



Department of Taxation and Finance

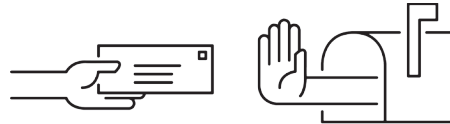
**IT-201-I**  
Instructions

# Instructions for Form IT-201

## Full-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

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



### Before you prepare a paper return, consider filing electronically

- Electronic preparation and filing is fast, easy, and secure.
- Electronic filers get their refunds up to twice as fast as paper filers.
- The user-friendly software ensures you file all the right forms and don't miss out on valuable credits.

Visit [www.tax.ny.gov](http://www.tax.ny.gov) to file and learn more.

If you do file a paper return, you may need these additional forms, as well as credit claim forms.

Use Form:	to:
IT-2	report wages and NYS, NYC, or Yonkers tax withheld (do <b>not</b> submit Form W-2).
IT-201-V	make a payment by check or money order with your return.
IT-201-D	claim the New York itemized deduction.
IT-1099-R	report NYS, NYC, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments (do <b>not</b> submit Form 1099-R).
IT-201-ATT	report other NYS or NYC taxes or to claim credits other than those reported on Form IT-201.
IT-225	report NY addition and subtraction modifications not reported directly on Form IT-201.

**Reminder:** To claim a tax credit (with the exception of the household credit and NYC school tax credit) you **must** complete and attach the appropriate credit form.

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## What's **NEW** for 2016?

### General changes for 2016

- **Revised Form POA-1**  
Form POA-1, *Power of Attorney*, is being simplified. For more information about the changes made to the form (including instructions), see our website.
- **Extension of e-file mandate**  
The current e-file mandate for individuals and tax preparers has been extended through tax year 2019.
- **Extension of certain voluntary compliance initiatives**  
Reporting requirements and related administrative provisions concerning the disclosure of certain federal and New York State reportable transactions and related information regarding tax shelters have been extended to July 1, 2019.
- **Partnership return due date**  
For tax years beginning in 2016, the filing deadline for partnership returns is moving from the fifteenth day of the fourth month to the fifteenth day of the third month following the close of the partnership year (now March 15 for calendar-year filers instead of April 15).
- **Recoupment of School Tax Relief (STAR) exemption**  
For tax years beginning in 2016, if the Tax Department receives information that a taxpayer has improperly claimed a STAR exemption, the department may issue a levy or lien against any New York State personal income tax refund that the taxpayer claims.
- **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.
- **Empire State commercial production credit**  
This credit has been extended through December 31, 2018. See Form IT-246, *Claim for Empire State Commercial Production Credit*, and its instructions.
- **Transportation of persons with disabilities credit**  
This credit has been extended through December 31, 2022. See Form IT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*, and its instructions.
- **Noncustodial parent earned income credit**  
This credit has been permanently extended. Previously, this credit was due to expire December 31, 2016. See Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, and its instructions.
- **Clean heating fuel credit**  
This credit has been extended through December 31, 2019. However, beginning on or after January 1, 2017, this credit will not apply to bioheat that is less than six percent biodiesel per gallon of bioheat. See Form IT-241, *Claim for Clean Heating Fuel Credit*, and its instructions.
- **Excelsior jobs program tax credit**  
Beginning with tax year 2016, there is a reduction in the aggregate credit amount. This reduction runs through tax year 2024 and allows for unallocated program credit funds to be used through December 31, 2026. See Form IT-607, *Claim for Excelsior Jobs Program Tax Credit*, and its instructions.
- **Alcoholic beverage production credit**  
The credit, previously known as the *beer production credit*, is now known as the *alcoholic beverage production credit*. This credit is expanded to include the production of cider, wine, and liquor. See Form IT-636, *Alcoholic Beverage Production Credit*, and its instructions.
- **Property tax freeze credit**  
For tax year 2016, the advance payment credit included increases in municipal taxes, including property taxes levied by counties, cities, towns, villages, and special districts. These checks were generally mailed in the fall of 2016. For more information about this credit (including eligibility), see our website.
- **Economic transformation and facility redevelopment program tax credit**  
Beginning with tax year 2016, a taxpayer who is an owner of a closed facility may include in the cost basis of the credit, asbestos removal costs, rental of demolition equipment, personnel costs to operate the demolition equipment, costs to remove and dispose of demolition debris, and the cost of any permits, licenses, and insurance necessary for the demolition. See Form IT-633, *Economic Transformation and Facility Redevelopment Program Tax Credit*, and its instructions.
- **NYC school tax credit**  
Beginning with tax year 2016, the credit will now be a New York State personal income tax credit for residents of New York City. Previously, the credit was a New York City personal income tax credit for residents of New York City.
- **Urban youth jobs program tax credit**  
Beginning with tax year 2016, there is an increase in funds for programs 4 and 5. The total amount to be allocated for the credit increases from \$20 million to \$50 million for programs 4 and 5. See Form IT-635, *Urban Youth Jobs Program Tax Credit*, and its instructions.
- **Low-income housing credit**  
The statewide aggregate dollar amount of credit has been increased through 2020. See Form DTF-624, *Claim for Low-Income Housing Credit*, and its instructions.
- **Hire a veteran credit**  
This credit has been extended through December 31, 2018. See Form IT-643, *Hire a Veteran Credit*, and its instructions.

(continued)

## What's **NEW** for 2016? (continued)

### New credits

- **Property tax relief credit**

A new advance payment credit is now available for individuals who reside outside of NYC. These checks were generally mailed in the fall of 2016. For more information about this credit (including eligibility), see our website.

- **STAR credit**

New homeowners will receive a STAR credit in the form of a check, rather than receiving a property tax exemption (if they qualify for STAR). The dollar value of the credit will be the same as the property tax exemption. For more information about this credit (including eligibility), see our website.

### New voluntary contribution

- **Autism awareness and research fund**

Taxpayers may donate any whole dollar amount to be used to support autism awareness projects and autism research projects. For more information, see page 28.

## E-file information

### E-file your return



#### Using software?

You must e-file if your software allows you to e-file your return, or if you are a tax preparer who is subject to the e-file mandate. 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 website). 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 website at [www.tax.ny.gov](http://www.tax.ny.gov) for more information.

## What is identity theft?

Identity theft is the unauthorized use of personal information such as:

- social security number
- credit card number

Identity thieves can file forged tax returns to collect fraudulent refunds.


Victims may not be aware their identities have been stolen.

### Protect yourself from identity theft

Help us help you protect your identity by only writing the last four digits of your social security number on any check or money order you send to the Tax Department. To allow us to properly process your return and payment vouchers, you must still include your complete social security number on those forms.

For more information, or if you think you have been a victim of identity theft that is affecting your tax records, see our website.

## File a valid return

 Forms that have a year under 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:

<b>EIC</b> =	earned income credit
<b>federal AGI</b> =	federal adjusted gross income
<b>IRC</b> =	Internal Revenue Code
<b>IRS</b> =	Internal Revenue Service
<b>MCTMT</b> =	Metropolitan Commuter Transportation Mobility Tax
<b>New York AGI</b> =	New York adjusted gross income
<b>NYS</b> =	New York State
<b>NYC</b> =	New York City

## Online Services

### New York State Tax Department Online Services

Create an Online Services account and log in to:

- 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](http://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 2015 New York State Tax refund?

We do not mail 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](http://www.tax.ny.gov)
- call (518) 457-5181

## What you can find on our website

- The most up-to-date information
- Free e-file options
- Forms and instructions
- Publications and other guidance
- Online services and account information
- How to change your 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** - [nyc.gov/finance](http://nyc.gov/finance)


**Send a message** - [nyc.gov/contactdof](http://nyc.gov/contactdof)

**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 2016 plus New York additions (see page 16) 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 11.

 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 11.

- Does your child have **investment income** over \$2,100? 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 \$2,100 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 2016, 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 13).

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

## Credits for individuals

Key:  This credit may be refunded to you, even if you owe no tax.  
 You may apply for this credit even if you don't have to file a tax return.

Credit	See Key above.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 36*
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 36*
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Child and dependent care (New York State)	<input type="checkbox"/>	are able to claim the federal child and dependent care credit.	IT-216
Child and dependent care (New York City)	<input type="checkbox"/>	are a New York City resident and are qualified to claim the New York State child and dependent care credit.	IT-216
Claim of right (New York State)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
Claim of right (New York City)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
Claim of right (Yonkers)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
Claim of right (MCTMT)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to MCTMT on a prior year's return.	IT-257
Clean heating fuel	<input type="checkbox"/>	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
College tuition	<input type="checkbox"/>	are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement	<input type="checkbox"/>	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Earned income (New York State)	<input type="checkbox"/>	are allowed an earned income credit (EIC) on your federal income tax return or are a noncustodial parent and have paid child support through a support collection unit.	IT-215 or IT-209
Earned income (New York City)	<input type="checkbox"/>	are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child	<input type="checkbox"/>	claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
Enhanced real property tax (New York City)	<input type="radio"/> <input type="checkbox"/>	are a full-year New York City resident paying real property taxes or rent and your household gross income is less than \$200,000.	NYC-208
Family tax relief	<input type="checkbox"/>	have a dependent child under age 17, have a New York AGI between \$40,000 and \$300,000, and have a tax liability of zero or greater.	IT-114
Green building		have unused credit for expenses and purchases for a building meeting certain environmental and energy standards.	DTF-630
Historic homeownership rehabilitation	<input type="checkbox"/>	had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237

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

**Credits for individuals (continued)**

Key:  This credit may be refunded to you, even if you owe no tax.  
 You may apply for this credit even if you don't have to file a tax return.

