



Resident Income Tax Return

New York State • City of New York • City of Yonkers

IT-201-I Instructions

Instructions for Form IT-201

Highlights for 1991 (see page 2)

- Taxpayers Whose New York Adjusted Gross Income is Over \$100,000 Must Complete a Tax Computation Worksheet (see instructions for line 51 on page 16)
- City of New York Tax Rates Increased
- Taxpayers Whose Federal Adjusted Gross Income is Over \$100,000 Can Complete the **Subtraction Adjustment Limitation Worksheet** (see instructions for line 40 on page 14)
- Total of Form IT-201, Lines 31 through 38, Will Not Always Equal the Amount on Line 39.
- Two New Lines Added on Form IT-201-ATT for Reporting Capital Gain Portion of Lump-Sum Distributions
- New Addition Required for Amounts Deducted or Deferred Under a New York City Flexible Benefits Program (IRC 125) (see A-21 on page 12)
- New Subtraction Required for Amounts Received as Accelerated Death Benefits (see S-24 on page 14)

From the Commissioner

New York State has done much in recent years to modernize its income tax system and to simplify and streamline forms and filing procedures. As commissioner, I will see that every effort is made, within current fiscal realities, to maintain and improve upon the level of service the Tax Department provides.

For tax year 1991, New York State income tax rates and standard deduction amounts are unchanged. However, for taxpayers whose New York adjusted gross income exceeds \$100,000, the method of computing tax liability is changed to recapture the tax benefit from lower tax brackets. These taxpayers must compute their tax by completing a tax computation worksheet in the instructions for Form IT-201. You cannot file Form IT-200 if your New York adjusted gross income is over \$100,000; you must file Form IT-201.

In addition, the city of New York tax rates for city residents have increased. The city tax rates now range from 2.51% to 4.46%.

You can help us provide prompt service on your income tax return — and your refund, if you're entitled to one — if you'll take a few moments to review the information on page 2 of this booklet. The *Highlights* section alerts you to changes in the Tax Law, and there is a list of commonly made errors, with tips on how to avoid them. A quick review of the information on this page, and a review of the checklist on page 21, will help you avoid the kinds of errors that make it necessary for us to send back or adjust your return.

When you've completed your return, it may be a good time to plan for next year's taxes. If you owe taxes for 1991, you may want to

increase your withholding for 1992 so that more tax is withheld from each paycheck. Conversely, if you get a large refund, your withholding may be higher than necessary, and unless your income is expected to change, you may want to have less tax withheld for 1992. If you decide for any reason that your withholding needs to be adjusted, file Form IT-2104, *Employee's Withholding Allowance Certificate* (which is included in this booklet), with your employer.

Also, please remember that if you use a paid preparer (or, for any other reason, do not need the tax packets that we mail each year), check the box at Item D on the front of your return. Then, instead of sending you the entire packet for next year, we will simply send you a mailing label to attach to your return. This will help us reduce printing and mailing costs.

Remember, too, that if you need help with your 1991 return, you can call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. Trained technicians are available to answer any questions you may have about your 1991 New York State income tax return.

James W. Wetzler
Commissioner

Form IT-201 Highlights for Tax Year 1991

Due to recent New York State Tax Law changes, the 1990 New York State income tax rate and brackets and standard deduction amounts are retained for the 1991 tax year.

Specific changes affecting IT-201 filers for tax year 1991 include the following:

- **Taxpayers Whose New York Adjusted Gross Income is Over \$100,000 Must Complete a Tax Computation Worksheet**
New York State tax rates and brackets are retained for 1991. However, for taxpayers whose New York adjusted gross income exceeds \$100,000, the method of computing tax liability is changed to recapture the tax benefit from lower tax brackets. These taxpayers must compute their tax by completing a *tax computation worksheet* on page 16 of these instructions. For more information, see the instructions for line 51 on page 16.
- **Taxpayers Whose Federal Adjusted Gross Income is Over \$100,000 Can Complete the Subtraction Adjustment Limitation Worksheet**
For taxpayers whose federal adjusted gross income is over \$100,000, there is a new worksheet for computing the amount of state and local income taxes and other subtractions for itemized deduction purposes on your New York State return. For more information, see the instructions for line 40 on page 14 of these instructions.
- **Total of Form IT-201, Lines 31 through 38, Will Not Always Equal Amount on Line 39**
If your federal adjusted gross income is more than \$100,000, you may not be able to deduct all of your itemized deductions. For those taxpayers with income above this amount, the total of Form IT-201, lines 31 through 38, in most instances will not equal the amount on line 39. The difference in the two amounts represents itemized deductions disallowed for federal purposes.
- **City of New York Rates Increased**
The tax rates for city of New York residents have increased. The city of New York top tax rate is 4.46%.
- **Two New Lines Added on Form IT-201-ATT for Reporting Capital Gain Portion of Lump-Sum Distributions**
Two new entry lines have been added to Form IT-201-ATT, *Summary of Other Credits and Taxes; Attachment to Form IT-201*, to report the New York State and city of New York tax on the capital gain portion of lump-sum distributions. Taxpayers must complete Form IT-230, then transfer the Part II amount to the appropriate worksheet(s) on Form IT-201-ATT. Previously, the amount of the tax was included in the totals for lines 51 and 59 of Form IT-201. For more information, see the instructions for Form IT-201-ATT, lines 15 and 20, on page 22 of these instructions.
- **New Addition Required for Amounts Deducted or Deferred Under a New York City Flexible Benefits Program (IRC 125)**
Beginning in 1991, you must add back to federal adjusted gross income the amount deducted or deferred from your salary under a flexible benefits (cafeteria plan) program established by the city of New York and certain other New York City public employers on behalf of you, the employee. For more information, see other addition A-21 on page 12 of these instructions.
- **New Subtraction Required for Amounts Received as Accelerated Death Benefits**
Beginning in 1991, you must subtract from federal adjusted gross income the amount received as an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy to the extent the amount is includable in federal adjusted gross income. For more information, see other subtraction S-24 on page 14 of these instructions.

How to avoid mistakes that slow down the processing of your return and refund:

- **Be sure to check either the Yes or No box at Item C.**
Item C asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to check either the *Yes* or *No* box, especially if you are single, since the answer determines the amount of standard deduction allowed.
- **Public Employee 414(h) Retirement Contributions Must be Entered on Line 21**
If you are a Tier III or Tier IV member of the New York State and New York City Retirement Systems (including the New York State and New York City Teachers Retirement System) or an employee of the State or City University of New York who belongs to the TIAA/CREF Optional Retirement System or a New York City uniformed force member, you must enter the amount of public employee 414(h) retirement contributions you made in 1991 on line 21.
- **Check the New York standard deduction table on page 15 and make sure that you have claimed the correct standard deduction for your filing status on line 47.**
For example, do not claim a head of household filing status and then claim a standard deduction for a single or married filer.
- **Complete the New York Dependent Exemption Worksheet on page 15 and enter the line c number on line 49.**
Some taxpayers make the mistake of entering their federal exemptions on line 49. Federal exemptions may include both personal and dependent exemptions. However, only dependent exemptions are allowed on your New York State return.
- **Use the correct New York tax table.**
Be sure you are using the correct tax table to look up your tax; some taxpayers erroneously use the city tax table to determine their state tax, and vice versa.
- **Be sure to claim the correct amount for your New York State child and dependent care credit.**
This credit is limited to 20% of your federal child care credit before any limitations. Some taxpayers erroneously claim 20% of their federal child and dependent care expenses instead of 20% of their credit.
Be sure that, on line 52, you enter 20% of the federal child and dependent care credit, not expenses (from federal Form 1040A, Schedule 2, Part II, line 14; or, if you filed federal Form 2441, from line 16, before any limitations).
Taxpayers who file federal Form 2441 and are required to complete the worksheet on
- page 2 of the Form 2441 instructions may find that their federal child care credit is reduced on this worksheet. Some taxpayers claim 20% of this reduced federal child and dependent care credit on their state return; however, you are actually allowed 20% of the credit before any limitations.
- **Nonobligated spouses should attach Form IT-280 to their returns.**
If you are a nonobligated spouse who is filing Form IT-280 to disclaim your spouse's debt, use the original Form IT-280. Do not use a photocopy. If you need to order this form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.
- **Enter your refund or amount you owe on the correct line of your return.**
Taxpayers sometimes enter the amount they owe on the refund line (line 77) instead of on the amount you owe line (line 79). The taxpayer then expects a refund, when in fact he or she owes tax. This will result in a bill for the tax owed plus interest and possible penalty. This situation can be avoided by making sure that if you owe tax, you enter the amount owed on the correct line and pay this amount when you file your return.

• Notice to Estimated Tax Filers

The Tax Department plans to begin mailing estimated tax vouchers in mid-February. Estimated tax filers can expect to receive their IT-2105 payment vouchers in late February or early March. The first installment is due April 15, 1992.

• Do you use a paid preparer

If you pay someone to prepare your return and do not need the tax packet we send in our annual bulk mailing, please check the box at item D of your Form IT-201. When you check the box, we will send you a mailing label that you or your preparer should use on your 1992 return. By checking this box, you help us reduce printing and mailing costs.

Who Must File

New York Residents

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 filing status would have been:	and you had federal adjusted gross income (plus New York additions)* of more than:
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single, and you can be claimed as a dependent on another taxpayer's federal return \$2,800

single, and you cannot be claimed as a dependent on another taxpayer's federal return or

married filing joint return or

married filing separate return or

head of household or

qualifying widow(er) \$4,000

* (New York additions are explained on pages 11 and 12 of these instructions; see the federal instructions to find your filing status and figure your federal adjusted gross income.)

- You want to claim a refund of any New York State, city of New York or city of Yonkers income taxes withheld from your pay.
- You are subject to the minimum income tax.
- You are subject to the separate tax on lump-sum distributions.

If you need help, call New York Taxpayer Assistance toll free at **1 800 CALL TAX** (1 800 225-5829) or see page 9 of these instructions.

Did you use federal Form 8814 or federal Form 8615 to report your child's investment income?

If you elected to file federal Form 8814 with your federal return, the amount of your child's investment income over \$1,000 that was included in your federal gross income will be reported on your New York return and taxed at your rate. In this case, you will not file a New York return for your child. However, it will be to your advantage to file a New York return for your child since there will not be any New York tax on the first \$2,800 of your child's investment income. To qualify for filing a New York return for your child, you must first file a federal return and federal Form 8615 (instead of federal Form 8814) to report your child's investment income.

Residents of New York City and Yonkers

If you were a New York City or Yonkers resident for the tax year and you have to file a New York State return, report your New York City income tax or your Yonkers resident income tax surcharge on your state return.

Nonresidents of New York City and Yonkers

If you are not a New York City or Yonkers resident for 1991 but you earned wages or self-employment income in either of these cities and you have to file a New York State income tax return, you must also file Form NYC-203, *City of New York Nonresident Earnings Tax Return*, and/or Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*.

If you are married, you cannot file jointly on Form NYC-203 or Form Y-203. If you each have taxable earnings, you must each file a separate Form NYC-203 and/or Form Y-203.

Forms NYC-203 and Y-203 are due at the same time as your state return and must be attached to it. For more information, see the instructions for these forms.

Partnerships

Partnerships are not subject to the New York State personal income tax but individual members of the partnership 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 you were a partner, transfer your share of income (or loss), deductions and adjustments from Form IT-204 to your Form IT-201. For more information see IT-204-I.

Instructions for Form IT-204. If your partnership carried on a business in New York City, it may also be required to file Form NYC-204, *City of New York Unincorporated Business Tax Partnership Return*. For more information, see the instructions for Form NYC-204. If you need to get forms and instructions from the NYC Department of Finance, you can get them by calling the New York City automated tax forms ordering service at (718) 935-6739, or by visiting the **NYC Department of Finance, Forms Distribution Window, 25 Elm Place, 4th Floor, Brooklyn, NY**. This window is open from 9 a.m. to 5 p.m., Monday through Friday. Since New York State does not administer the New York City unincorporated business tax, do not file your NYC-204 with your state return.

Estates and Trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return*. Each beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 11 of these instructions.

Estimated income tax for estates and trusts — Estates and trusts are required to make estimated tax payments. However, estates are exempt from paying estimated tax for the first two years after the decedent's death. Generally, an estate or trust must pay estimated tax if the estate or trust is expected to owe, after subtracting its withholdings and credits, at least \$100 in New York income tax

for 1992 and can expect withholding to be less than:

- 90% of the tax shown on the 1992 return, or
- 100% of the tax shown on the 1991 return (assuming the return covered all 12 months).

A trust fiduciary who makes an election to allocate the trust's estimated tax overpayment among the trust's beneficiaries must file Form IT-205-T. For more information, see the instructions for Form IT-205.

Homeowners and Renters

If you are a New York State resident and if your household gross income was \$18,000 or less, you may be entitled to a state tax credit for part of the real property taxes or rent you paid during the year. Qualified persons 65 or older can claim a credit of up to \$375. For qualified persons under 65, the maximum credit is \$75. To claim the credit, complete Form IT-214, *Claim for Real Property Tax Credit For Homeowners and Renters*, and attach it to your return.

If you do not have to file an income tax return, you may still claim the credit by filing only Form IT-214.

For more information, see *Instructions for Form IT-214* on page 26 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

Deceased Taxpayers

An executor, administrator or spouse has to file a New York State return for a taxpayer who died before filing a 1991 return. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on Form IT-100, Form IT-200 or Form IT-201, depending on which federal form was filed. The filing due date is the same as if the taxpayer had lived.

If you are not an executor or administrator and are claiming a refund for a deceased taxpayer, you may have to file Form AU-281.17, *Survivor's Affidavit*. Call or write us for this form. See *How to Get Forms* on page 6 of these instructions.

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.

If your permanent home (domicile) was in New York State when you entered the military but you were assigned to duty outside the state, you are still a New York State resident and must file a resident return even if you are presently serving outside New York State.

If your permanent home (domicile) was in New York State when you entered the military but you meet the conditions for nonresident status, your military pay is not subject to New York income tax.

