

Resident Income Tax Return

New York State . City of New York . City of Yonkers

IT-200-I

Instructions for Form IT-200 and Fast Form IT-100

Highlights for 1993 (see page 2)

This booklet also contains:

Instructions for Form IT-214, Claim for Real Property Tax Credit for Homeowners and Renters

From the Commissioner

In addition to the information you will need to fill out your New York State resident return for tax year 1993, these instructions contain useful information about your rights under the Tax Law. Last year, New York State adopted a taxpayers' bill of rights that spells out your rights and obligations as a New York taxpayer. The New York State procedures ensure that you will receive reasonable and fair treatment in dealing with the Tax Department should a problem arise concerning your income tax return.

The taxpayers' bill of rights is just one step taken in recent years toward a fairer and more equitable voluntary tax system. The Americans with Disabilities Act of 1990 prohibits discrimination against people with disabilities in any activity or service operated or funded by any branch of government. Under New York State and federal law, we have made and will continue to make every effort to ensure the accessibility of our programs, services and proceedings to persons with disabilities. For more information, see the *Need Help?* section on page 7 of these instructions.

For tax year 1993, taxpayers choosing to electronically file their federal returns may use a preparer who has been authorized by New York State to electronically file certain New York State income tax returns. Electronically filed returns offer the advantages of computer filing accuracy and rapid processing of your refund. The Tax Department cannot process your electronically filed return until we have received a completed and signed Form IT-201-E, Declaration for Electronic Filing of Resident Income Tax Return, and all required return attachments. For more information, see page 4 of these instructions.

New York State and New York City income tax rates, brackets and standard deduction amounts are unchanged from last year, and this year's Form IT-200 looks very much as it did in 1992. By way of reminder, if you were an employee of the city of New York or of certain other public employers, you must report on line 10 of Form IT-200 the amount that was deducted from your pay under a flexible benefits program. Also, if you owe a past-due, legally enforceable debt to a state agency, your refund can be applied to that debt

If you use a paid preparer (or, for any other reason, do not need the tax packet that we mail to you each year), please remember to check the box at Item (E) on the front of your return. Then, instead of sending you the entire packet next year, we will simply send you a mailing label that you or whoever prepares your return should use on your 1994 return. This will help us reduce printing and mailing costs.

Whether you choose to receive the entire packet or just the mailing label, please be sure to attach the preprinted label to your return; if you do not, it may cause a delay in processing your return and any refund that you may be entitled to.

You can also avoid delays by reviewing the checklist on page 11 and avoiding 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 1993, you may want to increase your withholding for 1994 so that more tax is withheld from each paycheck. 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 1994. If you decide for any reason that your withholding needs to be adjusted, file Form IT-2104, Employee's Withholding Allowance Certificate, with your employer.

Please note that you can no longer file the Fast Form IT-100 for a taxpayer who has died; you must use either Form IT-200 or Form IT-201. For more information, see *Deceased Taxpayers* in the instructions for these forms.

Remember, too, that if you need help with your 1993 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 representatives are available to answer any questions you may have about your 1993 New York State income tax return.

James W. Wetzler Commissioner

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IT-200 Highlights for Tax Year 1993

The 1992 New York State and New York City income tax rates and brackets and standard deduction amounts are retained for the 1993 tax year.

Specific changes affecting IT-200 filers for tax year 1993 include the following:

Line 9 of Form IT-200 has been modified to include career pension plan members of the New York City employees' retirement system and the New York City Board of Education retirement system.

Career pension plan members of the New York City employees' retirement system and the New York City Board of Education retirement system must add back to income on line 9. Form IT-200, the IRC 125 amount deducted from their salaries for health insurance and the welfare benefit fund surcharge. For more information, see the instructions for line 9 on page 8.

Line 10 of Form IT-200 modified

Employees with more than one New York City flexible benefits program (IRC 125) amount must now show each employer's

name and IRC 125 amount separately. For more information, see the instructions for line 10 on page 8.

Electronic Filing

Taxpayers may electronically file their Resident Income Tax Return by using a preparer and/or transmitter who have been authorized to participate in the New York State Electronic Filing Program. For more information, see Electronic Filing on page 4 of the General Information Section of these instructions.

Deceased Taxpayers

You can no longer file Form IT-100 for a taxpayer who has died. You must use either Form IT-200 or Form IT-201. For more information, see Who Must File in the instructions for these forms.

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

- Public employee contributions must be entered on line 9. If you are a Tier III or Tier IV member of the New York State and Local Retirement Systems (including the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System), New York State Teachers' Retirement System, or an employee of the State Teachers' Retirement System, or an employee of the State Oity University of New York who belongs to the TIAA/CREF Optional Retirement System or any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund, you must enter the amount of public employee 414(h) retirement contributions you made in 1993 on line 9.
- New York City IRC 125 flexible benefits program must be entered on line 10.

IRC Section 125 amounts deducted or deferred from your salary under a flexible benefits program established by the City of New York and certain other New York City public employers must be entered on line 10 of Form IT-200.

Be sure to check either the Yes or No box at Item D.

Item D 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.

Complete the New York Dependent Exemption Worksheet on the back of Form IT-200 and enter the line c number on line 15.

Some taxpayers make the mistake of entering their federal exemptions on line 15. Federal exemptions may include both personal and dependent exemptions. Only **dependent** exemptions are allowed on your New York State return. 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 (from federal Form 1040A, Schedule 2, Part II, line 10; or, if you filed federal Form 2441, from line 10, before any

If you are required to complete the worksheet on page 2 of the Form 2441 instructions, you may find that the federal child care credit is reduced on this worksheet. You are actually allowed 20% of the credit before any limitations on your state return.

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.

- Check the New York standard deduction table on the back of Form IT-200 and make sure that you have claimed the correct standard deduction for your filing status on line 14.
- Use the correct New York tax table.

Some taxpayers erroneously use the city tax table to determine their state tax, and vice versa.

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 37) instead of on the amount you owe line (line 38). If you owe tax, enter this amount on the correct line and pay this amount when you file your return to avoid a bill for the tax owed plus interest and possible penalty.

Americans with Disabilities Act (ADA)

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information numbers listed under Need Help? on page 7.

Your Rights Under the Tax Law

The Taxpayer Bill of Rights requires, in part, that the Tax Department advise you, in writing, of your rights and obligations during an audit, when appealing a Departmental decision and when your appeal rights have been exhausted and you need to understand enforcement capabilities available to the Department to obtain payment. For a complete copy of the information contained in all of these statements, you may request Publication 131, Your Rights and Obligations Under the Tax Law, by calling toll free (from New York State only) 1 800 462-8100. From areas outside New York, call (518) 438-1073.

Use your preprinted mailing label

The mailing label on the front of the packet is designed to speed processing and prevent common errors that delay refund checks. However, do not attach the label until you have completed and checked your return. For more information, or if you do not have a label, see Step 5 on pages 10 and 11 of the instructions.

Do you need a tax packet?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item E of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 1994 return. Be sure to use your preprinted mailing label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

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

your federal filing status would have been:

and you had federal adjusted gross income (plus New York additions)* of more

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 page 6 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
- 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 State Taxpayer Assistance toll free at 1 800 CALL TAX (1 800 225-5829) or see page 7 of these instructions.

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 were not a New York City or Yonkers resident for 1993 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, 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.

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 15 and Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and

Deceased Taxpayers

If a taxpayer died before filing a return for 1993, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on 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. The person who files the return for the deceased should write the taxpayer's first name and date of death in the area indicated at the top of the return. If a refund over \$10,000 is requested and (1) the return is not signed by the fiduciary or (2) you are a court-appointed representative and are claiming a refund for a deceased taxpayer, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and may have to attach Form AU-281.17, Survivor's Affidavit. Call or write us for this form. See How to Get Forms on page 4 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 State income tax. If you are stationed in a foreign country when your return is due and you qualify for an 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.

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.

For more information, see Publication 361, New York State Income Tax Information for Military Personnel and Veterans.

Nonresidents and Part-Year Residents

If you were not a New York State resident for 1993 or if your New York State resident status changed, and you had New York State source income, you may have to file Form IT-203, Nonresident and Part-Year Resident Income Tax Return. For more information, see the instructions for Form IT-203.

If you were a New York State resident for all of 1993, but a New York City or Yonkers resident for only part of the year, you cannot use Form IT-200. Instead, you must complete Form IT-201 and Form IT-360.1, Change of City Resident Status. For more information on change of city resident status, see IT-360.1-1, Instructions for Form IT-360.1, Change of City Resident Status.

Which Form to File

If you filed federal Form:

File your New York income tax return on:

1040EZ

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

Form IT-200 if you want to figure your tax yourself or claim the real property tax credit (see Homeowners and Renters on this page) or you want to disclaim a spouse's debt (see Collection of debts from your refund and Disclaiming of spouse's debt, page 10).

1040A

Form IT-100 if you want us to figure your tax and you did not have individual retirément arrangement (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 individual retirément arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.)

Form IT-200 if you want to figure your tax yourself and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federál adjusted gross income, or you want to claim the real property tax credit (see Homeowners and Renters on this page) or you want to disclaim a spouse's debt (see Collection of debts from your refund and Disclaiming of spouse's debt, page 10).

Form IT-201 (but see Can you file 1040 Form IT-200 instead of Form IT-201? on the following page).

Which Form to File (continued)

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 worksheet below); and
- your income was only from wages, interest, dividends, taxable refunds, credits or offsets 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, IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers, interest income on US government bonds or taxable refunds, credits or offsets of state and local income taxes; and
- your taxable income is less than \$65,000;
- 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 didn't make estimated tax payments, you don't need to extend the time to file your return and you're a calendar-year filer.

Worksheet for Figuring Which Deduction is Larger

	line 26a
	State, local and foreign income taxes from federal Schedule A, lines 5 and 7. b
	Subtract line b from line a c.

d. Enter the standard deduction that applies to your filing status:

a. Total itemized deductions

from federal Schedule A

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 other adjustments to federal itemized deductions apply to you (for example, interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York State income tax), adjust line c appropriately.

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

- You have individual retirement arrangement (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 Publication 382. How to Figure Your New York State Additions and Subtractions.
- 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
- 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 1993 estimated tax payment or an overpayment credit from your 1992 return.
- You want to apply any part of your 1993 overpayment to your estimated tax for 1994.
- ☐ You were a New York State resident for all of 1993, 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, 1993.
- ☐ 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 7 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. Some Form IT-201 filers can use Form IT-200. See Can you file Form IT-200 instead of Form IT-201? on this page. For the definition of resident, nonresident and part-year resident, see the instructions for Form IT-201.