Credit	See Key above.	You may qualify for this credit if you:	Form
<b>Household (New York State)</b>		cannot be claimed as a dependent on another taxpayer's federal return <b>and</b> your federal adjusted gross income (AGI) is not over \$32,000 (\$28,000 if filing as single).	page 21*
<b>Household (New York City)</b>		cannot be claimed as a dependent on another taxpayer's federal return <b>and</b> your federal AGI is not over \$22,500 (\$12,500 if filing as single).	page 22*
<b>Long-term care insurance</b>		paid premiums during the tax year for a long-term care insurance policy.	IT-249
<b>Lump-sum distribution</b>		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
<b>Nursing home assessment</b>	<input type="checkbox"/>	paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
<b>Property tax freeze</b>	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner (outside of New York City) who is eligible for the STAR property tax exemption.	<b>See Note below.</b>
<b>NEW</b> <b>Property tax relief</b>	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner (outside of New York City) who paid school district taxes.	<b>See Note below.</b>
<b>Real property tax</b>	<input type="radio"/> <input type="checkbox"/>	are a full-year New York State resident paying real property taxes or rent.	IT-214
<b>Residential fuel oil storage tank</b>		have unused credit for replacing or installing a residential fuel oil storage tank.	page 36*
<b>School tax (New York City)</b>	<input type="radio"/> <input type="checkbox"/>	are a full- or part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-201.	NYC-210
<b>NEW</b> <b>School tax reduction (STAR)</b>	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner who recently purchased a residence and who is eligible for the STAR property tax exemption but has elected or is required to claim the credit in lieu of the exemption.	<b>See Note below.</b>
<b>Solar energy system equipment</b>		purchased or leased solar energy system equipment and installed it at your principal residence.	IT-255
<b>Solar and wind energy</b>		have unused credit for purchasing and installing a solar or wind energy system.	page 36*
<b>Taxes paid to another state or jurisdiction</b>		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
<b>Taxes paid to Canada</b>		received income while a New York State resident from Canada that was taxed by a province of Canada.	IT-112-C
<b>Volunteer firefighter's and ambulance workers'</b>	<input type="checkbox"/>	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

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

**Note:** These were advance payments mailed in the fall of 2016. For more information, see our website.



## Credits for businesses

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

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
<b>NEW</b> Alcoholic beverage production	<input type="checkbox"/>	is a registered distributor of alcoholic beverages that produced qualified amounts of beer, cider, wine, or liquor in New York State in the tax year.	IT-636
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
Biofuel production	<input type="checkbox"/>	produced biofuel at a biofuel plant located in New York State.	IT-243
Brownfield credits	<input type="checkbox"/>	was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program.	IT-611 IT-611.1 IT-611.2 IT-612 IT-613
Clean heating fuel	<input type="checkbox"/>	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
Conservation easement	<input type="checkbox"/>	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Economic Transformation and Facility Redevelopment Program	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program.	IT-633
Empire State commercial production	<input type="checkbox"/>	had expenses for the production of certain qualified commercials.	IT-246
Empire State film production	<input type="checkbox"/>	had expenses for the production of certain qualified films and television shows.	IT-248
Empire State film post-production	<input type="checkbox"/>	had expenses for the post-production of certain qualified films and television shows.	IT-261
Empire State Jobs Retention Program	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program.	IT-634
Empire zone (EZ) capital		made investments or contributions to an EZ business or project, or have an unused EZ capital tax credit from a prior year.	IT-602
EZ employment incentive	<input type="checkbox"/>	acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
EZ investment	<input type="checkbox"/>	is EZ-certified and placed qualified property in service in an EZ.	IT-603
EZ and zone equivalent area (ZEA) wage	<input type="checkbox"/>	has an unused credit from a prior year for wages paid to employees within an EZ or ZEA.	IT-601
Employee training incentive program	<input type="checkbox"/>	provided skills training or internship programs in advanced technology for your employees.	IT-646
Employment incentive	<input type="checkbox"/>	put property in service that qualified for the investment credit.	IT-212-ATT
Employment of persons with disabilities		employed persons with disabilities.	IT-251
Excelsior jobs	<input type="checkbox"/>	was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607
Farmers' school tax	<input type="checkbox"/>	is in the farming business and paid school taxes on agricultural property in New York State.	IT-217

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

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
<b>Financial services industry EZ employment incentive</b>	<input type="checkbox"/>	is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605
<b>FSI EZ investment</b>	<input type="checkbox"/>	is an FSI business that placed qualified property in service in an EZ.	IT-605
<b>FSI employment incentive</b>	<input type="checkbox"/>	put property in service that qualified for the FSI investment tax credit.	IT-252-ATT
<b>FSI investment</b>	<input type="checkbox"/>	is an FSI business that placed qualified property in service in New York State.	IT-252
<b>General corporation tax (GCT New York City)</b>		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
<b>Green building</b>		had expenses for a building that meets certain environmental and energy standards.	DTF-630
<b>Hire a veteran</b>		hired and employed a qualified veteran on or after January 1, 2014.	IT-643
<b>Historic barn rehabilitation</b>		paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT
<b>Investment</b>	<input type="checkbox"/>	placed qualified property in service in New York State.	IT-212
<b>Long-term care insurance</b>		paid premiums during the tax year for a long-term care insurance policy.	IT-249
<b>Low-income housing</b>		had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
<b>Manufacturer real property taxes</b>	<input type="checkbox"/>	is a qualified New York manufacturer that paid eligible real property taxes.	IT-641
<b>Minimum wage reimbursement</b>	<input type="checkbox"/>	paid wages at the New York State minimum wage rate to students who are 16 to 19 years old.	IT-639
<b>Musical and theatrical production</b>	<input type="checkbox"/>	had expenses for the production, promotion, performance, and transportation for live, dramatic, stage shows on national tour.	IT-642
<b>QETC capital</b>		held investments in a qualified emerging technology company (QETC).	DTF-622
<b>QETC employment</b>	<input type="checkbox"/>	is a QETC that paid wages to full-time employees.	DTF-621
<b>QEZE real property taxes</b>	<input type="checkbox"/>	is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes.	IT-606
<b>QEZE tax reduction</b>		is a QEZE that meets the employment requirements.	IT-604
<b>Rehabilitation of historic properties</b>	<input type="checkbox"/>	had qualified expenses related to the rehabilitation of a certified historic structure located in New York State.	IT-238
<b>Security officer training</b>	<input type="checkbox"/>	employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
<b>Special additional mortgage recording tax</b>	<input type="checkbox"/>	paid the special additional mortgage recording tax.	IT-256
<b>START-UP NY telecommunication services excise tax</b>	<input type="checkbox"/>	is an approved START-UP New York business operating in a tax-free NY area that paid an excise tax on telecommunication services.	IT-640
<b>START-UP NY tax elimination</b>	<input type="checkbox"/>	is an approved START-UP New York business operating in a tax-free NY area.	IT-638
<b>Taxicabs and livery service vehicles accessible to persons with disabilities</b>		have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities. (For costs incurred before January 1, 2011.)	IT-239
		had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.)	IT-236
<b>Temporary deferral nonrefundable payout</b>		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501

**Credits for businesses** *(continued)*

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

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
<b>Unincorporated business tax (UBT New York City)</b>		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
<b>Urban youth jobs</b>	<input type="checkbox"/>	was issued a certificate of eligibility by New York State Department of Labor under the Urban Youth Jobs Program.	IT-635
<b>Workers with disabilities</b>		was issued a certificate of eligibility by New York State Department of Labor under the Workers with Disabilities Tax Credit Program.	IT-644

## Other forms you may have to file

<b>Form IT-2</b> <i>Summary of W-2 Statements</i>	To report wages and New York State, New York City, or Yonkers tax withheld. For more information, see the instructions on Form IT-2.
<b>Form IT-201-ATT</b> <i>Other Tax Credits and Taxes, Attachment to Form IT-201</i>	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.
<b>Form IT-201-D</b> <i>Resident Itemized Deduction Schedule</i>	To claim the New York itemized deduction. For more information, see the instructions for Form IT-201-D.
<b>Form IT-201-V</b> <i>Payment Voucher for Income Tax Returns</i>	To make a payment by check or money order. For more information, see Form IT-201-V.
<b>Form IT-203-A</b> <i>Business Allocation Schedule</i>	To allocate business income or loss and net earnings from self-employment in and out of the MCTD. For more information, see the instructions on Form IT-203-A.
<b>Form IT-225</b> <i>New York State Modifications</i>	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 16 and the instructions for Form IT-225.
<b>Form IT-230</b> <i>Separate Tax on Lump-Sum Distributions</i>	To compute tax due if you used federal Form 4972 to compute your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.
<b>Form IT-360.1</b> <i>Change of City Resident Status</i>	To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1.
<b>Form IT-1099-R</b> <i>Summary of Federal Form 1099-R Statements</i>	To report New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments. For more information, see the instructions on Form IT-1099-R.
<b>Form IT-2105</b> <i>Estimated Tax Payment Voucher for Individuals</i>	To pay estimated tax for 2017 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.
<b>Form Y-203</b> <i>Yonkers Nonresident Earnings Tax Return</i>	To compute the tax due if you were <b>not</b> a Yonkers resident for 2016 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.
<b>Form IT-201-X</b> <i>Amended Resident Income Tax Return</i>	To amend a previously filed New York State income tax return. For more information, see <i>Amending your return</i> on page 42 and the instructions for Form IT-201-X.

## Step 1 – Complete the taxpayer information section

### Name and address

Write the following in the spaces provided:

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

### Foreign addresses

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

### Taxpayer's permanent home address

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

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.
- If you moved after December 31, 2016, enter your permanent home address as of December 31, 2016, **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 **entire** 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, 2016. If you live in New York City, use one of the following county names:

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

### 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, 2016. School districts and code numbers are on pages 43 through 46. 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, 2015, 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, 2015, 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 41.

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 14).

## 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 2016 federal income tax return, mark an **X** in the **Yes** box. If you claimed the standard deduction on your federal return, mark an **X** in the **No** box.

**Item C**


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

**Item D1**

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

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

If you received a check(s) from the Tax Department for the property tax freeze credit or the property tax relief credit, you must mark an **X** in the **Yes** box and enter the total amount you received. These payments were generally mailed in the fall of 2016. Do **not** include the amount of any STAR credit check you may have received. For more information, and to determine your amount, see our website.