If you are stationed in a foreign country when your return is due and you qualify for an

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Who Must File *(continued)*

automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return.

For more information, see Publication 361, *Military Personnel and Veterans*.

City taxes — If you were a New York City or Yonkers resident when you entered the military and if your military pay is subject to New York State income tax, it is also subject to New York City or Yonkers taxes. However, if you meet the conditions for nonresident status, your military pay is not subject to the New York City or Yonkers nonresident earnings tax.

Nonresidents and Part-Year Residents

If you were not a New York State resident for 1991 or if your New York State resident status changed (see *Resident, Nonresident and Part-Year Resident Defined* below), and you had New York source income, you may have to file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, instead of Form IT-201. For more information see the instructions for Form IT-203.

City taxes — If you changed your New York City or Yonkers resident status during the year, you must complete Form IT-360.1, *Change of City Resident Status*, and pay the New York City resident tax or a Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. If you earned wages in one of these cities or conducted a trade or business there (either as an individual or a member of a partnership) during the part of the year that you were not a New York City or Yonkers resident, you must complete Form NYC-203, *City of New York Nonresident Earnings Tax Return*, or Form Y 203, *City of Yonkers Nonresident Earnings Tax Return*, and pay any tax due. For more information, see IT-360.1-1, *Instructions for Form IT-360.1*.

Resident, Nonresident and Part-Year Resident Defined

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.

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

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

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 Elmira, 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 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.

A *permanent place of abode* is a residence (a building or structure where a person can live) you permanently maintain, whether you own it or not, and usually includes a residence your husband or wife owns or leases. A place of abode is not permanent if you maintain it only during a temporary or limited period of time for a particular purpose.

For more information, see Publication 88, *General Tax Information for New York State Nonresidents and Part-Year Residents*.

Resident — You are a New York State resident if:

a) Your domicile is not New York State but you maintain a permanent place of abode in New York and spend *184 days or more* in New York during the taxable year. However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition; or

b) Your domicile is New York State unless you meet **all three** of the conditions in either Group A or Group B as follows:

Group A

- 1) You did not maintain any permanent place of abode in New York State during the taxable year; and
- 2) You maintained a permanent place of abode outside New York State during the entire taxable year; and

3) You spent *30 days or less* in New York State during the taxable year.

Group B

- 1) You were in a foreign country for at least 450 days during any period of 548 consecutive days; and
- 2) You spent *90 days or less* in New York State during this 548-day period, and your spouse (unless legally separated) or minor children spent *90 days or less* in New York during this 548-day period in a permanent place of abode maintained by you; and
- 3) During the nonresident portion of the taxable year in which the 548-day period either begins or 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. This condition is illustrated by the following formula:

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

Maximum number of days allowed in New York State.

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

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

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

Which Form to File

If the federal income tax return you filed was:

Form 1040EZ Form IT-100 if you want us to figure your tax,

or

Form IT-200 if you want to figure your tax yourself or claim the real property tax credit (see *Homeowners and Renters* on page 3) or you want to disclaim a spouse's debt (see *Collection of debts from your refund*, page 19).

Form 1040A Form IT-100 if you want us to figure your tax and you did not have IRA distributions, pension or annuity income or social security benefits included in your federal adjusted gross income. (You must use **Form IT-200** if you are married and filing a separate federal return and you did not have IRA distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.)

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You should file your New York income tax return on:

or

Form IT-200 if you want to figure your tax yourself and you did not have IRA distributions, pension or annuity income or social security benefits included in your federal adjusted gross income, or you want to claim the real property tax credit (see *Homeowners and Renters* on page 3) or you want to disclaim a spouse's debt (see *Collection of debts from your refund*, page 19).

Form 1040 Form IT-201 (but see *Can you file Form IT-200 instead of Form IT-201?* below.)

Can you file Form IT-200 instead of Form IT-201?

Even though you filed federal Form 1040, you should file New York's shorter return, Form IT-200, instead of Form IT-201 if:

- you itemized your deductions on federal Form 1040, but your New York standard deduction is larger than your New York itemized deduction (use the worksheet on next page); and

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Which Form to File (continued)

- your income was only from wages, interest, dividends, taxable refunds of state and local income taxes or unemployment compensation; **and**
- your adjustments to income are only for IRA deductions, public employee 414(h) retirement contributions, interest income on US government bonds or taxable refunds of state and local income taxes; **and**
- your taxable income is less than \$65,000; **and**
- your only New York tax credits are the child and dependent care, household or real property tax credits; **and**
- your only other income taxes are full-year New York City or Yonkers income taxes; **and**
- you did not make estimated tax payments, you do not need to extend the time to file your return, and you are a calendar-year filer.

Worksheet for Figuring Which Deduction is Larger

- | | |
|---|----------|
| a. Total itemized deductions from federal Schedule A, line 26 | a. _____ |
| b. State, local and foreign income taxes from federal Schedule A, lines 5 and 7 | b. _____ |
| c. Subtract line b from line a | c. _____ |
| d. Enter the standard deduction that applies to your filing status: | |
| • Single and can be claimed as a dependent | \$2,800 |
| • Single and cannot be claimed as a dependent | 6,000 |
| • Married filing joint return | 9,500 |
| • Married filing separate return | 4,750 |
| • Head of household | 7,000 |
| • Qualifying widow(er) | 9,500 |
| | d. _____ |

If line d is larger than line c, you meet the first requirement in *Can you file Form IT-200 instead of Form IT-201?*, and you should file Form IT-200 if you meet the other requirements. If line c is larger than line d, your tax will be less if you file Form IT-201 and take the itemized deduction. If any of the other adjustments to federal itemized deductions apply to you (see pages 14 and 15 of these instructions), adjust line c appropriately.

No matter which federal form you filed, you must use New York Form IT-201 if:

- You have IRA distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.
- You have any of the following New York adjustments to income: **subtractions** for taxable social security benefits and the pension and annuity income exclusion; (the subtraction for interest income on US government bonds can be made on all New York returns); **additions** to income for interest income from state and local bonds (but not those of New York State and local governments within the state) and the accelerated cost recovery system (ACRS) deduction. For information on all New York adjustments to income, see *New York Adjustments* on page 11.
- You can claim any of these New York tax credits:

- resident credit
- accumulation distribution credit
- investment credit
- special additional mortgage recording tax credit (shareholder of electing New York S corporation only)
- special additional mortgage recording tax credit carryover
- solar and wind energy credit carryover
- economic development zone credits.

The household credit and child and dependent care credit can be claimed on all New York returns. The real property tax credit can be claimed only on Forms IT-200 and IT-201.

- You are subject to any of these taxes:

- minimum income tax
- separate tax on lump-sum distributions
- add-back of investment credit on early dispositions
- part-year city of New York resident tax
- part-year city of Yonkers resident income tax surcharge
- add-back of EDZ investment tax credit
- add-back of resident credit for taxes paid to a province of Canada.

- You are claiming a 1991 estimated tax payment or an overpayment credit from your 1990 return.
- You want to apply any part of your 1991 overpayment to your estimated tax for 1992.
- You were a New York State resident for all of 1991, but a New York City or Yonkers resident for only part of the year. For more information on change of city resident status, see IT-360.1-I, *Instructions for Form IT-360.1*.
- You are filing for a taxable period other than the calendar year January 1 through December 31, 1991.
- You need an extension of time to file your return.

If you did not have to file a federal return but you must file a New York return, use your federal instructions to choose the federal form you would have filed if one had been required. Then use these instructions to choose your New York form. You will also need your federal instructions to determine your filing status, your income, adjustments to income, and the number of exemptions you may claim. If you need help, see page 9 of these instructions.

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 New York State resident must use Form IT-200 or Form IT-201. The nonresident or part-year resident, if required to file a New York return, must use Form IT-203. However, if both of you choose to file as New York residents, you may file a joint New York State return; use Form IT-200 or Form IT-201. For the definition of resident, nonresident and part-year resident, see page 4. Some federal Form 1040 filers can use Form IT-200. See *Can you file Form IT-200 instead of Form IT-201?* on pages 4 and 5.

Other Forms You May Have to File

Form IT-2105, Estimated Income Tax Payment Voucher

If you expect your 1992 tax withheld to be less than 90% of your 1992 tax and less than 100% of your 1991 tax (based upon a return covering 12 months), you may have to pay estimated tax. You do not have to pay estimated tax if you expect to owe less than \$100 of New York State or New York City or Yonkers tax after deducting tax withheld and credits that you are entitled to claim. For more information, see the instructions for Form IT-2105.

If you paid estimated tax for 1991 and filed a 1990 NYS income tax return, you will automatically receive a 1992 estimated tax packet in the mail. Included in your packet

will be your account statement for tax year 1991. It will show the total amount recorded in your account as of the date shown on the statement. Review this statement carefully. If you disagree with any of the information, complete Form IT-2105.1 and attach it to the front of your Form IT-201.

If you do not receive your 1992 estimated tax packet by the date your first payment is due (generally April 15), call or write us for forms and instructions. See *How to Get Forms* on page 6.

Form IT-201-ATT, Summary of Other Credits and Taxes

Complete this form if you are subject to any other New York State or New York City taxes.

You can also use this form to claim other New York State credits. For more information, see *Instructions for Form IT-201-ATT* on page 21.

Form IT-220, Minimum Income Tax

Complete this form if you have federal tax preference items such as ACRS depreciation, intangible drilling costs, depletion, or charitable contributions of appreciated property totaling more than \$5,000 (\$2,500 if you are married and filing separately). You may have to file Form IT-220 even if you are not required to file federal Form 6251, *Alternative Minimum Tax - Individuals*. For more information, see the instructions for Form IT-220.

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Other Forms You May Have to File *(continued)*

Form IT-221, *Disability Income Exclusion*

Complete this form to figure the amount of your disability income that may be excluded from income on Form IT-201. To qualify, you must have retired due to permanent and total disability and you must not have reached age 65 when your tax year ended. For more information, see Form IT-221.

Form IT-230, *Separate Tax on Lump-Sum Distributions*

Complete Form IT-230 if you used federal Form 4972 to figure your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.

Form IT-399, *New York State Depreciation*

Complete this form if you are an individual, partnership, estate or trust to figure your New York depreciation deduction for property placed in service during taxable years beginning in 1981, 1982, 1983, and 1984, and for property placed in service outside New York State in taxable years beginning after December 31, 1984 (including property on which ACRS depreciation was figured in accordance with the federal Tax Reform Act of 1986). Also use Form IT-399 to figure your adjustment for the federal ACRS deduction and the year of disposition adjustment. For more information, see Form IT-399.

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

Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date the tax was paid, whichever is later. However, if you file an amended federal return showing a change in your taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, or credit for child and dependent care expenses, you must also file an amended New York State return within 90 days from the date you amend your federal return.

You must also file an amended return to correct any error on your original state return and to report changes made by the Internal Revenue Service.

If the Internal Revenue Service changes the taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, or disallows your refund claim or credit for child and dependent care expenses that you reported on your federal return, you must report these changes to the New York State Tax Department within 90 days from the date the Internal Revenue Service makes its final determination.

To amend your 1991 return, you must use 1991 Form IT-201-X. Since we cannot process your amended return until we have completed the processing of all original returns, there may be some delay in completing the review of your amended return. If you need forms, see *How to Get Forms* on this page.

For more information, see Publication 380, *How to Amend Your New York State Income Tax Return*.

Form CT-33-D, *Tax on Premiums Paid or Payable to an Unauthorized Insurer on Risks Located Within New York State*

Complete this form if you have purchased or renewed a taxable insurance contract from an insurer not authorized to transact business in New York State under a Certificate of Authority from the Superintendent of Insurance. You will be liable for a tax of 3.6% of the premium. The return must be filed within 60 days following the end of the calendar quarter in which the contract was purchased or renewed. For more information, see Form CT-33-D and TSB-M-90(9)C.

When to File

File your return as soon as you can after January 1, 1992, but not later than the due date, **April 15, 1992**. If you file late, you may have to pay penalties and interest. See *Penalties and Interest* on page 8.

Extension of time to file — If you know that you cannot meet the filing deadline, ask for an extension of time by filing Form IT-370, *Application for Automatic Extension of Time to File for Individuals*. The time to file will be automatically extended for four months if you file Form IT-370 on time and, if required, pay the tax you owe with it. If you do not expect to owe any tax and you are filing federal Form 4868 to extend the time to file your

federal return, you can also use a copy of your Form 4868 to extend the time to file your New York return instead of filing Form IT-370. Write **NY State Copy** in the top margin.

If you are required to pay your tax when you request your extension, mail Form IT-370 with your payment to NYS Income Tax, Processing Center, P.O. Box 1195, Albany, NY 12201-1195.

If you are not required to pay any tax when you request your extension, mail Form IT-370 (or the copy of your federal Form 4868) to NYS Income Tax, W. A. Harriman Campus, Albany, NY 12227-0125.

When you file, you must use Form IT-201; you cannot file Form IT-100 or Form IT-200.

If you are a US citizen or a US resident living and working abroad and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension to file your New York return. For more information, see Publication 88, *General Tax Information for New York State Nonresidents and Part-Year Residents*.

Where to File

Use the preaddressed envelope that came with your tax packet. If you do not have one, address your envelope as follows:

For refund returns —

NYS Income Tax
W. A. Harriman Campus — Refund '91
Albany, NY 12227-0125

For all other returns —

NYS Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125

How to Get Forms

You can get forms and publications at many banks and public libraries, or by using the *Forms Order Blank* in the tax packet mailed to you. You can also get forms by calling toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. If you want to write instead of calling, address your letter to **NYS Tax Department, Taxpayer Assistance Bureau, W. A. Harriman Campus, Albany, NY 12227.**

Reminders

Refunds/Real Property Tax Credit

Even if you do not have to file a return, you should file to get a refund if New York State, New York City or Yonkers income taxes were withheld from your pay. You may also be eligible for a refund if you are qualified to claim the real property tax credit. If you qualify, file Form IT-214 to claim the refund for this credit. For more information on the real property tax credit, see *Homeowners and Renters* on page 3 of these instructions.

