



New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

IT-196

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

| | |
|--|-----------------------------|
| Name(s) as shown on your Form IT-201 or IT-203 | Your Social Security number |
| | |

Medical and dental expenses (see instructions)

Caution: Do not include expenses reimbursed or paid by others.

| | | |
|--|----------|-----|
| 1 Medical and dental expenses | 1 | .00 |
| 2 Enter amount from Form IT-201 or IT-203, line 19 | 2 | .00 |
| 3 Multiply line 2 by 10% (0.10) | 3 | .00 |
| 4 Subtract line 3 from line 1 (if line 3 is more than line 1, leave blank) | 4 | .00 |

Taxes you paid (see instructions)

| | | |
|--|----------|-----|
| 5 State and local (Mark an X in only one box) a <input type="checkbox"/> Income taxes - or - b <input type="checkbox"/> General sales tax .. | 5 | .00 |
| 6 State and local real estate taxes | 6 | .00 |
| 7 State and local personal property taxes | 7 | .00 |
| 8 Other taxes. List type and amount _____ _____ | 8 | .00 |
| 9 Add lines 5 through 8 | 9 | .00 |

Interest you paid (see instructions)

| | | |
|--|-----------|-----|
| 10 Home mortgage interest and points reported to you on federal Form 1098 | 10 | .00 |
| 11 Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address _____ _____ | 11 | .00 |
| 12 Points not reported to you on federal Form 1098 | 12 | .00 |
| 13 Mortgage insurance premiums | 13 | .00 |
| 14 Investment interest | 14 | .00 |
| 15 Add lines 10 through 14 | 15 | .00 |

Gifts to charity (see instructions)

| | | |
|--|------------|-----|
| 16 Gifts by cash or check | 16 | .00 |
| 16a Qualified contributions included in line 16 | 16a | .00 |
| 17 Other than by cash or check | 17 | .00 |
| 18 Carryover from prior year | 18 | .00 |
| 19 Add lines 16, 17, and 18 | 19 | .00 |



| |
|-----------------------------|
| Your Social Security number |
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Casualty and theft losses

20 Casualty or theft loss(es) other than federal qualified disaster losses (see instructions) **20**00

Job expenses and certain miscellaneous deductions (see instructions)

| | | |
|---|-----------|-----|
| 21 Unreimbursed employee expenses – job travel, union dues, etc. | 21 | .00 |
| 22 Job related education expenses | 22 | .00 |
| 23 Tax preparation fees | 23 | .00 |
| 24 Other expenses – investment, safe deposit box, etc. List type and amount _____ | 24 | .00 |
| 25 Add lines 21 through 24 | 25 | .00 |
| 26 Enter amount from Form IT-201 or IT-203, line 19 | 26 | .00 |
| 27 Multiply line 26 by 2% (0.02) | 27 | .00 |
| 28 Subtract line 27 from line 25 (if line 27 is more than line 25, leave blank) | 28 | .00 |

Other miscellaneous deductions

| | | |
|--|-----------|-----|
| 29 Gambling losses (see instructions) | 29 | .00 |
| 30 Casualty and theft losses of income-producing property (see instructions) | 30 | .00 |
| 31 Federal estate tax on income in respect of a decedent (see instructions) | 31 | .00 |
| 32 Deduction for amortizable bond premiums (see instructions) | 32 | .00 |
| 33 An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument | 33 | .00 |
| 34 Deduction for repayment of amounts under a claim of right if over \$3000 (see instructions) | 34 | .00 |
| 35 Certain unrecovered investments in a pension (see instructions) | 35 | .00 |
| 36 Impairment-related work expenses of a disabled person (see instructions) | 36 | .00 |
| 37 Federal qualified disaster loss (see instructions) | 37 | .00 |
| 38 Reserved | 38 | |
| 39 Add lines 29 through 37 | 39 | .00 |

Total itemized deductions (see instructions)

Is Form IT-201 or IT-203, line 19, over \$163,850? (Mark an X in the appropriate box)

If **No**, your deduction is not limited. Add the amounts in the far right column for lines 4 through 39 and enter the amount on line 40.

If **Yes**, your deduction may be limited. See the *Line 40, Total itemized deductions worksheet*, in the instructions to compute the amount to enter on line 40.

40 **40**00



Your Social Security number

Adjustments (see instructions)

| | | |
|--|-----------|-----|
| 41 State, local, and foreign income taxes (or general sales tax, if applicable), and other subtraction adjustments (see instructions) | 41 | .00 |
| 42 Subtract line 41 from line 40 (see instructions) | 42 | .00 |
| 43 College tuition itemized deduction (Form IT-203 filers only, IT-201 filers leave blank and skip to line 44) (Form IT-203-B, line 2; see instructions) | 43 | .00 |
| 44 Addition adjustments (see instructions) | 44 | .00 |
| 45 Add lines 42, 43, and 44 | 45 | .00 |
| 46 Itemized deduction adjustment (see instructions) | 46 | .00 |
| 47 Subtract line 46 from line 45 (see instructions) | 47 | .00 |
| 48 College tuition itemized deduction (Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272, Claim for College Tuition Credit or Itemized Deduction) (see instructions) ... | 48 | .00 |
| 49 New York State itemized deduction (add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions) | 49 | .00 |