 **Yonkers residents:** Your Yonkers resident income tax surcharge could be overstated if you do not mark the D2 box and correctly fill in the Yonkers worksheet on page 25.

**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 2016 (whether or not you personally used those living quarters for any part of the year), you must mark an **X** in the **Yes** box on line E(1) and enter the number of days you were in New York City, even if on personal business, on line E(2). (**Married filing jointly?** If both spouses spent days in New York City, enter the higher number of days on line E(2).) Do not count days traveled through New York City to use a common carrier such as an airplane, train, or bus.

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

**Note:** If you marked the **Yes** box on line E(1) and you spent 184 days or more (any part of a day is a day for this purpose) in New York City, you may be considered a resident for New York City income tax purposes. The determination of residency is based on the facts and circumstances of your own situation. See the definitions of *Resident*, *Nonresident*, and *Part-year resident* in these instructions, and the *Nonresident Audit Guidelines* available on our website. If you meet the definition, complete the New York City resident taxes and credits lines (47 through 53, 64, and 69 through 70a) on Form IT-201. See the instructions on pages 22 through 24, and 28 through 30.

**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 2016. 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 website.

**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, 2017. The filing deadline for your New York return is also June 15, 2017.

**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 the instructions for Form IT-225.

If you have either 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
EA-113	Interest income on state and local bonds and obligations	20
ES-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 2016 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 2016 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 17.

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 2016 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

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

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

**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 2016.

**Worksheet**

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

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

\* Be sure to include all prior years' addition and subtraction modifications.

Keep this worksheet with your copy of your tax return.

**Line 23 – Other additions**

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

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

**New York subtractions**

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

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

If **Yes**, and the pension or distribution amount was included in your federal AGI, enter any pension you received, or distributions made to you from a pension plan which represents a return

of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

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

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

You may **not** subtract (1) pension payments or return of contributions that were attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program, or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 29.

**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, 2016, enter the qualifying pension and annuity income included in your 2016 federal AGI, **but not more than \$20,000**. If you became 59½ during 2016, 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.
- Distributions received as a result of an **annuity contract** purchased with your own funds from an insurance company or other financial institution. The payments are attributable to premium payments made by you, from your own funds, and are not attributable to personal services performed. 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 2016, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

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

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

**Example:** *A taxpayer received pension and annuity income totaling \$6,000 as a beneficiary of a decedent who was 59½ before January 1, 2016. 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 2016. 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 2016, did you, as an account owner, make contributions to or a withdrawal from one or more tuition savings accounts established under **New York’s** 529 college savings program? If **No**, go to line 31.

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

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

**Worksheet**

- 1 Amount of contributions you made in 2016 to an account established under **New York’s** 529 college savings program (cannot exceed \$5,000 for an individual, head of household, married taxpayers filing separately, or qualifying widow(er), or \$10,000 for married taxpayers filing a joint return) ..... 1 \_\_\_\_\_
- 2 Amount of Qualified Tuition Program distribution included in your federal AGI ..... 2 \_\_\_\_\_
- 3 Add lines 1 and 2. **Enter here and on Form IT-201, line 30** ..... 3

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

**Beneficiary**

During 2016, 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 37 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.

<b>New York State standard deduction table</b>	
<b>Filing status</b> <small>(see page 13)</small>	<b>Standard deduction</b> <small>(enter on line 34)</small>
① Single and you marked item C Yes .....	\$ 3,100
① Single and you marked item C No .....	7,950
② Married filing joint return .....	15,950
③ Married filing separate return .....	7,950
④ Head of household (with qualifying person) .....	11,150
⑤ Qualifying widow(er) with dependent child .....	15,950

 If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless both of you itemized deductions on your federal returns and both of you elect to itemize deductions on your New York returns.

**Note:** If you paid qualified college tuition expenses, your New York itemized deduction may be increased to an amount greater than your New York standard deduction. You should complete Form IT-201-D to determine if your allowable New York itemized deduction is greater than your standard deduction.

### Line 36 – Dependent exemptions

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

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

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

### Lines 37 and 38 – Taxable income

Subtract line 36 from line 35. The result is your taxable income. Enter this amount on both line 37 and line 38. If line 36 is more than line 35, leave line 37 and line 38 blank.



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

- Note 1** For most taxpayers, federal AGI is the amount from **Form IT-201, line 19**. However, if on Form IT-201 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.
- Note 2** This amount could be **0** or a negative amount.
- Note 3** For each exemption over 7, add the amount in this column to the column 7 amount.
- Note 4** For most taxpayers, federal AGI is the amount from **Form IT-201, line 19** (or Form IT-203, line 19, *Federal amount* column). However, if on your NYS return(s) you or your spouse entered special condition code **A6** (for Build America Bond (BAB) interest), federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount. If your spouse was not required to file an NYS return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).
- Note 5** The credit amounts have been rounded (see page 5).

**Line 41 – Resident credit**

Did you have income from sources outside New York State and pay income tax to another state, a local government of another state, the District of Columbia, or to a province of Canada? If **No**, go to line 42.

If **Yes**, complete Form IT-112-R, *New York State Resident Credit*, and, if applicable, Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*. Enter the total amount of resident credit on line 41 and submit either form or both forms with your return.

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

**Line 45 – Net other New York State taxes**

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-201-ATT. Transfer the total amount of net other New York State taxes to line 45. **You must submit the completed forms and Form IT-201-ATT with your return.**

**Line 42 – Other New York State nonrefundable credits**


See the credit charts on pages 7 through 11 for a listing of nonrefundable credits. If you are claiming any nonrefundable

**Line 47 – New York City resident tax (NYC residents only; part-year residents, see line 50)**

Is line 38 (your New York taxable income) less than \$65,000?


If **Yes**, find your New York City resident tax using the *2016 New York City Tax Table* on pages 59 through 66. 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 67. 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 2016, do not enter an amount here. See the instructions for line 51 on page 23.

**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 23 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 2016, do not enter an amount here. See the instructions for line 51 on page 23.

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

**New York City household credit table 4**

**Filing status ① only (Single)**

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

Over	but not over	enter on Form IT-201, line 48:
\$ (see <b>Note 2</b> ) .....	\$10,000 .....	\$15
10,000 .....	12,500 .....	10
12,500 .....	No credit is allowed; do not make an entry on Form IT-201, line 48.	

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

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

Over	but not over
\$ (see <b>Note 2</b> ) .....	\$15,000
15,000 .....	17,500
17,500 .....	20,000
20,000 .....	22,500
22,500 .....	

And the number of exemptions listed on Form IT-201, item H, plus one for you (and one for your spouse if *Married filing joint return*) is:

1	2	3	4	5	6	7	over 7 (see <b>Note 3</b> )
<b>Enter on Form IT-201, line 48:</b>							
\$30	60	90	120	150	180	210	30
25	50	75	100	125	150	175	25
15	30	45	60	75	90	105	15
10	20	30	40	50	60	70	10
No credit is allowed; do not make an entry on Form IT-201, line 48.							

**New York City household credit table 6 (see Note 5)**  
**Filing status ③ only (Married filing separate return)**

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

Over	but not over
\$ (see <b>Note 2</b> ) .....	\$15,000
15,000 .....	17,500
17,500 .....	20,000
20,000 .....	22,500
22,500 .....	

And the number of exemptions (from both returns) listed on Form IT-201, item H (Form IT-203, item I) plus one for you and one for your spouse is:

1	2	3	4	5	6	7	over 7 (see <b>Note 3</b> )
<b>Enter on Form IT-201, line 48:</b>							
\$15	30	45	60	75	90	105	15
13	25	38	50	63	75	88	13
8	15	23	30	38	45	53	8
5	10	15	20	25	30	35	5
No credit is allowed; do not make an entry on Form IT-201, line 48.							

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

(These notes are identical to the notes listed on the top of page 22. 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 2016, 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 2016, 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 2016 should compute his or her part-year NYC resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate sheet and your spouse's Form IT-360.1 to line 51. Be sure to write the name and

social security number of the city resident and **Taxable income of New York City resident** on that paper. Submit it with your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2016, 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 11.) 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 54a – Metropolitan Commuter Transportation Mobility Tax (MCTMT) net earnings base**

Are you subject to the MCTMT?


If **No**, go to line 55.

If **Yes**, report your net earnings base on this line.

The MCTMT is imposed on self-employed individuals (including partners or members in partnerships, limited liability partnerships (LLPs) that are treated as partnerships, and limited liability companies (LLCs) that are treated as partnerships) engaging in business within the Metropolitan Commuter Transportation District (MCTD). Hereafter, partners and members will be collectively referred to as partners. Partnerships, including LLPs and LLCs treated as partnerships, will be collectively referred to as partnerships.

The MCTD consists of New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island)) as well as the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

The MCTMT is imposed at a rate of .34% (.0034) of an individual's net earnings from self-employment allocated to the MCTD. MCTMT is imposed if your net earnings from self-employment allocated to the MCTD exceed \$50,000 for the year (computed on an individual basis, even if you file a joint income tax return).

 You must calculate your MCTMT net earnings base separately for each source of self-employment income that has business activity in the MCTD. If you have more than one source, combine all the individual amounts on line 54a. This is done by taking your net earnings from self-employment (see definition below) from each source and multiplying them by the MCTD allocation percentage for each source (see *Determining the MCTD allocation percentage* below).

**Note:** If you are filing a joint return, you and your spouse must each calculate the \$50,000 threshold on an individual basis. If both spouses' individually calculated MCTMT base exceeds \$50,000, then enter the combined total on line 54a. If either spouse's calculated MCTMT base is \$50,000 or less, do not include that amount on line 54a.