Name and Social Security Number

You must enter your name and social security number on all forms you send to us. **If you are making a payment, write your social security number and 1991 Income Tax on your check or money order.**

Whole Dollar Amounts

You may round all money items on your return to the nearest dollar. For example, round \$10.49 to \$10; round \$10.50 to \$11. If you round to the nearest dollar, round for all amounts.

Household Credit

If you are single, with federal adjusted gross income of \$28,000 or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a \$20 to \$75 household credit.

If you are married filing jointly, a head of household (with qualifying person) or a qualifying widow(er) with dependent child with federal adjusted gross income of \$32,000 or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a household credit of \$15 to \$75 plus \$5 to \$15 for each exemption you claim on your federal return.

If you are a New York City resident, you may also qualify for a New York City household credit.

For more information on the **New York State** household credit, see the instructions for line 53 on page 16 of these instructions. For more

information on the **New York City** household credit, see the instructions for line 60 on page 17 of these instructions.

Wage and Tax Statements

Your employer must give you a wage and tax statement — either federal Form W-2 or New York State Form IT-2102. This statement shows your total earnings and the amount of New York State, New York City and Yonkers taxes withheld from your pay during the year.

If you received periodic annuity, pension, retired pay or IRA payments and income tax was withheld, the payer must give you a statement, either federal Form 1099-R or New York State Form IT-2102-P. This statement shows the amount of your gross and taxable retirement plan payments, and the New York State, New York City and Yonkers tax withheld from your payments during the year.

If you received payments of lottery distributions or horse racing proceeds and income tax was withheld from those payments, you will receive federal Form W-2G or New York State Form IT-2102-G, *Report of Certain Gambling Winnings*. This statement shows your total payments and the amount of New York State, New York City and Yonkers taxes withheld during the year.

You must attach Copy 2 of your wage and tax statement(s) to the area indicated on the front of your return. If you have not received your statement by February 17, 1992, or if it is incorrect or lost, contact your employer.

Estimated Tax Paid

Enter the amount of estimated tax payments made for New York State, City of New York and Yonkers. Before completing this section of your return, review the account statement that was included with your estimated tax packet. Report any discrepancies by completing Form IT-2105.1 provided in your packet and attaching this form to the front of your Form IT-201.

Paid Preparers Must Sign Your Return

Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid preparer's area of your return. The preparer required to sign your return must sign it by hand; signature stamps or labels are not acceptable. If someone prepares your return and does not charge you, that person should not sign it.

Paid preparers may be subject to a penalty for failure to comply with certain requirements. For more information, see *Penalties and Interest* on page 8.

Paid preparers should get Publication 50, *Information for Paid Preparers of New York Income Tax Returns*, for more details.

Computer Filled-In Returns

If you use a computer to fill in your return, be sure you meet these requirements:

- If you do not use the official income tax forms that we provide, any computer-generated form you use must comply with the guidelines in Publication 75, *Specifications for Reproduction of 1991 New York State Income Tax Forms*.
- Your software must conform to current federal and state income tax laws.

Check Your Withholding for 1992

If, after completing your 1991 tax return, you want to change the amount of tax withheld from your paycheck, complete the enclosed Form IT-2104, *Employee's Withholding Allowance Certificate (1992)*, and give it to your employer.

Don't Delay Your Refund

We want to send your refund to you as soon as possible. You can help us by filing an error-free return. Be sure that you have checked your correct filing status and that you have signed your return and attached your wage and tax statements so that we do not have to send your return back to you. Please check the figures on your return and carefully follow steps 5, 6, 7, 8 and 9 on pages 20 and 21 of these instructions.

Penalties and Interest

Interest — Daily compounded interest will be charged on income tax that is not paid on or before April 15, 1992, even if you received an extension of time to file your return. Interest is a charge for the use of money and may not be waived.

If we have to pay interest to you because we don't issue your refund check by July 15, 1992 (or, if your return is filed after April 15, 1992, within 3 months from the date it is filed), it also will be compounded daily. However, we will not pay interest to you if your return cannot be processed. To be processed, your return must show your name, address, social security number, signature and the information needed to mathematically verify your tax liability.

Late filing penalty — If you file late, you will be charged a penalty of 5% of the tax due for each month, or part of a month, the return is late, up to a maximum of 25%, unless you extend the time to file or attach to your return an explanation showing reasonable cause for the delay. If your return is more than 60 days late, this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as tax due on the return, reduced by any tax paid and by any credit that may be claimed. For information on getting an extension of time to file your return, see *When to File* on page 6 of these instructions.

Late payment penalty — If you do not pay your tax when due, you will be charged a penalty of ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. This penalty is in addition to the interest charged for late payments.

This penalty may not be charged if you attach to your return an explanation showing reasonable cause for paying late.

If you figure your tax incorrectly — You may have to pay a penalty if the tax you report on your return is less than your correct tax. If you are off by more than 10% or \$2,000, whichever is more, you may have to pay this penalty. The penalty is 10% of the difference between the tax you reported and the tax you actually owe.

Underpayment of estimated tax penalty — If your 1991 withholding and estimated tax payments do not equal at least 90% of your 1991 tax or 100% of your 1990 tax (based upon a return covering 12 months), you may be subject to a penalty for underpayment of estimated income tax. Attach Form IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*, to show how you figured the penalty, or which exceptions to the penalty apply. For more information, see the instructions for Form IT-2105.9.

Negligence penalty — If your return does not show all of the tax imposed under the Tax Law, its rules or regulations, due to negligence or intentional disregard but not with intent to defraud, you will be charged a penalty of 5% of any deficient amount. In general, a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any underpayment resulting from negligence will be added to your tax.

Fraudulent returns — If any part of a deficiency is due to fraud, you will be charged a penalty of 50% of the deficiency.

In general, a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any deficiency resulting from a fraudulent act will be added to your tax.

Frivolous returns — A penalty of up to \$500 will be imposed on any person who files a frivolous tax return. A return is considered frivolous when it does not contain information needed to judge the correctness of the tax return, or reports information that is obviously and substantially incorrect, and intended to delay or impede the administration of Article 22 of the Tax Law or the processing of the return. This includes altering or striking out the preprinted language above the space provided for your signature.

This penalty is added to any other penalty provided by law.

Failure of paid preparers to conform to certain requirements - A penalty of \$50 per return or claim for refund will be assessed a paid preparer for failure to comply with any of the following requirements:

- failure to sign the tax return or claim for refund;
- failure to include the identifying number of the paid preparer (if an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);
- failure to furnish a completed copy of the tax return to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep a completed copy of the return prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return was prepared on a list and to make the copy or list available for inspection upon request. The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (without regard to extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later.

For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of \$25,000.

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e and 607 of the Tax Law, and for any other purposes authorized by law.

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

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

Federal/State Tax Agreement

Under authority of federal and New York State laws, the New York State Department of Taxation and Finance and the Internal Revenue Service have entered into a federal/state agreement for the mutual exchange of tax information.

Need Help?

We will answer your tax questions if you call us (see *Information* below), but we cannot fill in your return for you.

You can get help filling in your return from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call toll-free 1 800 CALL TAX (1 800 225-5829) for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Information

For **information** or answers to your New York State tax questions, call toll free (from New York State only) **1 800 CALL TAX (1 800 225-5829)**. From areas outside New York State, call (518) 438-8581. Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday. To make sure that Tax Department employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes monitors telephone calls. No record is kept of any taxpayer's name, address or social security number.

If you have a question about the status of your refund check, see *When to Call About Your Refund* in the next column.

If you want to write instead of calling, address your letter to **NYS Tax Department, Taxpayer Assistance Bureau, W. A. Harriman Campus, Albany, NY 12227**.

When to Call About Your Refund

Generally, early filers get their refund checks first. If you file after April 1, you may not receive your refund check for at least 12 weeks. If you have to call to ask where your refund check is, please wait until after April 16; then call toll free (from New York State only) 1 800 443-3200. From areas outside New York State, call (518) 438-6777.

Trying to Resolve a Problem with the Tax Department?

New York State has a Problem Resolution Program for taxpayers who have been unable to resolve a problem with the Tax Department. If you have a tax problem that you cannot clear up through normal channels, you may seek help from one of our Problem Resolution Officers (PROs).

You may call or write to the PRO serving your area. You can get the address and telephone number by calling us (see *Information* on this page).

Hotline for the Hearing and Speech Impaired

If you have a hearing or speech impairment and have access to a Telecommunications Device for the Deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline **1 800 634-2110** (within New York State). Assistance is available from 9 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Steps for Preparing Your Return

Prepare your federal return first; much of the information on your New York State return will be the same. In many cases when New York State and federal tax laws are similar, the New York instructions do not repeat all the requirements, but instead, explain the differences.

If you elected to file federal Form 8814 with your federal return, the amount of your child's investment income over \$1,000 that was included in your federal gross income will be reported on your New York return and taxed at your rate. In this case, you will not file a New York return for your child. However, it will be to your advantage for you to file a New York return for your child since there will not be any New York tax on the first \$2,800 of your child's investment income. To qualify for filing a New York return for your child, you must first file a federal return and federal Form 8615 (instead of federal Form 8814) to report your child's investment income.

Step 1

Get all forms and publications you need.

If you need any forms or publications, see *How to Get Forms* on page 6.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 1991 wage and tax statements together. These can be either New York Form IT-2102 or federal Form W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 17, or if the form you received is incorrect, contact your employer.

If you had tax withheld from annuities, pensions, retired pay or IRA payments, get together all of your New York Form(s) IT-2102-P or federal Form(s) W-2P. If you had tax withheld from your lottery distributions or horse racing proceeds, you will need your federal Form W-2G or New York State Form IT-2102-G.

If you paid income taxes to another state, a local government within another state, the District of Columbia or a province of Canada, get a copy of the income tax return you filed with that taxing authority.

If you made payments during the year for New York State, New York City or Yonkers estimated tax, compare your account statement (included in your estimated tax packet) with your records.

If you plan to take any credits or deductions, get all the supporting information and records you will need.

Step 3

Fill in your return.

Fill in your return using the line instructions for Form IT-201 that begin on page 10. Then continue with Step 4 on page 20.

Return a Gift to Wildlife



Your generous contributions to Return a Gift to Wildlife have brought the peregrine falcon back to New York State.

Only with your gift can we continue wildlife research, habitat protection and education.

When Filling Out Your Tax Form
LOOK FOR THIS LINE . . .

If you want to Return a Gift to Wildlife, enter amount \$5, \$10, \$20, other 00



New York State Department of Environmental Conservation

Mario M. Cuomo, Governor



Thomas C. Jorling, Commissioner

Line Instructions for Form IT-201

All information on your return, except for your mailing address, should be for the calendar year January 1 through December 31, 1991, or for your fiscal year. If you are filing for a fiscal year, enter the month and day your tax year began, and the month, day and year that it ended at the top of the front page.

Make your entries in the **white** areas of Form IT-201.

Name and Address Box

Do not write in this box or attach your mailing label until you have completed and checked your return.

Step 5 on page 20 of these instructions will tell you how to complete this section of your return.

Item A

Filing status

Show your filing status by checking only **one** box. In nearly all cases, you must use the same filing status on your state return that you used on your federal return. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.

The only exception to this rule applies to married taxpayers who file a joint federal return where one spouse is a New York State resident and the other spouse is a nonresident or part-year resident. In this case you must either:

- 1) file separate New York returns using filing status ③; or
- 2) file jointly, as if you both were New York State residents, using filing status ②.

Item B

Did you itemize your deductions on your 1991 federal return?

If you itemized your deductions on your 1991 federal income tax return, check the **Yes** box. If you claimed the standard deduction on your federal return, check the **No** box.

Item D

Do you want a tax packet sent to you next year?

Many taxpayers who pay others to prepare their returns do not use the income tax packets mailed to them each year. If you do not need a packet mailed to you next year, check the box.

The Tax Department will then send you a mailing label which you or your tax preparer should use on your 1992 return.

By telling us that you do not need a packet next year, you will help reduce printing and mailing costs.

Federal Income and Adjustments

The amounts on lines 1 through 19 must be the same as the income, (losses), total adjustments and adjusted gross income reported on your federal return.

If you did not have to file a federal return, report the same income you would have reported for federal income tax purposes.

Line 1

Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., reported on your 1991 federal return. Include all of these items even if they were not reported by your employer on a wage and tax statement or other income statement.

Line 2

Taxable interest income

Enter the taxable interest income reported on your federal return.

Line 3

Dividend income

Enter the dividend income reported on your federal return.

Line 4

Taxable refunds of state and local income taxes

Enter the total taxable state and local income tax refunds included as income on your federal return. Also enter this amount on line 24.

Line 5

Alimony received

Enter the total alimony received as reported on your federal return.

Line 6

Business income or (loss)

Enter your business income or (loss) reported on your federal return and attach a copy of your federal Schedule C.

If you are self-employed and carry on a trade, business or profession in New York City, you may also be required to file Form NYC-202, *City of New York Unincorporated Business Tax Return*. For more information, see *Instructions for Form NYC-202*. If you need to get forms and instructions from the NYC Department of Finance, you can get them by calling the New York City automated tax forms ordering service at (718) 935-6739, or by visiting the **NYC Department of Finance, Forms Distribution Window, 25 Elm Place, 4th Floor, Brooklyn, NY**. This window is open from 9 a.m. to 5 p.m., Monday through Friday. Since New York State does not administer the New York City unincorporated business tax, do not file your NYC-202 with your state return.

Line 7

Capital gain or (loss)

Enter your capital gain or (loss) from the sale or exchange of property, including securities, as reported on your federal return, and attach a copy of federal Schedule D and any related schedules.

Line 8

Capital gain distributions not reported on line 7

Enter the amount reported on your federal return.

Line 9

Other gains or (losses)

Enter the other gains or (losses) from the sale or exchange of assets used in a trade or business, as reported on your federal return, and attach a copy of federal Form 4797.

Line 10

Taxable amount of IRA distributions

Enter the amount reported on your federal return.

Line 11

Taxable amount of pensions and annuities

Enter the amount reported on your federal return.

