
2	Enter the amount from line 12 Enter 50% (.50) of your gifts to charity (line 4) Subtract line 2 from line 1	1 2 3			
2	Enter the amount from line 12 Enter 50% (.50) of your gifts to charity (line 4) Subtract line 2 from line 1 Enter this amount on line 13.	1 2 3			
3	Enter the amount from line 12 Enter 50% (.50) of your gifts to charity (line 4) Subtract line 2 from line 1 Enter this amount on line 13. Worksheet 6	1 2 3 1			
2 3	Enter the amount from line 12 Enter 50% (.50) of your gifts to charity (line 4) Subtract line 2 from line 1 Enter this amount on line 13. Worksheet 6 Enter the amount from line 12	1 3 1 2			

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
- 2) You maintained a permanent place of abode outside New York State during the entire taxable year; and
- 3) 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
- 3) 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:

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

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

School districts and code numbers

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

Watervliet 674 Allegany

Voorheesville 660

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 Laké 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 Wavely 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-EphratahSt. 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
Geneseo 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-Earlville 582 Stockbridge Valley 624 Unadilla Valley 422 Vernon-Verona-Sherrill 584 Waterville 673

Manhattan (see New York)

Monroe

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

Montgomery

Amsterdam 015
Broadalbin-Perth 065
Canajoharie 081
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120
Duanesburg 153
Fonda-Fultonville 197
Fort Plain 201

Montgomery (continued)

Galway 212
Johnstown 314
Oppenheim-EphratahSt. 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

* 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.

West Hempstead 687

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

Schuyler

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

Seneca

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

Staten Island (see Richmond)

Steuben - Yates

Steuben

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

St. Lawrence

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

Suffolk

Tupper Lake 647

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

Sullivan

West Islip 688

William Floyd 381 Wyandanch 712

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

Tioga

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

Tompkins

Candor 085 Cortland 134 Dryden 152

Tompkins (continued)

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

Ulster

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

Warren

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

Washington

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

Wayne

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

Wayne (continued)

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

Westchester

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 yo taxa incom	ble	A	nd you are	-
	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
			Your Nev	v York Stat	e tax is:
→	38,200 38,250 38,300 38,350		2,136 2,139 2,142 2,145	1,823 1,826 1,829 1,832	1,969 1,973 1,976 1,979

If yo taxa incom	ıble	A	nd you are) –	If yo taxa incom	ble	А	nd you are	· –	If yo taxa incom	ble	Aı	nd 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
		l	w York Sta											
\$0 13	\$13 25	\$0 1	\$0 1	\$0 1	2,0			w York Sta			000		w York Sta	1
25 50 100 150	50 100 150 200	1 2 3 5 7	2 3 5 7	2 3 5 7	2,000 2,050 2,100 2,150	2,050 2,100 2,150 2,200	81 83 85 87	81 83 85 87	81 83 85 87	4,000 4,050 4,100 4,150	4,050 4,100 4,150 4,200	161 163 165 167	161 163 165 167	161 163 165 167
200	250	9	9	9	2,200	2,250	89	89	89	4,200	4,250	169	169	169
250	300	11	11	11	2,250	2,300	91	91	91	4,250	4,300	171	171	171
300	350	13	13	13	2,300	2,350	93	93	93	4,300	4,350	173	173	173
350	400	15	15	15	2,350	2,400	95	95	95	4,350	4,400	175	175	175
400	450	17	17	17	2,400	2,450	97	97	97	4,400	4,450	177	177	177
450	500	19	19	19	2,450	2,500	99	99	99	4,450	4,500	179	179	179
500	550	21	21	21	2,500	2,550	101	101	101	4,500	4,550	181	181	181
550	600	23	23	23	2,550	2,600	103	103	103	4,550	4,600	183	183	183
600	650	25	25	25	2,600	2,650	105	105	105	4,600	4,650	185	185	185
650	700	27	27	27	2,650	2,700	107	107	107	4,650	4,700	187	187	187
700	750	29	29	29	2,700	2,750	109	109	109	4,700	4,750	189	189	189
750	800	31	31	31	2,750	2,800	111	111	111	4,750	4,800	191	191	191
800	850	33	33	33	2,800	2,850	113	113	113	4,800	4,850	193	193	193
850	900	35	35	35	2,850	2,900	115	115	115	4,850	4,900	195	195	195
900	950	37	37	37	2,900	2,950	117	117	117	4,900	4,950	197	197	197
950	1,000	39	39	39	2,950	3,000	119	119	119	4,950	5,000	199	199	199
1,0	00	Your Nev	v York Stat	e tax is:	3,0			v York Stat		5,00	00		v York Stat	e tax is:
1,000	1,050	41	41	41	3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,050	1,100	43	43	43	3,050	3,100	123	123	123	5,050	5,100	203	203	203
1,100	1,150	45	45	45	3,100	3,150	125	125	125	5,100	5,150	205	205	205
1,150	1,200	47	47	47	3,150	3,200	127	127	127	5,150	5,200	207	207	207
1,200	1,250	49	49	49	3,200	3,250	129	129	129	5,200	5,250	209	209	209
1,250	1,300	51	51	51	3,250	3,300	131	131	131	5,250	5,300	211	211	211
1,300	1,350	53	53	53	3,300	3,350	133	133	133	5,300	5,350	213	213	213
1,350	1,400	55	55	55	3,350	3,400	135	135	135	5,350	5,400	215	215	215
1,400	1,450	57	57	57	3,400	3,450	137	137	137	5,400	5,450	217	217	217
1,450	1,500	59	59	59	3,450	3,500	139	139	139	5,450	5,500	219	219	219
1,500	1,550	61	61	61	3,500	3,550	141	141	141	5,500	5,550	221	221	221
1,550	1,600	63	63	63	3,550	3,600	143	143	143	5,550	5,600	223	223	223
1,600	1,650	65	65	65	3,600	3,650	145	145	145	5,600	5,650	225	225	225
1,650	1,700	67	67	67	3,650	3,700	147	147	147	5,650	5,700	227	227	227
1,700	1,750	69	69	69	3,700	3,750	149	149	149	5,700	5,750	229	229	229
1,750	1,800	71	71	71	3,750	3,800	151	151	151	5,750	5,800	231	231	231
1,800	1,850	73	73	73	3,800	3,850	153	153	153	5,800	5,850	233	233	233
1,850	1,900	75	75	75	3,850	3,900	155	155	155	5,850	5,900	235	235	235
1,900	1,950	77	77	77	3,900	3,950	157	157	157	5,900	5,950	237	237	237
1,950	2,000	79	79	79	3,950	4,000	159	159	159	5,950	6,000	239	239	239

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



2014 New York **State** Tax Table

\$6,000 - \$14,999

- T-						INCV	TOTA OL	ale lax	Table				ψ0,000	• \$14,999 ———
If yo taxa incom	ble	А	nd you are) –	If yo taxa incom	ble	Α	nd you are	-	If yo taxa incom	ıble	A	nd 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
6,0	00	Your Nev	w York Stat	e tax is:	9,0	00	Your Nev	v York Stat	e tax is:	12,0	000	Your Nev	v York Stat	e tax is:
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	241 243 245 247	241 243 245 247	241 243 245 247	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	365 367 369 371	361 363 365 367	361 363 365 367	12,050 12,100 12,150	,	504 507 509 512	481 483 485 487	481 483 485 487
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	249 251 253 255	249 251 253 255	249 251 253 255	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	374 376 378 380	369 371 373 375	369 371 373 375		12,250 12,300 12,350 12,400	515 517 520 523	489 491 493 495	489 491 493 495
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	257 259 261 263	257 259 261 263	257 259 261 263	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	383 385 387 389	377 379 381 383	377 379 381 383	-	12,450 12,500 12,550 12,600	525 528 530 533	497 499 501 503	497 499 501 503
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	265 267 269 271	265 267 269 271	265 267 269 271	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	392 394 396 398	385 387 389 391	385 387 389 391	-	12,650 12,700 12,750 12,800	536 538 541 544	505 507 509 511	505 508 510 512
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	273 275 277 279	273 275 277 279	273 275 277 279	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	401 403 405 407	393 395 397 399	393 395 397 399	12,800 12,850 12,900 12,950	12,850 12,900 12,950 13,000	546 549 551 554	513 515 517 519	514 517 519 521
7,0	00	Your Nev	w York Stat	e tax is:	10,	000	Your Nev	v York Stat	e tax is:	13,0	000	Your Nev	v York Stat	e tax is:
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	281 283 285 287	281 283 285 287	281 283 285 287	10,000 10,050 10,100 10,150	10,050 10,100 10,150 10,200	410 412 414 416	401 403 405 407	401 403 405 407	13,000 13,050 13,100 13,150	13,050 13,100 13,150 13,200	557 559 562 565	521 523 525 527	523 526 528 530
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	289 291 293 295	289 291 293 295	289 291 293 295	10,200 10,250 10,300 10,350	10,250 10,300 10,350 10,400	419 421 423 425	409 411 413 415	409 411 413 415	13,200 13,250 13,300 13,350	13,250 13,300 13,350 13,400	567 570 572 575	529 531 533 535	532 535 537 539
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	297 299 301 303	297 299 301 303	297 299 301 303	10,400 10,450 10,500 10,550	10,450 10,500 10,550 10,600	428 430 432 434	417 419 421 423	417 419 421 423	13,400 13,450 13,500 13,550	13,450 13,500 13,550 13,600	578 580 583 585	537 539 541 543	541 544 546 548
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	305 307 309 311	305 307 309 311	305 307 309 311	10,600 10,650 10,700 10,750	10,650 10,700 10,750 10,800	437 439 441 443	425 427 429 431	425 427 429 431	13,600 13,650 13,700 13,750	13,650 13,700 13,750 13,800	588 591 594 597	545 547 549 551	550 553 555 557
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	313 315 317 319	313 315 317 319	313 315 317 319	10,800 10,850 10,900 10,950	10,900 10,950	446 448 450 452	433 435 437 439	433 435 437 439	13,800 13,850 13,900 13,950	13,900 13,950	600 603 606 609	553 555 557 559	559 562 564 566
8,0		Your Nev	w York Stat		11,0			w York Stat	e tax is:	14,0			v York Stat	e tax is:
8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	321 323 325 327	321 323 325 327	321 323 325 327	11,100 11,150	11,050 11,100 11,150 11,200	455 457 459 461	441 443 445 447	441 443 445 447	14,000 14,050 14,100 14,150	14,100 14,150 14,200	612 615 618 621	561 563 565 567	568 571 573 575
8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	329 331 333 335	329 331 333 335	329 331 333 335	11,200 11,250 11,300 11,350	11,250 11,300 11,350 11,400	464 466 468 470	449 451 453 455	449 451 453 455			624 627 630 633	569 571 573 575	577 580 582 584
8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	338 340 342 344	337 339 341 343	337 339 341 343	11,400 11,450 11,500 11,550	11,450 11,500 11,550 11,600	473 475 478 481	457 459 461 463	457 459 461 463	14,400 14,450 14,500 14,550		636 639 642 644	577 579 581 583	586 589 591 593
8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	347 349 351 353	345 347 349 351	345 347 349 351	11,600 11,650 11,700 11,750	11,650 11,700 11,750 11,800	483 486 488 491	465 467 469 471	465 467 469 471	14,600 14,650 14,700 14,750	14,650 14,700 14,750 14,800	647 650 653 656	585 587 589 591	595 598 600 602
8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	356 358 360 362	353 355 357 359	353 355 357 359	11,800 11,850 11,900 11,950	11,850 11,900 11,950	494 496 499 502	473 475 477 479	473 475 477 479	14.800	14,850 14,900 14,950	659 662 665 668	593 595 597 599	604 607 609 611