Determining the MCTD allocation percentage for each source of self-employment income:

- **START-UP NY** approved business owners or partners of an approved business who have net earnings from self-employment allocated to the MCTD, must complete Form IT-6-SNY, *Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY*. If you have other sources of self-employment income allocated to the MCTD (other than the START-UP NY income), calculate those amounts as shown below. You must include all your net earnings from self-employment allocated to the MCTD on Form IT-6-SNY, line 1.
- **Partners** must allocate partnership income to the MCTD based on the partnership's allocation. Partners will receive their MCTD allocation percentage from their partnership on

Form IT-204-IP, *New York Partner's Schedule K-1*, line 29b. Multiply your net partnership income by this percentage to determine the amount to include on line 54a.

If you are a partner in more than one partnership, calculate the amount separately for each partnership.

- **All others** – if all of your net earnings from self-employment are from business activity **carried on inside the MCTD**, all of your net earnings from self-employment are allocated to the MCTD. Include the total net earnings from self-employment for that source on line 54a. If your net earnings from self-employment are from **business activity both inside and outside the MCTD**, you must complete Form IT-203-A, *Business Allocation Schedule*, to calculate the amount to include on line 54a. **Note:** For the definition of *business activity* inside and outside the MCTD, see Form IT-203-A.

**Example:** *Pat is a partner in a partnership XYZ doing business in the MCTD. Pat also reports net earnings from self-employment from two Schedule C businesses. Business A carries on business both in and out of the MCTD. Business B carries on business only inside the MCTD. Pat would calculate the amount to enter on Line 54a as follows:*

- 1) *Net partnership income \$80,000 multiplied by 65% (.65), the amount shown on Form IT-204-IP, line 29b* = \$52,000
- 2) *Business B's net earnings from self-employment of \$36,000* = \$36,000
- 3) *Business A's net earnings from self-employment of \$30,000. Since the business is carried on both in and out of the MCTD, use Form IT-203-A to calculate the amount to include: Net earnings of \$30,000 × 40% (Form IT-203-A, line 8)* = \$12,000  
*Total amount to be included on line 54a* = \$100,000

*Net earnings from self-employment* generally is the amount reported on federal Form 1040, Schedule SE, Section A, line 4 or Section B, line 6 (depending on which section you are required to complete) derived from the source of self-employment income.

Under IRC section 1402, income from certain employment is treated as income from a trade or business, and is reported on federal Schedule SE as net earnings from self-employment. Accordingly, the income is included in an individual's computation of net earnings from self-employment allocated to the MCTD and is subject to the MCTMT. Types of employment treated as a trade or business under IRC section 1402 include but are not limited to:

- services performed by a United States citizen employed by a foreign government, the United Nations, or other international organization;
- services performed by a church employee if the church or other qualified church-controlled organization has a certificate in effect electing an exemption from employer social security and Medicare taxes; and
- qualified services performed by a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner or reader.

If your net earnings from self-employment are not subject to federal self-employment tax (for example, nonresident aliens), use federal Schedule SE (Form 1040) to compute your net earnings from self-employment as if they were subject to the tax.

For more information, see Publication 420, *Guide to the Metropolitan Commuter Transportation Mobility Tax*.

**Line 54b – MCTMT**

Multiply the amount on line 54a by .34% (.0034).



**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 o on line 55.

**Line 57 – Part-year Yonkers resident income tax surcharge**

If you were a resident of Yonkers for only part of 2016, 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.

**Yonkers worksheet**

a	Amount from line 46.....	a	_____
b	Amount from Form IT-213, <i>Claim for Empire State Child Credit</i> , line 16, or line 17 if an amount is entered on line 17.....	b	_____
c	Amount from Form IT-214, <i>Claim for Real Property Tax Credit</i> , line 33 .....	c	_____
d	Amount from Form IT-216, <i>Claim for Child and Dependent Care Credit</i> , line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216).....	d	_____
e	Amount from Form IT-215, <i>Claim for Earned Income Credit</i> , line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17) .....	e	_____
f	Amount from Form IT-209, <i>Claim for Noncustodial Parent New York State Earned Income Credit</i> , line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42 .....	f	_____
g	If you elected to claim the college tuition credit, the amount from Form IT-272, <i>Claim for College Tuition Credit or Itemized Deduction</i> , line 5 or 7, whichever applies .....	g	_____
h	Amount from line 69 .....	h	_____
i	Amount from Form IT-114, <i>Claim for Family Tax Relief Credit</i> , line 5 .....	i	_____
j	Amount of property tax freeze or property tax relief credit (If you marked <b>Yes at item D2(1)</b> , enter the amount from <b>D2(2)</b> .) ...	j	_____
k	Amount from Form IT-201-ATT, <i>Other Tax Credits and Taxes</i> , line 13 .....	k	_____
l	Add lines b through k .....	l	_____
m	Subtract line l from line a .....	m	_____
n	Yonkers resident tax rate (16.75%) .....	n	<b>.1675</b>
o	Multiply line m by line n. Enter this amount on Form IT-201, line 55 .....	o	<input type="text"/>

 If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2016, 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 59 – Sales or use tax**

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

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

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

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

You may not use this line to report:

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

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

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

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

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

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

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

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

**Sales and use tax chart**

<b>If your federal adjusted gross income (line 19) is:</b>	<b>Enter on line 59:</b>
up to \$15,000*	\$ 10
\$ 15,001 - \$ 30,000	21
30,001 - 50,000	35
50,001 - 75,000	52
75,001 - 100,000	69
100,001 - 150,000	92
150,001 - 200,000	109
200,001 and greater	.055% (.00055) of income, or \$250, whichever amount is smaller

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

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

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

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

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

Include the amount from Form ST-140, line 4, on Form IT-201, line 59. **Do not submit Form ST-140 with your return.**

If the amount reported on line 59 is \$1,700 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and submit it with your return.

**If you do not owe any sales or use tax, you must enter 0 on line 59.** Do not leave line 59 blank.

**For additional information on when you may owe sales or use tax to New York, see TB-ST-913, Use Tax for Individuals (including Estates and Trusts).** For more information on taxable and exempt goods and services, see TB-ST-740, *Quick Reference Guide for Taxable and Exempt Property and Services*.

## Step 7 – Add voluntary contributions

### Line 60 (60a through 60n)

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 60n). 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](http://www.dec.ny.gov). For information about *Conservationist*, go to [www.TheConservationist.org](http://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](http://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](http://www.wadsworth.org/extramural/breastcancer). New York State will match your contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

#### Alzheimer's Disease Fund (*Alzheimer's Fund*)

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

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

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

#### Prostate and Testicular Cancer Research and Education Fund

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

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

Your contribution will help sustain the National September 11 Memorial & Museum that commemorates and honors the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial and Museum recognizes the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information, go to [www.911memorial.org](http://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](http://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.

#### Homeless Veterans Assistance Fund (*Homeless Veterans*)

Contributions to this fund will be used to assist in providing homeless veterans in New York with assistance and care with housing and housing-related expenses. The New York State Department of Veterans Affairs will oversee the collection and distribution of amounts in the fund.

#### Mental Illness Anti-Stigma Fund

Contributions to this fund will be used by the New York State Office of Mental Health to provide grants to organizations dedicated to eliminating the stigma of mental illness and helping people access care. In America, one in five adults, as well as one in five children age 13 to 18, live with a mental illness, yet many do not access the care they need. The stigma of mental illness is often cited as one of the largest barriers to treatment. For more information, go to [www.omh.ny.gov](http://www.omh.ny.gov).

(continued)

**Step 7 – Add voluntary contributions (continued)****Women's Cancers Education and Prevention Fund**

Contributions to this fund will be used for grants for women's cancers education and prevention programs that have been approved by the New York State Department of Health. High risk women's cancers include cervical, endometrial, gestational trophoblastic tumors, ovarian, uterine sarcoma, vaginal, and vulvar cancers. Increased education and early detection can help women become more aware of symptoms and seek timely medical attention. For more information, go to [www.health.ny.gov/diseases/cancer/](http://www.health.ny.gov/diseases/cancer/).

**Autism Awareness and Research Fund (Autism Fund)**

Contributions to this fund will be expended only for autism awareness projects or autism research projects approved by the New York State Department of Health. Autism research projects include scientific research, and autism awareness projects include projects aimed toward educating the general public about the causes, symptoms, and treatments of autism.

**Step 8 – Enter your payments and credits****Line 63 – Empire State child credit**

Did you claim the **federal** child tax credit for 2016 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 63a.

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 63a – Family tax relief credit**

Did you claim a dependent exemption for a child under 17 and was your NYAGI between \$40,000 and \$300,000?

If **No**, you do not qualify for this credit. Go to line 64.

If **Yes**, review the instructions for Form IT-114, *Claim for Family Tax Relief Credit*, to see if you qualify for this credit. If you qualify, complete Form IT-114 and transfer the amount from Form IT-114, line 5, to Form IT-201, line 63a. Submit Form IT-114 with your return.

**Line 64 – NYS/NYC child and dependent care credit**

Did you qualify to claim the **federal** child and dependent care credit for 2016 (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, 2016, review the instructions for Form IT-216 to see if you qualify to claim the NYC child and dependent care credit.

\* For most taxpayers, federal AGI is the amount from Form IT-201, line 19. However, if on Form IT-201 you entered special condition code **A6** (Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.

Transfer the amount from Form IT-216 to Form IT-201, line 64. Submit Form IT-216 with your return.


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

**Line 65 – New York State earned income credit (NYS EIC)**

Did you claim the **federal** earned income credit for 2016 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 18, 2017, whichever is later.

**Line 66 – Noncustodial parent New York State earned income credit (EIC)**

Did you make child support payments payable through a New York State Support Collection Unit?

If **No**, you do not qualify for this credit. Go to line 67.

If **Yes**, review the instructions for Form IT-209 to see if you qualify for this credit. If you qualify, complete Form IT-209 and transfer the credit amount to the appropriate line of Form IT-201.

**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 2016?

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 39), 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 below) 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 below) is \$250,000 or less), determine your credit using Table 1 below if you were a full-year resident or Table 2 below if you were a part-year city resident.