Line 12

Rents, royalties, partnerships, estates, trusts, etc.

Enter the amount reported on your federal return and attach a copy of your federal Schedule E.

Line 13

Farm income or (loss)

Enter the amount reported on your federal return and attach a copy of your federal Schedule F.

Line 14

Unemployment compensation (insurance)

Enter the amount reported on your federal return.

Line 15

Taxable amount of social security benefits

Enter the amount of taxable social security benefits (and tier 1 railroad retirement benefits) reported on your federal return. Also enter this amount on line 25.

Line 16

Other income

Enter the total other income reported on your federal return. Write each type of income and its amount in the white area on line 16. If you need more room, make a list showing each type of income and its amount and attach the list to your New York return.

Line 18**Total federal adjustments to income**

Enter the total adjustments to income reported on federal Form 1040, line 30. These include penalty on early withdrawal of savings, deduction for self-employment tax, IRA deduction and spouse's IRA deduction, as well as other adjustments. Write each adjustment and its amount in the white area on line 18. If you need more room, make a list showing each adjustment and its amount and attach the list to your New York return.

If you did not have to file a federal return, claim the same adjustments to income you would have claimed for federal income tax purposes.

Line 19**Federal adjusted gross income**

Subtract line 18 from line 17 and enter the result on line 19. This amount must be the same as the adjusted gross income from your federal return.

New York Adjustments/ New York Adjusted Gross Income

Certain items of income not taxed by the federal government are taxed by New York State. These *New York additions* must be included in your federal adjusted gross income. Enter any of the listed additions on lines 20 through 22. There are also certain items of income taxed by the federal government but not taxed by New York State. These *New York subtractions* must be deducted from your federal adjusted gross income. Enter any of the listed subtractions on lines 24 through 28. See the instructions for these lines to identify any additions and subtractions that apply to you. For more information on additions and subtractions, see Publication 382, *How to Figure Your New York State Additions and Subtractions*.

Partners — If you have income from a partnership, include any New York additions and subtractions that apply to that income. Determine your share of partnership additions and subtractions from the partnership return, Form IT-204.

Beneficiaries (estates and trusts) — If you have income from an estate or trust, any New York additions and subtractions 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, enter this amount on line 22; if the adjustment is a net subtraction, enter this amount on line 28. Identify this item as a **fiduciary adjustment**.

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 Form IT-201, line 12. Since the Internal Revenue Code considers the distribution part of federal gross income, you must include it on line 22; be sure to identify the source of this income as **Form 4970 Income**.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect for the taxable year, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, loss or deduction. Additions A-17, A-18 and A-19, and subtraction S-22 do not apply to you since

they apply only to nonelecting S corporations. If the election to treat the corporation as a New York S corporation terminated during the taxable year, you must allocate those items (see Publication 382 for more information). Obtain your share of S corporation items of income, loss and deduction from the S corporation's Form CT-3-S or CT-4-S.

If you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation was not subject to Article 9-A franchise tax, include any of the additions and subtractions below that apply to your pro rata share of S corporation items of income, loss or deduction. Additions A-16, A-17, A-18 and A-19, and subtractions S-21 and S-22 do not apply to you since they apply only to electing and nonelecting New York S corporations.

If gain or loss is recognized on your federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not elect to be a New York S corporation for any taxable year after December 31, 1980, make addition A-19 or subtraction S-21, whichever applies to you.

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

New York Additions

Line 20**Interest income on state and local bonds (but not those of New York State and local governments within the state)**

Enter any interest income on state and local bonds (but not those of New York State and local governments within the state) that you received or that was credited to you during 1991 if it was not included in your federal adjusted gross income.

Line 21**Public employee 414(h) retirement contributions**

If you are a Tier III or Tier IV member of the New York State or New York City retirement systems (including the New York State and New York City Teachers' Retirement Systems), or an employee of the State or City University of New York who belongs to the TIAA/CREF Optional Retirement System or a New York City uniformed force member, enter the amount of 414(h) retirement contributions shown on Copy 2 of your wage and tax statements, Form IT-2102 or federal Form W-2. New York City uniformed force members include police, firefighters, corrections officers and transit, housing authority and sanitation police.

Do not enter on line 21 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan (section 612(b)(26) of the Tax Law).

Line 22**Other additions**

Identify any of the following additions (on pages 11 and 12) that apply to you by writing the item number and the amount of each addition in the white area on line 22. Enter the total amount of these other additions on line 22 in the money column.

A-1 Interest or dividend income received by you or credited to you during 1991, on bonds or securities of any United States authority, commission or instrumentality that federal laws exempt from federal income tax but not from state income tax (section 612(b)(2) of the Tax Law).

A-2 Income taxes that were deducted from your federal gross income (section 612(b)(3) of the Tax Law). For example, if you operated a business and deducted income taxes on your federal return as an expense of doing business, include these taxes on line 22.

Partners — Include on line 22 your distributive share of income taxes deducted in figuring net income.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect, include on line 22 your pro rata share of income taxes imposed under Article 9-A which were deducted in figuring net income. However, no addition modification will be required for income taxes imposed upon or paid by the S corporation to another state, political subdivision of another state or the District of Columbia.

A-3 Interest expense on loans used to buy bonds and securities whose interest income is exempt from New York State tax if you made a deduction for this interest expense in figuring your federal adjusted gross income. Amortization of bond premiums whose interest income is exempt from New York State tax and expenses relating to income exempt from New York State tax, if you made a deduction in figuring your federal adjusted gross income, must also be included on line 22 (sections 612(b)(4) and (5) of the Tax Law).

A-4 The amount of special additional mortgage recording tax that was excluded or deducted in figuring your federal adjusted gross income to the extent the credit was taken (section 612(b)(15) of the Tax Law). For information about the special additional mortgage recording tax credit, see *Instructions for Form IT-201-ATT*, line 4, on page 21 of these instructions.

A-5 The amount of special additional mortgage recording tax you paid when the property for which the tax was paid is sold or disposed of at a gain or loss and the basis of such property was not adjusted for the special additional mortgage recording tax credit (section 612(b)(16) of the Tax Law).

A-6 Any amount that has to be added to your federal adjusted gross income if you made an election for tax years beginning before 1987 for special depreciation or research and development expenditures, waste treatment facility expenditures, air pollution control equipment expenditures or acid deposition control equipment (section 612(b)(6) of the Tax Law). See subtraction S-13 on page 13 of these instructions.

A-7 Any deduction for percentage depletion on mines, oil and gas wells, and other natural deposits made in figuring your federal adjusted gross income (section 612(b)(10) of the Tax Law). See subtraction S-12 on page 13 of these instructions.

A-8 Amounts required under the Tax Law relating to your distributive or pro rata share of allocated entire net income, or your distributive or pro rata share of loss included in your federal adjusted gross income, from an insurance business operating as a member of the New York Insurance Exchange (section 617-a of the Tax Law). See subtraction S-14 on page 13 of these instructions.

A-9 Any gain that would have been realized for New York State tax purposes from the sale or other disposition of property acquired from a decedent and valued by the executor under New York State Tax Law because the estate had an insufficient amount of assets to require the filing of a federal estate tax return (section 612(b)(17) of the Tax Law).

A-10 Solar and wind energy systems — The amount of New York State solar and wind energy credit you claimed for residential property later sold or disposed of at a gain if the basis of that property included the cost of your energy system (section 606(g) and section 612(b)(29) of the Tax Law).

A-11 New business investment — deferral recognition — The amount of capital gain deferred on the sale of a capital asset if the new business investment property is sold (section 612(b)(22) of the Tax Law).

A-12 Safe harbor leases — The amount that was deducted in figuring your federal adjusted gross income (except for mass transit vehicles) solely because of an election made under section 168(f)(8) of the Internal Revenue Code, as it was in effect for agreements entered into prior to January 1, 1984 (section 612(b)(23) of the Tax Law).

A-13 Safe harbor leases — Any amount that would have been included in federal adjusted gross income (except for mass transit vehicles) had the election under section 168(f)(8) of the Internal Revenue Code, as it was in effect for agreements entered into prior to January 1, 1984, not been made (section 612(b)(24) of the Tax Law).

A-14 Accelerated cost recovery system (ACRS) deduction — The amount that was deducted in figuring your federal adjusted gross income for property placed in service during taxable years 1981, 1982, 1983 and 1984 and for property placed in service outside New York State in taxable years beginning after December 31, 1984 (including property on which ACRS depreciation was figured in accordance with the Federal Tax Reform Act of 1986), except for property subject to the provisions of section 280F of the Internal Revenue Code (section 612(b)(25) of the Tax Law).

A-15 Accelerated cost recovery property — year of disposition adjustment — In the year that you dispose of property, the amount by which the total depreciation allowed for New York State purposes is greater than your total federal accelerated cost recovery deductions on that property (including ACRS depreciation figured in accordance with the Federal Tax Reform Act of 1986) (section 612(b)(27) of the Tax Law). Use Form IT-399, *New York State Depreciation*, to figure your adjustment. See subtraction S-20 on page 13 of these instructions.

A-16 S corporation shareholders — If you are a shareholder of an S corporation for which the election to be a New York S corporation is in effect for the taxable year, your pro rata share of the corporation's reductions for taxes described in sections 1366(f)(2) and (3) of the Internal Revenue Code (section 612(b)(18) of the Tax Law).

A-17 S corporation shareholders — If you are a shareholder of an S corporation for which the election to be a New York S corporation was not in effect for the taxable year, any S corporation loss or deduction taken into account in figuring your federal adjusted gross income pursuant to section 1366 of the Internal Revenue Code (section 612(b)(19) of the Tax Law).

A-18 S corporation shareholders — S corporation distributions not included in federal adjusted gross income due to the application of section 1368, 1371(e) or 1379(c)

of the Internal Revenue Code, and not previously subject to New York personal income tax because the election to be a New York S corporation was not in effect (section 612(b)(20) of the Tax Law). The Internal Revenue Code sections mentioned above refer to distributions, each distribution during post termination transition period and distributions of undistributed taxable income, respectively.

A-19 S corporation shareholders — Where gain or loss is recognized on a shareholder's federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not have an election to treat the corporation as a New York S corporation in effect for any taxable year beginning after December 31, 1980, the increase in basis of stock or indebtedness due to the application of sections 1376(a) (as it was in effect for taxable years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) of the Internal Revenue Code for each taxable year that the New York election was not in effect (section 612(b)(21) of the Tax Law). The Internal Revenue Code sections mentioned above refer to S corporation undistributed taxable income that was required to be included in the shareholder's federal adjusted gross income.

A-20 Five percent of your deduction for interest related to corporate acquisitions to the extent the interest was deducted in figuring your New York adjusted gross income (section 612(b)(30) of the Tax Law). If this addition applies, complete Form IT-244, *Acquisition Information Report*. Attach a separate schedule to your return showing your computation.

A-21 New York City flexible benefits program (IRC 125) - The IRC 125 amount shown on Copy 2 of your wage and tax statement(s), Form IT-2102 or federal Form W-2, deducted or deferred from an employee's salary under a flexible benefits program established by the city of New York and certain other New York City public employers (City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, Manhattan and Bronx Surface Transit Operating Authority or the Staten Island Rapid Transit Authority), on behalf of the employees (section 612(b)(31) of the Tax Law).

New York Subtractions

Line 26

Interest income on US government bonds

Enter the amount of interest income from US government bonds or other US government obligations that is included in the amount you reported on line 2. (This may be all or part of the line 2 amount, or it may be zero. Check your interest income records to determine the correct amount to enter on line 26.) Interest income on bonds or other obligations of the US government is not taxed by New York State. Include on line 26 qualifying dividends received from regulated investment companies (mutual funds) that invest in obligations of the US government and meet the 50% asset requirement (section 612(c)(1) of the Tax Law).

Do not list the same interest more than once on lines 26 and 28; see the instructions for line 28, subtraction S-1 on this page and subtraction S-4 on page 13.

Line 27

Pension and annuity income exclusion

If you were age 59½ before January 1, 1991, enter the qualifying pension and annuity income included in your 1991 federal adjusted gross income, but not more than \$20,000. If you became 59½ during 1991, enter only the amount received after you became 59½, but not more than \$20,000.

Do not enter any pension income you received from New York State, local governments within the state, and the United States here; see the instructions for line 28, subtraction S-2, on page 13.

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 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.

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

If you received the pension and annuity income of a decedent, you may make this subtraction if the decedent would have qualified to make this subtraction at the time of death.

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

For more information, see Publication 99, *New York State Tax Credits, Retirement Benefits and Deductions*.

Line 28

Other subtractions

Identify any of the following subtractions (on pages 13 and 14) that apply to you by writing the item number and amount of each subtraction in the white area on line 28. Enter the total amount of your other subtractions on line 28 in the money column.

S-1 Interest or dividend income on bonds or securities of any United States authority, commission or instrumentality included in your federal adjusted gross income but exempt from state income taxes under federal laws (section 612(c)(2) of the Tax Law)

S-2 Any pension you received as an officer, employee, or beneficiary of an officer or employee of:

- New York State and local governments within the state that was included in your federal adjusted gross income;
- the United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military) that was included in your federal adjusted gross income (section 612(c)(3) of the Tax Law)

S-3 The amount of supplemental annuity and tier 2 benefits received under the Railroad Retirement Act of 1974 and the amount of Railroad Unemployment Insurance Act benefits that were included in your federal adjusted gross income but exempt from state income taxes under Title 45 of the United States Code.

S-4 Any interest or dividend income included in your federal adjusted gross income on bonds or securities that is exempt from New York State income tax (section 612(c)(6) of the Tax Law).

S-5 Interest expense on money borrowed to purchase or carry bonds or securities whose interest income is subject to New York State income tax but exempt from federal income tax, provided this interest was a 1991 business expense and was not deducted in figuring your federal adjusted gross income (section 612(c)(9) of the Tax Law).

S-6 Ordinary and necessary business expenses paid or incurred during 1991 in connection with income, or property held to produce income, that is subject to New York State income tax but exempt from federal income tax, provided these expenses were not deducted in arriving at your federal adjusted gross income (section 612(c)(10) of the Tax Law).