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

\$15,000 - \$23,999

2014 New York **State** Tax Table



If you taxa	able	А	nd you are	· –	If you	able	Α	nd you are	· –	taxa	our able ne is –	Aı	nd 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
15,	000	Your Nev	w York Stat	e tax is:	18,	000	Your Nev	v York Stat	e tax is:	21,0	000	Your Nev	v York Stat	e tax is:
15,000 15,050 15,100 15,150	15,050 15,100 15,150 15,200	671 674 677 680	601 603 605 607	613 616 618 620	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	848 851 854 857	728 730 732 734	754 757 760 762	21,000 21,050 21,100 21,150	21,050 21,100 21,150 21,200	1,026 1,030 1,033 1,036	863 865 867 869	917 920 923 926
15,200 15,250 15,300 15,350	15,250 15,300 15,350 15,400	683 686 689 692	609 611 613 615	622 625 627 629	18,200 18,250 18,300 18,350	18,250 18,300 18,350 18,400	860 863 866 869	737 739 741 743	765 767 770 773	21,200 21,250 21,300 21,350	21,250 21,300 21,350 21,400	1,039 1,042 1,046 1,049	872 874 876 878	929 932 935 937
15,400 15,450 15,500 15,550	15,450 15,500 15,550 15,600	695 698 701 703	617 619 621 623	631 634 636 638	18,400 18,450 18,500 18,550	18,450 18,500 18,550 18,600	872 875 878 880	746 748 750 752	775 778 781 783	21,400 21,450 21,500 21,550	21,450 21,500 21,550 21,600	1,052 1,055 1,059 1,062	881 883 885 887	940 943 946 949
15,600 15,650 15,700 15,750	15,650 15,700 15,750 15,800	706 709 712 715	625 627 629 631	640 643 645 647	18,600 18,650 18,700 18,750	18,650 18,700 18,750 18,800	883 886 889 892	755 757 759 761	786 788 791 794	21,600 21,650 21,700 21,750	21,650 21,700 21,750 21,800	1,065 1,068 1,071 1,075	890 892 894 896	952 955 958 961
15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	718 721 724 727	633 635 637 639	649 652 654 656	18,800 18,850 18,900 18,950	18,850 18,900 18,950 19,000	895 898 901 904	764 766 768 770	796 799 802 804	21,800 21,850 21,900 21,950	21,850 21,900 21,950 22,000	1,078 1,081 1,084 1,088	899 901 903 905	964 967 970 973
16,	000	Your Nev	w York Stat	e tax is:	19,	000	Your Nev	v York Stat	e tax is:	22,0	000	Your Nev	v York Stat	e tax is:
16,000 16,050 16,100 16,150	16,050 16,100 16,150 16,200	730 733 736 739	641 643 645 647	658 661 663 665	19,000 19,050 19,100 19,150	19,050 19,100 19,150 19,200	907 910 913 916	773 775 777 779	807 809 812 815	22,000 22,050 22,100 22,150	22,050 22,100 22,150 22,200	1,091 1,094 1,097 1,100	908 910 912 914	976 979 982 985
16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	742 745 748 751	649 651 653 655	667 670 672 674	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	919 922 925 928	782 784 786 788	817 820 823 825	22,200 22,250 22,300 22,350	22,250 22,300 22,350 22,400	1,104 1,107 1,110 1,113	917 919 921 923	988 991 994 996
16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	754 757 760 762	657 659 661 663	676 679 681 683	19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	931 934 937 939	791 793 795 797	828 830 833 836	22,400 22,450 22,500 22,550	22,450 22,500 22,550 22,600	1,117 1,120 1,123 1,126	926 928 930 932	999 1,002 1,005 1,008
16,600 16,650 16,700 16,750	16,650 16,700 16,750 16,800	765 768 771 774	665 667 669 671	685 688 690 692	19,600 19,650 19,700 19,750	19,650 19,700 19,750 19,800	942 945 948 951	800 802 804 806	838 841 844 846	22,600 22,650 22,700 22,750	22,650 22,700 22,750 22,800	1,129 1,133 1,136 1,139	935 937 939 941	1,011 1,014 1,017 1,020
16,850 16,900	16,850 16,900 16,950 17,000	777 780 783 786	674 676 678 680	694 697 699 701	19,850 19,900	19,850 19,900 19,950 20,000	954 957 960 963	809 811 813 815	849 851 854 857		22,850 22,900 22,950 23,000	1,142 1,146 1,149 1,152	944 946 948 950	1,023 1,026 1,029 1,032
17,	000	Your Nev	w York Stat	e tax is:	20,	000	Your Nev	v York Stat	e tax is:	23,0	000	Your Nev	v York Stat	e tax is:
17,050 17,100	17,050 17,100 17,150 17,200	789 792 795 798	683 685 687 689	703 706 708 710	20,050	20,050 20,100 20,150 20,200	966 969 972 975	818 820 822 824	859 862 865 867	23,050	23,050 23,100 23,150 23,200	1,155 1,159 1,162 1,165	953 956 958 961	1,035 1,038 1,041 1,044
17,250	17,250 17,300 17,350 17,400	801 804 807 810	692 694 696 698	712 715 718 720	20,200 20,250 20,300 20,350	20,300	978 981 984 987	827 829 831 833	870 872 875 878	23,200 23,250 23,300 23,350	23,300 23,350	1,168 1,171 1,175 1,178	963 966 969 971	1,047 1,050 1,053 1,055
17,450	17,450 17,500 17,550 17,600	813 816 819 821	701 703 705 707	723 725 728 731	20,400 20,450 20,500 20,550	20,450 20,500 20,550 20,600	990 993 996 998	836 838 840 842	881 884 887 890	23,450	23,550	1,181 1,184 1,188 1,191	974 977 979 982	1,058 1,061 1,064 1,067
17,650 17,700	17,650 17,700 17,750 17,800	824 827 830 833	710 712 714 716	733 736 739 741	20,600 20,650 20,700 20,750	20,750 20,800	1,001 1,004 1,007 1,010	845 847 849 851	893 896 899 902	23,650 23,700	23,650 23,700 23,750 23,800	1,194 1,197 1,200 1,204	984 987 990 992	1,070 1,073 1,076 1,079
17,850 17,900	17,850 17,900 17,950 18,000	836 839 842 845	719 721 723 725	744 746 749 752	20,800 20,850 20,900 20,950	20,850 20,900 20,950 21,000	1,013 1,017 1,020 1,023	854 856 858 860	905 908 911 914	23,850	23,950	1,207 1,210 1,213 1,217	995 998 1,000 1,003	1,082 1,085 1,088 1,091

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



2014 New York **State** Tax Table

\$24,000 - \$32,999

- No.						11011		ale la	· iabio			Ψ.	_ 1,000	ψ32,333
If you taxabl income	le	А	nd you are	· –	If y taxa incom		A	nd you are	· –	If you taxa incom		Aı	nd you are	-
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
24,00	00	Your Nev	w York Stat	e tax is:	27,	000	Your Nev	w York Stat	e tax is:	30,0	000	Your Nev	v York Stat	e tax is:
24,100 2	24,050 24,100 24,150 24,200	1,220 1,223 1,226 1,229	1,005 1,008 1,011 1,013	1,094 1,097 1,100 1,103	27,000 27,050 27,100 27,150	27,050 27,100 27,150 27,200	1,413 1,417 1,420 1,423	1,163 1,166 1,168 1,171	1,271 1,274 1,277 1,280	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	1,607 1,610 1,613 1,616	1,340 1,343 1,346 1,348	1,448 1,451 1,454 1,457
24,250 2 24,300 2	24,250 24,300 24,350 24,400	1,233 1,236 1,239 1,242	1,016 1,019 1,021 1,024	1,106 1,109 1,112 1,114	27,200 27,250 27,300 27,350	27,250 27,300 27,350 27,400	1,426 1,429 1,433 1,436	1,174 1,177 1,180 1,183	1,283 1,286 1,289 1,291	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	1,620 1,623 1,626 1,629	1,351 1,354 1,357 1,360	1,460 1,463 1,466 1,468
24,450 2 24,500 2	24,450 24,500 24,550 24,600	1,246 1,249 1,252 1,255	1,026 1,029 1,032 1,034	1,117 1,120 1,123 1,126	27,400 27,450 27,500 27,550	27,450 27,500 27,550 27,600	1,439 1,442 1,446 1,449	1,186 1,189 1,192 1,195	1,294 1,297 1,300 1,303	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	1,633 1,636 1,639 1,642	1,363 1,366 1,369 1,372	1,471 1,474 1,477 1,480
24,650 2 24,700 2 24,750 2	24,650 24,700 24,750 24,800	1,258 1,262 1,265 1,268	1,037 1,040 1,042 1,045	1,129 1,132 1,135 1,138	27,600 27,650 27,700 27,750	27,650 27,700 27,750 27,800	1,452 1,455 1,458 1,462	1,198 1,201 1,204 1,207	1,306 1,309 1,312 1,315	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	1,645 1,649 1,652 1,655	1,375 1,378 1,381 1,384	1,483 1,486 1,489 1,492
24,850 2	24,850 24,900 24,950 25,000	1,271 1,275 1,278 1,281	1,047 1,050 1,053 1,055	1,141 1,144 1,147 1,150	27,800 27,850 27,900 27,950	27,850 27,900 27,950 28,000	1,465 1,468 1,471 1,475	1,210 1,213 1,216 1,219	1,318 1,321 1,324 1,327	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	1,658 1,662 1,665 1,668	1,387 1,390 1,393 1,396	1,495 1,498 1,501 1,504
25,00	00	Your Nev	w York Stat	e tax is:	28,	000	Your Nev	v York Stat	e tax is:	31,0	000	Your Nev	v York Stat	e tax is:
25,050 2 25,100 2	25,050 25,100 25,150 25,200	1,284 1,288 1,291 1,294	1,058 1,061 1,063 1,066	1,153 1,156 1,159 1,162	28,000 28,050 28,100 28,150	28,050 28,100 28,150 28,200	1,478 1,481 1,484 1,487	1,222 1,225 1,228 1,230	1,330 1,333 1,336 1,339	31,000 31,050 31,100 31,150	31,050 31,100 31,150 31,200	1,671 1,675 1,678 1,681	1,399 1,402 1,405 1,407	1,507 1,510 1,513 1,516
25,250 2 25,300 2	25,250 25,300 25,350 25,400	1,297 1,300 1,304 1,307	1,068 1,071 1,074 1,076	1,165 1,168 1,171 1,173	28,200 28,250 28,300 28,350	28,250 28,300 28,350 28,400	1,491 1,494 1,497 1,500	1,233 1,236 1,239 1,242	1,342 1,345 1,348 1,350	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	1,684 1,687 1,691 1,694	1,410 1,413 1,416 1,419	1,519 1,522 1,525 1,528
25,450 2 25,500 2	25,450 25,500 25,550 25,600	1,310 1,313 1,317 1,320	1,079 1,082 1,084 1,087	1,176 1,179 1,182 1,185	28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600	1,504 1,507 1,510 1,513	1,245 1,248 1,251 1,254	1,353 1,356 1,359 1,362	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	1,697 1,700 1,704 1,707	1,422 1,425 1,428 1,431	1,531 1,534 1,537 1,541
25,650 2	25,650 25,700 25,750 25,800	1,323 1,326 1,329 1,333	1,089 1,092 1,095 1,097	1,188 1,191 1,194 1,197	28,600 28,650 28,700 28,750	28,650 28,700 28,750 28,800	1,516 1,520 1,523 1,526	1,257 1,260 1,263 1,266	1,365 1,368 1,371 1,374	31,600 31,650 31,700 31,750	31,650 31,700 31,750 31,800	1,710 1,713 1,716 1,720	1,434 1,437 1,440 1,443	1,544 1,547 1,550 1,553
25,800 2 25,850 2 25,900 2 25,950 2	25,900 25,950	1,336 1,339 1,342 1,346	1,100 1,103 1,105 1,108	1,200 1,203 1,206 1,209	28,800 28,850 28,900 28,950	28,900 28,950	1,529 1,533 1,536 1,539	1,269 1,272 1,275 1,278	1,377 1,380 1,383 1,386	31,800 31,850 31,900 31,950	31,900 31,950	1,723 1,726 1,729 1,733	1,446 1,449 1,452 1,455	1,557 1,560 1,563 1,566
26,00	00	Your Nev	w York Stat	e tax is:		000	Your Nev	w York Stat	e tax is:	32,0		Your Nev	v York Stat	e tax is:
26,000 2 26,050 2 26,100 2 26,150 2	26,100 26,150 26,200	1,349 1,352 1,355 1,358	1,110 1,113 1,116 1,118	1,212 1,215 1,218 1,221	29,000 29,050 29,100 29,150	29,100	1,542 1,546 1,549 1,552	1,281 1,284 1,287 1,289	1,389 1,392 1,395 1,398	32,000 32,050 32,100 32,150	32,100 32,150 32,200	1,736 1,739 1,742 1,745	1,458 1,461 1,464 1,466	1,570 1,573 1,576 1,579
26,200 2 26,250 2 26,300 2 26,350 2	26,300 26,350	1,362 1,365 1,368 1,371	1,121 1,124 1,126 1,129	1,224 1,227 1,230 1,232	29,200 29,250 29,300 29,350	29,250 29,300 29,350 29,400	1,555 1,558 1,562 1,565	1,292 1,295 1,298 1,301	1,401 1,404 1,407 1,409			1,749 1,752 1,755 1,758	1,469 1,472 1,475 1,478	1,582 1,586 1,589 1,592
26,400 2 26,450 2 26,500 2 26,550 2	26,500 26,550	1,375 1,378 1,381 1,384	1,131 1,134 1,137 1,139	1,235 1,238 1,241 1,244	29,400 29,450 29,500 29,550	29,450 29,500 29,550 29,600	1,568 1,571 1,575 1,578	1,304 1,307 1,310 1,313	1,412 1,415 1,418 1,421	32,500		1,762 1,765 1,768 1,771	1,481 1,484 1,487 1,490	1,595 1,599 1,602 1,605
26,600 2 26,650 2 26,700 2 26,750 2	26,700 26,750	1,387 1,391 1,394 1,397	1,142 1,145 1,147 1,150	1,247 1,250 1,253 1,256	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	1,581 1,584 1,587 1,591	1,316 1,319 1,322 1,325	1,424 1,427 1,430 1,433	32,700	32,650 32,700 32,750 32,800	1,774 1,778 1,781 1,784	1,493 1,496 1,499 1,502	1,608 1,611 1,615 1,618
26,800 2 26,850 2 26,900 2 26,950 2		1,400 1,404 1,407 1,410	1,152 1,155 1,158 1,160	1,259 1,262 1,265 1,268	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	1,594 1,597 1,600 1,604	1,328 1,331 1,334 1,337	1,436 1,439 1,442 1,445	32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	1,787 1,791 1,794 1,797	1,505 1,508 1,511 1,514	1,621 1,624 1,628 1,631