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

- If both spouses are full-year city residents, determine your credit using Table 1, filing status ②.
- If both spouses are part-year city residents, determine your credit using Table 2, filing status ②. If you have different periods of city residence, determine your credit using the number of months for the spouse with the longer city resident period.

**Example:** *You and your spouse are filing a joint NYS return (filing status ②). You were a 5-month New York City resident, and your spouse was an 8-month New York City resident. Your income was less than \$250,000, and you marked filing status ②, married filing joint return. You are entitled to a credit of \$83 (using the 8-month period from Table 2).*

- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, **and you are computing your NYC tax as married filing separately**, determine your credit for the full-year city resident spouse using Table 1, filing status ③. The full-year city nonresident spouse may not take a credit.
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, **and you elect to compute your NYC tax as if both were full-year city residents**, determine your credit using Table 1, filing status ②.
- If one spouse is a full-year city resident and one spouse is a part-year city resident, you must compute each credit separately and add them together. Determine the full-year city

resident spouse's credit using Table 1, filing status ③, and determine the part-year city resident spouse's credit using Table 2, filing status ③.

**Example:** *You and your spouse are filing a joint New York State income tax return (filing status ②). You were a full-year New York City resident. Your spouse was a New York City resident for only 3 months during the year, and your income was less than \$250,000. Add your credit amount from Table 1, filing status ③ (\$63), and your spouse's credit amount from Table 2, filing status ③ (\$16), for a combined credit of \$79.*

- If one spouse was a part-year city resident and the other spouse was a full-year city nonresident, determine your credit for the part-year city resident spouse using Table 2, filing status ③. The full-year city nonresident spouse may not take a credit.

**Table 1 - Full-year New York City residents: New York City school tax credit table**

Filing status:	If your income (see below) is:	Your credit* is:
– Single, filing status ①, or – Married filing separate return, filing status ③, or – Head of household, filing status ④	\$ 250,000 or less	<b>\$ 63</b>
– Married filing joint return, filing status ②, or – Qualifying widow(er) with dependent child, filing status ⑤	\$ 250,000 or less	<b>\$ 125</b>

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

**Table 2 - Part-year New York City residents: New York City school tax credit proration chart**

Resident period (number of months)	If your income (see below) is \$250,000 or less, and	
	Your filing status is ①, ③ or ④, your credit* is:	Your filing status is ② or ⑤, your credit* is:
1	\$ 5	\$ 10
2	10	21
3	16	31
4	21	42
5	26	52
6	31	63
7	36	73
8	42	83
9	47	94
10	52	104
11	57	115
12	63	125

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

**Income**, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-201, line 19, minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-201, line 9, if they were included in your FAGI.

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

Did you claim the **federal** earned income credit for 2016 on your federal return?

If **No**, you do not qualify to claim this credit. Go to line 70a.

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 70a through 75, but do not complete lines 76 through 80. The Tax Department will compute your New York City earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 18, 2017, whichever is later.

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

If you are **not** a New York City resident for the entire tax year, you do not qualify to claim this credit. Go to line 71. If you are a full-year New York City resident, review the instructions for Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, to see if you qualify for this credit. If you qualify, complete Form NYC-208, transfer the amount from Form NYC-208 to Form IT-201, line 70a, and submit Form NYC-208 with your return.

**Line 71 – Other refundable credits**

Enter the total amount of other refundable credits from Form IT-201-ATT, Part 1, Section D, line 18. See the credit charts on pages 7 through 11 for a listing of credits that can be refunded.

**Lines 72, 73, and 74 – Total New York State, New York City, and Yonkers tax withheld**


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

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

- Form(s) IT-2, and
- Form(s) IT-1099-R, and
- Form 1099-G, *Certain Government Payments*, and
- Form W-2G, *Certain Gambling Winnings*.



Submit Form(s) IT-2 and Form(s) IT-1099-R with your Form IT-201. In addition, submit any federal Forms 1099-G and W-2G that show any NYS, NYC, or Yonkers tax withheld. Do **not** submit federal Form W-2 or 1099-R with your return. Keep copies of those forms and the forms you submitted with your return for your records.

**Check your withholding for 2017**

 If, after completing your 2016 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 2016 estimated tax payments for New York State, New York City, Yonkers, and MCTMT (include your last installment even if paid in 2017). If you marked filing status  but made **separate** 2016 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid;
- Any amount of overpayment from your 2015 personal income tax return that you applied to your 2016 estimated tax (if this amount was adjusted by the Tax Department, use the adjusted amount); and
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online*). If you marked filing status  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 tax account by going to our website or by writing us at:

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

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated 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 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 2017 estimated tax (enter on line 79); **or**
- 3) divided between options 1 and 2.

If your estimated 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 two ways to receive your refund. You can choose either **direct deposit** to have the funds deposited directly into your bank account, or a **paper check** mailed to you. Mark an **X** in one box to indicate your choice.

#### Refund options

##### 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 32).

##### 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.

#### 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, or MCTMT 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, or MCTMT liabilities, call (518) 457-5434 or write to: NYS Tax Department, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000.

If not using U.S. Mail, see Publication 55.

#### Disclaiming of spouse's debt

If you marked filing status  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, Yonkers, and MCTMT estimated tax for 2017. 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 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 18, 2017.

For additional information on penalties and interest, visit our website.

### Line 81 – Estimated tax penalty

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

- 1) Locate the amount of your 2015 New York AGI as shown on your 2015 return;
- 2) Locate the amount of your 2015 New York income tax; then
- 3) Calculate the amount of your 2016 prepayments (the amount of withholding and estimated tax payments you have already made or have been paid on your behalf by a partnership or S corporation for 2016).

In general, you are not subject to a penalty if your 2016 prepayments equal at least 100% of your 2015 income tax based on a 12-month return.

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However:

- If your 2015 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately for 2016) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2015 income tax based on a 12-month return;
- You may owe a penalty if line 80 is \$300 or more and represents more than 10% of the income tax shown on your 2016 return; and
- You may owe a penalty if you underpaid your estimated tax liability for any payment period.

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

If you owe an estimated 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 tax penalty **and also** be due a refund. In that case, subtract the estimated 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. Include that amount in the total on line 80. You may compute the penalty and interest using the *Penalty and Interest Calculator* on our website.

### 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 website.

 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 18, 2017. If you file before April 18, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 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 the last four digits of your social security number and **2016 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®, Discover®/Novus®, MasterCard®, or Visa® credit card to pay the amount you owe on your New York State income tax return. You can pay your tax due by credit card through the Internet. You will be charged a convenience fee for each credit card payment you make to cover the cost of this service.

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.

For additional information on the credit card payment program, go to our website.

You must have an Online Services account to make a payment by credit card. You will need the amount of the payment (**line 80 of Form IT-201**), the credit card number, and expiration date. Have a copy of your completed New York State income tax return available. You will be shown the amount of the convenience fee that you will be charged to cover the cost of this service. At that point you may elect to accept or cancel the credit card transaction.

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

### Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 18, 2017.

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 on page 33, the account number is 1357902468. **Do not** include the check number.)



- If you mark personal or business savings, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

Enter your bank's 9-digit routing number on line 83b. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is 090090099.

JOHN SMITH  
MARY SMITH  
999 Maple Street  
Someplace, NY 10000

Pay to the Order of \_\_\_\_\_ \$ \_\_\_\_\_

Date \_\_\_\_\_

1234  
15-0000/0000

Someplace, NY 10000

**Routing Number**  
(line 83b)

**Account Number**  
(line 83c)

For \_\_\_\_\_

090090099 1357902468 1234

Do not include the check number

**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, email address, 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 an email address or 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 a power of attorney (for example, Form POA-1, *Power of Attorney*). For additional information on third-party designees and other types of authorizations, visit our website.

### 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 website 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 41.

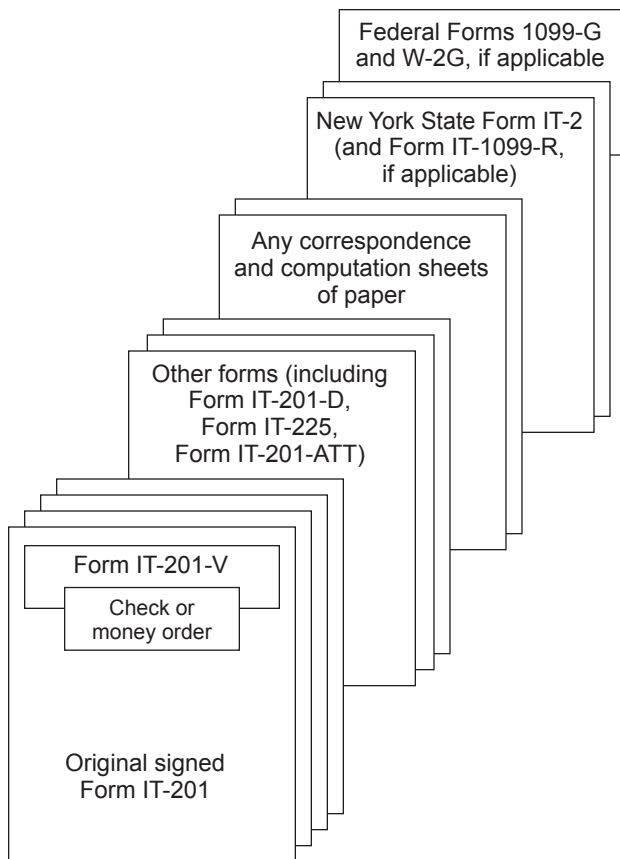
### Daytime phone number

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

## Step 11 – Finish your return

Take a moment to go over your return to avoid errors that may delay your refund. Finish your return as shown below. **Do not staple any items to the return.**

- 1) **Make a copy of your return**, and any other forms or papers you are submitting, for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.
- 2) **Enclose the following** in an envelope (see illustration):
  - your check or money order and Form IT-201-V if you owe tax and are not paying by another option
  - your original, signed return
  - other forms, including Form IT-201-D, Form IT-201-ATT, and Form IT-225
  - any correspondence and computation sheets of paper
  - Form IT-2 (and Forms IT-1099-R, 1099-G, and W-2G, if applicable) – **do not send federal Form W-2 or 1099-R**



- 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 18, 2017.