S-7 Amortization of bond premium attributable to 1991 on any bond whose interest income is subject to New York income tax but exempt from federal income tax, provided this amortization was a 1991 business expense and was not deducted in figuring your federal adjusted gross income (section 612(c)(10) of the Tax Law).

S-8 The amount necessary to prevent taxation of amounts properly included in total New York income in prior taxable years by a shareholder of a professional service corporation (section 612(c)(12) of the Tax Law).

S-9 The amount of wages and salaries paid or incurred during the taxable year for which a salaries deduction is not allowed with regard to claiming the federal targeted jobs credit (section 612(c)(15) of the Tax Law).

S-10 The part of any gain included in your federal adjusted gross income from the sale or other disposition of (1) property which had a higher basis for New York income tax purposes than for federal income tax purposes on December 31, 1959 (or on the last day of a fiscal year ending during 1960), and (2) property held in connection with mines, oil or gas wells, and other natural deposits which has a higher adjusted basis for New York State income tax purposes, which does not exceed this difference in basis. When the gain on the sale or other disposition of jointly owned property is divided between you and your spouse on your separate state returns, any subtraction due to a higher New York than federal basis must also be divided (section 612(c)(4) and 612(c)(13) of the Tax Law).

S-11 Any amount of income (including annuity income) or gain included in your federal adjusted gross income which was properly reported as income or gain on a prior New York State return filed under former Article 16 of the Tax Law by you or a decedent, an estate or trust from whom you acquired this income or gain (section 612(c)(5) of the Tax Law).

S-12 Cost depletion figured according to federal tax law on property where percentage depletion was added on line 22 (section 612(c)(13) of the Tax Law). See addition A-7 on page 11 of these instructions.

S-13 Special depreciation expenditures or carryover of research and development expenditures incurred in taxable years beginning before 1987 in connection with depreciable, tangible business property located in New York State (section 612(c)(11) of the Tax Law). For more information, see Form IT-211, *Special Depreciation Schedule*, and instructions. Also, see addition A-6 on page 11 of these instructions.

S-14 Any amount included in your federal adjusted gross income which is your distributive or pro rata share of income or gain from an insurance business operating as a member of the New York Insurance Exchange (section 617-a of the Tax Law). See addition A-8 on page 11 of these instructions.

S-15 Any loss which was to have been realized for New York State tax purposes from the sale or other disposition of property acquired from a decedent and valued by the executor under New York State Tax Law because the estate had an insufficient amount of assets to require the filing of a federal estate tax return (section 612(c)(19) of the Tax Law).

S-16 New business investment exclusion — The amount of gain to be subtracted from the sale of a New York new business investment that was included in your federal adjusted gross income (section 612(c)(20) of the Tax Law).

S-17 Safe harbor leases — Any amount that was included in federal adjusted gross income (except for mass transit vehicles) solely because of an election made under section 168(f)(8) of the Internal Revenue Code, as it was in effect for agreements entered into prior to January 1, 1984 (section 612(c)(24) of the Tax Law).

S-18 Safe harbor leases — Any amount that could have been excluded from federal adjusted gross income (except for mass transit vehicles) had the election under section 168(f)(8) of the Internal Revenue Code, as it was in effect for agreements entered into prior to January 1, 1984, not been made (section 612(c)(25) of the Tax Law).

S-19 New York State depreciation — The amount of depreciation allowed for property placed in service during taxable years 1981, 1982, 1983 and 1984 and for property placed in service outside New York State in taxable years beginning after December 31, 1984 (including property on which ACRS depreciation was figured in accordance with the Federal Tax Reform Act of 1986), except for property subject to the provisions of section 280F of the Internal Revenue Code (section 612(c)(26) of the Tax Law).

S-20 Accelerated cost recovery property — year of disposition adjustment — In the year that you dispose of property, the amount by which your total federal accelerated cost recovery deductions were greater than the total depreciation you took for New York State purposes on that property (including ACRS depreciation that was figured in accordance with the Federal Tax Reform Act of 1986) (section 612(c)(28) of the Tax Law). Use Form IT-399, *New York State Depreciation*, to figure your adjustment. See addition A-15 on page 12 of these instructions.

S-21 S corporation shareholders — Where a gain or loss is recognized on a shareholder's federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not have an election to treat the corporation as a New York S corporation in effect for any taxable year beginning after December 31, 1980, the reduction in basis of stock or indebtedness due to the application of sections 1370(b) (as it was in effect for taxable years beginning before January 1, 1983) and 1367(a)(2)(B) and (C) of the Internal Revenue Code for each taxable year that the New York election was not in effect.

Also, the amount of any additions to federal adjusted gross income under section 612(b)(20) of the Tax Law (see addition A-18 on page 12 of these instructions) that were made with respect to the stock described above (section 612(c)(21) of the Tax Law).

The Internal Revenue Code sections mentioned above refer to the shareholder's pro rata share of S corporation net operating loss and S corporation loss and deduction that was required to be taken into account in figuring the shareholder's federal adjusted gross income. ●

S-22 S corporation shareholders — If you are a shareholder of an S corporation for which the election to be a New York S corporation was not in effect for the taxable year, any S corporation income included in federal adjusted gross income pursuant to section 1366 of the Internal Revenue Code (section 612(c)(22) of the Tax Law).

S-23 Disability income exclusion — Any amount that could have been excluded from federal adjusted gross income based on section 105(d) of the Internal Revenue Code as it was in effect prior to January 1, 1984. However, the sum of disability income excluded and pension and annuity income excluded may not exceed \$20,000 (section 612(c)(3-b) of the Tax Law). Use Form IT-221, *Disability Income Exclusion*, to figure your disability income exclusion and attach it to your return.

If you claim this exclusion, you must also complete the physician's statement at the bottom of Form IT-221.

S-24 Accelerated death benefits - The amount received by any person as an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy as a result of terminal illness defined as a life expectancy of 12 months or less, or of a medical condition requiring extraordinary medical care or treatment regardless of life expectancy to the extent the amount is includable in federal adjusted gross income for the taxable year (section 612(c)(30) of the Tax Law).

Tax Computation

If you do not have to file a federal return or you took the standard deduction on federal Form 1040, skip lines 31 through 45 and transfer the line 30 amount to line 46. You can also skip lines 31 through 45 if you filled in the *Worksheet for Figuring Which Deduction is Larger* on page 5 of these instructions and you take the standard deduction (New York) on line 47.

If you itemized your deductions on federal Form 1040, fill in lines 31 through 45. Compare the line 45 amount to your allowable standard deduction amount from the **Standard Deduction Table** on page 15, and enter the larger amount on line 47.

Lines 31 through 39

Enter on each line the total of each group of itemized deductions (medical and dental, taxes, moving expenses, etc.) and total itemized deductions exactly as you reported them on your federal Schedule A (Form 1040), *Itemized Deductions*.

Line 40

State, local and foreign income taxes and other subtraction adjustments

If your Form IT-201, line 19 amount is **\$100,000 or less** (\$50,000 or less if you are married filing separately), and you itemized your deductions on your federal return:

- enter the amount of state, local and foreign income taxes included on line 32 and any other subtraction adjustments (from itemized deductions), A through F, listed in the next column.

If your Form IT-201, line 19 amount is **more than \$100,000** (more than \$50,000 if you are married filing separately), and you itemized your deductions on your federal return, you may elect to either:

- enter the amount of state, local and foreign income taxes included on line 32 and any other subtraction adjustments (from itemized deductions), A through F, listed in the next column; or
- complete the **Subtraction Adjustment Limitation Worksheet** on this page.

Exception for city of New York nonresident earnings tax — If you included the New York City nonresident earnings tax on federal Schedule A, line 5, you do not have to include on line 40 the difference between the New York City nonresident earnings tax on wages figured at the old rate (0.25%) and the tax figured at the current rate (0.45%). To figure the amount of New York City nonresident earnings tax you have to include on line 40, multiply your New York City taxable wages (from Form NYC-203, line 3) by .0020 and subtract the result from your state, local and foreign income tax deduction included on federal Schedule A, line 5.

Example — Your federal Schedule A, line 5 amount includes your New York City nonresident earnings tax, as well as other state, local and foreign income taxes, for a total income tax deduction of \$1,000. Your taxable wages from Form NYC-203, line 3, are \$16,000. Multiply \$16,000 by .0020 which equals \$32, the amount you do not have to include on line 40. Then subtract \$32 from \$1,000 to find the difference of \$968, the amount to enter on line 40.

The above also applies to the New York City nonresident earnings tax on net earnings from self-employment. The amount you do not have to include on line 40 is the difference between the tax figured at the old rate (0.375%) and the tax figured at the current rate (0.65%). To figure the amount you have to include on line 40, multiply your New York City taxable net earnings from self-employment (Form NYC-203, line 7) by .00275 and subtract the result from your state, local and foreign income tax deduction included on federal Schedule A, line 5.

Other subtraction adjustments from itemized deductions

On a separate sheet marked **Line 40 — Other Subtraction Adjustments**, identify by item letter (from the list of subtractions below) other subtraction adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your subtractions and include that amount in the total tax for line 40.

- A** Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax.
- 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 deducted in figuring your federal taxable income.
- C** Amortization of bond premium attributable to 1991 on any bond whose interest income is exempt from New York income tax, but only to the extent deducted in figuring your federal taxable income.
- D** Your distributive or pro rata share of deductions from an insurance business operating as a member of the New York Insurance Exchange (section 617-a of the Tax Law).
- E** If you are a shareholder of a federal S corporation that did not elect to be a New York S corporation, any S corporation deductions included in your federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions (for more information, see Publication 382, *How to Figure Your New York Additions and Subtractions*).
- F** Five percent of your deduction for interest related to corporate acquisitions to the extent the interest was deducted in figuring the New York itemized deduction (section 615(c)(7) of the Tax Law). If this subtraction applies, complete Form IT-244, *Acquisition Information Report*. Attach a separate schedule to your return showing your computation.

Partners — Include on line 40 the subtractions described in the preceding column that apply to your share of partnership deduction items (if not included in your New York subtractions on the front page). Determine your share of partnership items from Form IT-204, *Partnership Return*.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to treat the corporation as a New York S corporation was in effect 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 franchise tax, include on line 40 subtractions A through D and F, described in the preceding column, 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 (for more information, see Publication 382, *How to Figure Your New York Additions and Subtractions*). Obtain your share of S corporation items from the S corporation's Form CT-3-S, *New York S Corporation Franchise Tax Return*, or Form CT-4-S, *New York S Corporation Franchise Tax Return - Short Form for Small Businesses*.

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

Subtraction Adjustment Limitation Worksheet

1. Federal itemized deductions subject to the federal limitation from federal worksheet line 3	1.	
2. Amount of state, local and foreign income taxes and other subtraction adjustments included in line 1.*	2.	
3. Subtract line 2 from line 1.	3.	
4. Enter amount from federal itemized deduction worksheet line 9.	4.	
5. Multiply line 3 by 80% (.80). If line 5 is greater than or equal to line 4, transfer the above line 2 amount to Form IT-201, line 40. Do not continue with this worksheet. If line 5 is less than line 4, continue on line 6	5.	
6. Subtract line 5 from line 4	6.	
7. Subtract line 6 from line 2. Enter this amount here and on Form IT-201, line 40.	7.	

*For a description of subtraction adjustments, see the instructions for line 40 above.

Line 41

Subtract line 40 from line 39 and enter the result.

If you made no entry on line 40, enter the amount from line 39 on line 41.

Line 42

Addition adjustments for itemized deductions

On a separate sheet marked **Line 42 - Addition Adjustments to Itemized Deductions**, identify by item letter (from the list of additions below) addition adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your additions and include that amount in the total for line 42.

- 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 on the front page of your state return.
- H** Ordinary and necessary expenses paid or incurred during 1991 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 on the front page of your state return.
- I** Amortization of bond premium attributable to 1991 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 on the front page of your state return.

Partners - Include on line 42 the additions described above that apply to your share of partnership deduction items (if not included in your New York additions on the front page). Determine your share of partnership items from Form IT-204, *Partnership Return*.

S corporation shareholders - If you are a shareholder of a federal S corporation for which the election to treat the corporation as a New York S corporation was in effect 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 franchise tax, include on line 42 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 (for more information, see Publication 382, *How to Figure Your New York Additions and Subtractions*). Obtain your share of S corporation items from the S corporation's Form CT-3-S, *New York S Corporation Franchise Tax Return*, or Form CT-4-S, *New York S Corporation Franchise Tax Return - Short Form for Small Businesses*.

Line 43

Add lines 41 and 42 and enter the total on line 43.

If you made no entry on line 42, enter the amount from line 41 on line 43.

Line 44

Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-201, line 30 is:

- \$100,000 or less, enter "0" on line 44.
- more than \$100,000 but not more than \$475,000, fill in **Worksheet A** below.
- more than \$475,000 but not more than \$525,000, fill in **Worksheet B** below.
- more than \$525,000, enter 50% (.50) of line 43 on line 44.

Worksheet A

1. New York adjusted gross income from Form IT-201, line 30 . . . 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, enter "0" on Form IT-201, line 44. **Do not continue with this worksheet.**) 3. _____
4. Enter the lesser of line 3 or \$50,000 4. _____
5. Divide line 4 by \$50,000 and carry the result to four decimal places 5. _____
6. Enter 25% of Form IT-201, line 43 6. _____
7. Multiply line 5 by line 6 7. _____

Transfer this amount to Form IT-201, line 44.

Worksheet B

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 carry the result to four decimal places 2. _____
3. Enter 25% of Form IT-201, line 43 3. _____
4. Multiply line 2 by line 3 4. _____
5. Add lines 3 and 4 5. _____

Transfer this amount to Form IT-201, line 44.

Line 47

Standard or itemized deduction

The deduction you take on line 47 depends on which deduction you took on federal Form 1040.