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

\$33,000 - \$41,999

2014 New York **State** Tax Table



If yo taxa	able	А	nd you are) –	If y taxa incom	able	А	nd you are	· –	If y taxa incom		A	nd you are	3 -
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
33,	000	Your Nev	w York Stat	e tax is:	36,	000	Your Nev	v York Stat	e tax is:	39,0	000	Your Nev	v York Stat	e tax is:
33,000	33,050	1,800	1,517	1,634	36,000	36,050	1,994	1,694	1,828	39,000	39,050	2,187	1,871	2,021
33,050	33,100	1,804	1,520	1,637	36,050	36,100	1,997	1,697	1,831	39,050	39,100	2,191	1,874	2,024
33,100	33,150	1,807	1,523	1,640	36,100	36,150	2,000	1,700	1,834	39,100	39,150	2,194	1,877	2,027
33,150	33,200	1,810	1,525	1,644	36,150	36,200	2,003	1,702	1,837	39,150	39,200	2,197	1,879	2,031
33,200	33,250	1,813	1,528	1,647	36,200	36,250	2,007	1,705	1,840	39,200	39,250	2,200	1,882	2,034
33,250	33,300	1,816	1,531	1,650	36,250	36,300	2,010	1,708	1,844	39,250	39,300	2,203	1,885	2,037
33,300	33,350	1,820	1,534	1,653	36,300	36,350	2,013	1,711	1,847	39,300	39,350	2,207	1,888	2,040
33,350	33,400	1,823	1,537	1,657	36,350	36,400	2,016	1,714	1,850	39,350	39,400	2,210	1,891	2,044
33,400	33,450	1,826	1,540	1,660	36,400	36,450	2,020	1,717	1,853	39,400	39,450	2,213	1,894	2,047
33,450	33,500	1,829	1,543	1,663	36,450	36,500	2,023	1,720	1,857	39,450	39,500	2,216	1,897	2,050
33,500	33,550	1,833	1,546	1,666	36,500	36,550	2,026	1,723	1,860	39,500	39,550	2,220	1,900	2,053
33,550	33,600	1,836	1,549	1,670	36,550	36,600	2,029	1,726	1,863	39,550	39,600	2,223	1,903	2,057
33,600	33,650	1,839	1,552	1,673	36,600	36,650	2,032	1,729	1,866	39,600	39,650	2,226	1,906	2,060
33,650	33,700	1,842	1,555	1,676	36,650	36,700	2,036	1,732	1,869	39,650	39,700	2,229	1,909	2,063
33,700	33,750	1,845	1,558	1,679	36,700	36,750	2,039	1,735	1,873	39,700	39,750	2,232	1,912	2,066
33,750	33,800	1,849	1,561	1,682	36,750	36,800	2,042	1,738	1,876	39,750	39,800	2,236	1,915	2,069
33,800	33,850	1,852	1,564	1,686	36,800	36,850	2,045	1,741	1,879	39,800	39,850	2,239	1,918	2,073
33,850	33,900	1,855	1,567	1,689	36,850	36,900	2,049	1,744	1,882	39,850	39,900	2,242	1,921	2,076
33,900	33,950	1,858	1,570	1,692	36,900	36,950	2,052	1,747	1,886	39,900	39,950	2,245	1,924	2,079
33,950	34,000	1,862	1,573	1,695	36,950	37,000	2,055	1,750	1,889	39,950	40,000	2,249	1,927	2,082
34,0	000	Your Nev	w York Stat	e tax is:	37,	000	Your Nev	v York Stat	e tax is:	40,0	000	Your Nev	v York Stat	e tax is:
34,000	34,050	1,865	1,576	1,699	37,000	37,050	2,058	1,753	1,892	40,000	40,050	2,252	1,930	2,086
34,050	34,100	1,868	1,579	1,702	37,050	37,100	2,062	1,756	1,895	40,050	40,100	2,255	1,933	2,089
34,100	34,150	1,871	1,582	1,705	37,100	37,150	2,065	1,759	1,898	40,100	40,150	2,258	1,936	2,092
34,150	34,200	1,874	1,584	1,708	37,150	37,200	2,068	1,761	1,902	40,150	40,200	2,261	1,938	2,095
34,200	34,250	1,878	1,587	1,711	37,200	37,250	2,071	1,764	1,905	40,200	40,250	2,265	1,941	2,098
34,250	34,300	1,881	1,590	1,715	37,250	37,300	2,074	1,767	1,908	40,250	40,300	2,268	1,944	2,102
34,300	34,350	1,884	1,593	1,718	37,300	37,350	2,078	1,770	1,911	40,300	40,350	2,271	1,947	2,105
34,350	34,400	1,887	1,596	1,721	37,350	37,400	2,081	1,773	1,915	40,350	40,400	2,274	1,950	2,108
34,400	34,450	1,891	1,599	1,724	37,400	37,450	2,084	1,776	1,918	40,400	40,450	2,278	1,953	2,111
34,450	34,500	1,894	1,602	1,728	37,450	37,500	2,087	1,779	1,921	40,450	40,500	2,281	1,956	2,115
34,500	34,550	1,897	1,605	1,731	37,500	37,550	2,091	1,782	1,924	40,500	40,550	2,284	1,959	2,118
34,550	34,600	1,900	1,608	1,734	37,550	37,600	2,094	1,785	1,928	40,550	40,600	2,287	1,962	2,121
34,600 34,650 34,700 34,750	34,650 34,700 34,750 34,800	1,903 1,907 1,910 1,913	1,611 1,614 1,617 1,620	1,737 1,740 1,744 1,747	37,600 37,650 37,700 37,750		2,097 2,100 2,103 2,107	1,788 1,791 1,794 1,797	1,931 1,934 1,937 1,940	40,600 40,650 40,700 40,750		2,290 2,294 2,297 2,300	1,965 1,968 1,971 1,974	2,124 2,127 2,131 2,134
34,850 34,900	34,850 34,900 34,950 35,000	1,916 1,920 1,923 1,926	1,623 1,626 1,629 1,632	1,750 1,753 1,757 1,760	37,800 37,850 37,900 37,950	37,900 37,950	2,110 2,113 2,116 2,120	1,800 1,803 1,806 1,809	1,944 1,947 1,950 1,953	40,800 40,850 40,900 40,950	40,900 40,950	2,303 2,307 2,310 2,313	1,977 1,980 1,983 1,986	2,137 2,140 2,144 2,147
35,0	000	Your Nev	w York Stat	e tax is:	38,	000	Your Nev	v York Stat	e tax is:	41,0	000	Your Nev	v York Stat	1
35,000 35,050 35,100 35,150	35,050 35,100 35,150 35,200	1,929 1,933 1,936 1,939	1,635 1,638 1,641 1,643	1,763 1,766 1,769 1,773	38,000 38,050 38,100 38,150	38,050 38,100 38,150 38,200	2,123 2,126 2,129 2,132	1,812 1,815 1,818 1,820	1,957 1,960 1,963 1,966	41,000 41,050 41,100 41,150	41,100 41,150	2,316 2,320 2,323 2,326	1,989 1,992 1,995 1,997	2,150 2,153 2,156 2,160
35,200 35,250 35,300 35,350	35,250 35,300 35,350 35,400	1,942 1,945 1,949 1,952	1,646 1,649 1,652 1,655	1,776 1,779 1,782 1,786	38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	2,136 2,139 2,142 2,145	1,823 1,826 1,829 1,832	1,969 1,973 1,976 1,979	41,250 41,300		2,329 2,332 2,336 2,339	2,000 2,003 2,006 2,009	2,163 2,166 2,169 2,173
35,400 35,450 35,500 35,550	35,450 35,500 35,550 35,600	1,955 1,958 1,962 1,965	1,658 1,661 1,664 1,667	1,789 1,792 1,795 1,799	38,400 38,450 38,500 38,550	38,450 38,500 38,550 38,600	2,149 2,152 2,155 2,158	1,835 1,838 1,841 1,844	1,982 1,986 1,989 1,992	41,450 41,500		2,342 2,345 2,349 2,352	2,012 2,015 2,018 2,021	2,176 2,179 2,182 2,186
35,600	35,650	1,968	1,670	1,802	38,600	38,650	2,161	1,847	1,995	41,600		2,355	2,024	2,189
35,650	35,700	1,971	1,673	1,805	38,650	38,700	2,165	1,850	1,998	41,650		2,358	2,027	2,192
35,700	35,750	1,974	1,676	1,808	38,700	38,750	2,168	1,853	2,002	41,700		2,361	2,030	2,195
35,750	35,800	1,978	1,679	1,811	38,750	38,800	2,171	1,856	2,005	41,750		2,365	2,033	2,198
35,800	35,850	1,981	1,682	1,815	38,800	38,850	2,174	1,859	2,008	41,800	41,950	2,368	2,036	2,202
35,850	35,900	1,984	1,685	1,818	38,850	38,900	2,178	1,862	2,011	41,850		2,371	2,039	2,205
35,900	35,950	1,987	1,688	1,821	38,900	38,950	2,181	1,865	2,015	41,900		2,374	2,042	2,208
35,950	36,000	1,991	1,691	1,824	38,950	39,000	2,184	1,868	2,018	41,950		2,378	2,045	2,211

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



2014 New York **State** Tax Table

\$42,000 - \$50,999

<u> </u>					2017	1404	TOIR OL	ale lax	· Table			Ψ	42,000 -	Ψ00,555
If yo taxa incom	ble	А	nd you are) –	If y taxa incom	able	A	nd you are	• –	taxa	our able ne is –	A	nd 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
42,0	000	Your Nev	v York Stat	e tax is:	45,	000	Your Nev	v York Stat	e tax is:	48,0	000	Your Nev	v York Stat	te tax is:
42,050	42,050 42,100 42,150 42,200	2,381 2,384 2,387 2,390	2,049 2,052 2,055 2,058	2,215 2,218 2,221 2,224	45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	2,574 2,578 2,581 2,584	2,242 2,245 2,248 2,252	2,408 2,411 2,414 2,418	48,000 48,050 48,100 48,150	48,050 48,100 48,150 48,200	2,768 2,771 2,774 2,777	2,436 2,439 2,442 2,445	2,602 2,605 2,608 2,611
42,300 42,350	•	2,394 2,397 2,400 2,403	2,061 2,065 2,068 2,071	2,227 2,231 2,234 2,237	45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	2,587 2,590 2,594 2,597	2,255 2,258 2,261 2,265	2,421 2,424 2,427 2,431	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	2,781 2,784 2,787 2,790	2,448 2,452 2,455 2,458	2,614 2,618 2,621 2,624
42,550	•	2,407 2,410 2,413 2,416	2,074 2,078 2,081 2,084	2,240 2,244 2,247 2,250	45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	2,600 2,603 2,607 2,610	2,268 2,271 2,274 2,277	2,434 2,437 2,440 2,444	48,400 48,450 48,500 48,550	48,450 48,500 48,550 48,600	2,794 2,797 2,800 2,803	2,461 2,465 2,468 2,471	2,627 2,631 2,634 2,637
42,600 42,650 42,700 42,750	42,800	2,419 2,423 2,426 2,429	2,087 2,090 2,094 2,097	2,253 2,256 2,260 2,263	45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	2,613 2,616 2,619 2,623	2,281 2,284 2,287 2,290	2,447 2,450 2,453 2,456	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	2,806 2,810 2,813 2,816	2,474 2,477 2,481 2,484	2,640 2,643 2,647 2,650
42,800 42,850 42,900 42,950		2,432 2,436 2,439 2,442	2,100 2,103 2,107 2,110	2,266 2,269 2,273 2,276	45,800 45,850 45,900 45,950	45,850 45,900 45,950 46,000	2,626 2,629 2,632 2,636	2,294 2,297 2,300 2,303	2,460 2,463 2,466 2,469	48,800 48,850 48,900 48,950	48,850 48,900 48,950 49,000	2,819 2,823 2,826 2,829	2,487 2,490 2,494 2,497	2,653 2,656 2,660 2,663
43,0	000	Your Nev	v York Stat			000	Your Nev	v York Stat	e tax is:	49,0			v York Stat	e tax is:
43,050	43,050 43,100 43,150 43,200	2,445 2,449 2,452 2,455	2,113 2,116 2,119 2,123	2,279 2,282 2,285 2,289	46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	2,639 2,642 2,645 2,648	2,307 2,310 2,313 2,316	2,473 2,476 2,479 2,482	49,000 49,050 49,100 49,150	49,050 49,100 49,150 49,200	2,832 2,836 2,839 2,842	2,500 2,503 2,506 2,510	2,666 2,669 2,672 2,676
43,200 43,250 43,300 43,350	43,250 43,300 43,350 43,400	2,458 2,461 2,465 2,468	2,126 2,129 2,132 2,136	2,292 2,295 2,298 2,302	46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	2,652 2,655 2,658 2,661	2,319 2,323 2,326 2,329	2,485 2,489 2,492 2,495	49,200 49,250 49,300 49,350	49,250 49,300 49,350 49,400	2,845 2,848 2,852 2,855	2,513 2,516 2,519 2,523	2,679 2,682 2,685 2,689
43,400 43,450 43,500 43,550	43,450 43,500 43,550 43,600	2,471 2,474 2,478 2,481	2,139 2,142 2,145 2,148	2,305 2,308 2,311 2,315	46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	2,665 2,668 2,671 2,674	2,332 2,336 2,339 2,342	2,498 2,502 2,505 2,508	49,400 49,450 49,500 49,550	49,450 49,500 49,550 49,600	2,858 2,861 2,865 2,868	2,526 2,529 2,532 2,535	2,692 2,695 2,698 2,702
43,600 43,650 43,700 43,750	43,650 43,700 43,750 43,800	2,484 2,487 2,490 2,494	2,152 2,155 2,158 2,161	2,318 2,321 2,324 2,327		46,650 46,700 46,750 46,800	2,677 2,681 2,684 2,687	2,345 2,348 2,352 2,355	2,511 2,514 2,518 2,521	49,600 49,650 49,700 49,750		2,871 2,874 2,877 2,881	2,539 2,542 2,545 2,548	2,705 2,708 2,711 2,714
43,800 43,850 43,900 43,950	43,900 43,950	2,497 2,500 2,503 2,507	2,165 2,168 2,171 2,174	2,331 2,334 2,337 2,340	46,850	46,950	2,690 2,694 2,697 2,700	2,358 2,361 2,365 2,368	2,524 2,527 2,531 2,534	49,850 49,900	49,850 49,900 49,950 50,000	2,884 2,887 2,890 2,894	2,552 2,555 2,558 2,561	2,718 2,721 2,724 2,727
44,0	000	Your Nev	v York Stat	e tax is:		000	Your Nev	v York Stat		50,0		1	v York Stat	e tax is:
44,000 44,050 44,100 44,150	44,100 44,150 44,200	2,510 2,513 2,516 2,519	2,178 2,181 2,184 2,187	2,344 2,347 2,350 2,353	47,000 47,050 47,100 47,150	47,100 47,150	2,703 2,707 2,710 2,713	2,371 2,374 2,377 2,381	2,537 2,540 2,543 2,547	50,050 50,100 50,150	50,150	2,897 2,900 2,903 2,906	2,565 2,568 2,571 2,574	2,731 2,734 2,737 2,740
44,200 44,250 44,300 44,350	44,350	2,523 2,526 2,529 2,532	2,190 2,194 2,197 2,200	2,356 2,360 2,363 2,366	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	2,716 2,719 2,723 2,726	2,384 2,387 2,390 2,394	2,550 2,553 2,556 2,560		50,250 50,300 50,350 50,400	2,910 2,913 2,916 2,919	2,577 2,581 2,584 2,587	2,743 2,747 2,750 2,753
44,400 44,450 44,500 44,550	44,500 44,550	2,536 2,539 2,542 2,545	2,203 2,207 2,210 2,213	2,369 2,373 2,376 2,379	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	2,729 2,732 2,736 2,739	2,397 2,400 2,403 2,406	2,563 2,566 2,569 2,573		50,450 50,500 50,550 50,600	2,923 2,926 2,929 2,932	2,590 2,594 2,597 2,600	2,756 2,760 2,763 2,766
44,600 44,650 44,700 44,750	44,700 44,750	2,548 2,552 2,555 2,558	2,216 2,219 2,223 2,226	2,382 2,385 2,389 2,392	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	2,742 2,745 2,748 2,752	2,410 2,413 2,416 2,419	2,576 2,579 2,582 2,585	50,600 50,650 50,700 50,750	50,650 50,700 50,750 50,800	2,935 2,939 2,942 2,945	2,603 2,606 2,610 2,613	2,769 2,772 2,776 2,779
44,800 44,850 44,900 44,950	44,900 44,950	2,561 2,565 2,568 2,571	2,229 2,232 2,236 2,239	2,395 2,398 2,402 2,405	47,800 47,850 47,900 47,950	47,850 47,900 47,950 48,000	2,755 2,758 2,761 2,765	2,423 2,426 2,429 2,432	2,589 2,592 2,595 2,598	50,800 50,850 50,900 50,950	50,850 50,900 50,950 51,000	2,948 2,952 2,955 2,958	2,616 2,619 2,623 2,626	2,782 2,785 2,789 2,792