- 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 website, 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, Yonkers, or MCTMT 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 11 for a listing of credits) or to compute other taxes you may have to pay. Follow the form's instructions for how to enter the **money amount(s)** and **code number(s)** on Form IT-201-ATT. **You must submit all applicable credit forms and tax computations with your Form IT-201.**

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

#### Line A

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

#### Line 1

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

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

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

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

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

#### Residential fuel oil storage tank credit carryover

There is no form for computing the residential fuel oil storage tank credit carryover. If you are using any unused credit from last year, you must submit a schedule showing how you computed the amount being used. Enter the amount and code **054** on a line between lines 6a-6n.

#### Solar and wind energy credit carryover

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

#### Line 9

Compute your NYC accumulation distribution credit using the worksheet below. If you received an accumulation distribution as a beneficiary of a trust, you may be allowed an accumulation distribution credit for your share of:

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

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

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

#### NYC accumulation distribution credit worksheet

1	Enter the amount from Form IT-201, line 49 .....	1	_____
2	Enter the amount from Form IT-201-ATT, line 33 .....	2	_____
3	Add lines 1 and 2.....	3	_____
4	Enter New York City accumulation distribution credit .....	4	_____
5	Enter the smaller of line 3 or line 4 here and on Form IT-201-ATT, line 9. This is your allowable New York City accumulation distribution credit .....	5	<input style="width: 80px; height: 20px;" type="text"/>

#### Line 20

##### Property tax relief credit addback

If you received advance payment of the property tax relief credit and the school taxes remained unpaid 60 days after the last date on which they could have been paid without interest, the amount of the payment must be added back as tax on Form IT-201-ATT. Enter the amount of the payment you received and code **055** on a line between lines 20a and 20l.

## Instructions for Form IT-201-ATT (continued)

### 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**.

#### Line 22 worksheet

1	Enter the amount from Form IT-201, line 39 .....	1	<input type="text"/>
2	Enter the amount from Form IT-201, line 41 .....	2	<input type="text"/>
3	Enter the amount from Form IT-201, line 42 .....	3	<input type="text"/>
4	Add lines 1, 2 and 3, and enter the total here and on line 22 .....	4	<input type="text"/>

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


### General information

The starting point in computing your New York itemized deduction amount is your federal itemized deductions from federal *Schedule A*. However, differences between federal and New York State tax laws make it necessary to make certain adjustments to your federal itemized deductions in computing your New York itemized deduction.

The subtraction adjustments on line 9 reflect the fact that New York does not allow certain federal itemized deductions such as the federal deduction for state and local income taxes (or general sales tax, if applicable). Because of limits on certain federal deductions, and the overall limit on federal itemized deductions applicable to higher income taxpayers, it may be necessary for you to complete one or more worksheets to determine the amount of the New York subtraction adjustment.

The addition adjustments on line 11 reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as expenses related to income that is exempt from federal tax but subject to New York tax.

Also, further adjustments may be required if you are subject to the New York itemized deduction adjustment for higher income taxpayers (line 13), or if you elect to claim the New York itemized deduction for college tuition expenses (line 15).

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

### Line instructions

#### Lines 1 through 8

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

#### Line 9 – Subtraction adjustments A through F

To compute your New York itemized deduction, you must subtract certain amounts deducted on your federal return that cannot be deducted on your state return. Follow these steps:

- 1) Add the amounts of the adjustments described in items A through F below. If this total includes any of the adjustments described in items B through F, list them on a separate piece of paper marked **Itemized deduction schedule - subtraction adjustments**. Identify the amount of each adjustment by letter (B through F) and submit that paper with your Form IT-201-D.

- A State, local, and foreign **income** taxes (or general sales tax, if applicable) from federal *Schedule A*, lines 5 and 8.
- B Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent included in total federal itemized deductions.
- C Amortization of bond premium attributable to 2016 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	<input type="text"/>
2	Amount from federal Schedule A, line 1 ...	2	<input type="text"/>
3	Divide line 1 by line 2 and round to the fourth decimal place .....	3	<input type="text"/>
4	Amount from federal Schedule A, line 4 ...	4	<input type="text"/>
5	Multiply line 4 by line 3 .....	5	<input type="text"/>

**Partners:** Include on line 9 the subtractions described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 26a through 26f.

**S corporation shareholders:** If you are a shareholder of a federal S corporation that is a New York S corporation, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, 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

**Instructions for Form IT-201-D (continued)**

or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

If you are a shareholder of a federal S corporation that could, but did not, elect to be a New York S corporation, include subtraction E only.

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

**Table 1**

Filing status	Applicable amount
Single ① .....	\$ 259,400
Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child .....	311,300
Married filing separate return ③ .....	155,650
Head of household ④ (with qualifying person) .....	285,350

**Worksheet 2**

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

**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 2016 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 2016 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, 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.

**Instructions for Form IT-201-D (continued)**

**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. <b>Do not continue with this worksheet.</b> ).....	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.**

**Worksheet 4**

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

**Enter this amount on line 13.**

**Worksheet 5**

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

**Enter this amount on line 13.**

**Worksheet 6**

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

**Enter this amount on line 13.**

**Line 14**

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

**Line 15 – College tuition itemized deduction**

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2016? 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 20. 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 20.

## 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 website.

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.*

#### Resident

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

- Your domicile is not New York State but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend **184 days or more** (a part of a day is a day for this purpose) in New York State during the taxable year.

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

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

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

#### Group A

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

#### Group B

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

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

#### Nonresident

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



## Additional information (continued)

### 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 40, 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 2016, or if you are a full-year New York City resident or New York City part-year resident for 2016, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2016.

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 2016 (see below), **and**

- you were a nonresident of New York State on December 31, 2015; or
- you will be a New York State nonresident on January 1, 2017.

You have accrued income for 2016 if:

- you have an item of non-New York source income\* that was fixed and determinable in a tax year prior to 2016, but you are reporting that income for federal income tax purposes in tax year 2016; or
- you have an item of income that was fixed and determinable in tax year 2016, but you will be reporting that income for federal income tax purposes in a tax year after 2016.

### Full-year and part-year New York City residents

You are subject to the special accrual rules **only** if you have accrued income for 2016 (see below), **and**

- you were a nonresident of New York City on December 31, 2015, but you were a full-year New York City resident for tax year 2016; or
- you were a full-year New York City resident for 2016 but you will be a New York City nonresident on January 1, 2017; or
- you were a New York City part-year resident for tax year 2016.

You have accrued income for 2016 if:

- you have an item of non-New York source income\* that was fixed and determinable in a tax year prior to 2016, but you are reporting that income for federal income tax purposes in tax year 2016; or
- you have an item of income that was fixed and determinable in tax year 2016, but you will be reporting that income for federal income tax purposes in a tax year after 2016; or

- you have an item of income that was fixed and determinable in your 2016 New York City resident period, but that income is not reportable for federal income tax purposes in your 2016 New York City resident period; or
- you have an item of non-New York source income (see footnote below) that was fixed and determinable in your 2016 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2016 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 16.

### Deceased taxpayers

If a taxpayer died after 2015 and before filing a return for 2016, 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*.

\* 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)

### 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. See *Disclaiming of spouse's debt* on page 31.

### 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

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 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.

Use Form IT-201-X if your original return was Form IT-201. Also use Form IT-201-X if you mistakenly filed Form IT-203, but you were a full-year resident. Use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident.

In addition, you must use Form IT-201-X to file a protective claim or to report a net operating loss (NOL) carryback.

### 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 website.

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

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2016. (If you are a New York City resident, look for your individual county listing.) Enter the school district name and code number at the top of the front of your return in the boxes provided. If you do not know the name of your school district, contact your nearest public school.

**Albany**

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

**Allegany**

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

**Bronx**

Bronx **068**

**Brooklyn (see Kings)****Broome**

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

**Cattaraugus**

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

**Cayuga**

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

**Chautauqua**

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

**Chemung**

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



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

**Chenango**

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

**Clinton**

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

**Columbia**

Chatham **103**  
 East Greenbush **158**  
 Germantown **221**  
 Hudson **289**  
 Ichabod Crane **294**  
 New Lebanon **426**  
 Pine Plains **496**  
 Red Hook **526**  
 Schodack **571**  
 Taconic Hills **632**  
 Webutuck **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**  
 Downsview **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  
 Broodalbin-Perth 065  
 Dolgeville 148  
 Edinburg 173  
 Fonda-Fultonville 197  
 Fort Plain 201  
 Galway 212  
 Gloversville 227  
 Johnstown 314  
 Mayfield 383  
 Northville 454  
 Oppenheim-Ephratah-  
 St. Johnsville 467  
 Wheelerville 698

**Genesee**

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

**Greene**

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

**Hamilton**

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

**Herkimer**

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

**Jefferson**

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

**Kings (Brooklyn)**

Brooklyn 071

**Lewis**

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

**Livingston**

Avon 029  
 Caledonia-Mumford 077  
 Canaseraga 083  
 Dalton-Nunda (Keshequa) 320  
 Dansville 140  
 Genesee 218

**Livingston (continued)**

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

**Madison**

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

**Manhattan (see New York)****Monroe**

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

**Montgomery**

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

**Montgomery (continued)**

Galway 212  
 Johnstown 314  
 Oppenheim-Ephratah-  
 St. Johnsville 467  
 Owen D. Young  
 (Van Hornesville) 474  
 Schalmont 568  
 Schoharie 572  
 Scotia-Glenville 576  
 Sharon Springs 579