- If you took the standard deduction on federal Form 1040 or you did not have to file a federal return, you must take the standard deduction on line 47. Find the correct amount for your filing status in the *Standard Deduction Table* in the next column and be sure to check the standard deduction box on line 47:

Standard Deduction Table	
Filing Status	Standard Deduction — enter on Form IT-201, line 47
① Single and you checked item C <i>Yes</i>	\$2,800
① Single and you checked item C <i>No</i>	6,000
② Married filing joint return	9,500
③ Married filing separate return	4,750
④ Head of household (with qualifying person)	7,000
⑤ Qualifying widow(er) with dependent child	9,500

If you itemized your deductions on federal Form 1040, compare the line 45 amount to your standard deduction from the table above. Your tax will be less if you enter on line 47 the **larger** of these amounts (if you checked filing status ③, see caution below). To show which deduction you are taking, be sure to check either the standard or the itemized deduction box on line 47.

Caution - 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.

Line 49

Dependent exemptions

Enter on line 49 the number of your dependent exemptions from the *Dependent Exemption Worksheet* below.

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

Dependent Exemption Worksheet

Exemptions are allowed only for your dependents. Personal exemptions for you and for your spouse, if you are married, are no longer allowed.

- a. Enter the number of exemptions claimed on federal Form 1040, line 6e a. _____
- b. Enter the total number of boxes checked on federal Form 1040, line 6a and line 6b b. _____
- c. Subtract line b from line a. This is the number of your dependent exemptions to enter in the white space on Form IT-201, line 49 c. _____

Example - If the result on line c above was "2," the entry on Form IT-201, line 49 would be:

49 | 2,000 | 00

Since the value of each dependent exemption is \$1,000, the total value of dependent exemptions in this example is \$2,000.

Line 51

New York State tax

- If your New York adjusted gross income (amount on Form IT-201, line 46) is **\$100,000 or less**, find your New York State tax on the amount on line 50 by using the *New York State Tax Table* on yellow pages 29 through 36 of these instructions. Be sure you use the correct column. After you have found the correct tax, enter that amount on line 51.
- If the amount on Form IT-201, line 46, is **more than \$100,000 but not more than \$150,000**, you must compute your tax using **Tax Computation Worksheet 1** below.
- If the amount on Form IT-201, line 46, is **more than \$150,000**, you must compute your tax using **Tax Computation Worksheet 2** below.

Tax Computation Worksheet 1

1. Enter your New York adjusted gross income from Form IT-201, line 46 1. _____
2. Enter your taxable income from Form IT-201, line 50 2. _____
3. Multiply line 2 by 7.875% (.07875) 3. _____
4. Enter your New York State tax on the line 2 amount above from the *New York State Tax Table* on yellow pages 29 through 36. 4.
5. Subtract line 4 from line 3 5. _____
6. Enter the excess of line 1 over \$100,000 (cannot exceed \$50,000) 6. _____
7. Divide line 6 by \$50,000 and carry the result to four decimal places (cannot exceed 1.0000) 7. _____
8. Multiply line 5 by line 7 8.
9. **Add lines 4 and 8.** Enter here and on Form IT-201, line 51. 9. _____

Tax Computation Worksheet 2

1. Enter your taxable income from Form IT-201, line 50 1. _____
2. Multiply line 1 by 7.875% (.07875). Enter here and on Form IT-201, line 51 2. _____

Credits/Other Taxes

Line 52

New York State child and dependent care credit

Enter the amount of New York State child and dependent care credit. You can claim this credit if you were allowed a credit for child and dependent care on your federal income tax return.

Enter in the boxes on line 52 the number of qualifying persons cared for in 1991 and the amount of **federal credit (not expenses)** for child and dependent care from federal Form 2441, Part II, line 16, before any limitations (if

you file federal Form 1040) or from federal Form 1040A, Schedule 2, Part II, line 14. To figure your New York credit, multiply the

federal credit, before any limitations, by 20% (.20) and enter the result on line 52.

Line 53

New York State household credit

Enter your New York State household credit. You qualify to claim this credit if you checked the *No* box for item C on the front page of your Form IT-201 and if you checked:

- filing status ① **only (Single)** and the amount on Form IT-201, line 19, is **not over \$28,000; or**
- filing status ②, ③, ④, or ⑤ and the amount on Form IT-201, line 19, is **not over \$32,000.**

Filing status ① only (Single) - Use *Household Credit Table I* below to find the amount of your New York State household credit.

Filing status ②, ④ and ⑤ - Use *Household Credit Table II* below to find the amount of your New York State household credit.

Filing status ③ only (Married filing separate return) - Use *Household Credit Table III* below to find the amount of your New York State household credit.

New York State Household Credit Table I
Filing status ① only (Single)

If Form IT-201, line 19, is:

Over	but not over	enter on Form IT-201, line 53:
\$ 5,000	\$ 5,000*	\$ 75
5,000	6,000	60
6,000	7,000	50
7,000	20,000	45
20,000	25,000	40
25,000	28,000	20
28,000		No credit is allowed; enter "0" on Form IT-201, line 53.

* This may be any amount up to \$5,000, including "0" or a negative amount.

New York State Household Credit Table II
Filing status ②, ④ and ⑤

If Form IT-201, line 19, is:

And the number of exemptions from your federal return, line 6e, is:

Over	but not over	Enter on Form IT-201, line 53:							over 7**
		1	2	3	4	5	6	7	
\$ 5,000	\$ 5,000*	\$ 90	105	120	135	150	165	180	15
5,000	6,000	75	90	105	120	135	150	165	15
6,000	7,000	65	80	95	110	125	140	155	15
7,000	20,000	60	75	90	105	120	135	150	15
20,000	22,000	60	70	80	90	100	110	120	10
22,000	25,000	50	60	70	80	90	100	110	10
25,000	28,000	40	45	50	55	60	65	70	5
28,000	32,000	20	25	30	35	40	45	50	5
32,000		No credit is allowed; enter "0" on Form IT-201, line 53.							

* This may be any amount up to \$5,000, including "0" or a negative amount.

** For each exemption over 7, add amount in this column to column 7 amount.

New York State Household Credit Table III
Filing status ③ only (Married filing separate return)

If Form IT-201, line 19 total from both returns is:

And the number of exemptions from both federal returns, line 6e, is:

Over	but not over	Enter on both Forms IT-201, line 53							over 7**
		1	2	3	4	5	6	7	
\$ 45	\$ 5,000*	\$ 45	52.50	60	67.50	75	82.50	90	7.50
5,000	6,000	37.50	45	52.50	60	67.50	75	82.50	7.50
6,000	7,000	32.50	40	47.50	55	62.50	70	77.50	7.50
7,000	20,000	30	37.50	45	52.50	60	67.50	75	7.50
20,000	22,000	30	35	40	45	50	55	60	5
22,000	25,000	25	30	35	40	45	50	55	5
25,000	28,000	20	22.50	25	27.50	30	32.50	35	2.50
28,000	32,000	10	12.50	15	17.50	20	22.50	25	2.50
32,000		No credit is allowed; enter "0" on Form IT-201, line 53.							

* This may be any amount up to \$5,000, including "0" or a negative amount.

** For each exemption over 7, add amount in this column to column 7 amount.

Line 54

Other New York State credits

Enter the total amount of other New York State credits from Form IT-201-ATT, line 7. These are: resident credit, accumulation distribution credit, investment credit, special additional mortgage recording tax credit, solar and wind energy credit carryover and economic development zone (EDZ) credit. For more information, see *Instructions for Form IT-201-ATT* on page 21.

Line 57

Other New York State taxes

Enter the total amount of other New York State taxes from Form IT-201-ATT, line 16. These are: separate tax on lump-sum distributions, minimum income tax, add-back of investment credit on early dispositions, add-back of EDZ investment tax credit on early dispositions, add-back of resident credit for taxes paid to a province of Canada and New York State tax on capital gain portion of lump-sum distribution. For more information, see *Other New York State Taxes* on page 22.

Lines 59 through 63 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

Line 59

City of New York resident tax

Find your New York City resident tax on the amount on line 50 by using the *City of New York tax table* on white pages 37 through 44 of these instructions. A city of New York resident tax surcharge has been built into the tax table. The amount of the surcharge is determined by your filing status and level of taxable income. Be sure you use the correct column. After you have found the correct tax, enter that amount on line 59.

There is an example at the beginning of the table to help you find the correct tax.

Do not complete line 59 if you were a New York City resident for only part of 1991. Use Form IT-360.1, *Change of City Resident Status*, to figure your part-year New York City resident tax, and transfer it to Form IT-201-ATT, *Summary of Other Credits and Taxes*. For more information, see IT-360.1-1, *Instructions for Form IT-360.1*.

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 1991, figure the New York City resident tax on the New York State taxable income of the city resident as would be required if separate federal returns were filed. Attach a separate schedule showing your computations. Be sure to write the name and social security number of the New York City resident and **Taxable Income of New York City Resident** on the schedule.

Line 60

City of New York household credit

Enter your New York City household credit. You qualify to claim this credit if you checked the **No** box for item C on the front page of your Form IT-201 and if you checked:

- filing status ① only (**Single**) and the amount on Form IT-201, line 19, is **not over \$10,000; or**
- filing status ②, ③, ④ or ⑤ and the amount on Form IT-201, line 19, is **not over \$20,000.**

Filing status ① only (Single) - Use Household Credit Table IV below to find the amount of your New York City household credit.

Filing status ②, ④ and ⑤ - Use Household Credit Table V below to find the amount of your New York City household credit.

Filing status ③ only (Married filing separate return) - Use Household Credit Table VI below to find the amount of your New York City household credit.

**City of New York
Household Credit Table IV
Filing status ① only (Single)**

If Form IT-201, line 19, is:

Over	but not over	enter on Form IT-201, line 60:
\$	\$ 7,500 *	\$ 15
7,500	10,000	10
10,000		No credit is allowed; enter "0" on Form IT-201, line 60.

* This may be any amount up to \$7,500, including "0" or a negative amount.

**City of New York
Household Credit Table V
Filing status ②, ④ and ⑤**

If Form IT-201, line 19, is:

Over	but not over
\$	\$ 15,000 *
15,000	17,500
17,500	20,000
20,000	

And the number of exemptions from your federal return, line 6e, is:

	1	2	3	4	5	6	7	over
	7	7	7	7	7	7	7	7 **
	Enter on Form IT-201, line 60:							
\$ 50	100	150	200	250	300	350	50	
25	50	75	100	125	150	175	25	
15	30	45	60	75	90	105	15	
	No credit is allowed; enter "0" on Form IT-201, line 60.							

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

** For each exemption over 7, add amount in this column to column 7 amount.

**City of New York
Household Credit Table VI
Filing status ③ only (Married filing separate return)**

If Form IT-201, line 19 total from both returns is:

Over	but not over
\$	\$ 15,000 *
15,000	17,500
17,500	20,000
20,000	

And the number of exemptions from both federal returns, line 6e, is:

	1	2	3	4	5	6	7	over
	7	7	7	7	7	7	7	7 **
	Enter on both Forms IT-201, line 60:							
\$ 25	50	75	100	125	150	175	25	
12.50	25	37.50	50	62.50	75	87.50	12.50	
7.50	15	22.50	30	37.50	45	52.50	7.50	
	No credit is allowed; enter "0" on Form IT-201, line 60.							

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

** For each exemption over 7, add amount in this column to column 7 amount.

City of New York accumulation distribution credit

If you are a beneficiary of a trust and received an accumulation distribution from the trust, you may be allowed a credit for the **New York City** income taxes paid by the trust (section 1310 of the Tax Law). Include the amount of the credit in your total for line 60. In the white space to the left of this total, write **CNYADC** (city of New York accumulation distribution credit) and show the amount. Attach a schedule showing how you figured your New York City accumulation distribution credit.

Line 62

City of New York nonresident earnings tax

Complete line 62 only if you are subject to the New York City nonresident earnings tax.

If you were not a New York City resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the New York City nonresident earnings tax. Fill in Form NYC-203, *City of New York Nonresident Earnings Tax Return*, and enter the tax on line 62. Attach Form NYC-203 to the back of your Form IT-201. For more information, see the instructions for Form NYC-203.

Line 63

Other city of New York taxes

Enter on this line the total amount of other New York City taxes from Form IT-201-ATT, line 21. These are: part-year City of New York resident tax, City of New York minimum income tax, City of New York separate tax on lump-sum distributions and City of New York tax on capital gain portion of lump-sum distribution. For more information, see *Other City of New York Taxes* on page 22.

If you are self-employed and carry on a trade, business or profession in New York City, you may also be required to file Form NYC-202, *City of New York Unincorporated Business Tax Return*. For more information, see the *Instructions for Form NYC-202*. If you need to get forms and instructions from the NYC Department of Finance, you can get them by calling the New York City automated tax forms ordering service at (718) 935-6739, or by visiting the **NYC Department of Finance, Forms Distribution Window, 25 Elm Place, 4th floor, Brooklyn**. This window is open from 9 a.m. to 5 p.m., Monday through Friday. Since New York State does not administer the New York City unincorporated business tax, do not file your NYC-202 with your state return.

Lines 64 through 66 apply only to **Yonkers taxes**. If you are not subject to **Yonkers taxes**, do not fill in these lines.

Line 64

City of Yonkers resident income tax surcharge

Enter on this line your Yonkers resident income tax surcharge from the *Yonkers Worksheet* below. However, if you entered "0" on line 58, also enter "0" on line 64.

Yonkers Worksheet

a. Amount from line 58 a.	_____
b. Amount from Form IT-214, line 17 (real property tax credit) b.	_____
c. Subtract line b from line a (if line b is larger than line a, enter "0" on line 64) c.	_____
d. Yonkers resident tax rate (15 percent) d.	.15
e. Multiply line c by line d. Enter this amount on Form IT-201, line 64 e.	_____

Do not complete line 64 if you were a Yonkers resident for only part of 1991. Use Form IT-360.1, *Change of City Resident Status*, to figure your part-year Yonkers resident income tax surcharge, and transfer it to Form IT-201, line 66. For more information, see IT-360.1-I, *Instructions for Form IT-360.1*.