Also, if you filed a joint federal return but are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you may be able to file a separate return. See Line Instructions, Item B on page 7.

Electronic Filing

Taxpayers eligible to file an IT-200 may file an IT-201 return electronically instead. Electronic filing offers the advantages of computer filing accuracy and rapid processing.

To file your return electronically:

- You must be requesting a refund.
- You must file your federal return electronically.
- You must use a New York State accepted preparer for electronic filing.
- You must ensure that a signed IT-201-E, Declaration for Electronic Filing of Resident Income Tax Return, and any required attachments are filed on your behalf. The Tax Department will not process an electronically filed return or pay any refund due until the IT-201-E is received.

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.

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.

Other Forms You May Have to File

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 of 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 1993 return, you must use 1993 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 processing your amended return. If you need forms, see *How to Get Forms* on page 4.

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, 1994, but no later than the due date, **April 15, 1994**. If you file late, you may have to pay penalties and interest. See *Penalties and Interest* on page 6.

Extension of time to file — If you know that you cannot meet the filing deadline, ask for an extension of time by filing New York State 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 pay any tax you owe with it. If you expect to either receive a refund or have no

and pay any tax you owe with it. If you expect to either receive a refund or have no amount of New York State, New York City or Yonkers income tax remaining unpaid as of the due date of your return, and you are filing federal Form 4868 to extend the time to file your federal return, you can also use a copy of federal Form 4868 to extend the time to file your New York return instead of filing Form IT-370. Write New York State Copy at the top of the form.

If you are required to pay any 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 Forms IT-100 or IT-200.

If, after asking for an extension of time to file using **paper** Form IT-370 or federal Form 4868, you choose to file your federal return electronically, you may still file your New York State resident income tax return electronically through August 15, 1994. Electronic returns may not be filed after this date.

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 of time 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 '93
ALBANY NY 12227-0125

For all other returns — NYS INCOME TAX W A HARRIMAN CAMPUS ALBANY NY 12227-0125

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 1993 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, 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 21 on page 8 of these instructions. For more information on the **New York City** household credit, see the instructions for line 24 on page 9 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.

You must staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, Return Assembly, on page 11 of these instructions. If you have not received your wage and tax statement by February 15, 1994, or if the statement you received is incorrect, contact your employer.

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 on the back 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 6.

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 1993 New York State Income Tax Forms.
- ☐ Your software must conform to current federal and state income tax laws.

Keep Copies of Your Tax Records

Please remember to keep a copy of your completed income tax return. Also keep copies of any books, records, schedules, statements or other related documents.

You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

Penalties and Interest

Interest — Daily compounded interest will be charged on income tax that is not paid on or before April 15, 1994, 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. 1994 (or, if your return is filed after April 15, 1994, within 3 months from the date it was filed), it also will be compounded daily. However, interest will not be paid to you: (1) on the portion of your refund that is attributable to the real property tax credit or (2) 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 filing an extension of time to file your return, see When to File on page 5 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.

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 or claim for refund 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 or claim for refund 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.

New York Additions

New York additions are items you must add to the adjusted gross income from your federal return, and help determine whether or not you have to file a New York income tax return. Brief descriptions of the more common additions follow:

- Interest income on state and local bonds (but not those of New York State and local governments within the state).
- Interest or dividend income on US bonds or securities exempted from federal income tax but not from state income tax.
- 3. The amount of public employee 414(h) retirement contributions paid by Tier III or Tier IV members of the New York State and Local Retirement Systems, which includes the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System; or Tier III or Tier IV members of the New York State Teachers' Retirement System; or employees of the State or City University of New York who belong to the TIAA/CREF Optional Retirement System; or any tier member of the New York City Employees' Retirement

System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund.

The amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge if you were a career pension plan member of:

- the New York City employees' retirement
- system, or the New York City Board of Education retirement system.
- 4. Income taxes deducted in figuring federal adjusted gross income (i.e., deducted as a business expense on your federal return).
- Interest expense on loans used to buy bonds and securities whose interest is exempt from New York State tax if you deducted that 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 deducted the amortization or expenses in figuring your federal adjusted gross income.
- 7. 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 the property included the cost of your energy system.
- The IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers.

For a complete description of the above additions and also of less common ones such as safe harbor leases and special additional mortgage recording tax credit, see Publication 382, How to Figure Your New York State Additions and Subtractions.

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.

Step 1

Get all forms and publications you need.

If you need any forms or publications, see How to Get Forms on page 4.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 1993 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 15, or if the form you received is incorrect, contact your employer.

If you plan to take the real property tax credit, 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-200 that begin on this page or the instructions for Fast Form IT-100 that begin on page 13. Then continue with Step 4 on page 10.

Line Instructions for Form IT-200

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1993. Make your entries in the white areas of Form 17-200.

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 pages 10 and 11 of these instructions will tell you how to complete this section of your return.

After you have completed and checked your return be sure to use your preprinted mailing label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

Item B

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 exceptions to this rule apply to married individuals who file a joint federal return and:

- (1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case you must either:
 - (a) file separate New York returns using filing status ③; or
 - (b) file jointly, as if you both were New York State residents, using filing status ②.
- (2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown or your spouse refuses to sign a joint New York return. In this case, you may file a separate New York return using filing status ③.

Caution - A separate return may be filed using exception (2) above **only** if you meet at least one of the following conditions:

- you can demonstrate that the address or whereabouts of your spouse is unknown, reasonable efforts have been made to locate your spouse and good cause exists for the failure to file a joint New York return; or
- reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart at all times during the preceding year, and good cause exists for the failure to file a joint return.

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 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 April 18;

then call our automated system toll free (from New York State only) 1 800 443-3200. From areas outside New York State, call (518) 438-6777.

Have a copy of your tax return available when you call.

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* above).

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). Hours of operation are from 9:00 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. In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the numbers listed under Information above.

Item C

Did you itemize your deductions on your 1993 federal return?

If you itemized your deductions on your 1993 federal income tax return check the *Yes* box. If you claimed the standard deduction on your federal return, check the *No* box.

Item E

Do you need a tax packet (IT-200-P) sent to you next year?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item E of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 1994 return.

Tax Computation Line 1

Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 1993 federal return, including any that were not reported by your employer on a wage and tax statement. If you did not have to file a federal return, report the same income you would have reported for federal income tax purposes.

Line 2

Taxable interest income

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

Line 3

Dividends

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

Line 4

Taxable refunds, credits or offsets of state and local income taxes

Enter the amount of taxable state and local income tax refunds, credits or offsets included as income on your federal return. Also enter this amount on line 12.

If you did not have to file a federal return, report the same amount of taxable state and local income tax refunds, credits or offsets you would have reported for federal income tax purposes.

Line 5

Unemployment compensation

Enter the unemployment compensation reported on your federal return.

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

Line 6

Add lines 1 through 5 and enter the total on line 6. This should be the same as the total income on your federal Form 1040A or 1040 or the adjusted gross income on your federal Form 1040EZ.

Line 7

Individual retirement arrangement (IRA) deduction

Enter the individual retirement arrangement (IRA) deduction reported on your federal return. If you are married and filing a joint return (filing status ②) and both of you claimed an IRA deduction on your federal return, enter the **total** of both spouses' IRA deductions. If you did not have to file a federal return, claim the same deduction you would have claimed for federal income tax purposes.

Line 8

Subtract line 7 from line 6 and enter the result on line 8. This should be the same as the adjusted gross income on your federal Form 1040A, 1040 or 1040EZ.

Certain items of income not taxed by the federal government are taxed by New York State

These New York additions must be added to federal adjusted gross income. The only New York additions reported on Form IT-200 are public employee contributions (line 9) and IRC 125 amounts from the New York City flexible benefits program (line 10).

Line 9

Public employee contributions

Identify any of the following that apply to you by writing the item number and the amount of each in the white area on line 9. Enter the total amount on line 9 in the money column.

- The amount of 414(h) retirement contributions shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1), or federal Form W-2 (Copy 2), if you were:
 - a Tier III or Tier IV member of the New York State and Local Retirement Systems, which include the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System, or
 - a Tier III or Tier IV member of the New York State Teacher's Retirement System or
 - an employee of the State or City University of New York who belongs to the TIAA/CREF Optional Retirement System or
 - any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund (section 612/b)/26) of the Tay Law

- The amount shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted from your salary for health insurance and the welfare benefit fund surcharge if you were a career pension plan member of:
 - the New York City employees' retirement system, or
 - the New York City Board of Education retirement system.

Do not enter on line 9 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

Line 10

Flexible benefits program (IRC 125)

If you were employed by only one of the following agencies, enter your IRC 125 amount in the money column.

If you were employed by more than one of the following agencies, write the name of each agency and the IRC 125 amount in the white area on line 10. Enter the total amount on line 10 in the money column.

The IRC 125 amount(s) shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted or deferred from your salary (section 612 (b)(31) of the tax law) under a flexible benefits program established on your behalf 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 City Rehabilitation Mortgage Insurance Corporation, New York City School Construction Authority, Manhattan and Bronx Surface Transit Operating Authority or the Staten Island Rapid Transit Authority).

Certain items of income taxed by the federal government are not taxed by New York State

These New York subtractions must be subtracted from your federal adjusted gross income. The only New York subtractions reported on Form IT-200 are taxable refunds, credits or offsets of state and local income taxes (line 12) and interest income on US government bonds (line 13).

Line 13

Interest income on US government bonds

Enter on line 13 the amount of interest income from US government bonds or other US government obligations that is included in your federal adjusted gross income. (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 13.) Interest income on bonds or other obligations of the US government is not taxed by New York State. Include on line 13 dividends you received from a regulated investment company (mutual fund) that invests in obligations of the US government and meets the 50% asset requirement each quarter. Once this requirement is met, the portion of the dividends you received that may be included on line 13 is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations (section 612(c)(1) of the Tax Law). Information regarding the 50% asset requirement and figuring your allowable subtraction (if any) should be obtained from the mutual fund

Line 15

New York dependent exemptions

Enter on line 15 your New York dependent exemptions from line c of the worksheet on the back of Form IT-200. Federal Form 1040EZ filers enter "0" on line 15. New York exemptions are allowed only for your dependents. Personal exemptions for you, and your spouse if you are married, are not allowed on your New York State return. If you did not 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.

Line 17

Taxable income

Subtract line 16 from line 11 and enter the difference on line 17. If line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 30. If line 17 is \$65,000 or more, **stop**; you cannot file on this form. You must file your return using **Form IT-201**.