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

\$51,000 - \$59,999

2014 New York **State** Tax Table



If you taxa	able	А	nd you are	· –	If your taxa	able	A	nd you are	· –	taxa	our able ne is –	A	nd 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
51,	000	Your Nev	w York Stat	e tax is:	54,	000	Your Nev	v York Stat	e tax is:	57,0	000	Your Nev	v York Stat	e tax is:
51,000 51,050 51,100 51,150	51,050 51,100 51,150 51,200	2,961 2,965 2,968 2,971	2,629 2,632 2,635 2,639	2,795 2,798 2,801 2,805	54,000 54,050 54,100 54,150	54,050 54,100 54,150 54,200	3,155 3,158 3,161 3,164	2,823 2,826 2,829 2,832	2,989 2,992 2,995 2,998	57,000 57,050 57,100 57,150	57,050 57,100 57,150 57,200	3,348 3,352 3,355 3,358	3,016 3,019 3,022 3,026	3,182 3,185 3,188 3,192
51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	2,974 2,977 2,981 2,984	2,642 2,645 2,648 2,652	2,808 2,811 2,814 2,818	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	3,168 3,171 3,174 3,177	2,835 2,839 2,842 2,845	3,001 3,005 3,008 3,011	57,200 57,250 57,300 57,350	57,250 57,300 57,350 57,400	3,361 3,364 3,368 3,371	3,029 3,032 3,035 3,039	3,195 3,198 3,201 3,205
51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	2,987 2,990 2,994 2,997	2,655 2,658 2,661 2,664	2,821 2,824 2,827 2,831	54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	3,181 3,184 3,187 3,190	2,848 2,852 2,855 2,858	3,014 3,018 3,021 3,024	57,400 57,450 57,500 57,550	57,450 57,500 57,550 57,600	3,374 3,377 3,381 3,384	3,042 3,045 3,048 3,051	3,208 3,211 3,214 3,218
51,600 51,650 51,700 51,750	51,650 51,700 51,750 51,800	3,000 3,003 3,006 3,010	2,668 2,671 2,674 2,677	2,834 2,837 2,840 2,843	54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	3,193 3,197 3,200 3,203	2,861 2,864 2,868 2,871	3,027 3,030 3,034 3,037	57,600 57,650 57,700 57,750	57,650 57,700 57,750 57,800	3,387 3,390 3,393 3,397	3,055 3,058 3,061 3,064	3,221 3,224 3,227 3,230
51,800 51,850 51,900 51,950	51,850 51,900 51,950 52,000	3,013 3,016 3,019 3,023	2,681 2,684 2,687 2,690	2,847 2,850 2,853 2,856	54,800 54,850 54,900 54,950	54,850 54,900 54,950 55,000	3,206 3,210 3,213 3,216	2,874 2,877 2,881 2,884	3,040 3,043 3,047 3,050	57,800 57,850 57,900 57,950	57,850 57,900 57,950 58,000	3,400 3,403 3,406 3,410	3,068 3,071 3,074 3,077	3,234 3,237 3,240 3,243
52,	000	Your Nev	w York Stat	e tax is:	55,	000	Your Nev	v York Stat	e tax is:	58,0	000	Your Nev	v York Stat	te tax is:
52,000 52,050 52,100 52,150	52,050 52,100 52,150 52,200	3,026 3,029 3,032 3,035	2,694 2,697 2,700 2,703	2,860 2,863 2,866 2,869	55,000 55,050 55,100 55,150	55,050 55,100 55,150 55,200	3,219 3,223 3,226 3,229	2,887 2,890 2,893 2,897	3,053 3,056 3,059 3,063	58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	3,413 3,416 3,419 3,422	3,081 3,084 3,087 3,090	3,247 3,250 3,253 3,256
52,200 52,250 52,300 52,350	52,250 52,300 52,350 52,400	3,039 3,042 3,045 3,048	2,706 2,710 2,713 2,716	2,872 2,876 2,879 2,882	55,200 55,250 55,300 55,350	55,250 55,300 55,350 55,400	3,232 3,235 3,239 3,242	2,900 2,903 2,906 2,910	3,066 3,069 3,072 3,076	58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	3,426 3,429 3,432 3,435	3,093 3,097 3,100 3,103	3,259 3,263 3,266 3,269
52,400 52,450 52,500 52,550	52,450 52,500 52,550 52,600	3,052 3,055 3,058 3,061	2,719 2,723 2,726 2,729	2,885 2,889 2,892 2,895	55,400 55,450 55,500 55,550	55,450 55,500 55,550 55,600	3,245 3,248 3,252 3,255	2,913 2,916 2,919 2,922	3,079 3,082 3,085 3,089	58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	3,439 3,442 3,445 3,448	3,106 3,110 3,113 3,116	3,272 3,276 3,279 3,282
52,600 52,650 52,700 52,750	52,650 52,700 52,750 52,800	3,064 3,068 3,071 3,074	2,732 2,735 2,739 2,742	2,898 2,901 2,905 2,908		55,650 55,700 55,750 55,800	3,258 3,261 3,264 3,268	2,926 2,929 2,932 2,935	3,092 3,095 3,098 3,101		58,650 58,700 58,750 58,800	3,451 3,455 3,458 3,461	3,119 3,122 3,126 3,129	3,285 3,288 3,292 3,295
52,850 52,900	52,850 52,900 52,950 53,000	3,077 3,081 3,084 3,087	2,745 2,748 2,752 2,755	2,911 2,914 2,918 2,921	55,850 55,900	55,850 55,900 55,950 56,000	3,271 3,274 3,277 3,281	2,939 2,942 2,945 2,948	3,105 3,108 3,111 3,114		58,850 58,900 58,950 59,000	3,464 3,468 3,471 3,474	3,132 3,135 3,139 3,142	3,298 3,301 3,305 3,308
53,	000	Your Nev	w York Stat	e tax is:	56,	000	Your Nev	v York Stat	e tax is:	59,0	000	Your Nev	v York Stat	e tax is:
53,050 53,100	53,050 53,100 53,150 53,200	3,090 3,094 3,097 3,100	2,758 2,761 2,764 2,768	2,924 2,927 2,930 2,934	56,050	56,050 56,100 56,150 56,200	3,284 3,287 3,290 3,293	2,952 2,955 2,958 2,961	3,118 3,121 3,124 3,127	59,000 59,050 59,100 59,150	59,150	3,477 3,481 3,484 3,487	3,145 3,148 3,151 3,155	3,311 3,314 3,317 3,321
53,250 53,300	53,250 53,300 53,350 53,400	3,103 3,106 3,110 3,113	2,771 2,774 2,777 2,781	2,937 2,940 2,943 2,947	56,200 56,250 56,300 56,350	56,300	3,297 3,300 3,303 3,306	2,964 2,968 2,971 2,974	3,130 3,134 3,137 3,140	59,200 59,250 59,300 59,350	59,300 59,350	3,490 3,493 3,497 3,500	3,158 3,161 3,164 3,168	3,324 3,327 3,330 3,334
53,450	53,450 53,500 53,550 53,600	3,116 3,119 3,123 3,126	2,784 2,787 2,790 2,793	2,950 2,953 2,956 2,960	56,400 56,450 56,500 56,550	56,450 56,500 56,550 56,600	3,310 3,313 3,316 3,319	2,977 2,981 2,984 2,987	3,143 3,147 3,150 3,153	59,500	59,500	3,503 3,506 3,510 3,513	3,171 3,174 3,177 3,180	3,337 3,340 3,343 3,347
53,650 53,700	53,650 53,700 53,750 53,800	3,129 3,132 3,135 3,139	2,797 2,800 2,803 2,806	2,963 2,966 2,969 2,972	56,600 56,650 56,700 56,750	56,650 56,700 56,750 56,800	3,322 3,326 3,329 3,332	2,990 2,993 2,997 3,000	3,156 3,159 3,163 3,166	59,600 59,650 59,700 59,750	59,700	3,516 3,519 3,522 3,526	3,184 3,187 3,190 3,193	3,350 3,353 3,356 3,359
53,850 53,900	53,850 53,900 53,950 54,000	3,142 3,145 3,148 3,152	2,810 2,813 2,816 2,819	2,976 2,979 2,982 2,985	56,800 56,850 56,900 56,950	56,850 56,900 56,950 57,000	3,335 3,339 3,342 3,345	3,003 3,006 3,010 3,013	3,169 3,172 3,176 3,179	59,800 59,850 59,900 59,950	59,900 59,950	3,529 3,532 3,535 3,539	3,197 3,200 3,203 3,206	3,363 3,366 3,369 3,372

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



2014 New York **State** Tax Table

\$60,000 +

taxa	our able ne is –	А	nd you are) –	If yo taxa incom	ble	Aı	nd you are	· –	If yo taxa incom	able	A	nd you are	e –
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 Nev	w York Stat	e tax is:	62,0	000	Your Nev	v York Stat	e tax is:	64,0	000	Your Nev	v York Stat	te tax is:
60,000 60,050 60,100 60,150	60,100 60,150	3,542 3,545 3,548 3,551	3,210 3,213 3,216 3,219	3,376 3,379 3,382 3,385	62,000 62,050 62,100 62,150	62,050 62,100 62,150 62,200	3,671 3,674 3,677 3,680	3,339 3,342 3,345 3,348	3,505 3,508 3,511 3,514	64,000 64,050 64,100 64,150	64,050 64,100 64,150 64,200	3,800 3,803 3,806 3,809	3,468 3,471 3,474 3,477	3,634 3,637 3,640 3,643
60,200 60,250 60,300 60,350	60,350	3,555 3,558 3,561 3,564	3,222 3,226 3,229 3,232	3,388 3,392 3,395 3,398	62,200 62,250 62,300 62,350	62,250 62,300 62,350 62,400	3,684 3,687 3,690 3,693	3,351 3,355 3,358 3,361	3,517 3,521 3,524 3,527	64,200 64,250 64,300 64,350	64,250 64,300 64,350 64,400	3,813 3,816 3,819 3,822	3,480 3,484 3,487 3,490	3,646 3,650 3,653 3,656
60,400 60,450 60,500 60,550	60,450 60,500 60,550 60,600	3,568 3,571 3,574 3,577	3,235 3,239 3,242 3,245	3,401 3,405 3,408 3,411	62,400 62,450 62,500 62,550	62,450 62,500 62,550 62,600	3,697 3,700 3,703 3,706	3,364 3,368 3,371 3,374	3,530 3,534 3,537 3,540	64,400 64,450 64,500 64,550	64,450 64,500 64,550 64,600	3,826 3,829 3,832 3,835	3,493 3,497 3,500 3,503	3,659 3,663 3,666 3,669
60,600 60,650 60,700 60,750	60,650 60,700 60,750 60,800	3,580 3,584 3,587 3,590	3,248 3,251 3,255 3,258	3,414 3,417 3,421 3,424	62,600 62,650 62,700 62,750	62,650 62,700 62,750 62,800	3,709 3,713 3,716 3,719	3,377 3,380 3,384 3,387	3,543 3,546 3,550 3,553	64,600 64,650 64,700 64,750	64,650 64,700 64,750 64,800	3,838 3,842 3,845 3,848	3,506 3,509 3,513 3,516	3,672 3,675 3,679 3,682
60,800 60,850 60,900 60,950		3,593 3,597 3,600 3,603	3,261 3,264 3,268 3,271	3,427 3,430 3,434 3,437	62,800 62,850 62,900 62,950	62,850 62,900 62,950 63,000	3,722 3,726 3,729 3,732	3,390 3,393 3,397 3,400	3,556 3,559 3,563 3,566	64,800 64,850 64,900 64,950	64,850 64,900 64,950 65,000	3,851 3,855 3,858 3,861	3,519 3,522 3,526 3,529	3,685 3,688 3,692 3,695
61,	000	Your Nev	w York Stat	te tax is:	63,0	000	Your Nev	v York Stat	e tax is:	65,0	000 or m	nore:		
61,000 61,050 61,100 61,150	61,100 61,150	3,606 3,610 3,613 3,616	3,274 3,277 3,280 3,284	3,440 3,443 3,446 3,450	63,000 63,050 63,100 63,150	63,050 63,100 63,150 63,200	3,735 3,739 3,742 3,745	3,403 3,406 3,409 3,413	3,569 3,572 3,575 3,579					
61,200 61,250 61,300 61,350	61,250 61,300 61,350 61,400	3,619 3,622 3,626 3,629	3,287 3,290 3,293 3,297	3,453 3,456 3,459 3,463	63,200 63,250 63,300 63,350	63,250 63,300 63,350 63,400	3,748 3,751 3,755 3,758	3,416 3,419 3,422 3,426	3,582 3,585 3,588 3,592	١		compu		
61,400 61,450 61,500 61,550	61,450 61,500 61,550 61,600	3,632 3,635 3,639 3,642	3,300 3,303 3,306 3,309	3,466 3,469 3,472 3,476	63,400 63,450 63,500 63,550	63,450 63,500 63,550 63,600	3,761 3,764 3,768 3,771	3,429 3,432 3,435 3,438	3,595 3,598 3,601 3,605	using the New York State tax rate schedule on page 50.				
61,600 61,650 61,700 61,750	61,650 61,700 61,750 61,800	3,645 3,648 3,651 3,655	3,313 3,316 3,319 3,322	3,479 3,482 3,485 3,488	63,600 63,650 63,700 63,750	63,650 63,700 63,750 63,800	3,774 3,777 3,780 3,784	3,442 3,445 3,448 3,451	3,608 3,611 3,614 3,617		⚠ If the amount on Form IT-201			
61,800 61,850 61,900 61,950	61,850 61,900 61,950 62,000	3,658 3,661 3,664 3,668	3,326 3,329 3,332 3,335	3,492 3,495 3,498 3,501	63,800 63,850 63,900 63,950	63,850 63,900 63,950 64,000	3,787 3,790 3,793 3,797	3,455 3,458 3,461 3,464	3,621 3,624 3,627 3,630	\triangle	line 33	amount or B, is more age 51.		