If you are married and filing a joint New York State return and only one of you was a resident of Yonkers for all of 1991, figure the Yonkers resident income tax surcharge on the New York State tax of the city resident as would be required if separate federal returns were filed. Attach a separate schedule showing your computations. Be sure to write the name and social security number of the Yonkers resident, and **Yonkers Resident Income Tax Surcharge** on the schedule.

Line 65

City of Yonkers nonresident earnings tax

Complete line 65 only if you are subject to the Yonkers nonresident earnings tax.

If you were not a Yonkers resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the Yonkers nonresident earnings tax. Fill in Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and enter the tax on line 65. Attach Form Y-203 to the back of your Form IT-201. For more information, see the instructions for Form Y-203.

Line 66

Part-year city of Yonkers resident income tax surcharge

Enter your part-year Yonkers resident income tax surcharge. If you were a Yonkers resident for only part of 1991, fill in Form IT-360.1 and attach it to your return. If you were subject to the Yonkers nonresident earnings tax for the remainder of the year, see the instructions for Form Y-203. For more information, see IT-360.1-I, *Instructions for Form IT-360.1*.

Line 68

Return a gift to wildlife

If you want to return a gift to wildlife, enter the amount of your gift on line 68.

The amount you give must be in whole dollars: \$5, \$10, \$20, or any other dollar amount. Your gift will reduce your refund or increase your tax payment. Also, you cannot change the amount you give after you file your return.

For more information about returning a gift to wildlife, see page 9 of these instructions.

Payments

Line 70

Real property tax credit

If you qualify, enter on this line your real property tax credit (section 606(e) of the Tax Law). To claim this credit, fill in Form IT-214 and transfer the amount from Form IT-214, line 17, to Form IT-201, line 70. Attach Form IT-214 to your return. For more information, see *Instructions for Form IT-214* on page 26 of these instructions.

Line 71

Total New York State tax withheld

Enter your total **New York State** tax withheld as shown on your wage and tax statement(s), Form IT-2102 or federal Form W-2.

If you checked filing status ②, enter the total New York State tax withheld for you and your spouse.

Attach Copy 2 of your wage and tax statement(s) to the area indicated on the front of your return. If New York State tax was withheld from annuities, pensions, retirement pay or IRA payments, attach Copy 2 of Form IT-2102-P or federal Form W-2P to your return.

If New York State tax was withheld from New York State lottery distributions or horse racing proceeds, attach Copy 2 of Form IT-2102-G or federal Form W-2G to your return.

Also include the amount of your investment credit refund for new businesses in the total for line 71. In the white space to the left of this total, write **ICR** and show the amount.

If you did not have **New York City tax withheld**, skip line 72.

Line 72

Total city of New York tax withheld

Enter your total **New York City** tax withheld as shown on your wage and tax statement(s).

If you checked filing status ②, enter the total New York City tax withheld for you and your spouse.

Attach Copy 2 of your wage and tax statement(s) to the area indicated on the front of your return. If New York City tax was withheld from annuities, pensions, retirement pay or IRA payments, attach Copy 2 of Form IT-2102-P or federal Form W-2P to your return.

If New York City tax was withheld from New York State lottery distributions or horse racing proceeds, attach Copy 2 of Form IT-2102-G or federal Form W-2G to your return.

If you did not have **Yonkers tax withheld**, skip line 73.

Line 73

Total city of Yonkers tax withheld

Enter your total **Yonkers** tax withheld as shown on your wage and tax statement(s).

If you checked filing status ②, enter the total Yonkers tax withheld for you and your spouse.

Attach Copy 2 of your wage and tax statement(s) to the area indicated on the front of your return. If Yonkers tax was withheld from annuities, pensions, retirement pay or IRA payments, attach Copy 2 of Form IT-2102-P or federal Form W-2P to your return.

If Yonkers tax was withheld from New York State lottery distributions or horse racing proceeds, attach Copy 2 of Form IT-2102-G or federal Form W-2G to your return.

Line 74

Estimated tax paid / Amount paid with Form IT-370

Enter on this line the total of your estimated tax payments for New York State, New York City and Yonkers. Also enter the amount you paid with Form IT-370, *Application for Automatic Extension of Time to File for Individuals*.

Estimated tax paid —

Include on line 74 the total of your 1991 estimated tax payments (include your last installment, even if paid in 1992) and any overpayment from your 1990 return that was applied to your 1991 estimated tax.

If you checked filing status ② but made **separate** 1991 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid. If the amount does not agree with the account statement(s) included in your estimated tax packet(s), complete Form IT-2105.1 for each account in error and attach the form(s) to the front of your Form IT-201. If you have separate estimated tax accounts, there will be separate account statements.

If you are a beneficiary of a trust and are claiming your share of any overpayment of estimated taxes allocated to you by the trust, include your amount on line 74 and attach a copy of the notification issued by the trust to the front of your return. This notification must include the name and identifying number of the trust and the amount allocated to you.

Do not include any amounts you paid for the **New York City** unincorporated business tax. File the New York City unincorporated business tax directly with the New York City Department of Finance.

Amount paid with Form IT-370

If you filed Form IT-370 to get an extension of time to file Form IT-201, include on line 74 the amount you paid with Form IT-370. **Attach a copy of Form IT-370 to your return.**

If you checked filing status ② but filed **separate** Forms IT-370, enter the total amount you and your spouse paid with your separate Forms IT-370.

Refund/Amount You Owe

Line 76

Overpayment

If line 75 is more than line 69, subtract line 69 from line 75 and enter the result on line 76. This is your overpayment.

You can have all or part of this amount refunded to you. Any remainder can be applied to your 1992 estimated tax. Any overpayment credited toward your estimated tax cannot be refunded after April 15, 1992.

Line 77

Refund

Enter the amount of overpayment from line 76 that you want refunded to you. You must file a return to get a refund. The Tax Department will not refund an amount of one dollar or less unless you attach to your return a signed statement asking for it.

Collection of debts from your refund — We will keep all or part of your refund if you owe a federal, New York State, New York City or

Yonkers tax liability, past-due spousal or child support, or if a judgment was filed against you because you have not repaid a student loan guaranteed by the New York State Higher Education Services Corporation or a Perkins National Defense/National Direct, health professions or nursing student loan provided to students at state-operated units of the State University of New York or the City University of New York. Any amount over your debt will be refunded.

Disclaiming of spouse's debt — If you checked filing status ② and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and attach it (not a photocopy) to your original return. We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due spousal or child support liability. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due spousal or child support and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due spousal or child support, whether you have repaid your HESC guaranteed or state or city university student loan, or about the amount owed, call or write to the appropriate agency shown below:

For a federal tax liability only —

(518) 472-3608
I.R.S. Special Procedures Function
Leo O'Brien Federal Building
Clinton and North Pearl Streets
Albany, NY 12207

(718) 596-3770
Internal Revenue Service
P.O. Box 911 G.P.O.
Brooklyn, NY 11202

1 800 829-1040
Internal Revenue Service
P.O. Box 1040
Niagara Square Station
Buffalo, NY 14202

(212) 264-1140
Internal Revenue Service
ATTN: C: FS 3rd Floor
P.O. Box 2827
New York, NY 10277

For a New York State, New York City or Yonkers tax liability only —

1 800 835-3554
outside NYS (518) 482-0683

NYS Tax Department
Tax Compliance Division
W. A. Harriman Campus
Albany, NY 12227

For past-due spousal or child support only —

(518) 473-8029

NYS Department of Social Services
Office of Child Support Enforcement
Fiscal Operations Unit
P.O. Box 14 - One Commerce Plaza
Albany, NY 12260

For HESC guaranteed student loans only —

(518) 474-1112
NYSHESC
99 Washington Avenue
Albany, NY 12255

For State University student loans only — (Perkins/NDSL/HPSL/NSL only)

(518) 443-5626
Student Loan Service Center
State University of New York
SUNY Plaza
Albany, NY 12246

For City University student loans only —

(212) 397-5620
Perkins/NDSL/NSL Department
Room 1696
City University of New York
University Accounting Office
555 West 57th Street
New York, NY 10019

Line 78

New York State, city of New York and city of Yonkers estimated tax for 1992

Enter the amount of overpayment from line 76 that you want credited to your New York State, New York City and Yonkers estimated tax for 1992. Do not include any amount that you claimed as a refund on line 77.

Line 79

Amount you owe

If line 75 is less than line 69, subtract line 75 from line 69 and enter the result on line 79. This is the amount you owe.

If you owe more than one dollar, include full payment with your return. (You do not have to pay one dollar or less.) Make your check or money order payable to **New York State Income Tax** and write your social security number and **1991 Income Tax** on it. **Do not send cash.** If you also have to pay an estimated tax penalty (line 80), send one check or money order for the total amount (penalty plus tax due).

Attach your payment to the area indicated on the front of your return.

Do not include any penalty or interest amounts on line 79. If you include penalties or interest with your payment, identify and enter these amounts in the right margin of the back page of Form IT-201 (but not underpayment of estimated tax penalty; see line 80).

Line 80

Estimated tax penalty

If line 79 is at least \$100 and, in addition, represents more than 10% of the tax shown on your return, or you underpaid your estimated tax liability for any payment period, you may owe a penalty. However, you are not subject to a penalty if your 1991 prepayments equal at least 100% of your 1990 tax (based upon a return covering 12 months). Get Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, to see if you owe a penalty and to figure the amount. If you owe a penalty, enter the amount on line 80 and attach Form IT-2105.9 to your return. For more information, see the instructions for Form IT-2105.9.

Do not include any other penalty or interest amounts on line 80. If you include penalties or interest with your payment, identify and enter these amounts in the right margin of the back page of Form IT-201.

Now continue with Step 4 on the next page.

Step 4

Check the figures on your return and any attachments.

Step 5

Complete the top of the front page of your return.

Mailing label— Remove the peel-off label from the cover of your packet and place it in the name and address box at the top of your return. Check the label to make sure the information on it is complete and correct:

Carrier Route Designation		Sequence No.	
School District Code	County		
Social Security Number(s)			
Name			
Number and Street			
City	State	ZIP code	

On the label is a series of numbers which shows your social security information, a single letter that indicates the form you filed last year, and the carrier route (CR) designation for the post office. The number sign (#) that appears on some labels at the right of the school district code is for mail-sorting purposes only.

- If your name (or your spouse's name) or address is wrong, cross it out and make the corrections directly on the label.
- If any other information is incorrect or missing — or if you do not have a mailing label — enter the correct information in the white spaces. If you file a joint return and you and your spouse have different last names, separate the names with the word **and** (e.g., Brown, Mary L. and Smith, John C.). Be sure your social security numbers are in the same order as your names. (Your social security number(s) is printed directly above your name(s); your county of residence is in the middle.) If this information is not on your label, enter it in the white spaces at the top of the form.

School district name and code number

If it is missing or incorrect, enter the name and code number of your public school district. This is the district where you were a resident on December 31, 1991. School districts and code numbers are on pages 45 through 48 of these instructions. 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. School aid may be affected if the school district or code number is not correct.

Permanent home address

Enter your permanent home address within New York State on December 31, 1991, if it is not the same as the address on your mailing label.

We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.

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. A summer or vacation home is not your permanent home.

Your permanent home address is not always the same as the mailing address that is entered on your income tax return. For example, you may use a post office box number for your mailing address; this is not your permanent home address.

- 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 as your permanent 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, 1991, enter your permanent home address as of December 31, 1991, not your current home address.

Death of taxpayer — If a taxpayer is deceased, enter the decedent's first name and date of death.

If you do not have a mailing label, enter all of the following information on the lines at the top of the front page of your return:

- name and address** (both names if filing a joint return);
- permanent home address** (if different from mailing address);
- if taxpayer is deceased** (enter the decedent's first name and date of death);
- social security number(s)**;
- New York State county of residence** (on December 31, 1991);
- school district name and code number.**

Step 6

Sign and date your return at the bottom right of the back page.

You must sign and date your return. If you are married and filing a joint return, you must both sign it. **Your return cannot be processed if you do not sign it.**

You should keep a copy of your return and attachments in a safe place in case you need to refer to them at a later date. If someone prepares your return for you, be sure to get a copy for your records.

If the return is for someone who died and there is no surviving spouse to sign it, the name and address of the person signing it must be printed or typed below the signature.

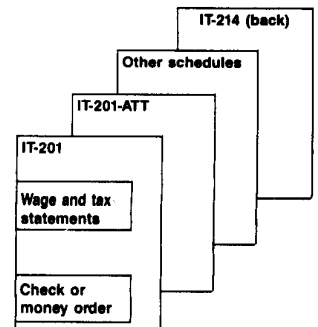
A paid preparer must also sign your return.

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.

Step 7

Attachments

- Attach Copy 2 of your wage and tax statement(s), and your check or money order if you owe any tax, to the areas indicated on the front of your return as illustrated below. (Please staple once only.)
- Attach any other forms and schedules you used to the back of your return. Staple once only in the upper left corner in the following order:
 1. Form IT-201-ATT;
 2. other New York State forms in form number order (but not Form IT-214 — see number 4 below);
 3. any other schedules, including copies of federal schedules; and
 4. Form IT-214, back page facing forward (front page facing out on back).
- If you have to write to us, attach your letter to the front of your return.