Line 18

New York State tax

Find your New York State tax by using the State Tax Table on blue pages 23 through 30 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 18

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

Line 19

New York State child and dependent care credit

You can claim this credit if you were allowed a child and dependent care credit on your federal return.

Enter in the boxes on line 19 the number of qualifying persons cared for in 1993 and the amount of **federal credit** (not expenses) for child and dependent care from federal Form 1040A, Schedule 2, Part II line 10, or, if you filed federal Form 1040, from federal Form 2441, Part II, line 10, before any limitations. To figure your New York credit, multiply the federal credit before any limitations by 20% (.20) and enter the result on line 19.

Line 21

New York State household credit

Depending on your filing status, enter your household credit from the table on the back of Form IT-200. You qualify to claim this credit if you checked the *No* box at item D on your Form IT-200 and if you checked:

- ☐ filing status ① only (Single) and the amount on Form IT-200, line 8, is not over \$28,000; or
- ☐ filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$32,000.

Filing Status ① only (Single) - Use Household Credit Table I on the back of Form IT-200 to find the amount of your New York State household credit.

Filing Status ②, ④ and ⑤ - Use Household Credit Table II on the back of Form IT-200 to find the amount of your New York State household credit. Married 1040EZ filers use column 2.

Filing Status ® only (Married filing separate return) - Use Household Credit Table III on the back of Form IT-200 to find the amount of your New York State household credit.

Lines 23 through 26 and line 34 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

Line 23

City of New York resident tax

If you were a resident of New York City enter your city resident tax on line 23.

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.

Find your New York City resident tax by using the City Tax Table on white pages 31 through 38 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 23. There is an example at the beginning of the tables to help you find the correct tax.

Line 24

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 at item D on your Form IT-200 and if you checked:

- ☐ filing status ① and the amount on Form IT-200, line 8, is not over \$10,000; or
- ☐ filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, 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. (Married 1040EZ filers use column 2)

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.

Household Credit Table IV Filing status ① only (Single)

If the amount on line 8 is:

If the amount on line 8 is:		
Over	but not over	enter on line 24
	\$7,500 [*]	\$15
ድ 7 ደሰለ	10.000	
10,000		No credit is allowed;
* This may be any amount up to \$7,500, including	"0" or a negative amount.	enter "0" on line 24

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

If the amount line 8 is:	on	line 6	e, is: ed 1040	EZ file	rs use	column	2)		over
Over	but not over	1	2 on line		4	5	6	7	7 * *
\$15,000	. \$15,000* . 17,500 . 20,000	50 25 15	100 50 30 dit is alk	150 75 45	200 100 60 nter "0	250 125 75 " on line	300 150 90 e 24.	350 175 105	50 25 15

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.

Filing status ③ only (Married filing separate return)

If the total am line 8 from bo returns is:	oth	return	s, line 6	ie, is:		ons from			over
Over	but not over	1 Enter	2 on both	3 Forms	4 IT-200,	5 line 24	6	7	7 **
\$15,000 17,500 20,000	\$15,000* 17,500	25 12.50 7.50	50 25 15	75 37.50 22.50	100 50 30		45	52.50	7.50

* 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.

Line 26

City of New York nonresident earnings tax

Complete line 26 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 attach it to your return. Transfer the amount on Form NYC-203, line 9, to Form IT-200, line 26. For more information, see the instructions for Form NYC-203.

Lines 27, 28 and line 35 apply only to city of Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 27

City of Yonkers resident income tax surcharge

If you were a resident of Yonkers, enter your tax from the worksheet below.

Yonkers Worksheet

- a. Amount from line 22. a. ______
 b. Amount from Form
 IT-214, Real Property
 Tax Credit for Homeowners and Renters,
 line 17, if any. b. _____
 c. Subtract line b
 from line a. c. _____
- d. Yonkers resident tax rate (15%). d. _____15
- e. Multiply line c by line d. Enter this amount on Form IT-200, line 27.

е. _____

Line 28

City of Yonkers nonresident earnings tax

Complete line 28 only if you are subject to the city of 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 attach it to your return. Transfer the amount on Form Y-203, line 6 to Form IT-200, line 28. For more information, see the instructions for Form Y-203.

Line 30

Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount on line 30. 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 a gift to wildlife, see page 12 of these instructions.

Line 32

Real property tax credit

If you qualify, enter your real property tax credit. To claim this credit, fill in Form IT-214 and transfer the amount on Form IT-214, line 17 to Form IT-200, line 32. Attach Form IT-214 to your return. For more information, see the *Instructions for Form IT-214* on page 15.

Line 33

Total New York State tax withheld

Enter your total **New York State** tax withheld as shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). If you are married and filing a joint return, enter your combined New York State tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, Return Assembly on page 11 of these instructions. The amount on line 33 should be the same as the total **New York State** tax withheld on your statement(s).

Line 34

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 are married and filing a joint return, enter your combined New York City tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, Return Assembly on page 11 of these instructions. The amount on line 34 should be the same as the total City of New York tax withheld on your statement(s).

Line 35

Total city of Yonkers tax withheld

Enter your total **Yonkers** tax withheld as shown on your wage and tax statement(s). If you are married and filing a joint return, enter your combined Yonkers tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, Return Assembly on page 11 of these instructions. The amount on line 35 should be the same as the total City of Yonkers tax withheld on your statement(s).

Line 37

Refund

If line 36 is more than line 31, subtract line 31 from line 36 and enter your refund on line 37.

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 (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or 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 Federal 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.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. A state agency includes any state department, board, bureau, division, commission, committee,

public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state.

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 support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency 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 past-due legally enforceable debt to a state agency, contact that particular state agency.

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

☐ For a federal tax liability only — (518) 472-3608

(518) 4/2-3508
IRS 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) 732-0100 INTERNAL REVENUE SERVICE 625 FULTON STREET BROOKLYN NY 11201

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

1 800 835-3554 (from the continental U.S. only) From areas outside New York State, call (518) 482-0778 NYS TAX DEPARTMENT TAX COMPLIANCE DIVISION W A HARRIMAN CAMPUS ALBANY NY 12227

☐ For past-due 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 —

1 800 666-0991 NYSHESC 99 WASHINGTON AVENUE ALBANY NY 12255

☐ For State University student loans only — (FEDERAL 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
FEDERAL PERKINS/NDSL/NSL
DEPARTMENT
ROOM 1696
CITY UNIVERSITY OF NEW YORK
UNIVERSITY ACCOUNTING OFFICE
555 WEST 57TH STREET
NEW YORK NY 10019

Line 38

Amount you owe

If line 36 is less than line 31, subtract line 36 from line 31 and enter the amount you owe on line 38.

If you owe more than one dollar, attach your payment to the area indicated on the front of your return. Make your check or money order payable to *New York State Income Tax* and write your social security number and *1993 Income Tax* on it. Do not send cash. You do not have to pay one dollar or less.

Penalty for not paying enough tax during the year (Estimated Tax Penalty)

If line 38 is at least \$100 and, in addition, represents more than 10% of the tax shown on your return, you may owe a penalty. Generally, you are not subject to a penalty if your 1993 prepayments equal at least 100% of your 1992 tax (based upon a return covering 12 months).

For more information, see Publication 150, Estimated Tax Rules Limiting Use of Prior Year's Tax, and get Form IT-2105.9, Underpayment of Estimated Income Tax by Individuals and Fiduciaries, to see if you owe a penalty and to figure the amount.

If you owe a penalty you cannot file Form IT-200. You must file Form IT-201 and Form IT-2105.9.

Now continue with Step 4 below.

Step 4

Check the figures on your return and any attachments.

Step 5

City

Complete the top 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
County Sequence No.

School District Code Coun Social Security Number (s) Name Number and Street

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 mailsorting purposes only.

☐ If your name (or 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

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, 1993. School districts and code numbers are on pages 19 through 22 of these instructions. If you do not know the name of your school district in which you lived on December 31, 1993, 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, 1993, if it is not the same as the address on your mailing

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 moved after December 31, 1993, enter your permanent home address as of December 31, 1993, not your current home address.

If you do not have a mailing label, enter all of the following information in the white spaces at the top of your return:

- name and address (both names if filing a ioint return):
- permanent home address (if different from mailing address);
- ☐ social security number(s);
- ☐ New York State county of residence on December 31, 1993;
- school district name and code.

Step 6

Sign and date your return at the bottom.

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

Keep a copy of your return and any attachments for future reference. 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 on the back of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

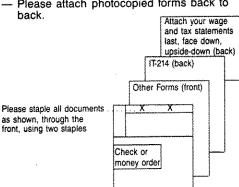
Step 7

Return Assembly

Illustrated below is the correct way to assemble your return and the various attachments for the most efficient handling. You can help ensure that your return (and your refund, if you are entitled to one) is processed as quickly as possible by taking a few moments to assemble your forms as shown.

- If you are filing Form IT-280, Nonobligated Spouse Allocation, please clip it, along with any correspondence and payments, to the front of your return, with the payments on top.
- Clip payments, if any, to the front of your return.
- Form IT-200, face up.
- Attach any other forms (IT-214 filers see below) you may have had to fill out, face up, behind your return.
- If you are filing Form IT-214, Claim for Real Property Tax Credit for Homeowners and Renters, attach that form behind the others, face down.
- Attach your wage and tax statements last, face down, upside-down.

Please attach photocopied forms back to



1T-200 (front)

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 the box for item (E) on the front of Form IT-200 if you do not need a tax packet mailed to you for next year?
- check appropriate boxes for items (B), (C) and (D), and at item (F), enter the number of exemptions from your federal Form 1040A or 1040, or enter "0" if you filed federal Form 1040EZ?
- enter the amount of your New York dependent exemptions?
- claim any adjustments or credits that you may qualify for?
- use the correct tax table(s)?
- figure your New York State child and dependent care credit by entering the number of qualifying persons cared for in 1993 and the amount of federal credit for child and dependent care in the boxes on line 19 of Form IT-200?
- sign your return (both husband and wife must sign a joint return)?
- □ attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?
- ☐ 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 1993 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 '93 ALBANY NY 12227-0125

For all other returns:

NYS INCOME TAX W A HARRIMAN CAMPUS ALBANY NY 12227-0125

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 give 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 a problem with the Tax Department which you have not been able to resolve through normal channels, or if for any reason you have a complaint about the Tax Department, 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.

Our representatives will, depending upon the nature of your complaint, either give you the address and phone number of the Problem Resolution Officer in your area, or refer your complaint for further investigation and analysis.

Our Problem Resolution Officers are available to assist you when you have repeatedly attempted to clear up a difficulty and you have been unable to do so.