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

New York State tax rate schedule

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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.

Ma	arried filin	g joi	ntly and qua	llifyii	ng wido	w(er) -	· filing sta	itus ②	and	(5)		
lf I	ine 38 is:											
o	ver	bı	ut not over	Т	he tax i	s:						
\$	0	\$	16,700				4%	of li	ne 3	8		
	16,700		22,950	\$	668	plus	4.5%	of th	е ех	cess	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			1	41,753	plus	8.82%	"	"	"	"	2,092,800

Siı	ngle and r	marri	ed filing sep	para	tely – fili	ing sta	tus ① and	d ③				
lf I	ine 38 is:											
o	ver	bı	ut not over	-	The tax i	s:						
\$	0	\$	8,300				4%	of li	ne 38	3		
	8,300		11,450	\$	332	plus	4.5%	of th	e ex	cess	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

Hea	d of hou	seh	old – filing s	tatus	4							
If lin	ne 38 is:											
ov	ver .	b	ut not over	1	he tax i	s:						
\$	0	\$	12,550				4%	of li	ne 38	3		
	12,550		17,200	\$	502	plus	4.5%	of th	e ex	cess	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
1	04,600		261,550		6,250	plus	6.65%	"	"	"	"	104,600
2	261,550	1	,569,550		16,687	plus	6.85%	"	"	"	"	261,550
1,5	69,550			1	06,285	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 —————							
m \$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)							
4	Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50							
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							
8	Multiply line 5 by line 7 8							
9	Add lines 4 and 8							

	Tax computation worksheet 2							
mo	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							
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)							
4	Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50							
5	Subtract line 4 from line 3 5							
6	Enter \$662 on line 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							
10	Multiply line 7 by line 910							
11	Add lines 4, 6, and 10							

	Tax computation worksheet 3
me me	your New York AGI (line 33) is more than \$313,850, but not ore than \$2,092,800, and your taxable income (line 38) is ore than \$313,850, then you must compute your tax using this orksheet.
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)
4	Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50
5	Subtract line 4 from line 3 5
6	Enter \$976 on line 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
10	Multiply line 7 by line 910
11	Add lines 4, 6, and 10

	Tax computation worksheet 4
	your New York AGI (line 33) is more than \$2,092,800 , then you ust 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)
4	Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50
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.
7	Subtract line 6 from line 5 7 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
10	Multiply line 7 by line 910
11	Add lines 4, 6, and 10

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

Single and married filing separately

	————— Tax computation worksheet 5 —							
m \$2	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 Enter here and on line 39.	9						

	Tax computation worksheet 6
mo	our New York AGI (line 33) is more than \$209,250, but not one than \$1,046,350, and your taxable income (line 38) is one than \$209,250, then you must compute your tax using this rksheet.
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)
4	Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50
5	Subtract line 4 from line 3 5
6	Enter \$487 on line 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
0	Multiply line 7 by line 910
11	Add lines 4, 6, and 10

	Tax computation worksheet 7
	your New York AGI (line 33) is more than \$1,046,350 , then you ust 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)
4	Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50
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
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
10	Multiply line 7 by line 910
11	Add lines 4, 6, and 10

Enter here and on line 39.

Enter here and on line 39.

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

Head of household

	Tax computation worksheet 8	
mo \$2	your New York AGI (line 33) is more than \$104,60 ore than \$1,569,550, and your taxable income (lin 61,550 or less, then you must compute your tax uprksheet.	e 38) is
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 8
9	Add lines 4 and 8	9

mo	your New York AGI (line 33) is more than \$261,550, in ore than \$1,569,550, and your taxable income (line 3 ore than \$261,550, then you must compute your tax orksheet.	88) is
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)	
4	Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50	
5	Subtract line 4 from line 3 5	
6	Enter \$706 on line 6 6	706
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	
10	Multiply line 7 by line 910	
11	Δdd lines 4 6 and 10 11	

— Tax computation worksheet 9 —

ĺ		lax computation worksheet 10
		your New York AGI (line 33) is more than \$1,569,550 , then you ust 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)
	4	Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50
	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
	7	Subtract line 6 from line 5 7 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
	10	Multiply line 7 by line 910
	11	Add lines 4, 6, and 10

If your

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

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

If your

taxa	taxable income is –		And you are –		taxa incom	ıble	А	nd you are	• –	taxa incom	ble	A	nd 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
			w York Cit											
\$0 18 25 50 100 150	\$18 25 50 100 150 200	\$0 1 1 2 4 5	\$0 1 1 2 4 5	\$0 1 1 2 4 5	2,000 2,050 2,100 2,150	2,050 2,100 2,150 2,200	Your Ne 59 60 62 63	59 60 62 63	y tax is: 59 60 62 63	4,000 4,050 4,100 4,150	4,050 4,100 4,150 4,200	Your Ne 117 118 120 121	w York Cit 117 118 120 121	y tax is: 117 118 120 121
200	250	7	7	7	2,200	2,250	65	65	65	4,200	4,250	123	123	123
250	300	8	8	8	2,250	2,300	66	66	66	4,250	4,300	124	124	124
300	350	9	9	9	2,300	2,350	68	68	68	4,300	4,350	126	126	126
350	400	11	11	11	2,350	2,400	69	69	69	4,350	4,400	127	127	127
400	450	12	12	12	2,400	2,450	70	70	70	4,400	4,450	129	129	129
450	500	14	14	14	2,450	2,500	72	72	72	4,450	4,500	130	130	130
500	550	15	15	15	2,500	2,550	73	73	73	4,500	4,550	132	132	132
550	600	17	17	17	2,550	2,600	75	75	75	4,550	4,600	133	133	133
600	650	18	18	18	2,600	2,650	76	76	76	4,600	4,650	134	134	134
650	700	20	20	20	2,650	2,700	78	78	78	4,650	4,700	136	136	136
700	750	21	21	21	2,700	2,750	79	79	79	4,700	4,750	137	137	137
750	800	23	23	23	2,750	2,800	81	81	81	4,750	4,800	139	139	139
800	850	24	24	24	2,800	2,850	82	82	82	4,800	4,850	140	140	140
850	900	25	25	25	2,850	2,900	84	84	84	4,850	4,900	142	142	142
900	950	27	27	27	2,900	2,950	85	85	85	4,900	4,950	143	143	143
950	1,000	28	28	28	2,950	3,000	86	86	86	4,950	5,000	145	145	145
1,0	000	Your Ne	w York City	y tax is:	3,0	00	Your Ne	w York City	tax is:	5,0	00	Your Ne	w York City	y 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

\$6,000 - \$14,999

				2017	rivevv	TOIR	ity iax	Table				φο,υυυ -	Ψ14,000	
If y taxa		A	nd you are	· –	If yo taxa incom	ble	A	nd you are) –	If y taxa incom		A	nd you are	e –
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
6,0	000	Your Ne	w York City	tax is:	9,0	00	Your Ne	w York City	y tax is:	12,0	000	Your Ne	w York City	y tax is:
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	175 177 178 180	175 177 178 180	175 177 178 180	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	262 264 265 267	262 264 265 267	262 264 265 267	12,050 12,100	12,050 12,100 12,150 12,200	350 352 353 355	350 351 352 354	350 351 352 354
6,200	6,250	181	181	181	9,200	9,250	268	268	268	12,200	12,250	357	355	355
6,250	6,300	182	182	182	9,250	9,300	270	270	270	12,250	12,300	359	357	357
6,300	6,350	184	184	184	9,300	9,350	271	271	271	12,300	12,350	360	358	358
6,350	6,400	185	185	185	9,350	9,400	273	273	273	12,350	12,400	362	360	360
6,400	6,450	187	187	187	9,400	9,450	274	274	274	12,400	12,450	364	361	361
6,450	6,500	188	188	188	9,450	9,500	275	275	275	12,450	12,500	366	363	363
6,500	6,550	190	190	190	9,500	9,550	277	277	277	12,500	12,550	368	364	364
6,550	6,600	191	191	191	9,550	9,600	278	278	278	12,550	12,600	369	366	366
6,600	6,650	193	193	193	9,600	9,650	280	280	280	12,600	12,650	371	367	367
6,650	6,700	194	194	194	9,650	9,700	281	281	281	12,650	12,700	373	368	368
6,700	6,750	195	195	195	9,700	9,750	283	283	283	12,700	12,750	375	370	370
6,750	6,800	197	197	197	9,750	9,800	284	284	284	12,750	12,800	376	371	371
6,800	6,850	198	198	198	9,800	9,850	286	286	286	12,800	12,850	378	373	373
6,850	6,900	200	200	200	9,850	9,900	287	287	287	12,850	12,900	380	374	374
6,900	6,950	201	201	201	9,900	9,950	289	289	289	12,900	12,950	382	376	376
6,950	7,000	203	203	203	9,950	10,000	290	290	290	12,950	13,000	383	377	377
	000	Your Ne	w York City	tax is:	10,			w York City		13,0			w York City	
7,000	7,050	204	204	204	10,050	10,050	291	291	291	13,000	13,050	385	379	379
7,050	7,100	206	206	206		10,100	293	293	293	13,050	13,100	387	380	380
7,100	7,150	207	207	207		10,150	294	294	294	13,100	13,150	389	382	382
7,150	7,200	209	209	209		10,200	296	296	296	13,150	13,200	391	383	383
7,200	7,250	210	210	210	10,200	10,250	297	297	297	13,200	13,250	392	384	384
7,250	7,300	211	211	211	10,250	10,300	299	299	299	13,250	13,300	394	386	386
7,300	7,350	213	213	213	10,300	10,350	300	300	300	13,300	13,350	396	387	387
7,350	7,400	214	214	214	10,350	10,400	302	302	302	13,350	13,400	398	389	389
7,400	7,450	216	216	216	10,400	10,450	303	303	303	13,400	13,450	399	390	390
7,450	7,500	217	217	217	10,450	10,500	305	305	305	13,450	13,500	401	392	392
7,500	7,550	219	219	219	10,500	10,550	306	306	306	13,500	13,550	403	393	393
7,550	7,600	220	220	220	10,550	10,600	307	307	307	13,550	13,600	405	395	395
7,600	7,650	222	222	222	10,600	10,650	309	309	309	13,600	13,650	406	396	396
7,650	7,700	223	223	223	10,650	10,700	310	310	310	13,650	13,700	408	398	398
7,700	7,750	225	225	225	10,700	10,750	312	312	312	13,700	13,750	410	399	399
7,750	7,800	226	226	226	10,750	10,800	313	313	313	13,750	13,800	412	400	400
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	227 229 230 232	227 229 230 232	227 229 230 232	10,900	10,850 10,900 10,950 11,000	315 316 318 319	315 316 318 319	315 316 318 319			413 415 417 419	402 403 405 406	402 403 405 406
8,0	000	Your Ne	w York City	tax is:	11,0	000	Your Ne	w York City	y tax is:	14,0	000	Your Ne	w York City	y tax is:
8,000	8,050	233	233	233	11,000	11,050	320	320	320	14,000	14,150	421	408	408
8,050	8,100	235	235	235	11,050	11,100	322	322	322	14,050		422	409	409
8,100	8,150	236	236	236	11,100	11,150	323	323	323	14,100		424	411	411
8,150	8,200	238	238	238	11,150	11,200	325	325	325	14,150		426	412	412
8,200	8,250	239	239	239	11,200	11,250	326	326	326	14,200	14,250	428	414	414
8,250	8,300	241	241	241	11,250	11,300	328	328	328	14,250	14,300	429	415	415
8,300	8,350	242	242	242	11,300	11,350	329	329	329	14,300	14,350	431	416	416
8,350	8,400	243	243	243	11,350	11,400	331	331	331	14,350	14,400	433	418	418
8,400	8,450	245	245	245	11,400	11,450	332	332	332	14,400	14,450	435	419	420
8,450	8,500	246	246	246	11,450	11,500	334	334	334	14,450	14,500	436	421	422
8,500	8,550	248	248	248	11,500	11,550	335	335	335	14,500	14,550	438	422	423
8,550	8,600	249	249	249	11,550	11,600	336	336	336	14,550	14,600	440	424	425
8,600	8,650	251	251	251	11,600	11,650	338	338	338	14,600	14,650	442	425	427
8,650	8,700	252	252	252	11,650	11,700	339	339	339	14,650	14,700	444	427	429
8,700	8,750	254	254	254	11,700	11,750	341	341	341	14,700	14,750	445	428	430
8,750	8,800	255	255	255	11,750	11,800	342	342	342	14,750	14,800	447	430	432
8,800	8,850	257	257	257	11,800	11,850	344	344	344	14,800	14,850	449	431	434
8,850	8,900	258	258	258	11,850	11,900	345	345	345	14,850	14,900	451	432	436
8,900	8,950	259	259	259	11,900	11,950	347	347	347	14,900	14,950	452	434	438
8,950	9,000	261	261	261	11,950	12,000	348	348	348	14,950	15,000	454	435	439