Step 8

Checklist

Before you mail your return, a quick check will help you avoid common errors that may delay your refund. **Did you:**

- attach your peel-off label?** If you do not have a label, did you enter your name, address, social security number(s), county of residence, school district name and school district code number at the top of your return?
- enter your permanent home address** (if different from your mailing address)?
- check your filing status box?**
- check the Yes or No boxes at items B and C of Form IT-201?**
- check the box for item (D) on the front of Form IT-201 if you use a paid preparer and do not want New York tax forms mailed to you next year?**
- enter the number of exemptions claimed from your federal return at item E?**
- check the Standard or Itemized deduction box on line 47 of Form IT-201?**
- enter your dependent exemption amount on line 49 of Form IT-201?**
- use the correct tax table(s) and column(s)?**
- figure your New York State child and dependent care credit by entering the number of qualifying persons cared for in 1991 and the amount of federal credit for child and dependent care in the boxes on line 52 of Form IT-201?**
- claim any adjustments or credits that you may qualify for?**
- sign your return** (both husband and wife must sign a joint return)?
- attach Copy 2 of your wage and tax statement(s) to the area indicated on the front of your return?**
- attach Form IT-201-ATT if you are claiming other New York State credits, or if you are subject to other New York State or New York City taxes?**

- make your check or money order payable to New York State income tax for the full amount you owe?**
- write your social security number and 1991 income tax on your check or money order?**

Step 9

Use the preaddressed mailing envelope

To speed your refund, use the preaddressed envelope that came with your tax packet. If you are claiming a refund, mark an "X" in the box on the front of the envelope. If you do not have a preaddressed envelope, address your envelope —

For refund returns:

NYS Income Tax
W. A. Harriman Campus
Refund '91
Albany, NY 12227-0125

For all other returns:

NYS Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125

Instructions for Form IT-201-ATT, Summary of Other Credits and Taxes

Purpose of Form IT-201-ATT — If you are claiming other New York State credits or if you are subject to other New York State or New York City taxes, fill in Form IT-201-ATT and attach it to your return. If you need more forms or schedules, see *How to Get Forms* on page 6 of these instructions.

Part I — Other New York State Credits

If you are claiming other New York State credits listed below, fill in Part I. These credits do not apply to New York City taxes. New York State does not allow any credits similar to those allowed under federal law for the elderly, earned income, etc.

Line 1

Resident credit

Enter the amount of resident credit. If your income was from sources outside New York State and you paid income taxes to another state, to a local government of another state, to the District of Columbia or to a province of Canada, you may qualify for a tax credit against your New York State tax (section 620 of the Tax Law).

If you qualify, figure this credit on Form IT-112-R, *Resident Tax Credit*, and transfer the amount to Form IT-201-ATT, line 1. Attach Form IT-112-R and a copy of the tax return filed with the other state, or province of Canada, to your New York State return. For more information, see Form IT-112-R. For information on the resident credit against the separate tax on lump-sum distributions, see line 9 instructions on page 22.

Line 2

Accumulation distribution credit

Enter the amount of New York State accumulation distribution credit. If you are a

beneficiary of a trust who received an accumulation distribution, you may be allowed a credit for New York State income taxes paid by the trust (section 621 of the Tax Law). Attach a schedule showing how you figured your credit.

Line 3

Investment credit

Enter the amount of investment credit. You can claim an investment credit if 1) you produce goods by manufacturing, processing, mining, agriculture or similar activities; 2) you use certain property for research and development purposes, pollution control purposes, waste treatment purposes; or 3) your business is a retail enterprise and you have qualified rehabilitation expenditures on property located in New York State (section 606(a) of the Tax Law). To figure this credit, fill in Form IT-212, *Investment Credit*, and attach it to your return. For more information, see IT-212-I, *Instructions for Form IT-212*.

Line 4

Special additional mortgage recording tax credit

If you are a shareholder of an electing New York S corporation, include on line 4 your prorated share of the S corporation's special additional mortgage recording tax credit from Form CT-3-S.

For all others, 1987 was the last year that this credit could be claimed. However, any unused credit from a prior year can be carried over. Include on line 4 your special additional mortgage recording tax credit carryover for 1991. Attach a schedule showing how you figured your credit carryover. See additions A-4 and A-5 on page 11 of these instructions.

Line 5

Solar and wind energy credit carryover from 1990

Enter the amount of solar and wind energy

credit carryover. 1985 was the last year that this credit could be claimed. Section 606(g)(6) provides that any unused credit can be carried over to the following year or years. Taxpayers carrying over any unused credit from 1990 to 1991 must attach Form IT-218.1, *Solar and Wind Energy Credit Carryover*, to their 1991 return.

Line 6

Economic development zone (EDZ) credit

EDZ wage tax credit — Enter the amount of wage tax credit. In order to claim the wage tax credit, a taxpayer must be certified under Article 18-B of the General Municipal Law as eligible to receive the wage tax credit. The computation of the wage tax credit is limited to five taxable years. The wage tax credit must be computed in the first taxable year during which payments of EDZ wages are made and in each of the four following taxable years (section 606(k) of the Tax Law).

If you qualify, figure this credit on Form DTF-601, *Claim for Economic Development Zone Wage Tax Credit*, and include the amount on Form IT-201-ATT, line 6. Attach Form DTF-601 to your return. For more information, see Form DTF-601 and its instructions, Form DTF-601-I.

EDZ capital corporation tax credit — Enter the amount of capital corporation tax credit. The EDZ capital corporation tax credit is 25% of the consideration paid for original issue stock purchased during the taxable year from one or more economic development zone capital corporations established pursuant to section 964 of the General Municipal Law (section 606(l) of the Tax Law).

If you qualify, figure this credit on Form DTF-602, *Claim for Economic Development Zone (EDZ) Capital Corporation Tax Credit*, and include the amount on Form IT-201-ATT, line 6. Attach Form DTF-602 to your return. For more information, see Form DTF-602.

EDZ investment tax credit — Enter the amount of investment tax credit. The EDZ investment tax credit is 8% of the cost (or other federal basis) of qualified property which was acquired, constructed, reconstructed or erected in an economic development zone after its date of designation and prior to its date of expiration as an economic development zone. To claim this credit, you must also be certified pursuant to Article 18-B of the General Municipal Law (section 606(j) of the Tax Law).

If you qualify, figure this credit on Form DTF-603, *Claim for Economic Development Zone (EDZ) Investment Tax Credit and Additional EDZ Investment Tax Credit*, and include the amount on Form IT-201-ATT, line 6. Attach Form DTF-603 to your return. For more information, see Form DTF-603 and its instructions, Form DTF-603-I.

Part II — Other New York State Taxes

If you are subject to other New York State taxes as listed below, complete Part II.

Line 8

New York State separate tax on lump-sum distributions.

Enter your New York State separate tax on lump-sum distributions. If you used federal Form 4972 to figure your federal tax on lump-sum distributions, figure your state separate tax on Form IT-230 and attach it to your return. For more information, see IT-230-I, *Instructions for Form IT-230*.

Line 9

Resident credit against separate tax on lump-sum distributions

Enter the amount of resident credit you are claiming against the separate tax on lump-sum distributions. If you received a distribution that is considered a lump-sum distribution for federal income tax purposes, you may qualify for a credit against the state separate tax on lump-sum distributions reported on line 8. This distribution must be from sources outside New York State and must be subject to income tax or to a separate tax by another state, by a local government of another state, by the District of Columbia, or by a province of Canada.

To claim this credit, fill in Form IT-112.1, *Resident Credit Against Separate Tax on Lump-Sum Distributions*. Attach Form IT-112.1 and a copy of the tax return filed with the other state or province of Canada to your New York State return.

Line 11

New York State minimum income tax

Enter your New York State minimum income tax. If you had New York State tax preference items (e.g., appreciated property charitable deduction) totaling more than \$5,000 (\$2,500 if married and filing separately), you may be subject to the state minimum income tax. Fill in Form IT-220 and attach it to your return. For more information, see IT-220-I, *Instructions for Form IT-220*.

Line 12

Add-back of investment credit on early dispositions

Enter the amount of add-back of investment credit on early dispositions of investment credit property. If you dispose of property on which an investment credit has been taken, or prior to January 1, 1987, a research and development credit was taken, or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between the investment credit or research and development credit taken and the investment credit or research and development credit allowed. Fill in Form IT-212 and attach it to your return.

Line 13

Add-back of economic development zone investment tax credit on early dispositions

Enter the amount of add-back of economic development zone investment tax credit on early dispositions of qualified property located within the economic development zone. If you dispose of property on which an EDZ investment tax credit has been taken or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between the EDZ investment tax credit taken and the EDZ investment tax credit allowed. Fill in Form DTF-603 and attach it to your return.

Line 14

Add-back of resident credit for taxes paid to a province of Canada

Enter the amount of add-back of resident credit for taxes paid to a province of Canada from Form IT-112-R. If any part of the provincial tax that entitled you to a resident credit in a previous year is claimed as a foreign tax credit on your federal return in a succeeding year, you must add back the amount that exceeded your provincial resident tax credit in that succeeding tax year. Attach Form IT-112-R to your return.

Line 15

New York State tax on capital gain portion of lump-sum distribution

Enter the amount of New York State tax on the capital gain portion of your lump-sum distribution after completing **Worksheet A** on the back of Form IT-201-ATT. If you used federal Form 4972, Part II, to figure your federal tax on the capital gain portion of a lump-sum distribution, figure your state tax on Form IT-230, *Separate Tax on Lump-Sum Distributions*, Part II, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

Part III — Other City of New York Taxes

If you are subject to other New York City taxes as listed below, complete Part III.

Line 17

Part-year city of New York resident tax

Enter your part-year New York City resident tax. If you were a New York City resident for

only part of 1991, fill in Form IT-360.1 and attach it to your return. If you were subject to the New York City nonresident earnings tax for the remainder of the year, see the instructions for Form NYC-203. For more information, see IT-360.1-I, *Instructions for Form IT-360.1*.

Line 18

City of New York minimum income tax

Enter your New York City minimum income tax. If you are a New York City resident and you are subject to the New York State minimum income tax, you must also figure your **New York City** minimum income tax on Form IT-220 and attach it to your return. For more information, see IT-220-I, *Instructions for Form IT-220*.

Line 19

City of New York separate tax on lump-sum distributions

Enter your New York City separate tax on lump-sum distributions. If you are a New York City resident and if you used federal Form 4972 to figure your federal tax on lump-sum distributions, figure your New York City separate tax on Form IT-230 and attach it to your return. For more information, see IT-230-I, *Instructions for Form IT-230*.

Line 20

City of New York tax on capital gain portion of lump-sum distribution

Enter the amount of City of New York tax on the capital gain portion of your lump-sum distribution after completing **Worksheet B** on the back page of Form IT-201-ATT. If you are a New York City resident and if you used federal Form 4972, Part II, to figure your federal tax on the capital gain portion of a lump-sum distribution, figure your City of New York tax on Form IT-230, *Separate Tax on Lump-Sum Distributions*, Part II, and attach it to your return. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

Line 22

Investment credit refund for new businesses

Enter the amount of investment credit refund for new businesses. If your new business qualifies, you can claim a refund for the amount of your current year's unused investment credit instead of carrying it over to next year. For more information see IT-212-I, *Instructions for Form IT-212*.

Also include the amount of your investment credit refund for new businesses on Form IT-201 in the total for line 71. On the dotted line to the left of this total, write ICR and show the amount.

Line 23

Net investment credit available for carryover to 1992.

Enter the amount of net credit available for carryover to 1992 from Form IT-212, line 28.

Line 24

Net economic development zone credit available for carryover to 1992

Enter the amount of net credit available for carryover to 1992 from Form(s) DTF-601 or DTF-603.

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Resolving Tax Problems

The best ways to avoid tax problems are to keep accurate tax records and to stay on top of current tax requirements. These instructions contain information that can help you do both; the instructions list free publications you can order and gives toll-free numbers you can call for answers to your specific questions.

Most tax problems can be resolved informally. If your refund is late, call our toll-free refund information number; if you receive a tax deficiency notice that you think is in error, promptly call the number listed on the notice. These instructions also list a toll-free number for ordering any forms you might need.

If you have made two or more attempts to resolve your problem and feel that you aren't getting anywhere, you may want to turn to our Problem Resolution Program, which is described in these instructions. The program is set up specifically for taxpayers who have tried to resolve their problems through the normal channels but have been unsuccessful.

Only a relative handful of tax problems fail to be resolved by these informal means. However, if you are issued a *Notice of Deficiency* or a refund denial and you feel that the Tax Department has made a mistake, you still have a number of options available to you:

- You can request a **conciliation conference** through the Bureau of Conciliation and Mediation Services. The conference is conducted informally by a conferee who issues an order that is binding on the Tax Department, but not on you (you can appeal by filing a petition for a formal hearing, as explained below). To set up a conference, get a *Request for Conciliation Conference* by calling toll free 1 800 462-8100 or by writing to the Bureau of Conciliation

and Mediation Services, NYS Tax Department, W. A. Harriman Campus, Albany, NY 12227.

- You can request a **small claims hearing** before an impartial presiding officer if the disputed amount is within certain dollar limitations set by the *Rules of Practice and Procedure*. The presiding officer's decision is final, but at any time before the end of the small claims hearing, you can request a transfer to a formal hearing before an administrative law judge. A copy of the *Rules of Practice and Procedure* will be sent to you when you request a petition form as explained below.

- You can file a petition for a **tax appeals hearing**. The hearing is held before an administrative law judge, and both you and the Tax Department may appeal the judge's decision to the Tax Appeals Tribunal. The Tax Department cannot seek a review of the Tribunal's decision, but you can by instituting an Article 78 proceeding in the Appellate Division of the State Supreme Court. You can get the petition forms by writing to the Division of Tax Appeals, Riverfront Professional Tower, 500 Federal Street, 4th Floor, Troy, NY 12180-2894.

Regardless of which appeal option you exercise, you may appear on your own behalf or you may have an authorized representative present your case for review. An authorized representative must have Power of Attorney from you in order to appear on your behalf. Further, your representative must be in compliance with the Ethics in Government Act which restricts appearances by former Tax Department employees. A summary of these restrictions is included on the back of Form DTF-14, *Power of Attorney (Individual)*.

Telephone Assistance

For forms and publications, call toll free (from New York State only) 1 800 462-8100.

From areas outside New York State, call (518) 438-1073.

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829).

From areas outside New York State, call (518) 438-8581.

For refund information only, please wait until after April 15 to call toll free (from New York State only) 1 800 443-3200.

From areas outside New York State, call (518) 438-6777.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

If you need to write, please address your letter to:

NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227

Mail your return and any attachments in the preaddressed envelope that came with your tax packet. If you do not have one, address your envelope —

For refund returns: NYS Income Tax
W. A. Harriman Campus
Refund '91
Albany, NY 12227-0125

For all other returns: NYS Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125