Problem Resolution Officers help remedy specific taxpayer circumstances that have not been resolved through routine departmental procedures.

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 (from areas outside New York State, call (518) 438-1073) 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 in the following paragraphs.
- 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)*.

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, 171-f, 171-g and 697 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.

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 10 and 11 of these instructions.

When you Return a Gift to Wildlife

you are investing in the future of New York State's fish and wildlife. The return of the bald eagle and the peregrine falcon, for example, would not have been possible without your gifts.

As New Yorkers, we all have a vested interest in our natural resources. The dividends are endless for you and future generations.

Return a Gift to Wildlife is a fund dedicated to the maintenance and enhancement of our fish and wildlife. Don't forget to Return a Gift to Wildlife on your New York State Tax Form.

If you would like to donate directly or to receive additional information do so by writing to:

RETURN A GIFT TO WILDLIFE, NYS DEC, 50 WOLF ROAD - ROOM 532, ALBANY NY 12233-4830



Instructions for Preparing Fast Form IT-100

Step 1

Get your tax records together.

If you received a salary or wages, get all your 1993 wage and tax statement(s) together. These will be either New York State 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 statement(s) by February 15, or if the form you received is incorrect, contact your employer.

Much of the information you need for Fast Form IT-100 comes from your federal return. Where possible, we have provided the specific line numbers on the federal form from which you can copy this information.

If you did not have to file a federal return but you must file a New York return, use the federal instructions to determine your filing status, the number of federal exemptions you may claim, your income and adjustments to income and any federal credit for child and dependent care.

If you need help, 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.

Step 2

Fill in your return.

Fill in Fast Form IT-100 using the line-by-line instructions that begin below. Then continue with Step 3 on this page.

IT-100 Line Instructions

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1993

We will figure your tax and send you a refund or a bill for any additional tax you owe. We will also send a statement showing how we figured your tax. If you do owe additional tax, you must pay it by April 15, 1994, or within ten days of the date of your bill, whichever is later.

Name and address box

Do not write in this box or attach your mailing label until you have completed and checked your return. Step 4 on the next page will tell you how to complete this section.

Item (A)

Filing status

Show your filing status by checking one box. If you filed a federal return, your filing status is the same. 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.

Item (B)

Can you be claimed as a dependent?

If you can be claimed as a dependent on another taxpayer's federal return, check the *Yes* box. If not, check the *No* box.

Item (C)

Were you a resident of the city of New York for all of 1993?

If you were a city of New York resident for all of 1993, check the Yes box. If not, check the No box. If you were a resident for part of the year, you must use Form IT-201.

If you were not a resident of New York City for any part of the year but earned wages there, you must use Form IT-200.

Item (D)

Were you a resident of the city of Yonkers for all of 1993?

If you were a city of Yonkers resident for all of 1993, check the Yes box. If not, check the No box. If you were a resident for part of the year, you must use Form IT-201.

If you were not a resident of Yonkers for any part of the year but earned wages there, you must use Form IT-200.

The information for **lines 1 through 8** should be the same as on your federal return. If you did not have to file a federal return, report the same information that you would have reported if you had filed one.

Line 1

Number of federal exemptions

Enter the **number** of exemptions claimed on your federal return. We will figure the number of exemptions that you can claim for your dependents, since personal exemptions for you and for your spouse, if you are married, are not allowed on your New York State return.

Line 2

Wages, salaries, tips, etc.

Enter the total wages, salaries and tips you reported on your 1993 federal return. Include all wages, salaries and tips even if they were not reported by your employer on a wage and tax statement.

Line 3

Taxable interest income

Enter the taxable interest income reported on your federal return.

Line 4

Interest income on US government bonds

Enter any interest income on bonds or other obligations of the United States government that you included on line 3.

Interest income on US government bonds is not subject to New York State income tax. Therefore, any amount entered on line 4 will reduce your tax liability.

Line 5

Dividends

Enter the dividends reported on your federal return.

Line 6

Unemployment compensation

Enter the unemployment compensation reported on your federal return.

Line 7

Individual retirement arrangement (IRA) deduction

Enter the IRA deduction from your federal return.

Lines 8a and 8b

Federal credit for child and dependent care

Enter on line 8a the number of qualifying persons cared for in 1993.

Enter on line 8b the amount of your federal credit for child and dependent care (not expenses) from federal Form 1040A, line 24a.

Line 9

Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount. It must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

Lines 10, 11 and 12

The information for lines 10, 11 and 12 is from your wage and tax statement(s), New York State Form 1T-2102 (Copy 1) or federal Form W-2 (Copy 2). The amounts you enter on these lines should be the same as the total New York State, city of New York and city of Yonkers tax withheld shown on your wage and tax statements. Be sure to attach these statements to your return as explained in Step 6, Attachments, on the next page.

Line 10

New York State tax withheld

Enter the total New York State tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined New York State tax withheld.

Line 11

City of New York tax withheld

Enter the total city of New York tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined city of New York tax withheld.

Line 12

City of Yonkers tax withheld

Enter the total city of Yonkers tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). Married couples must enter their combined city of Yonkers tax withheld.

(Now continue with Step 3 below.)

Step 3

Check the figures on your return.

Step 4

Complete the top of your return.

Place the mailing label from your income tax packet, if you received one, in the name and address box at the top of your return. If the information on your mailing label is wrong, cross it out and make the corrections directly on the label.

If you do not have a mailing label, enter the following in the spaces at the top of your return:

- your social security number (and your spouse's social security number if you are married);
- your name and address (and your spouse's name if you are married). If you and your spouse have different last names, separate the names with the word and (e.g., Brown, Mary L. and Smith, John C.).
- your New York State county of residence (on December 31, 1993);
- your school district name and code number — Enter the name and code number of your public school district. This is the district where you were a resident on December 31, 1993. School districts and code numbers are listed, by county, in the instructions for Forms IT-200 and IT-201. If you do not know the name of your school district, contact your nearest public school. If you do not know the code number of your public school district, call the Taxpayer Assistance Bureau at 1 800 CALL TAX (1 800 225-5829).

You must enter the name of your school district and code number even if you were absent from your school district temporarily, if your children did not attend the school in your school district, or if you had no children attending school. School aid may be affected if the school district code number is not correct.

 permanent home address — Enter your permanent home address within New York State on December 31, 1993, if it is not the same as your mailing address.

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 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 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 moved after December 31, 1993, enter your permanent home address as of December 31, 1993, **not** your current home address.

Step 5

Sign and date your return at the bottom. Your return cannot be processed if you do not sign it. If you are married, you both must sign it.

Step 6

Attachments

You can help us process your return faster (and your refund, if you're entitled to one) by stapling your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), upside-down and face down, to the back of your Form IT-100. Please staple it twice, through the front, along the top edge of the form. If you are enclosing any correspondence with your return, please clip it to the front of Form IT-100.

Step 7

Checklist

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

- apply the mailing label from your income tax packet or, if you did not receive one, enter your social security number(s), name, address, county of residence and school district name and code number at the top of your return?
- enter your permanent home address (if different from your mailing address)?
- check appropriate boxes for items (A) through (D)?
- enter the number of your federal exemptions?
- claim the IRA deduction or child care credit (if you qualify)?
- sign your return?
- attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?

Step 8

Mail your return as soon as you can after January 1, 1994, but not later than April 15, 1994, to avoid penalty and interest. Mail your return to:

NYS INCOME TAX W A HARRIMAN CAMPUS ALBANY NY 12227-0125

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 4, 5, 6, 7 and 8 above.

Information and assistance

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.

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information and assistance numbers listed above.

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). Hours of operation are from 9:00 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.

New York additions

New York additions are amounts not included in your federal adjusted gross income that must be included on your New York State return. They also help determine whether you have to file a New York income tax return. New York additions include items such as:

- interest income on state and local bonds (except those of New York State and its localities); and
- interest or dividend income on US bonds or securities exempted from federal income tax but not from state income tax.

Other, less common additions include items such as the accelerated cost recovery system deduction, safe harbor leases and the special additional mortgage recording tax credit. For a complete description of New York additions, see Publication 382, How to Figure Your New York Additions and Subtractions.

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-g, 171-f, 171-g and 697 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) 438-8561.

Instructions for Form IT-214

Real Property Tax Credit

If your household gross income was \$18,000 or less, you may be entitled to a credit on your New York State income tax return for part of the real property taxes or rent you paid during 1993. If you do not have to file a return, you can file for a refund of the credit by using Form IT-214 only.

Who Qualifies

Homeowners — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1993:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid real property taxes on your residence;
- you were a New York State resident for all of 1993;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all your real property (house, garage, land, etc.) was \$85,000 or less;
- any rent you received for nonresidential use of your residence was 20% or less of the total rent you received.

Renters — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1993:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid rent for your residence;
- you were a New York State resident for all of 1993;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings or board.

If you meet all of these conditions as a homeowner or renter, you are a qualified taxpayer and may be entitled to the real property tax credit. You cannot file a real property tax credit claim form for a taxpayer who has died.

Definitions

All who share your residence and its furnishings, facilities and accommodations are **members of your household**, whether they are related to you or not.

Household members also include tenants, subtenants, roomers or boarders if they are **related** to you in any of the following ways:

- a son, daughter or a descendent of either;
- a stepson or stepdaughter;
- a brother, sister, stepbrother or stepsister;
- a father, mother or an ancestor of either:
- a stepfather or stepmother;
- a niece or nephew;
- an aunt or uncle;
- a son-in-law, daughter-in-law, father-inlaw, mother-in-law, brother-in-law or sister-in-law.

No one can be a member of more than one household at one time.

Household gross income is the total of the following income items that you and all members of your household received:

- Federal adjusted gross income (even if you don't have to file a federal return).
- New York State additions to federal adjusted gross income. For a list of these additions, see Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and Renters, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200.
- Any part of the following items of income **not** included in either of the above:
 - the gross amount of pensions and annuities, including railroad retirement benefits, all payments received under the federal Social Security Act and veterans' disability pensions;
 - support money including foster care support payments;
 - income earned abroad exempted by section 911 of the Internal Revenue Code;
 - supplemental security income (SSI) payments;

- nontaxable interest received from New York State, its agencies, instrumentalities, public corporations or political subdivisions;
- workers' compensation;
- the gross amount of loss-of-time insurance. (For example, an accident or health insurance policy and disability benefits received under a "no-fault" automobile policy, etc.);
- cash public assistance and relief, other than medical assistance for the needy. (For example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.) Do not include amounts received from the Home Energy Assistance Program (HEAP);
- nontaxable strike benefits.