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

\$15,000 - \$23,999

2014 New York **City** Tax Table

NYC

_	our able ne is –	А	nd you are) –	If you taxa		A	nd you are) –	taxa	our able ne is –	A	nd 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
15,	000	Your Ne	w York City	y tax is:	18,	000	Your Ne	w York City	y tax is:	21,0	000	Your Ne	w York City	tax is:
15,050 15,100	15,050 15,100 15,150 15,200	456 458 459 461	437 438 440 441	441 443 445 446	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	562 564 565 567	524 525 527 528	547 549 551 552	21,000 21,050 21,100 21,150	21,050 21,100 21,150 21,200	668 670 671 673	611 613 614 616	653 655 657 658
15,200 15,250 15,300 15,350	15,250 15,300 15,350 15,400	463 465 467 468	443 444 445 447	448 450 452 453	18,200 18,250 18,300 18,350	18,250 18,300 18,350 18,400	569 571 573 574	530 531 533 534	554 556 558 559	21,200 21,250 21,300 21,350	21,250 21,300 21,350 21,400	675 677 679 680	617 618 620 621	660 662 664 665
15,400 15,450 15,500 15,550	15,450 15,500 15,550 15,600	470 472 474 475	448 450 451 453	455 457 459 461	18,400 18,450 18,500 18,550	18,450 18,500 18,550 18,600	576 578 580 581	536 537 539 540	561 563 565 567	21,400 21,450 21,500 21,550	21,450 21,500 21,550 21,600	682 684 686 687	623 624 626 627	667 669 671 673
15,600 15,650 15,700 15,750	15,650 15,700 15,750 15,800	477 479 481 482	454 456 457 459	462 464 466 468	18,600 18,650 18,700 18,750	18,650 18,700 18,750 18,800	583 585 587 588	541 543 544 546	568 570 572 574	21,600 21,650 21,700 21,750	21,650 21,700 21,750 21,800	689 691 693 694	629 631 632 634	674 676 678 680
- ,	15,850 15,900 15,950 16,000	484 486 488 489	460 461 463 464	469 471 473 475	18,800 18,850 18,900 18,950	18,850 18,900 18,950 19,000	590 592 594 595	547 549 550 552	575 577 579 581	21,800 21,850 21,900 21,950	21,850 21,900 21,950 22,000	696 698 700 702	636 638 639 641	681 683 685 687
16,	000	Your Ne	w York City	y tax is:	19,	000	Your Ne	w York City	y tax is:	22,0	000	Your Ne	w York City	tax is:
16,050 16,100	16,050 16,100 16,150 16,200	491 493 495 497	466 467 469 470	476 478 480 482	19,000 19,050 19,100 19,150	19,050 19,100 19,150 19,200	597 599 601 603	553 555 556 557	582 584 586 588	22,100	22,050 22,100 22,150 22,200	703 705 707 709	643 645 647 648	688 690 692 694
16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	498 500 502 504	472 473 475 476	483 485 487 489	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	604 606 608 610	559 560 562 563	590 591 593 595	22,200 22,250 22,300 22,350	22,250 22,300 22,350 22,400	710 712 714 716	650 652 654 655	696 697 699 701
16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	505 507 509 511	477 479 480 482	491 492 494 496	19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	611 613 615 617	565 566 568 569	597 598 600 602	22,400 22,450 22,500 22,550	22,450 22,500 22,550 22,600	717 719 721 723	657 659 661 662	703 704 706 708
	16,650 16,700 16,750 16,800	512 514 516 518	483 485 486 488	498 499 501 503		19,650 19,700 19,750 19,800	618 620 622 624	570 572 573 575	604 605 607 609	22,600 22,650 22,700 22,750	22,650 22,700 22,750 22,800	724 726 728 730	664 666 668 670	710 711 713 715
16,850 16,900	16,850 16,900 16,950 17,000	520 521 523 525	489 491 492 493	505 506 508 510	19,850 19,900	19,850 19,900 19,950 20,000	626 627 629 631	576 578 579 581	611 612 614 616	22,900	22,850 22,900 22,950 23,000	732 733 735 737	671 673 675 677	717 719 720 722
	000		w York City	y tax is:		000		w York City	y tax is:	23,0			w York City	, I
17,000 17,050 17,100 17,150	17,100 17,150	527 528 530 532	495 496 498 499	512 514 515 517	20,000 20,050 20,100 20,150	20,150	633 634 636 638	582 584 585 586	618 620 621 623	23,050 23,100	23,050 23,100 23,150 23,200	739 740 742 744	678 680 682 684	724 726 727 729
17,200 17,250 17,300 17,350	17,300 17,350	534 535 537 539	501 502 504 505	519 521 522 524	20,200 20,250 20,300 20,350	20,300 20,350	640 641 643 645	588 589 591 592	625 627 628 630	23,200 23,250 23,300 23,350	23,350	746 747 749 751	685 687 689 691	731 733 734 736
17,400 17,450 17,500 17,550	17,500 17,550	541 542 544 546	507 508 509 511	526 528 529 531	20,400 20,450 20,500 20,550	20,500 20,550	647 649 650 652	594 595 597 598	632 634 635 637	23,400 23,450 23,500 23,550	23,500 23,550	753 755 756 758	692 694 696 698	738 740 741 743
17,600 17,650 17,700 17,750	17,700 17,750	548 550 551 553	512 514 515 517	533 535 537 538	20,600 20,650 20,700 20,750	20,750	654 656 657 659	600 601 602 604	639 641 643 644	23,600 23,650 23,700 23,750	23,700 23,750	760 762 763 765	700 701 703 705	745 747 749 750
17,800 17,850 17,900 17,950	17,900 17,950	555 557 558 560	518 520 521 523	540 542 544 545	20,800 20,850 20,900 20,950	20,900 20,950	661 663 664 666	605 607 608 610	646 648 650 651	23,800 23,850 23,900 23,950	23,900 23,950	767 769 770 772	707 708 710 712	752 754 756 757

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

NYC

2014 New York **City** Tax Table

\$24,000 - \$32,999

							TOIR O					T		Ψ02,000
taxa	our able ne is –	A	nd you are	_	taxa	our able ne is –	A	nd you are) –	taxa	our able ne is –	A	nd 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
24,	000	Your Ne	w York City	tax is:	27,	000	Your Ne	w York City	tax is:	30,0	000	Your Ne	w York City	tax is:
24,000 24,050 24,100 24,150		774 776 777 779	714 715 717 719	759 761 763 764	27,050 27,100	27,050 27,100 27,150 27,200	881 883 884 886	820 821 823 825	865 867 869 870	30,000 30,050 30,100 30,150	30,100 30,150	988 990 992 994	926 928 929 931	971 973 974 976
	24,350 24,400	781 783 785 786	721 723 724 726	766 768 770 772		27,250 27,300 27,350 27,400	888 890 891 893	827 829 830 832	872 874 876 878	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	996 997 999 1,001	933 935 936 938	978 980 982 983
24,400 24,450 24,500 24,550	24,450 24,500 24,550 24,600	788 790 792 793	728 730 731 733	773 775 777 779		27,450 27,500 27,550 27,600	895 897 899 900	834 836 837 839	879 881 883 885	30,400 30,450 30,500 30,550	,	1,003 1,005 1,006 1,008	940 942 943 945	985 987 989 991
	24,650 24,700 24,750 24,800	795 797 799 800	735 737 738 740	780 782 784 786		27,650 27,700 27,750 27,800	902 904 906 908	841 843 844 846	886 888 890 892	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	1,010 1,012 1,014 1,015	947 949 950 952	992 994 996 998
24,800 24,850 24,900 24,950	24,850 24,900 24,950 25,000	802 804 806 808	742 744 746 747	787 789 791 793		27,850 27,900 27,950 28,000	909 911 913 915	848 850 852 853	893 895 897 899	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	1,017 1,019 1,021 1,023	954 956 958 959	1,000 1,001 1,003 1,005
	000		w York City			000	1	w York City	<u> </u>	31,0			w York City	
25,050 25,100	25,100	809 811 812 814	749 751 753 754	794 796 798 800	28,000 28,050 28,100 28,150	28,100 28,150	917 918 920 922	855 857 859 860	901 902 904 906	31,000 31,050 31,100 31,150	31,100	1,024 1,026 1,028 1,030	961 963 965 966	1,007 1,009 1,010 1,012
25,200 25,250 25,300 25,350	25,250 25,300 25,350 25,400	816 818 820 821	756 758 760 761	802 803 805 807	28,200 28,250 28,300 28,350	28,250 28,300 28,350 28,400	924 926 927 929	862 864 866 867	908 909 911 913	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	1,032 1,033 1,035 1,037	968 970 972 973	1,014 1,016 1,018 1,019
25,400 25,450 25,500 25,550	25,450 25,500 25,550 25,600	823 825 827 829	763 765 767 768	809 810 812 814	28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600	931 933 935 936	869 871 873 874	915 916 918 920	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	1,039 1,041 1,042 1,044	975 977 979 981	1,021 1,023 1,025 1,027
25,750	25,650 25,700 25,750 25,800	830 832 834 836	770 772 774 776	816 817 819 821		28,650 28,700 28,750 28,800	938 940 942 944	876 878 880 882	922 923 925 927	31,600 31,650 31,700 31,750	-	1,046 1,048 1,049 1,051	982 984 986 988	1,028 1,030 1,032 1,034
25,850 25,900	25,850 25,900 25,950 26,000	838 839 841 843	777 779 781 783	823 825 826 828	28,850 28,900	28,850 28,900 28,950 29,000	945 947 949 951	883 885 887 889	929 931 932 934	31,800 31,850 31,900 31,950	31,900 31,950	1,053 1,055 1,057 1,058	989 991 993 995	1,036 1,037 1,039 1,041
26,	000	Your Ne	w York City	tax is:	29,	000	Your Ne	w York City	tax is:	32,0		Your Ne	w York City	tax is:
26,050 26,100	26,050 26,100 26,150 26,200	845 847 848 850	784 786 788 790	830 832 833 835	29,050 29,100	29,050 29,100 29,150 29,200	953 954 956 958	890 892 894 896	936 938 939 941	32,000 32,050 32,100 32,150	32,150	1,060 1,062 1,064 1,066	996 998 1,000 1,002	1,043 1,045 1,046 1,048
26,250 26,300 26,350	26,250 26,300 26,350 26,400	852 854 856 857	791 793 795 797	837 839 840 842			960 962 963 965	897 899 901 903	943 945 946 948	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	1,067 1,069 1,071 1,073	1,003 1,005 1,007 1,009	1,050 1,052 1,053 1,055
26,450 26,500 26,550	26,450 26,500 26,550 26,600	859 861 863 865	799 800 802 804	844 846 847 849	29,500 29,550	29,450 29,500 29,550 29,600	967 969 970 972	905 906 908 910	950 952 954 955	32,400 32,450 32,500 32,550		1,075 1,076 1,078 1,080	1,011 1,012 1,014 1,016	1,057 1,059 1,061 1,062
26,600 26,650 26,700 26,750	26,700 26,750	866 868 870 872	806 807 809 811	851 853 855 856	29,700	29,650 29,700 29,750 29,800	974 976 978 979	912 913 915 917	957 959 961 962	32,600 32,650 32,700 32,750		1,082 1,084 1,085 1,087	1,018 1,019 1,021 1,023	1,064 1,066 1,068 1,070
	26,850 26,900 26,950 27,000	874 875 877 879	813 814 816 818	858 860 862 863	29,900	29,850 29,900 29,950 30,000	981 983 985 987	919 920 922 924	964 966 968 969	32,800 32,850 32,900 32,950	32,950	1,089 1,091 1,093 1,094	1,025 1,026 1,028 1,030	1,071 1,073 1,075 1,077