**Nassau**

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

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

## New York – Staten Island

**New York (Manhattan)**

Manhattan 369

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

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

**Oneida**

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

**Onondaga**

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

**Ontario**

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

**Orange**

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

**Orleans**

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

**Oswego**

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

**Otsego**

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

**Putnam**

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

**Queens**

Queens 519

**Rensselaer**

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

**Richmond (Staten Island)**

Staten Island 622

**Rockland**

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

**Saratoga**

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

**Schenectady**

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

**Schoharie**

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

**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  
 Canister-Greenwood 086  
 Corning-Painted Post 132  
 Dansville 140  
 Elmira 182  
 Hammondsport 254  
 Hornell 286  
 Jasper-Troupsburg 308  
 Naples 420  
 Penn Yan 489  
 Prattsburg 515  
 Wayland-Cohocton 677  
 Whitesville 702

**St. Lawrence**

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

**Suffolk**

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

**Suffolk (continued)**

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

**Sullivan**

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

**Tioga**

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

**Tompkins**

Candor 085  
 Cortland 134  
 Dryden 152

**Tompkins (continued)**

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

**Ulster**

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

**Warren**

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

**Washington**

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

**Wayne**

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

**Wayne (continued)**

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

**Westchester**

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

**Wyoming**

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

**Yates**

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

















\$60,000 +

2016 New York State Tax Table

NYS

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
<b>60,000</b> Your New York State tax is:					<b>62,000</b> Your New York State tax is:					<b>64,000</b> Your New York State tax is:				
60,000	60,050	3,535	3,195	3,365	62,000	62,050	3,664	3,324	3,494	64,000	64,050	3,793	3,453	3,623
60,050	60,100	3,538	3,198	3,368	62,050	62,100	3,667	3,327	3,497	64,050	64,100	3,796	3,456	3,626
60,100	60,150	3,541	3,202	3,371	62,100	62,150	3,670	3,331	3,500	64,100	64,150	3,799	3,460	3,629
60,150	60,200	3,544	3,205	3,374	62,150	62,200	3,673	3,334	3,503	64,150	64,200	3,802	3,463	3,632
60,200	60,250	3,548	3,208	3,378	62,200	62,250	3,677	3,337	3,507	64,200	64,250	3,806	3,466	3,636
60,250	60,300	3,551	3,211	3,381	62,250	62,300	3,680	3,340	3,510	64,250	64,300	3,809	3,469	3,639
60,300	60,350	3,554	3,215	3,384	62,300	62,350	3,683	3,344	3,513	64,300	64,350	3,812	3,473	3,642
60,350	60,400	3,557	3,218	3,387	62,350	62,400	3,686	3,347	3,516	64,350	64,400	3,815	3,476	3,645
60,400	60,450	3,561	3,221	3,390	62,400	62,450	3,690	3,350	3,519	64,400	64,450	3,819	3,479	3,648
60,450	60,500	3,564	3,224	3,394	62,450	62,500	3,693	3,353	3,523	64,450	64,500	3,822	3,482	3,652
60,500	60,550	3,567	3,227	3,397	62,500	62,550	3,696	3,356	3,526	64,500	64,550	3,825	3,485	3,655
60,550	60,600	3,570	3,231	3,400	62,550	62,600	3,699	3,360	3,529	64,550	64,600	3,828	3,489	3,658
60,600	60,650	3,573	3,234	3,403	62,600	62,650	3,702	3,363	3,532	64,600	64,650	3,831	3,492	3,661
60,650	60,700	3,577	3,237	3,407	62,650	62,700	3,706	3,366	3,536	64,650	64,700	3,835	3,495	3,665
60,700	60,750	3,580	3,240	3,410	62,700	62,750	3,709	3,369	3,539	64,700	64,750	3,838	3,498	3,668
60,750	60,800	3,583	3,244	3,413	62,750	62,800	3,712	3,373	3,542	64,750	64,800	3,841	3,502	3,671
60,800	60,850	3,586	3,247	3,416	62,800	62,850	3,715	3,376	3,545	64,800	64,850	3,844	3,505	3,674
60,850	60,900	3,590	3,250	3,419	62,850	62,900	3,719	3,379	3,548	64,850	64,900	3,848	3,508	3,677
60,900	60,950	3,593	3,253	3,423	62,900	62,950	3,722	3,382	3,552	64,900	64,950	3,851	3,511	3,681
60,950	61,000	3,596	3,257	3,426	62,950	63,000	3,725	3,386	3,555	64,950	65,000	3,854	3,515	3,684
<b>61,000</b> Your New York State tax is:					<b>63,000</b> Your New York State tax is:					<b>65,000 or more:</b>				
61,000	61,050	3,599	3,260	3,429	63,000	63,050	3,728	3,389	3,558	<div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <p><b>\$65,000</b> or more – compute your New York State tax using the New York State tax rate schedule on page 55.</p> </div> <div style="display: flex; align-items: center;"> <p><b>If the amount on Form IT-201, line 33, is more than \$106,950, see page 56.</b></p> </div>				
61,050	61,100	3,602	3,263	3,432	63,050	63,100	3,731	3,392	3,561					
61,100	61,150	3,606	3,266	3,436	63,100	63,150	3,735	3,395	3,565					
61,150	61,200	3,609	3,269	3,439	63,150	63,200	3,738	3,398	3,568					
61,200	61,250	3,612	3,273	3,442	63,200	63,250	3,741	3,402	3,571					
61,250	61,300	3,615	3,276	3,445	63,250	63,300	3,744	3,405	3,574					
61,300	61,350	3,619	3,279	3,448	63,300	63,350	3,748	3,408	3,577					
61,350	61,400	3,622	3,282	3,452	63,350	63,400	3,751	3,411	3,581					
61,400	61,450	3,625	3,286	3,455	63,400	63,450	3,754	3,415	3,584					
61,450	61,500	3,628	3,289	3,458	63,450	63,500	3,757	3,418	3,587					
61,500	61,550	3,632	3,292	3,461	63,500	63,550	3,761	3,421	3,590					
61,550	61,600	3,635	3,295	3,465	63,550	63,600	3,764	3,424	3,594					
61,600	61,650	3,638	3,298	3,468	63,600	63,650	3,767	3,427	3,597					
61,650	61,700	3,641	3,302	3,471	63,650	63,700	3,770	3,431	3,600					
61,700	61,750	3,644	3,305	3,474	63,700	63,750	3,773	3,434	3,603					
61,750	61,800	3,648	3,308	3,477	63,750	63,800	3,777	3,437	3,606					
61,800	61,850	3,651	3,311	3,481	63,800	63,850	3,780	3,440	3,610					
61,850	61,900	3,654	3,315	3,484	63,850	63,900	3,783	3,444	3,613					
61,900	61,950	3,657	3,318	3,487	63,900	63,950	3,786	3,447	3,616					
61,950	62,000	3,661	3,321	3,490	63,950	64,000	3,790	3,450	3,619					

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

## New York State tax rate schedule

 If your New York AGI amount on Form IT-201, line 33, is more than \$106,950, see pages 56, 57, and 58 to compute your New York State tax.

Married filing jointly and qualifying widow(er) – filing status ② and ⑤						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 17,050			4%	of line 38	
17,050	23,450	\$ 682	plus	4.5%	of the excess over	\$17,050
23,450	27,750	970	plus	5.25%	" " " "	23,450
27,750	42,750	1,196	plus	5.9%	" " " "	27,750
42,750	160,500	2,081	plus	6.45%	" " " "	42,750
160,500	321,050	9,676	plus	6.65%	" " " "	160,500
321,050	2,140,900	20,352	plus	6.85%	" " " "	321,050
2,140,900	.....	145,012	plus	8.82%	" " " "	2,140,900

Single and married filing separately – filing status ① and ③						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 8,450			4%	of line 38	
8,450	11,650	\$ 338	plus	4.5%	of the excess over	\$ 8,450
11,650	13,850	482	plus	5.25%	" " " "	11,650
13,850	21,300	598	plus	5.9%	" " " "	13,850
21,300	80,150	1,037	plus	6.45%	" " " "	21,300
80,150	214,000	4,833	plus	6.65%	" " " "	80,150
214,000	1,070,350	13,734	plus	6.85%	" " " "	214,000
1,070,350	.....	72,394	plus	8.82%	" " " "	1,070,350

Head of household – filing status ④						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 12,750			4%	of line 38	
12,750	17,550	\$ 510	plus	4.5%	of the excess over	\$12,750
17,550	20,800	726	plus	5.25%	" " " "	17,550
20,800	32,000	897	plus	5.9%	" " " "	20,800
32,000	106,950	1,557	plus	6.45%	" " " "	32,000
106,950	267,500	6,392	plus	6.65%	" " " "	106,950
267,500	1,605,650	17,068	plus	6.85%	" " " "	267,500
1,605,650	.....	108,732	plus	8.82%	" " " "	1,605,650

**Tax computation – New York AGI of more than \$106,950**

**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 57 and 58).

**Married filing jointly and qualifying widow(er)**

**Tax computation worksheet 1**

If your New York AGI (line 33) is **more than \$106,950, but not more than \$2,140,900**, and your taxable income (line 38) is **\$160,500 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 **\$156,950 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 55 ..... 4
- 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
- 6 Enter the excess of line 1 over \$106,950 ..... 6 \_\_\_\_\_
- 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place ..... 7 \_\_\_\_\_
- 8 Multiply line 5 by line 7 ..... 8
- 9 Add lines 4 and 8 ..... 9 \_\_\_\_\_  
**Enter here and on line 39.**

**Tax computation worksheet 2**

If your New York AGI (line 33) is **more than \$160,500, but not more than \$2,140,900**, and your taxable income (line 38) is **more than \$160,500 but not more than \$321,050**, 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 **\$210,500 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) ..... 3 \_\_\_\_\_
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 55 ..... 4
- 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
- 6 Enter \$677 on line 6 ..... 6
- 7 Subtract line 6 from line 5 ..... 7 \_\_\_\_\_
- 8 Enter the excess of line 1 over \$160,500 ..... 8 \_\_\_\_\_
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place ..... 9 \_\_\_\_\_
- 10 Multiply line 7 by line 9 ..... 10
- 11 Add lines 4, 6, and 10 ..... 11 \_\_\_\_\_  
**Enter here and on line 39.**