Household gross income does not include food stamps, medicare, medicaid, scholarships, grants, surplus food or other relief in kind. It also does not include payments made to veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act because of exposure to herbicides containing dioxin (agent orange), or pursuant to certain agent orange product liability litigation.

A residence is a dwelling that you own or rent, and up to one acre of land around it. It must be located in New York State. If your residence is on more than one acre of land, only the amount of real property taxes or rent paid that applies to the residence and only one acre around it may be used to figure the credit. (If you do not know how much rent or real property tax you paid for the one acre surrounding your residence, contact your local assessor.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative or a rental unit within a single dwelling is also a residence.

A trailer or mobile home that is used only for residential purposes is also a residence.

Real property taxes paid are all current, prior and prepaid real property taxes, special ad valorem levies and assessments levied and paid upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) during the taxable year. You may elect to include real property taxes that are exempted from tax under section 467 (for persons 65 and older) of the Real Property Tax Law (veterans' tax exemption does not qualify). If you do not know this amount, contact your local assessor.

Real property taxes paid also include any real estate taxes allowed (or which would

be allowable if the taxpayer had filed returns on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under section 216 of the Internal Revenue Code.

If any part of your residence was owned by someone who was not a member of your household, include only the real property taxes paid that apply to the part you and other qualified members of your household own.

If your residence was part of a larger unit, include only the amount of real property taxes paid that can be reasonably applied to your residence.

If you owned and occupied more than one residence during the taxable year, add together the prorated part of real property taxes paid for the period you occupied each residence.

Rent constituting real property taxes paid is 25% of the adjusted rent paid on a New York residence during the taxable year. Adjusted rent is the rent paid after subtracting any charges for heat, gas, electricity, furnishings or board. If these charges are not separately stated, complete lines 22 through 25 of Form IT-214 to figure 25% of adjusted rent. Do not include any subsidized part of your rental charge in adjusted rent.

If any part of your residence was rented by someone who was not a member of your household, include in line 22 of Form IT-214 only the amount of rent you and members of your household paid.

If you moved from one rented residence to another rented residence during the taxable year, add 25% of adjusted rent paid for each residence.

Which Form to File

To claim the real property tax credit, complete Form IT-214, Claim for Real Property Tax Credit, and attach it to Form IT-200 or Form IT-201. (You cannot claim this credit on Fast Form IT-100.) If neither you nor your spouse has to file a New York return but you qualify to claim the credit, just file Form IT-214 to claim your credit payment.

If more than one member of your household qualifies for the credit, each must file a separate Form IT-214. However, if you are married and filing a joint tax return, you must file a joint claim on Form IT-214.

When to File

If you are filing a New York State income tax return, attach Form IT-214 to it. File your New York State income tax return as soon as you can after January 1, 1994, but not later than April 15, 1994.

If you don't have to file a New York State income tax return, file Form IT-214 as soon as you can after January 1, 1994.

Filing Form IT-214 for Past Years

If you did not file Form IT-214 for previous years, you may still be able to receive a real property tax credit for those years. To see if there is still time for you to file Form IT-214, see the table below:

Last Date to File
April 15, 1994
April 17, 1995
April 15, 1996

Amending Your Return to Claim a Real Property Tax Credit

If you previously filed Form IT-200 or Form IT-201 without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit, file Form IT-201-X, Amended Resident Income Tax Return, with Form IT-214. Generally, you can amend your return within three years of the date the original return was filed or within two years of the date the tax was paid, whichever is later.

Need Help?

For 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.

We will answer your tax questions if you call us, 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 the toll-free telephone number listed above for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

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). Hours of operation are from 9:00 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.

Persons with Disabilities — In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accomodations for disabled persons, please call the numbers listed under Need Help? on this page.

Line Instructions — Form IT-214

Print or type the information requested in the name and address box at the top of page 1. Enter your name, address, social security number and county of residence as of December 31, 1993. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the address of the New York residence that qualifies you for this credit if it is different from your mailing address. If not, enter the word *same* on this line.

Line 1

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 1993, check the *Yes* box. If not, check the *No* box.

Generally, residents of nursing homes do not qualify for this credit because they share common living facilities (see definition of members of household). This situation usually disqualifies all residents of a nursing home since they are all considered to be members of one household which usually exceeds the household gross income level of \$18,000 and the average monthly rent level of \$450. If you are a resident of a nursing home and you check the Yes box, do not file Form IT-214 unless you attach a statement explaining how your household does not exceed these two limitations.

Some public housing projects are completely exempt from paying real property taxes. Residents of those projects do **not** qualify for this credit. Find out if your project is completely exempt from paying real property taxes by asking the management of your project. If you live in a public housing project and check the Yes box on line 1, do **not** file Form IT-214.

Line 2

Enter the number of members of your household, including yourself, who are filing a Form IT-214 for 1993. Count a joint claim filed by husband and wife as one Form IT-214. See the instructions for line 17 if more than one member of your household is filing Form IT-214.

Line 3

If any qualified member of your household was 65 or older on December 31, 1993, check the *Yes* box. If not, check the *No* box. Among other conditions (see *Who Qualifies*), a household member 65 or older must have paid real property taxes or rent

to qualify for this credit. If you checked the Yes box on line 3, indicating that you or a member of your household was 65 or older on December 31, 1993, enter the social security number of that person in the box *Qualifying social security number*. Enter *same* if it is your social security number.

Line 8

Check the appropriate box. If you owned your residence for part of the year and rented your residence for part of the year, check the *Own* box.

Complete Schedule A or B and Schedule C on the back of Form IT-214 before continuing with line 9.

Schedule A (Homeowners)

Enter on lines 18 and 19 any county, city, town, village or school district taxes and assessments that you and all qualified members of your household paid during 1993 (do not include penalty and interest charges). Persons age 65 or older may enter on line 20 the amount exempted from taxation under section 467 of the Real Property Tax Law (do not include the veterans' tax exemption). However, if you choose to make an entry on line 20, your credit, before limitation, will be only 25% (instead of 50%) of your eligible real property taxes. You may want to figure your credit both ways to see which results in the greater credit. Add lines 18 through 20 and enter the total on line 21. Transfer this amount to line 10 on the front of Form IT-214.

Schedule B (Renters)

Enter on line 22 the total rent you and all members of your household paid during 1993; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 23, 24 and 25. Transfer the amount on line 25 to line 10, on the front of Form IT-214.

If the monthly average of your adjusted rent (line 24) was more than \$450, stop; you do not qualify for this credit.

Schedule C (Homeowners and Renters)

List the name, social security number and date of birth of everyone, including yourself, who lived in your household in 1993. If you need more space, list additional names on a separate sheet and attach it to Form IT-214. Enter in the box on line 26 the total number of household members.

Figure your household gross income by completing lines 27 through 34.

Enter on line 27 the total federal adjusted gross income of you and all members of your household. If you or any members of your household do not have to file a

federal return, include the amount that would be included in federal adjusted gross income if a federal return had been required.

Enter on line 28 the total additions to federal adjusted gross income required by section 612(b) of the Tax Law. For a list of these additions, see Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and Renters, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200. Include the total of these additions that apply to you and all members of your household, even if a New York State income tax return is not required.

Enter on lines 29 through 33 the total of each type of income you and all members of your household received during 1993 that was not included on lines 27 and 28.

If someone was a member of your household for only part of the taxable year, include on lines 27 through 33 the income he or she received while a member of your household.

Add lines 27 through 33 and enter the total on line 34. Round this amount to the nearest whole dollar and transfer it to line 11 on the front of Form IT-214. If this amount is more than \$18,000, **stop**; you do not qualify for this credit.

Line 9

If you qualify for an exemption from taxation under section 467 of the Real Property Tax Law and elect to enter this exemption on line 20, check the *Yes* box. If not, check the *No* box.

Line 10

Real Property Taxes Paid or 25% of Adjusted Rent Paid

If you owned your residence for all of 1993, enter your real property taxes paid (from line 21) on line 10.

If you rented your residence for all of 1993, enter 25% of your adjusted rent paid (from line 25) on line 10.

If you owned your residence for part of the taxable year and rented your residence for part of the taxable year, add 25% of your adjusted rent paid (from Schedule B) to the prorated part of any charges you list on Schedule A. Enter the total on line 10.

Line 15

If you entered on line 20 any amount of taxes not paid due to the exemption for persons 65 or older (section 467 of the Real Property Tax Law), figure 25% of

line 14 and enter the result on line 15. If you did **not** make an entry on line 20, figure 50% of line 14 and enter the result on line 15.

Line 16

Credit Limitation

Using the following table, find your credit limitation according to the amount of your household gross income (line 11) and the age of qualified household members (line 3). Be careful to select your limitation from the proper column.

If the	And you	checked:
amount on line 11 is:	Yes on line 3, enter on line 16:	No on line 3, enter on line 16:
\$ * 0 to 1,000	\$375	\$75
1,001 to 2,000	358	73
2,001 to 3,000	341	71
3,001 to 4,000	324	69
4,001 to 5,000	307	67
5,001 to 6,000	290	65
6,001 to 7,000	273	63
7,001 to 8,000	256	61
8,001 to 9,000	239	59
9,001 to 10,000	222	57
10,001 to 11,000	205	55
11,001 to 12,000	188	53
12,001 to 13,000	171	51
13,001 to 14,000	154	49
14,001 to 15,000	137	47
15,001 to 16,000	120	45
16,001 to 17,000	103	43
17,001 to 18,000	86	41

^{*} This may include a negative amount.

Line 17

Real Property Tax Credit

The real property tax credit for your household is the amount on line 15 or line 16 - whichever is less. Enter the lesser amount on line 17.

If more than one member of your household is filing Form IT-214, divide the line 17 amount equally among all filers. You can divide the line 17 amount any way you want if you each agree to the amount of your share and attach a copy of the agreement to your Form IT-214. Enter only your share of the line 17 amount on your Form IT-214 (and on your return if you have to file one).

If you are married and filing a joint Form IT-214, you do not have to divide the credit. However, if you do not want to apply your share of a credit to a debt owed by your spouse, you must also file Form IT-280, Nonobligated Spouse Allocation (see Collection of debts from your refund and Disclaiming of spouse's debt below).

If you are filing a 1993 New York State income tax return, transfer your line 17 amount to Form IT-200, line 32 or Form IT-201, line 70.

Your credit will be subtracted from the amount of tax you owe. Any amount over the tax you owe will be refunded to you.

Sign Form IT-214 and attach it to the return you are filing.

If you pay someone to prepare Form IT-214, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form IT-214 for you and does not charge you, that person should not sign it.