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

\$33,000 - \$41,999

2014 New York **City** Tax Table

NYC

If you taxa		A	nd you are	· –	If yo taxa incom	ıble	A	nd you are	· –	taxa	our able ne is –	A	nd you are	e –
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
33,	000	Your Ne	w York City	tax is:	36,	000	Your Ne	w York City	tax is:	39,0	000	Your Ne	w York Cit	y tax is:
33,000 33,050 33,100 33,150	33,050 33,100 33,150 33,200	1,096 1,098 1,100 1,102	1,032 1,034 1,035 1,037	1,079 1,080 1,082 1,084	36,000 36,050 36,100 36,150	36,050 36,100 36,150 36,200	1,204 1,206 1,207 1,209	1,138 1,140 1,141 1,143	1,186 1,188 1,190 1,192	39,000 39,050 39,100 39,150	39,050 39,100 39,150 39,200	1,312 1,313 1,315 1,317	1,244 1,246 1,247 1,249	1,294 1,296 1,298 1,299
33,200 33,250 33,300 33,350	33,250 33,300 33,350 33,400	1,103 1,105 1,107 1,109	1,039 1,041 1,042 1,044	1,086 1,088 1,089 1,091	36,200 36,250 36,300 36,350	36,250 36,300 36,350 36,400	1,211 1,213 1,215 1,216	1,145 1,147 1,148 1,150	1,194 1,195 1,197 1,199	39,200 39,250 39,300 39,350	39,250 39,300 39,350 39,400	1,319 1,321 1,322 1,324	1,251 1,253 1,254 1,256	1,301 1,303 1,305 1,307
33,400 33,450 33,500 33,550	33,450 33,500 33,550 33,600	1,111 1,112 1,114 1,116	1,046 1,048 1,049 1,051	1,093 1,095 1,097 1,098	36,400 36,450 36,500 36,550	36,450 36,500 36,550 36,600	1,218 1,220 1,222 1,224	1,152 1,154 1,155 1,157	1,201 1,203 1,204 1,206	39,400 39,450 39,500 39,550	39,450 39,500 39,550 39,600	1,326 1,328 1,330 1,331	1,258 1,260 1,261 1,263	1,308 1,310 1,312 1,314
33,600 33,650 33,700 33,750	33,650 33,700 33,750 33,800	1,118 1,120 1,121 1,123	1,053 1,055 1,056 1,058	1,100 1,102 1,104 1,106	36,600 36,650 36,700 36,750	36,650 36,700 36,750 36,800	1,225 1,227 1,229 1,231	1,159 1,161 1,163 1,164	1,208 1,210 1,211 1,213	39,600 39,650 39,700 39,750	39,650 39,700 39,750 39,800	1,333 1,335 1,337 1,339	1,265 1,267 1,269 1,270	1,316 1,317 1,319 1,321
33,800 33,850 33,900 33,950	33,850 33,900 33,950 34,000	1,125 1,127 1,128 1,130	1,060 1,062 1,064 1,065	1,107 1,109 1,111 1,113	36,800 36,850 36,900 36,950	36,850 36,900 36,950 37,000	1,233 1,234 1,236 1,238	1,166 1,168 1,170 1,171	1,215 1,217 1,219 1,220	39,800 39,850 39,900 39,950	39,850 39,900 39,950 40,000	1,340 1,342 1,344 1,346	1,272 1,274 1,276 1,277	1,323 1,325 1,326 1,328
34,	000	Your Ne	w York City	tax is:	37,	000	Your Ne	w York City	tax is:	40,0	000	Your Ne	w York Cit	y tax is:
34,000 34,050 34,100 34,150	34,050 34,100 34,150 34,200	1,132 1,134 1,136 1,137	1,067 1,069 1,071 1,072	1,115 1,116 1,118 1,120	37,000 37,050 37,100 37,150	37,050 37,100 37,150 37,200	1,240 1,242 1,243 1,245	1,173 1,175 1,177 1,178	1,222 1,224 1,226 1,228	40,000 40,050 40,100 40,150	40,050 40,100 40,150 40,200	1,348 1,349 1,351 1,353	1,279 1,281 1,283 1,284	1,330 1,332 1,334 1,335
34,200 34,250 34,300 34,350	34,250 34,300 34,350 34,400	1,139 1,141 1,143 1,145	1,074 1,076 1,078 1,079	1,122 1,124 1,125 1,127	37,200 37,250 37,300 37,350	37,250 37,300 37,350 37,400	1,247 1,249 1,251 1,252	1,180 1,182 1,184 1,185	1,229 1,231 1,233 1,235	40,200 40,250 40,300 40,350	40,250 40,300 40,350 40,400	1,355 1,357 1,358 1,360	1,286 1,288 1,290 1,292	1,337 1,339 1,341 1,343
34,400 34,450 34,500 34,550	34,450 34,500 34,550 34,600	1,146 1,148 1,150 1,152	1,081 1,083 1,085 1,087	1,129 1,131 1,132 1,134	37,400 37,450 37,500 37,550	37,450 37,500 37,550 37,600	1,254 1,256 1,258 1,260	1,187 1,189 1,191 1,193	1,237 1,238 1,240 1,242	40,400 40,450 40,500 40,550	40,450 40,500 40,550 40,600	1,362 1,364 1,366 1,367	1,293 1,295 1,297 1,299	1,344 1,346 1,348 1,350
34,600 34,650 34,700 34,750	34,650 34,700 34,750 34,800	1,154 1,155 1,157 1,159	1,088 1,090 1,092 1,094	1,136 1,138 1,140 1,141	37,600 37,650 37,700 37,750	37,650 37,700 37,750 37,800	1,261 1,263 1,265 1,267	1,194 1,196 1,198 1,200	1,244 1,246 1,247 1,249	40,600 40,650 40,700 40,750	40,650 40,700 40,750 40,800	1,369 1,371 1,373 1,374	1,300 1,302 1,304 1,306	1,352 1,353 1,355 1,357
34,850 34,900	34,850 34,900 34,950 35,000	1,161 1,163 1,164 1,166	1,095 1,097 1,099 1,101	1,143 1,145 1,147 1,149	37,800 37,850 37,900 37,950	37,900 37,950	1,269 1,270 1,272 1,274	1,201 1,203 1,205 1,207	1,251 1,253 1,255 1,256	40,850 40,900	40,850 40,900 40,950 41,000	1,376 1,378 1,380 1,382	1,307 1,309 1,311 1,313	1,359 1,361 1,362 1,364
	000	Your Ne	w York City	tax is:	38,	000	Your Ne	w York City	tax is:	41,0	000	Your Ne	w York Cit	y tax is:
35,050 35,100	35,050 35,100 35,150 35,200	1,168 1,170 1,172 1,173	1,102 1,104 1,106 1,108	1,150 1,152 1,154 1,156	38,000 38,050 38,100 38,150	38,100 38,150	1,276 1,278 1,279 1,281	1,208 1,210 1,212 1,214	1,258 1,260 1,262 1,264	41,000 41,050 41,100 41,150	41,100 41,150	1,383 1,385 1,387 1,389	1,314 1,316 1,318 1,320	1,366 1,368 1,369 1,371
35,200 35,250 35,300 35,350	35,300 35,350	1,175 1,177 1,179 1,181	1,110 1,111 1,113 1,115	1,158 1,159 1,161 1,163	38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	1,283 1,285 1,287 1,288	1,216 1,217 1,219 1,221	1,265 1,267 1,269 1,271	41,200 41,250 41,300 41,350	41,300 41,350	1,391 1,392 1,394 1,396	1,322 1,323 1,325 1,327	1,373 1,375 1,377 1,378
35,400 35,450 35,500 35,550	35,500 35,550	1,182 1,184 1,186 1,188	1,117 1,118 1,120 1,122	1,165 1,167 1,168 1,170	38,400 38,450 38,500 38,550	38,450 38,500 38,550 38,600	1,290 1,292 1,294 1,295	1,223 1,224 1,226 1,228	1,273 1,274 1,276 1,278	41,400 41,450 41,500 41,550	41,500 41,550	1,398 1,400 1,401 1,403	1,329 1,330 1,332 1,334	1,380 1,382 1,384 1,386
35,600 35,650 35,700 35,750	35,650 35,700 35,750 35,800	1,190 1,191 1,193 1,195	1,124 1,125 1,127 1,129	1,172 1,174 1,176 1,177	38,600 38,650 38,700 38,750	38,650 38,700 38,750 38,800	1,297 1,299 1,301 1,303	1,230 1,231 1,233 1,235	1,280 1,282 1,283 1,285	41,600 41,650 41,700 41,750	41,700 41,750	1,405 1,407 1,409 1,410	1,336 1,337 1,339 1,341	1,387 1,389 1,391 1,393
35,800 35,850 35,900 35,950	35,850 35,900 35,950 36,000	1,197 1,199 1,200 1,202	1,131 1,132 1,134 1,136	1,179 1,181 1,183 1,185	38,800 38,850 38,900 38,950	38,850 38,900 38,950 39,000	1,304 1,306 1,308 1,310	1,237 1,238 1,240 1,242	1,287 1,289 1,290 1,292	41,800 41,850 41,900 41,950	41,900 41,950	1,412 1,414 1,416 1,418	1,343 1,345 1,346 1,348	1,395 1,396 1,398 1,400

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

NYC

2014 New York **City** Tax Table

\$42,000 - \$50,999

1110						111011	1011	ity lax	Table			Ψ	42,000 -	Ψου,σου
If yo taxa	able	А	nd you are	· –	If y taxa incom	able	A	nd you are	-	If yo taxa incom	ble	A	nd 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
42,	000	Your Ne	w York City	tax is:	45,	000	Your Ne	w York City	tax is:	48,0	000	Your Ne	w York City	tax is:
42,050 42,100	42,050 42,100 42,150 42,200	1,419 1,421 1,423 1,425	1,350 1,352 1,353 1,355	1,402 1,404 1,405 1,407	45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	1,527 1,529 1,531 1,532	1,456 1,458 1,459 1,461	1,510 1,511 1,513 1,515	48,100	48,050 48,100 48,150 48,200	1,635 1,637 1,638 1,640	1,564 1,565 1,567 1,569	1,617 1,619 1,621 1,623
42,200 42,250 42,300 42,350	42,350 42,400	1,427 1,428 1,430 1,432	1,357 1,359 1,360 1,362	1,409 1,411 1,413 1,414	45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	1,534 1,536 1,538 1,540	1,463 1,465 1,467 1,468	1,517 1,519 1,520 1,522	48,250 48,300	48,250 48,300 48,350 48,400	1,642 1,644 1,646 1,647	1,571 1,573 1,574 1,576	1,624 1,626 1,628 1,630
42,400 42,450 42,500 42,550	42,600	1,434 1,436 1,437 1,439	1,364 1,366 1,367 1,369	1,416 1,418 1,420 1,422	45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	1,541 1,543 1,545 1,547	1,470 1,472 1,474 1,476	1,524 1,526 1,528 1,529	48,500	48,450 48,500 48,550 48,600	1,649 1,651 1,653 1,655	1,578 1,580 1,582 1,583	1,632 1,633 1,635 1,637
42,600 42,650 42,700 42,750	42,650 42,700 42,750 42,800	1,441 1,443 1,445 1,446	1,371 1,373 1,375 1,376	1,423 1,425 1,427 1,429	45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	1,549 1,550 1,552 1,554	1,477 1,479 1,481 1,483	1,531 1,533 1,535 1,536	48,700 48,750	48,650 48,700 48,750 48,800	1,656 1,658 1,660 1,662	1,585 1,587 1,589 1,591	1,639 1,641 1,642 1,644
	42,850 42,900 42,950 43,000	1,448 1,450 1,452 1,453	1,378 1,380 1,382 1,383	1,431 1,432 1,434 1,436	45,800 45,850 45,900 45,950	45,850 45,900 45,950 46,000	1,556 1,558 1,559 1,561	1,485 1,486 1,488 1,490	1,538 1,540 1,542 1,544	48,850	48,850 48,900 48,950 49,000	1,664 1,665 1,667 1,669	1,592 1,594 1,596 1,598	1,646 1,648 1,650 1,651
43,	000	Your Ne	w York City	tax is:	46,	000	Your Ne	w York City	tax is:	49,0	000	Your Ne	w York City	tax is:
43,050	43,050 43,100 43,150 43,200	1,455 1,457 1,459 1,461	1,385 1,387 1,389 1,390	1,438 1,440 1,441 1,443	46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	1,563 1,565 1,567 1,568	1,492 1,494 1,495 1,497	1,545 1,547 1,549 1,551	49,100	49,050 49,100 49,150 49,200	1,671 1,673 1,674 1,676	1,600 1,601 1,603 1,605	1,653 1,655 1,657 1,659
43,200 43,250 43,300 43,350	43,250 43,300 43,350 43,400	1,462 1,464 1,466 1,468	1,392 1,394 1,396 1,398	1,445 1,447 1,449 1,450	46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	1,570 1,572 1,574 1,576	1,499 1,501 1,503 1,504	1,553 1,554 1,556 1,558	49,250 49,300	49,250 49,300 49,350 49,400	1,678 1,680 1,682 1,683	1,607 1,609 1,610 1,612	1,660 1,662 1,664 1,666
43,400 43,450 43,500 43,550	43,450 43,500 43,550 43,600	1,470 1,471 1,473 1,475	1,399 1,401 1,403 1,405	1,452 1,454 1,456 1,457	46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	1,577 1,579 1,581 1,583	1,506 1,508 1,510 1,512	1,560 1,562 1,563 1,565	49,450 49,500	49,450 49,500 49,550 49,600	1,685 1,687 1,689 1,690	1,614 1,616 1,617 1,619	1,668 1,669 1,671 1,673
	43,650 43,700 43,750 43,800	1,477 1,479 1,480 1,482	1,406 1,408 1,410 1,412	1,459 1,461 1,463 1,465		46,650 46,700 46,750 46,800	1,585 1,586 1,588 1,590	1,513 1,515 1,517 1,519	1,567 1,569 1,571 1,572	49,650 49,700 49,750		1,692 1,694 1,696 1,698	1,621 1,623 1,625 1,626	1,675 1,677 1,678 1,680
43,850 43,900	43,850 43,900 43,950 44,000	1,484 1,486 1,488 1,489	1,413 1,415 1,417 1,419	1,466 1,468 1,470 1,472	46,800 46,850 46,900 46,950	46,900	1,592 1,594 1,595 1,597	1,521 1,522 1,524 1,526	1,574 1,576 1,578 1,580	49,800 49,850 49,900 49,950	49,900 49,950	1,699 1,701 1,703 1,705	1,628 1,630 1,632 1,634	1,682 1,684 1,686 1,687
44,	000	Your Ne	w York City	tax is:	47,	000	Your Ne	w York City	tax is:	50,0		Your Ne	w York City	tax is:
44,050 44,100	44,050 44,100 44,150 44,200	1,491 1,493 1,495 1,497	1,420 1,422 1,424 1,426	1,474 1,475 1,477 1,479	47,050	47,150	1,599 1,601 1,603 1,604	1,528 1,530 1,531 1,533	1,581 1,583 1,585 1,587	50,000 50,050 50,100 50,150	50,100 50,150	1,707 1,709 1,711 1,712	1,635 1,637 1,639 1,641	1,689 1,691 1,693 1,694
44,250 44,300		1,498 1,500 1,502 1,504	1,428 1,429 1,431 1,433	1,481 1,483 1,484 1,486	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	1,606 1,608 1,610 1,611	1,535 1,537 1,538 1,540	1,589 1,590 1,592 1,594	50,250 50,300	50,250 50,300 50,350 50,400	1,714 1,716 1,718 1,720	1,643 1,644 1,646 1,648	1,696 1,698 1,700 1,702
44,400 44,450 44,500 44,550	44,500	1,506 1,507 1,509 1,511	1,435 1,436 1,438 1,440	1,488 1,490 1,492 1,493	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	1,613 1,615 1,617 1,619	1,542 1,544 1,546 1,547	1,596 1,598 1,599 1,601	50,450 50,500 50,550	50,450 50,500 50,550 50,600	1,722 1,723 1,725 1,727	1,650 1,652 1,653 1,655	1,703 1,705 1,707 1,709
44,650 44,700	44,650 44,700 44,750 44,800	1,513 1,515 1,516 1,518	1,442 1,443 1,445 1,447	1,495 1,497 1,499 1,501	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	1,620 1,622 1,624 1,626	1,549 1,551 1,553 1,555	1,603 1,605 1,607 1,608	50,650 50,700	50,650 50,700 50,750 50,800	1,729 1,731 1,732 1,734	1,657 1,659 1,661 1,662	1,711 1,712 1,714 1,716
44,850 44,900	44,850 44,900 44,950 45,000	1,520 1,522 1,524 1,525	1,449 1,451 1,452 1,454	1,502 1,504 1,506 1,508	47,800 47,850 47,900 47,950	47,850 47,900 47,950 48,000	1,628 1,629 1,631 1,633	1,556 1,558 1,560 1,562	1,610 1,612 1,614 1,615	50,850	50,850 50,900 50,950 51,000	1,736 1,738 1,740 1,742	1,664 1,666 1,668 1,670	1,718 1,720 1,721 1,723