**Tax computation worksheet 3**

If your New York AGI (line 33) is **more than \$321,050, but not more than \$2,140,900**, and your taxable income (line 38) is **more than \$321,050**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 38 ..... 2 \_\_\_\_\_
- 3 Multiply line 2 by 6.85% (.0685)  
(**Stop:** If the line 1 amount is **\$371,050 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) ..... 3 \_\_\_\_\_
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 55 ..... 4
- 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
- 6 Enter \$998 on line 6 ..... 6
- 7 Subtract line 6 from line 5 ..... 7 \_\_\_\_\_
- 8 Enter the excess of line 1 over \$321,050 ..... 8 \_\_\_\_\_
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place ..... 9 \_\_\_\_\_
- 10 Multiply line 7 by line 9 ..... 10
- 11 Add lines 4, 6, and 10 ..... 11 \_\_\_\_\_  
**Enter here and on line 39.**

**Tax computation worksheet 4**

If your New York AGI (line 33) is **more than \$2,140,900**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 ..... 1 \_\_\_\_\_
- 2 Enter your taxable income from line 38 ..... 2 \_\_\_\_\_
- 3 Multiply line 2 by 8.82% (.0882)  
(**Stop:** If the line 1 amount is **\$2,190,900 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) ..... 3 \_\_\_\_\_
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 55 ..... 4
- 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
- 6 If line 2 is **\$160,500 or less**, enter \$677 on line 6. If line 2 is **more than \$160,500 but not more than \$321,050**, enter \$998 on line 6. If line 2 is **more than \$321,050**, enter \$1640 on line 6. .... 6
- 7 Subtract line 6 from line 5 ..... 7 \_\_\_\_\_
- 8 Enter the excess of line 1 over \$2,140,900 ..... 8 \_\_\_\_\_
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place ..... 9 \_\_\_\_\_
- 10 Multiply line 7 by line 9 ..... 10
- 11 Add lines 4, 6, and 10 ..... 11 \_\_\_\_\_  
**Enter here and on line 39.**



**Tax computation – New York AGI of more than \$106,950 (continued)**

**Single and married filing separately**

**Tax computation worksheet 5**

If your New York AGI (line 33) is **more than \$106,950, but not more than \$1,070,350**, and your taxable income (line 38) is **\$214,000 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 **\$156,950 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 55 ..... 4
  - 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
  - 6 Enter the excess of line 1 over \$106,950 ..... 6 \_\_\_\_\_
  - 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place ..... 7 \_\_\_\_\_
  - 8 Multiply line 5 by line 7 ..... 8
  - 9 Add lines 4 and 8 ..... 9 \_\_\_\_\_
- Enter here and on line 39.**

**Tax computation worksheet 6**

If your New York AGI (line 33) is **more than \$214,000, but not more than \$1,070,350**, and your taxable income (line 38) is **more than \$214,000**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 ..... 1 \_\_\_\_\_
  - 2 Enter your taxable income from line 38 ..... 2 \_\_\_\_\_
  - 3 Multiply line 2 by 6.85% (.0685)  
(**Stop:** If the line 1 amount is **\$264,000 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) ..... 3 \_\_\_\_\_
  - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 55 ..... 4
  - 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
  - 6 Enter \$497 on line 6 ..... 6
  - 7 Subtract line 6 from line 5 ..... 7 \_\_\_\_\_
  - 8 Enter the excess of line 1 over \$214,000 ..... 8 \_\_\_\_\_
  - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place ..... 9 \_\_\_\_\_
  - 10 Multiply line 7 by line 9 ..... 10
  - 11 Add lines 4, 6, and 10 ..... 11 \_\_\_\_\_
- Enter here and on line 39.**

**Tax computation worksheet 7**

If your New York AGI (line 33) is **more than \$1,070,350**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 ..... 1 \_\_\_\_\_
  - 2 Enter your taxable income from line 38 ..... 2 \_\_\_\_\_
  - 3 Multiply line 2 by 8.82% (.0882)  
(**Stop:** If the line 1 amount is **\$1,120,350 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) ..... 3 \_\_\_\_\_
  - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 55 ..... 4
  - 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
  - 6 If line 2 is **\$214,000 or less**, enter \$497 on line 6. If line 2 is **more than \$214,000**, enter \$925 on line 6. .... 6
  - 7 Subtract line 6 from line 5 ..... 7 \_\_\_\_\_
  - 8 Enter the excess of line 1 over \$1,070,350 ..... 8 \_\_\_\_\_
  - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place ..... 9 \_\_\_\_\_
  - 10 Multiply line 7 by line 9 ..... 10
  - 11 Add lines 4, 6, and 10 ..... 11 \_\_\_\_\_
- Enter here and on line 39.**

**Tax computation – New York AGI of more than \$106,950 (continued)**

**Head of household**

**Tax computation worksheet 8**

If your New York AGI (line 33) is **more than \$106,950, but not more than \$1,605,650**, and your taxable income (line 38) is **\$267,500 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 **\$156,950 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 55 ..... 4
  - 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
  - 6 Enter the excess of line 1 over \$106,950 ..... 6 \_\_\_\_\_
  - 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place ..... 7 \_\_\_\_\_
  - 8 Multiply line 5 by line 7 ..... 8
  - 9 Add lines 4 and 8 ..... 9 \_\_\_\_\_
- Enter here and on line 39.**

**Tax computation worksheet 9**

If your New York AGI (line 33) is **more than \$267,500, but not more than \$1,605,650**, and your taxable income (line 38) is **more than \$267,500**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 ..... 1 \_\_\_\_\_
  - 2 Enter your taxable income from line 38 ..... 2 \_\_\_\_\_
  - 3 Multiply line 2 by 6.85% (.0685)  
(**Stop:** If the line 1 amount is **\$317,500 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) ..... 3 \_\_\_\_\_
  - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 55 ..... 4
  - 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
  - 6 Enter \$720 on line 6 ..... 6
  - 7 Subtract line 6 from line 5 ..... 7 \_\_\_\_\_
  - 8 Enter the excess of line 1 over \$267,500 ..... 8 \_\_\_\_\_
  - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place ..... 9 \_\_\_\_\_
  - 10 Multiply line 7 by line 9 ..... 10
  - 11 Add lines 4, 6, and 10 ..... 11 \_\_\_\_\_
- Enter here and on line 39.**

**Tax computation worksheet 10**

If your New York AGI (line 33) is **more than \$1,605,650**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 33 ..... 1 \_\_\_\_\_
  - 2 Enter your taxable income from line 38 ..... 2 \_\_\_\_\_
  - 3 Multiply line 2 by 8.82% (.0882)  
(**Stop:** If the line 1 amount is **\$1,655,650 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) ..... 3 \_\_\_\_\_
  - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 55 ..... 4
  - 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
  - 6 If line 2 is **\$267,500 or less**, enter \$720 on line 6. If line 2 is **more than \$267,500**, enter \$1255 on line 6. .... 6
  - 7 Subtract line 6 from line 5 ..... 7 \_\_\_\_\_
  - 8 Enter the excess of line 1 over \$1,605,650 ..... 8 \_\_\_\_\_
  - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place ..... 9 \_\_\_\_\_
  - 10 Multiply line 7 by line 9 ..... 10
  - 11 Add lines 4, 6, and 10 ..... 11 \_\_\_\_\_
- Enter here and on line 39.**



















## New York City tax rate schedule

<b>Married filing jointly and qualifying widow(er) – filing status ② and ⑤</b>				
<b>If line 38 is:</b>		<b>The tax is:</b>		
over	but not over			
\$ 0	\$ 21,600	2.907% of line 38		
21,600	45,000	\$ 628	plus 3.534%	of the excess over \$ 21,600
45,000	90,000	1,455	plus 3.591%	" " " " 45,000
90,000	500,000	3,071	plus 3.648%	" " " " 90,000
500,000.....		19,155*	plus 3.876%	" " " " 500,000

<b>Single and married filing separately – filing status ① and ③</b>				
<b>If line 38 is:</b>		<b>The tax is:</b>		
over	but not over			
\$ 0	\$ 12,000	2.907% of line 38		
12,000	25,000	\$ 349	plus 3.534%	of the excess over \$ 12,000
25,000	50,000	808	plus 3.591%	" " " " 25,000
50,000	500,000	1,706	plus 3.648%	" " " " 50,000
500,000.....		19,255*	plus 3.876%	" " " " 500,000

<b>Head of household – filing status ④</b>				
<b>If line 38 is:</b>		<b>The tax is:</b>		
over	but not over			
\$ 0	\$ 14,400	2.907% of line 38		
14,400	30,000	\$ 419	plus 3.534%	of the excess over \$ 14,400
30,000	60,000	970	plus 3.591%	" " " " 30,000
60,000	500,000	2,047	plus 3.648%	" " " " 60,000
500,000.....		19,230*	plus 3.876%	" " " " 500,000

\* These amounts include an additional amount to recapture the School Tax Reduction (STAR) Program rate reduction benefit for tax rates on taxable income below \$500,000.

— Notes —

— Notes —

— Notes —

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# IT-201-I Instructions

## Department of Taxation and Finance Full-Year Resident Instructions



### When to file/Important dates

**April 18, 2017** Date by which you must file your 2016 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 16, 2017) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

**June 15, 2017** Date by which you must file your 2016 New York State income tax return if you qualify to file your federal income tax return on June 15, 2017, because:

- 1) you are a U.S. citizen or resident alien and live outside the U.S. and Puerto Rico and your main place of business or post of duty is outside the U.S. and Puerto Rico, or
- 2) you are in the military service outside the U.S. and Puerto Rico when your 2016 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 16, 2017** Date by which you must file your 2016 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 18, 2017**  
**June 15, 2017**  
**September 15, 2017**  
**January 16, 2018**

These are the due dates for 2017 estimated tax payments. Generally, you must pay estimated 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 website at [www.tax.ny.gov](http://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 35 for additional information.



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