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 or claim for a refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return or claim for refund 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. The period for keeping a completed copy of a claim for refund is three years from the time the claim for refund was presented to the taxpayer for signature.

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

If you are not filing a 1993 New York State income tax return, sign and date Form IT-214 and mail it to: NYS INCOME TAX, W A HARRIMAN CAMPUS — REFUND '93, ALBANY NY 12227-0125.

Your real property tax credit payment will be mailed to you.

Collection of debts from your refund — We will keep all or part of your refund if (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or 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 Federal 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.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. A state agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state.

Any amount over your debt will be refunded.

Disclaiming of spouse's debt - If you are married and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, fill in Form IT-280, Nonobligated Spouse Allocation, and attach it your return. If you do not have to file a return, attach it to Form IT-214. If you are filing Form IT-280 to disclaim your spouse's debt, attach the completed form 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 pastdue support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency 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 past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due 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 agency shown below:

☐ For a federal tax liability only —

(518) 472-3608

IRS 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) 732-0100 INTERNAL REVENUE SERVICE 625 FULTON STREET BROOKLYN NY 11201

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

1 800 835-3554

(from the continental U.S. only)
From areas outside New York State, call
(518) 482-0778
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS

ALBANY NY 12227

☐ For past-due 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 —
1 800 666-0991
NYSHESC
99 WASHINGTON AVENUE
ALBANY NY 12255

☐ For State University student loans only —
(FEDERAL 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
FEDERAL PERKINS/NDSL/NSL DEPARTMENT
ROOM 1696
CITY UNIVERSITY OF NEW YORK
UNIVERSITY ACCOUNTING OFFICE
555 WEST 57TH STREET
NEW YORK NY 10019

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, 171-f, 171-g and 697 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.

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 1993. (If you are a New York City resident, look for your listing after Nassau County.) Enter the school district name and code number at the top of the front of your return in the spaces provided. If you do not know the name of your school district, contact your nearest public school.

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

School District Name **School District Code Number**

Albany 005 Berne-Knox (Westerlo) 050

Bethlehem 051 Cairo (Durham) 076 Cohoes 122 Duanesburg 153 Green Island 236 Greenville 240 Guilderland 246 Maplewood (Colonie) 371 Menands 388

Middleburgh 393 Mohonasen-Draper (Rotterdam) 402 Niskayuna 439 North Colonie 443 Ravena-Coeymans (Selkirk) 524 Schalmont (Rotterdam) 568

Schoharie 572 South Colonie 595 Voorheesville 660 Watervliet 674

Allegany Alfred Almond 010

Andover 017 Angelica 018 Arkport 021 Belfast 044 Belmont 047 Bolivar 054 Canaseraga 083 Cuba - Rushford 138 Fillmore 192
Friendship 209
Greenwood 242 Hinsdale 277 Keshequa (Dalton-Nunda) 320 Letchworth (Gainsville) 339 Pioneer (Yorkshire) 498 Portville 512 Richburg 532 Scio 575 Wellsville 683

Broome

Whitesville 702

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

Cattaraugus

Allegany 011 Cattaraugus 094 Cuba - Rushford 138

School District Name School District Code Number

Cattaraugus (Cont'd) Forestville 198 Franklinville 205 Frewsburg 208 Gowanda 230 Griffith Institute (Springville) 244 Hinsdale 277 Limestone 343 Little Valley 347 Olean 462 Pine Valley (South Dayton) 497 Pioneer (Yorkshire) 498 Portville 512 Randolph 522 Randolph Children's Home 723

556

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

Salamanca

West Valley 690

Chautaugua 048 Bemus Point Brocton 067 Cassadaga Valley 091 Chautauqua 104 Clymer 119 Dunkirk 155 Falconer 189 Forestville 198 Fredonia 206 Frewsburg 208 Gowanda 230 Jamestown 306 Jamestown (Southwestern) 611 Mayville 384 Panama 479 Pine Valley (South Dayton) 497 Randolph 522 Ripley 536 Sherman 583 Silver Creek 587 Westfield 692

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

Chenango Afton 003 Bainbridge Guilford 031 Drankfield

School District Name School District Code Number

Chenango (Cont'd) Chenango Forks 107 Cincinnatus 113 De Ruyter 141 Gilbertsville - Mt. Upton 222 Greene 238 Harpursville 259 New Berlin 422 South New Berlin 604 Norwich 455 Otselic Valley (Georgetown-South Otselic) Oxford 475 Sherburne-Earlville 582 Sidney 586 South New Berlin 604 Whitney Point 703

Ausable Valley (Keeseville) 026 Beekmantown 043 Chateaugay 102 Chazy 105 N. Eastern Clinton 418 Northern Adirondack 453 Peru 492 Plattsburgh 503 Saranac (Dannemora) 560 Saranac Lake 561

Columbia Chatham 103 East Greenbush 158 Germantown 221 Hudson 289 Ichabod Crane (Kinderhook) 294 New Lebanon 426 Pine Plains 496 Red Hook 526 Schodack 571 Taconic Hills (Copake) 632

Webutuck (Northeast) 680

Cortland Cincinnatus 113 Cortland 134 De Ruyter 141 Dryden 152 Fabius (Pompey) 187 Greene 238 Groton 245 Homer 281 Marathon 372 McGraw 385 Newark Valley 432 Tully 646 Whitney Point 703

Delaware Andes 016 Bainbridge Guilford 031 Charlotte Valley 101 Delaware Valley 143 Delhi 144 Deposit 146 Downsville 150 Franklin 203 Gilboa Conesville 223 Hancock 256 Jefferson 310 Livingston Manor 349 Margaretville 375

School District Name School District Code Number

Delaware (Cont'd) Oneonta 464 Roscoe 545 Roxbury 547 Sidney 586 South Kortright 601 Stamford 620 Unatego (Otego-Unadilla) 649 Walton 663 Worcester 711

Dutchess Arlington 022 Beacon 040 Carmel 089 Dover Union Free 149 Haldane (Philipstown) 249 Hyde Park 293 Milibrook 396 Pawling 483 Pine Plains 496 Poughkeepsie 514 Red Hook 526 Rhinebeck 531 Spackenkill 612 Taconic Hills (Copake) 632 Wappingers Falls 665 Webutuck (Northeast) 680

Akron 004 Alden 007 Amherst 719 Attica 024 Buffalo 073 Cheektowaga 106 Cheektowaga-Maryvale 378 Cheektowaga-Sloan 589 Clarence 114 Cleveland Hill 115 Depew 145 East Aurora 156 Eden 171 Frontier 210 Gowanda 230 Grand Island 232 Griffith Institute (Springville) 244 Hamburg 251 Holland 278 Iroquois 300 Kenmore-Town of Tonawanda Lackawanna 326 Lake-Shore (Evans-Brant) Lancaster 332 Maryvale (Cheektowaga) 378 North Collins 442 Orchard Park 468 Pioneer (Yorkshire) 498 Silver Creek 587 Sloan (Cheektowaga) 589 Sweet Home 628 Tonawanda (City of) West Seneca 689 Williamsville 706

Essex Ausable Valley (Keeseville) 026 Crown Point 137 Elizabethtown (Lewis) 179 Keene 317 Lake Placid 328 Minerva 399

School District Name School District Code Number School District Name School District Code Number School District Name School District Code Number School District Name School District Code Number

Essex (Cont'd)
Moriah 408
Newcomb 434
Putnam 517
Saranac Lake 561
Schroon Lake 573
Ticonderoga 636
Westport 696
Willsboro 707

Franklin
Ausable Valley
(Keeseville) 026
Brasher Falls (St. Lawrence) 058
Brushton Moira 072
Chateaugay 102
Malone 365
Northern Adirondack 453
Salmon River 558
Saranac Lake 561
St. Regis Falls 619
Tupper Lake 647

Fulton
Amsterdam 015
Broadalbin-Perth 065
Dolgeville 148
Edinburg 173
Fonda Fultonville 197
Fort Plain 201
Galway 212
Gloversville 227
Johnstown 314
Mayfield 383
Northville 454
Oppenheim Ephratah 467
St. Johnsville 618
Wheelerville 698

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

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

Hamilton Indian Lake 296 Inlet 298 Hamilton (Cont'd)

Lake Pleasant 329 Long Lake 354 Northville 454 Piseco (Morehouse) 499 Poland 506 Raquette Lake 523 Wells 682

Herkimer Adirondack (Boonville) 002 Cherry Valley-Springfield 616 Dolgeville 148 Fort Plain 201 Frankfort (Schuyler) 202 Herkimer 268 Holland Patent 279 Ilion 295 Little Falls 346 Mohawk 401 Mount Markham (Bridgewater-W. Winfield) 412 New Hartford 424 Oppenheim Ephratah 467 Owen D. Young (Hornesville) Poland 506 Remsen 528 Richfield Springs 533 Sauquoit Valley 564 St. Johnsville 618 Town of Webb 639 West Canada Valley

Whitesboro 701

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

Lewis
Adirondack (Boonville) 002
Beaver River 041
Camden 079
Carthage 090
Copenhagen 129
Harrisville 261
Lowville 355
Sandy Creek 559
South Jefferson 600
South Lewis 602

Livingston
Avon 029
Caledonia Mumford 077
Canaseraga 083
Dansville 140
Geneseo 218
Honeoye 282
Honeoye Falls-Lima 283
Keshequa (Dalton-Nunda) 320
Le Roy 338
Livonia 350

Livingston (Cont'd)
Mount Morris 413
Naples 420
Pavilion 482
Perry 490
Wayland-Cohocton 677
Wheatland Chili 697
York 716

Madison Brookfield 070 Canastota 084 Cazenovia 095 Chittenango 111 De Ruyter 141 East Syracuse (Minoa) 167 Edmeston 174 Fabius (Pompey) 187 Hamilton 252 Madison 361 Manlius (Fayetteville) 370 Morrisville Éaton 411 Mount Markham (Bridgewater-W. Winfield) 412 New Berlin 422 Oneida 463 Otselic Valley (Georgetown-South Otselic) 606 Sherburne-Earlville 582 Sherrill *584 Stockbridge Valley 624 Waterville 673

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

Montgomery
Amsterdam 015
Broadalbin-Perth 065
Canajoharie 081
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120
Duanesburg 153
Fonda Fultonville 197
Fort Plain 201
Galway 212
Johnstown 314
Owen D. Young (Hornesville) 474
Schalmont (Rotterdam) 568
Schoharie 572

Montgomery (Cont'd) Scotia Glenville 576 Sharon Springs 579 St. Johnsville 618

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

New York City
Bronx 068
Brooklyn (Kings County) 071
Manhattan (NY County) 369
Queens 519
Staten Island
(Richmond County) 622