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

\$51,000 - \$59,999

2014 New York **City** Tax Table

NYC

If you taxa		A	nd you are) –	If your taxa	able	А	nd you are) –	taxa	our able ne is –	A	nd you are	e –
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
51,	000	Your Ne	w York City	y tax is:	54,	000	Your Ne	w York City	y tax is:	57,0	000	Your Ne	w York Cit	y tax is:
51,000 51,050 51,100 51,150	51,100 51,150	1,743 1,745 1,747 1,749	1,671 1,673 1,675 1,677	1,725 1,727 1,729 1,730	54,000 54,050 54,100 54,150	54,050 54,100 54,150 54,200	1,853 1,855 1,856 1,858	1,779 1,781 1,783 1,784	1,833 1,835 1,836 1,838	57,000 57,050 57,100 57,150	57,050 57,100 57,150 57,200	1,962 1,964 1,966 1,968	1,887 1,889 1,890 1,892	1,940 1,942 1,944 1,946
51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	1,751 1,753 1,754 1,756	1,679 1,680 1,682 1,684	1,732 1,734 1,736 1,738	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	1,860 1,862 1,864 1,866	1,786 1,788 1,790 1,792	1,840 1,842 1,844 1,845	57,200 57,250 57,300 57,350	57,250 57,300 57,350 57,400	1,970 1,971 1,973 1,975	1,894 1,896 1,898 1,899	1,948 1,949 1,951 1,953
51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	1,758 1,760 1,762 1,763	1,686 1,688 1,689 1,691	1,739 1,741 1,743 1,745	54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	1,867 1,869 1,871 1,873	1,793 1,795 1,797 1,799	1,847 1,849 1,851 1,852	57,400 57,450 57,500 57,550	57,450 57,500 57,550 57,600	1,977 1,979 1,981 1,982	1,901 1,903 1,905 1,907	1,955 1,957 1,958 1,960
51,600 51,650 51,700 51,750	51,650 51,700 51,750 51,800	1,765 1,767 1,769 1,771	1,693 1,695 1,696 1,698	1,747 1,748 1,750 1,752	54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	1,875 1,877 1,878 1,880	1,801 1,802 1,804 1,806	1,854 1,856 1,858 1,860	57,600 57,650 57,700 57,750	57,650 57,700 57,750 57,800	1,984 1,986 1,988 1,990	1,908 1,910 1,912 1,914	1,962 1,964 1,966 1,967
51,800 51,850 51,900 51,950	51,850 51,900 51,950 52,000	1,773 1,774 1,776 1,778	1,700 1,702 1,704 1,705	1,754 1,756 1,757 1,759	54,800 54,850 54,900 54,950	54,850 54,900 54,950 55,000	1,882 1,884 1,886 1,887	1,808 1,810 1,811 1,813	1,861 1,863 1,865 1,867	57,800 57,850 57,900 57,950	57,850 57,900 57,950 58,000	1,991 1,993 1,995 1,997	1,916 1,917 1,919 1,921	1,969 1,971 1,973 1,975
52,	000	Your Ne	w York City	y tax is:	55,	000	Your Ne	w York City	y tax is:	58,0	000	Your Ne	w York Cit	y tax is:
52,000 52,050 52,100 52,150	52,100 52,150	1,780 1,782 1,784 1,785	1,707 1,709 1,711 1,713	1,761 1,763 1,765 1,766	55,000 55,050 55,100 55,150	55,050 55,100 55,150 55,200	1,889 1,891 1,893 1,895	1,815 1,817 1,819 1,820	1,869 1,870 1,872 1,874	58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	1,999 2,001 2,002 2,004	1,923 1,925 1,926 1,928	1,976 1,978 1,980 1,982
52,200 52,250 52,300 52,350	52,250 52,300 52,350 52,400	1,787 1,789 1,791 1,793	1,714 1,716 1,718 1,720	1,768 1,770 1,772 1,773	55,200 55,250 55,300 55,350	55,250 55,300 55,350 55,400	1,897 1,898 1,900 1,902	1,822 1,824 1,826 1,828	1,876 1,878 1,879 1,881	58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	2,006 2,008 2,010 2,012	1,930 1,932 1,934 1,935	1,984 1,985 1,987 1,989
52,400 52,450 52,500 52,550	52,450 52,500 52,550 52,600	1,794 1,796 1,798 1,800	1,722 1,723 1,725 1,727	1,775 1,777 1,779 1,781	55,400 55,450 55,500 55,550	55,450 55,500 55,550 55,600	1,904 1,906 1,908 1,909	1,829 1,831 1,833 1,835	1,883 1,885 1,887 1,888	58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	2,013 2,015 2,017 2,019	1,937 1,939 1,941 1,942	1,991 1,993 1,994 1,996
52,600 52,650 52,700 52,750	52,650 52,700 52,750 52,800	1,802 1,804 1,805 1,807	1,729 1,731 1,732 1,734	1,782 1,784 1,786 1,788	55,600 55,650 55,700 55,750	55,650 55,700 55,750 55,800	1,911 1,913 1,915 1,917	1,837 1,838 1,840 1,842	1,890 1,892 1,894 1,896	58,600 58,650 58,700 58,750	58,650 58,700 58,750 58,800	2,021 2,022 2,024 2,026	1,944 1,946 1,948 1,950	1,998 2,000 2,002 2,003
52,850 52,900	52,850 52,900 52,950 53,000	1,809 1,811 1,813 1,815	1,736 1,738 1,740 1,741	1,790 1,791 1,793 1,795	55,800 55,850 55,900 55,950	55,900	1,918 1,920 1,922 1,924	1,844 1,846 1,847 1,849	1,897 1,899 1,901 1,903	58,850 58,900	58,850 58,900 58,950 59,000	2,028 2,030 2,032 2,033	1,951 1,953 1,955 1,957	2,005 2,007 2,009 2,010
53,	000	Your Ne	w York City	y tax is:	56,	000	Your Ne	w York City	y tax is:	59,0	000	Your Ne	w York Cit	y tax is:
53,050 53,100	53,050 53,100 53,150 53,200	1,816 1,818 1,820 1,822	1,743 1,745 1,747 1,749	1,797 1,799 1,800 1,802	56,000 56,050 56,100 56,150	56,100 56,150	1,926 1,928 1,929 1,931	1,851 1,853 1,854 1,856	1,905 1,906 1,908 1,910	59,000 59,050 59,100 59,150	59,100 59,150	2,035 2,037 2,039 2,041	1,959 1,960 1,962 1,964	2,012 2,014 2,016 2,018
53,250 53,300	53,250 53,300 53,350 53,400	1,824 1,825 1,827 1,829	1,750 1,752 1,754 1,756	1,804 1,806 1,808 1,809	56,200 56,250 56,300 56,350	56,300 56,350	1,933 1,935 1,937 1,939	1,858 1,860 1,862 1,863	1,912 1,914 1,915 1,917	59,200 59,250 59,300 59,350	59,300 59,350	2,043 2,044 2,046 2,048	1,966 1,968 1,969 1,971	2,019 2,021 2,023 2,025
53,450 53,500	53,450 53,500 53,550 53,600	1,831 1,833 1,835 1,836	1,758 1,759 1,761 1,763	1,811 1,813 1,815 1,817	56,400 56,450 56,500 56,550	56,500 56,550	1,940 1,942 1,944 1,946	1,865 1,867 1,869 1,871	1,919 1,921 1,923 1,924	59,400 59,450 59,500 59,550	59,450 59,500 59,550 59,600	2,050 2,052 2,053 2,055	1,973 1,975 1,977 1,978	2,027 2,028 2,030 2,032
53,650 53,700	53,650 53,700 53,750 53,800	1,838 1,840 1,842 1,844	1,765 1,767 1,768 1,770	1,818 1,820 1,822 1,824	56,600 56,650 56,700 56,750	56,750	1,948 1,950 1,951 1,953	1,872 1,874 1,876 1,878	1,926 1,928 1,930 1,931	59,600 59,650 59,700 59,750	59,650 59,700 59,750 59,800	2,057 2,059 2,061 2,063	1,980 1,982 1,984 1,986	2,034 2,036 2,037 2,039
53,850	53,850 53,900 53,950 54,000	1,846 1,847 1,849 1,851	1,772 1,774 1,775 1,777	1,826 1,827 1,829 1,831	56,800 56,850 56,900 56,950	56,950	1,955 1,957 1,959 1,960	1,880 1,881 1,883 1,885	1,933 1,935 1,937 1,939	59,800 59,850 59,900 59,950	59,900 59,950	2,064 2,066 2,068 2,070	1,987 1,989 1,991 1,993	2,041 2,043 2,045 2,046

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

NYC

2014 New York **City** Tax Table

\$60,000 +

If you		A	nd you are) –	If yo taxa incom	ıble	А	nd you are	. –	If yo taxa incom	ble	A	nd 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 Ne	w York Cit	y tax is:	62,	000	Your Ne	w York City	y tax is:	64,0	000	Your Ne	w York City	y tax is:
60,000 60,050 60,100 60,150	60,050 60,100 60,150 60,200	2,072 2,074 2,075 2,077	1,995 1,996 1,998 2,000	2,048 2,050 2,052 2,053	62,050 62,100	62,050 62,100 62,150 62,200	2,145 2,146 2,148 2,150	2,066 2,068 2,070 2,072	2,121 2,123 2,125 2,126	64,000 64,050 64,100 64,150	64,050 64,100 64,150 64,200	2,218 2,219 2,221 2,223	2,138 2,140 2,142 2,144	2,194 2,196 2,197 2,199
60,200 60,250 60,300 60,350	60,250 60,300 60,350 60,400	2,079 2,081 2,083 2,084	2,002 2,004 2,005 2,007	2,055 2,057 2,059 2,061	62,250 62,300	62,250 62,300 62,350 62,400	2,152 2,154 2,156 2,157	2,074 2,075 2,077 2,079	2,128 2,130 2,132 2,134	64,200 64,250 64,300 64,350	64,250 64,300 64,350 64,400	2,225 2,227 2,229 2,230	2,145 2,147 2,149 2,151	2,201 2,203 2,205 2,207
60,400 60,450 60,500 60,550	60,450 60,500 60,550 60,600	2,086 2,088 2,090 2,092	2,009 2,011 2,013 2,014	2,063 2,064 2,066 2,068	62,450	62,450 62,500 62,550 62,600	2,159 2,161 2,163 2,165	2,081 2,083 2,084 2,086	2,135 2,137 2,139 2,141	64,400 64,450 64,500 64,550	64,450 64,500 64,550 64,600	2,232 2,234 2,236 2,238	2,153 2,154 2,156 2,158	2,208 2,210 2,212 2,214
60,600 60,650 60,700 60,750	60,650 60,700 60,750 60,800	2,094 2,095 2,097 2,099	2,016 2,018 2,020 2,021	2,070 2,072 2,073 2,075	62,650 62,700	62,650 62,700 62,750 62,800	2,167 2,168 2,170 2,172	2,088 2,090 2,092 2,093	2,143 2,145 2,146 2,148	64,600 64,650 64,700 64,750	64,650 64,700 64,750 64,800	2,240 2,241 2,243 2,245	2,160 2,162 2,163 2,165	2,216 2,218 2,219 2,221
60,800 60,850 60,900 60,950	60,850 60,900 60,950 61,000	2,101 2,103 2,105 2,106	2,023 2,025 2,027 2,029	2,077 2,079 2,081 2,083	62,850 62,900	62,850 62,900 62,950 63,000	2,174 2,176 2,178 2,179	2,095 2,097 2,099 2,100	2,150 2,152 2,154 2,156	64,800 64,850 64,900 64,950	64,850 64,900 64,950 65,000	2,247 2,249 2,250 2,252	2,167 2,169 2,171 2,172	2,223 2,225 2,227 2,228
61,	000	Your Ne	w York Cit	y tax is:	63,	000	Your Ne	w York City	y tax is:	65,0	000 or n	nore:		
61,000 61,050 61,100 61,150	61,100 61,150	2,108 2,110 2,112 2,114	2,030 2,032 2,034 2,036	2,084 2,086 2,088 2,090	63,050 63,100	63,050 63,100 63,150 63,200	2,181 2,183 2,185 2,187	2,102 2,104 2,106 2,108	2,157 2,159 2,161 2,163					
61,200 61,250 61,300 61,350	61,300 61,350	2,115 2,117 2,119 2,121	2,038 2,039 2,041 2,043	2,092 2,094 2,095 2,097	63,200 63,250 63,300 63,350	63,250 63,300 63,350 63,400	2,188 2,190 2,192 2,194	2,109 2,111 2,113 2,115	2,165 2,166 2,168 2,170		\$	65,000 or compute		
61,400 61,450 61,500 61,550	61,450 61,500 61,550 61,600	2,123 2,125 2,126 2,128	2,045 2,047 2,048 2,050	2,099 2,101 2,103 2,104	63,450 63,500	63,450 63,500 63,550 63,600	2,196 2,198 2,199 2,201	2,117 2,118 2,120 2,122	2,172 2,174 2,176 2,177		Ne	York City T ew York Ci th chedule on	Tax using t y tax rate	
61,600 61,650 61,700 61,750	61,650 61,700 61,750 61,800	2,130 2,132 2,134 2,136	2,052 2,054 2,056 2,057	2,106 2,108 2,110 2,112	63,600 63,650 63,700 63,750	63,650 63,700 63,750 63,800	2,203 2,205 2,207 2,209	2,124 2,126 2,127 2,129	2,179 2,181 2,183 2,185	`				
61,800 61,850 61,900 61,950	61,850 61,900 61,950 62,000	2,137 2,139 2,141 2,143	2,059 2,061 2,063 2,065	2,114 2,115 2,117 2,119	63,800 63,850 63,900 63,950	63,850 63,900 63,950 64,000	2,210 2,212 2,214 2,216	2,131 2,133 2,135 2,136	2,187 2,188 2,190 2,192					

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

New York City tax rate schedule

Marri	ed filin	g join	itly and qual	ifyin	g wido	w(er) -	· filing sta	tus ②	and	(5)		
If line	38 is:											
ovei	r	bu	t not over	Tł	ne tax i	s:						
\$	0	\$	21,600				2.907%	of lin	e 38			
21	,600		45,000	\$	628	plus	3.534%	of the	exc	ess c	over	\$ 21,600
45	,000		90,000		1,455	plus	3.591%	"	"	"	"	45,000
90	,000	į	500,000		3,071	plus	3.648%	"	"	"	"	90,000
500	500,000				8,028	plus	3.876%	"	"	"	"	500,000

Single a	ingle and married filing separately – filing status ① and ③												
If line 38	is:												
over		bu	t not over	TI	he tax i	s:							
Ψ	0	\$	12,000				2.907%	of lin					
12,00	0		25,000	\$	349	plus	3.534%	of the	exc	ess o	over	\$	12,000
25,00	0		50,000		808	plus	3.591%	"	"	"	"		25,000
50,00	0	!	500,000		1,706	plus	3.648%	"	"	"	"		50,000
500,00	500,000			1	8,122	plus	3.876%	"	"	"	"	!	500,000

Head	of hou	seho	ld – filing st	atus	4								
If line	38 is:												
over but not over					he tax i	s:							
\$	0	\$	14,400				2.907%	of lin	e 38				
14	,400		30,000	\$	419	plus	3.534%	of the	exc	ess	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	500,000			1	8,098	plus	3.876%	"	"	"	"	ļ	500,000

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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
- 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 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.