West Hempstead 687

Westbury 691

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

School District Name School District Code Number

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

Oneida

Adirondack (Boonville) 002 Brookfield 070 Camden 079 Central Square 098 Clinton 117 Holland Patent 279 Madison 361 Mount Markham (Bridgewater-W. Winfield) 412 New Hartford 424 New York Mills 430 Oneida 463 Oriskany 469 Poland 506 Remsen 528 Rome 541 Sauquoit Valley 564 Sherrill 584 Stockbridge Valley 624 Sylvan Beach (Verona) 629 Town of Webb 639 Utica 653 Waterville 673 West Canada Valley 685 Westmoreland 695 Whitesboro 701

Onondaga

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

Ontario

Canandaigua 082 East Bloomfield (Bloomfield) 157 Geneva 219 Honeoye 282

School District Name School District Code Number

Ontario (Cont'd) Honeoye Falls-Lima 283 Livonia 350 Lyons 360 Marcus Whitman (Gorham-Middlesex) 374 Naples 420 Newark 431 Palmyra (Macedon) 478 Penn Yan 489 Phelps-Clifton Springs 493 Pittsford 500 Red Jacket (Manchester-Shortsville) 527 Victor 659 Wayland 677

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

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

Oswego Altmar Parish (Williamstown) 012 Camden 079 Cato Meridian 092 Central Square 098 Fulton 211

Hannibal 257 Mexico 390 Oswego 472 Phoenix 494

Pulaski 516 Sandy Creek 559 South Jefferson 600

Otsego Bainbridge Guilford 031 Charlotte Valley 101 Cherry Valley-Springfield 616 Cobleskill-Richmondville 120 Cooperstown 128 Edmeston 174 Franklin 203 Gilbertsville - Mt. Upton 222 Laurens 336 Milford 395

School District Name **School District Code Number**

Otsego (Cont'd) Morris 409 Mount Markham (Bridgewater-W. Winfield) 412 New Berlin 422 South New Berlin 604 Oneonta 464 Owen D. Young (Hornesville) 474 Richfield Springs 533 Schenevus (Andrew S. Draper) 570 Sharon Springs 579 Sidney 586 South New Berlin 604 Unatego (Otego-Unadilla) 649 Worcester 711

Putnam Brewster 060 Carmel 089 Garrison 215 Haldane (Philipstown) Lakeland (Shrub Oak) Mahopac 363 North Salem 447 Pawling 483 Putnam Valley 518 Wappingers Falls 665

Rensselaer Averill Park 027 Berlin 049 Brittonkill (Brunswick Central) 064 Cambridge 078 East Greenbush 158 Geo. Washington (Brunswick Common) 220 Hoosic Valley 284 Hoosick Falls 285 Ichabod Crane (Kinderhook) 294 Lansingburgh 334 Mechanicville New Lebanon 426 Rensselaer 530 Schodack 571 Stillwater 623 Troy 642 Williams 704

Rockland Nanuet 419 New City (Clarkstown) 423 North Rockland (Haverstraw-Stony Point) 445 Nyack 457 Pearl River 484 S. Orangetown 605 Spring Valley (East Ramapo) 615 Suffern (Ramapo) 626

Wynantskill 713

St. Lawrence Alexandria Bay (Alexandria) 009 Brasher Falls (St. Lawrence) 058 Brushton Moira 072 Canton 087 Clifton Fine 116 Colton Pierrepont 124 Edwards-Knox 724 Gouverneur 229 Hammond (Alexandria Common) 253 Harrisville 261 Hermon Dekalb 269 Heuvelton 271 Indian River 297 Lisbon 345

School District Name School District Code Number

St. Lawrence (Cont'd) Madrid Waddington 362 Massena 380 Morristown 410 Norwood Norfolk 456 Ogdensburg 461 Parishville-Hopkinton 480 Potsdam 513 Salmon River 558 St. Regis Falls 619 Tupper Lake 647

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

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

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

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

Seneca Border City 056 Clyde-Savannah 118

School District Name School District Code Number School District Name School District Code Number School District Name School District Code Number School District Name School District Code Number

Seneca (Cont'd)
Geneva 219
Lyons 360
Phelps-Clifton Springs 493
Romulus 542
Seneca Falls 578
South Seneca 607
Trumansburg 643
Waterloo 671

Steuben
Addison 001
Alfred Almond 010
Andover 017
Arkport 021
Avoca 028
Bath (Haverling) 037
Bradford 057
Campbell-Savona 080
Canaseraga 083
Canisteo 086
Corning 132
Dansville 140
Elmira 182
Greenwood 242
Hammondsport 254
Hornell 286
Jasper-Troupsburg 308
Naples 420
Penn Yan 489
Prattsburg 515
Wayland-Cohocton 677
Whitesville 702

Suffolk
Amagansett 013
Amityville 014
Babylon 030
North Babylon 440
West Babylon 684
Bay Shore 038
Bayport Blue Point 039
Brentwood 059
Bridgehampton 062
Center Moriches 096
Center Islip 097
Cold Spring Harbor 123
Commack 125
Comsewogue (Brookhaven) 126
Connetquot (Islip) 127
Copiague 130
Deer Park 142
East Hampton 159
East Islip 161
East Moriches 163
East Quogue 164
Eastport 170
Elwood 186
Farmingdale 191
Fire Island (Ocean Beach) 193
Fishers Island 194
Greenport 239
Half Hollow Hills 250
Hampton Bays 255
Harborfields 258
Hauppauge 264
Huntington 292
South Huntington 599
Islip 304
Central Islip 097
East Islip 161
West Islip 688
Kings Park 321
Laurel 335

Suffolk (Cont'd)
Lindenhurst 344
Longwood (Middle Island) 392
Mastic Beach (William Floyd) 381
Mattituck (Cutchogue) 382
Middle Country 391
Miller Place 397
Montauk 404
Mount Sinai 414
New Suffolk 429
North Babylon 440
Northport (East Northport) 452
Oyster Ponds 477
Patchogue (Medford) 481
Port Jefferson 509
Quogue 521
East Quogue 164
Remsenburg (Speonk) 529
Riverhead 537
Rocky Point 540
Sachem (Holbrook) 553
Sag Harbor 554
Sagaponack 555
Sayville 566
Shelter Island 580
Shoreham-Wading River 585
Smithtown 590
South Country (South Haven) 596
South Huntington 599
South Manor (West Manor) 603
Southhampton 608
Southold 610
Springs 617
Three Village 635
Tuckahoe Common
(Southampton) 645
Wainscott 661
West Babylon 684
West Islip 688
Westhampton Beach 693
Wyandanch 712

Sullivan
Delaware Valley 143
Eldred 178
Ellenville 180
Fallsburgh 190
Jeff Youngsville 309
Liberty 342
Livingston Manor 349
Minisink Valley 400
Monticello 406
Narrowsburg 421
Pine Bush 495
Port Jervis 510
Roscoe 545
Tri Valley 640

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

Tompkins Candor 085 Cortland 134 Tompkins (Cont'd)
Dryden 152
Groton 245
Homer 281
Ithaca 305
Lansing 333
Moravia 407
Newark Valley 432
Newfield 436
Odessa Montour 460
Southern Cayuga 609
Spencer Van Etten 613
Trumansburg 643

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

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

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

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

Wayne (Cont'd) Red Creek 525 Sodus 592 Victor 659 Wayne 678 Webster 679 Williamson 705

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

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

Yates
Dundee 154
Geneva 219
Marcus Whitman (GorhamMiddlesex) 374
Naples 420
Penn Yan 489
Prattsburg 515

1993 New York State Tax Table

Based on Taxable Income

write on line 18 of Form IT-200.

Single Married Head At But For persons with taxable income of less than \$65,000. filing jointly of a least less Married housethan hola filing separately Your New York State Example: Mr. and Mrs. Allen are filing a joint return. Their tax is taxable income on line 17 of Form IT-200 is \$36,275. First, 2,135 2,369 36,200 36,250 2,494 (2,139)they find the 36,250 - 36,300 income line. Next, they find the 36,250 36,300 2,498 2,373 36,300 36,350 2,502 2,143 2,377 column for married filing jointly and read down the column. 36,350 36,400 2,506 2,147 2,381 The amount shown where the income line and filing status column meet is \$2,139. This is the tax amount they must

If line 1 (taxable income	9	And	you are	<u> </u>	If line 1 (taxable income	e	And	you are	-	If line 17 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house hold
			ew York : ax is -	State				ew York : tax is -	State			+	ew York : ax is -	State
\$ 0	\$ 10	\$ 0	\$ 0	\$ 0	2,	000				4,	000			
10 25 50 100 150	25 50 100 150 200	1 2 3 5 7	1 2 3 5 7	2 3 5 7	2,000 2,050 2,100 2,150	2,100 2,150	81 83 85 87	81 83 85 87	81 83 85 87	4,000 4,050 4,100 4,150	4,050 4,100 4,150 4,200	161 163 165 167	161 163 165 167	16 ⁴ 16 ⁵ 16 ⁵
200 250 300 350	250 300 350 400	9 11 13 15	9 11 13 15	9 11 13 15	2,200 2,250 2,300 2,350	2,300 2,350	89 91 93 95	89 91 93 95	89 91 93 95	4,200 4,250 4,300 4,350	4,250 4,300 4,350 4,400	169 171 173 175	169 171 173 175	16: 17: 17: 17:
400 450 500 550	450 500 550 600	17 19 21 23	17 19 21 23	17 19 21 23	2,400 2,450 2,500 2,550	2,500 2,550	97 99 101 103	97 99 101 103	97 99 101 103	4,400 4,450 4,500 4,550	4,450 4,500 4,550 4,600	177 179 181 183	177 179 181 183	17 17 18 18
600 650 700 750	700 750		25 27 29 31	25 27 29 31	2,600 2,650 2,700 2,750	2,700 2,750	105 107 109 111	105 107 109 111	105 107 109 111	4,600 4,650 4,700 4,750	4,650 4,700 4,750 4,800	185 187 189 191	185 187 189 191	18 18 18 19
800 850 900 950	900 950	35 37	33 35 37 39	33 35 37 39	2,800 2,850 2,900 2,950	2,900 2,950	113 115 117 119	113 115 117 119	113 115 117 119	4,800 4,850 4,900 4,950	4,850 4,900 4,950 5,000	193 195 197 199	193 195 197 199	19 19 19
1,	000				3,	000				5,	000	· · · · · · · · · · · · · · · · · · ·		
1,000 1,050 1,100 1,150	1,100 1,150	43 45	41 43 45 47	41 43 45 47	3,000 3,050 3,100 3,150	3,100 3,150	121 123 125 127	121 123 125 127	121 123 125 127	5,000 5,050 5,100 5,150	5,150	201 203 205 207	201 203 205 207	20 20 20 20
1,200 1,250 1,300 1,350	1,250 1,300 1,350	51 53	49 51 53 55	49 51 53 55	3,200 3,250 3,300 3,350	3,300 3,350	129 131 133 135	129 131 133 135	129 131 133 135	5,200 5,250 5,300 5,350	5,350	209 211 213 215	209 211 213 215	20 21 21 21
1,400 1,450 1,500 1,550	1,500 1,550	59 61	57 59 61 63	57 59 61 63	3,400 3,450 3,500 3,550	3,500 3,550 3,600	ŧ	137 139 141 143	137 139 141 143	5,400 5,450 5,500 5,550	5,500 5,550 5,600	217 219 221 224	217 219 221 223	21 21 22 22
1,600 1,650 1,700 1,750	1,700 1,750	67 69	65 67 69 71	65 67 69 71	3,600 3,650 3,700 3,750	3,700 3,750		145 147 149 151	145 147 149 151	5,600 5,650 5,700 5,750	5,700 5,750 5,800	226 229 231 234	225 227 229 231	22 22 22 23
1,800 1,850 1,900 1,950	1,900 1,950	75 77	73 75 77 79	73 75 77 79	3,800 3,850 3,900 3,950	3,900 3,950	157	153 155 157 159	153 155 157 159	5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	236 239 241 244	233 235 237 239	23 23 23 23

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

f line taxabl	e	And	you are	-	If line 1 (taxable income	•	And	l you are		If line 1 (taxable income)	:	And	you are	*
li east	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filling separately	Married filing jointly	Head of a house hold
		1	w York S tax is -	state			1	w York S tax is -	State			Your Ne	ew York S tax is -	State
6,	000	3			9,0	000				12,	000			
6,000 6,050 6,100 6,150	6,100 6,150	246 249 251 254	241 243 245 247	241 243 245 247	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	407 410 413 416	361 363 365 367	376 379 381 384	12,000 12,050 12,100 12,150	12,050 12,100 12,150 12,200	597 600 604 607	491 494 496 499	53 54 54 54
6,200 6,250 6,300 6,350	6,300 6,350	256 259 261 264	249 251 253 255	249 251 253 255	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	419 422 425 428	369 371 373 375	386 389 391 394	12,200 12,250 12,300 12,350	12,250 12,300 12,350 12,400	611 614 618 621	501 504 506 509	54: 55: 55: 55:
6,400 6,450 6,500 6,550	6,500 6,550	266 269 271 274	257 259 261 263	257 259 261 263	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	431 434 437 440	377 379 381 383	396 399 401 404	12,400 12,450 12,500 12,550	12,450 12,500 12,550 12,600	625 628 632 635	511 514 516 519	56 56- 56 57
6,600 6,650 6,700 6,750	6,700 6,750	276 279 281 284	265 267 269 271	265 267 269 271	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	443 446 449 452	385 387 389 391	406 409 411 414	12,600 12,650 12,700 12,750	12,650 12,700 12,750 12,800	639 642 646 649	521 524 526 529	57 57 57 58
6,800 6,850 6,900 6,950	0 6,900 0 6,950	291	273 275 277 279	273 275 277 279	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	461	393 395 397 399	416 419 421 424	12,800 12,850 12,900 12,950	12,850 12,900 12,950 13,000	653 656 660 663	531 534 536 539	58 58 59 59
7	,000				10,	000				13,				
7,000 7,056 7,100 7,15	0 7,100 0 7,150	299 301	281 283 285 287	281 283 285 287	10,000 10,050 10,100 10,150	10,050 10,100 10,150 10,200	470 473	401 403 405 407	426 429 431 434	13,000 13,050 13,100 13,150	13,050 13,100 13,150 13,200	667 671 675 679	541 544 546 549	59 60 60 60
7,20 7,25 7,30 7,35	0 7,300 0 7,350	309 311	289 291 293 295	289 291 293 295	10,200 10,250 10,300 10,350	10,250 10,300 10,350 10,400	482 485	409 411 413 415	436 439 441 444	13,200 13,250 13,300 13,350	13,250 13,300 13,350 13,400	683 687 691 695	551 554 556 559	60 61 61 61
7,40 7,45 7,50 7,55	0 7,500 0 7,550	319 321	297 299 301 303	297 299 301 304	10,400 10,450 10,500 10,550		494 497	417 419 421 423	446 449 451 454	13,400 13,450 13,500 13,550	13,450 13,500 13,550 13,600	698 702 706 710	561 564 566 569	62 62 62 63
7,60 7,65 7,70 7,75	i0 7,700 i0 7,750	329 331	305 307 309 311	306 309 311 314	10,600 10,650 10,700 10,750	10,700 10,750	506 509	425 427 429 431	456 459 461 464	13,600 13,650 13,700 13,750	13,650 13,700 13,750 13,800	714 718 722 726	571 574 576 579	63 63 63 64
7,80 7,85 7,90 7,95	60 7,900 90 7,950	339 341	313 315 317 319	316 319 321 324	10,800 10,850 10,900 10,950	10,900 10,950	518 521	433 435 437 439	466 469 471 474	13,800 13,850 13,900 13,950	13,850 13,900 13,950 14,000	730 734 738 742	581 584 586 589	64 64 65 65
	3,000					,000				14,		7.0	F.C) 4	
8,00 8,05 8,10 8,15	50 8,100 00 8,150	350 353	321 323 325 327	326 329 331 334	11,000 11,050 11,100 11,150	11,100 11,150	530 534	441 444 446 449	477 480 483 486	14,000 14,050 14,100 14,150	14,050 14,100 14,150 14,200	746 750 754 758	591 594 596 599	65 66 66 66
8,20 8,25 8,30 8,35	50 8 30 30 8 35	0 362 0 365	329 331 333 335	336 339 341 344	11,200 11,250 11,300 11,350	11 300 11 350	544 548	451 454 456 459	489 492 495 498	14,200 14,250 14,300 14,350	14,250 14,300 14,350 14,400	765 769	601 604 606 609	66 67 67 67
8,40 8,40 8,50 8,50	50 8,50 00 8,55	0 374 0 377	337 339 341 343	346 349 351 354	11,400 11,450 11,500 11,550	11,500 11,550	558 562	461 464 466 469	501 504 507 510	14,400 14,450 14,500 14,550	14,450 14,500 14,550 14,600	777 781 785 789	611 614 616 619	68 68 68 69
8,60 8,69 8,70 8,70	50 8,70 00 8,75	0 386 0 389	345 347 349 351	356 359 361 364	11,600 11,650 11,700 11,750	11,700 11,750	572 576	471 474 476 479	513 516 519 522	14,600 14,650 14,700 14,750	14,650 14,700 14,750 14,800	793 797 801 805	621 624 626 629	69 69 70
8,8 8,8 8,9 8,9	50 8,90 00 8,95	0 398 0 401	353 355 357 359	369 371	11,800 11,850 11,900 11,950	11,900 11,950	586 590	481 484 486 489	525 528 531 534	14,800 14,850 14,900 14,950	14,850 14,900 14,950 15,000	809 813 817 821	631 634 636 639	70 70 71 71

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

							k State	1 a	aDic	T		т		2:
if line 1 (taxabl income	е	And	you are	•	If line 1 (taxabl income	e	And	i you are	•	If line (taxabl income	е	And	d you are	•
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
			w York S tax is -	tate				· w York S tax is -	State			Your New York State tax is -		tate
15,	,000	-	1000L100001000		18,	000	1			21,	000	<u> </u>		
15,000 15,050 15,100 15,150	15,100. 15,150	824 828 832 836	641 644 646 649	717 720 724 727	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	1,061 1,065 1,069 1,073	812 815 818 821	936 940 944 948	21,000 21,050 21,100 21,150	21,050 21,100 21,150 21,200	1,297 1,301 1,305 1,309	992 995 998 1,001	1,172 1,176 1,180 1,184
15,200 15,250 15,300 15,350	15,300 15,350	840 844 848 852	651 654 656 659	731 734 738 741	18,200 18,250 18,300 18,350	18,250 18,300 18,350 18,400	1,076 1,080 1,084 1,088	824 827 830 833	951 955 959 963	21,200 21,250 21,300 21,350	21,250 21,300 21,350 21,400	1,313 1,317 1,321 1,325	1,004 1,007 1,010 1,013	1,188 1,192 1,196 1,200
15,400 15,450 15,500 15,550	15,500 15,550	856 860 864 868	661 664 666 669	745 748 752 755	18,400 18,450 18,500 18,550	18,450 18,500 18,550 18,600	1,092 1,096 1,100 1,104	836 839 842 845	967 971 975 979	21,400 21,450 21,500 21,550	21,450 21,500 21,550 21,600	1,328 1,332 1,336 1,340	1,016 1,019 1,022 1,025	1,203 1,207 1,211 1,215
15,600 15,650 15,700 15,750	15,700 15,750	872 876 880 884	671 674 676 679	759 762 766 769	18,600 18,650 18,700 18,750	18,650 18,700 18,750 18,800	1,108 1,112 1,116 1,120	848 851 854 857	983 987 991 995	21,600 21,650 21,700 21,750	21,650 21,700 21,750 21,800	1,344 1,348 1,352 1,356	1,028 1,031 1,034 1,037	1,219 1,223 1,227 1,231
15,800 15,850 15,900 15,950	15,900 15,950	887 891 895 899	681 684 686 689	773 776 780 783	18,800 18,850 18,900 18,950	18,850 18,900 18,950 19,000	1,124 1,128 1,132 1,136	860 863 866 869	999 1,003 1,007 1,011	21,800 21,850 21,900 21,950	21,850 21,900 21,950 22,000	1,360 1,364 1,368 1,372	1,040 1,043 1,046 1,049	1,235 1,239 1,243 1,247
	,000		***************************************		19,	000				22,	000			
16,000 16,050 16,100 16,150	16,100 16,150	903 907 911 915	692 695 698 701	787 790 794 797	19,000 19,050 19,100 19,150	19,050 19,100 19,150 19,200	1,139 1,143 1,147 1,151	872 875 878 881	1,014 1,018 1,022 1,026	22,000 22,050 22,100 22,150	22,050 22,100 22,150 22,200	1,376 1,380 1,384 1,388	1,052 1,055 1,059 1,062	1,251 1,255 1,259 1,263
16,200 16,250 16,300 16,350	16,300 16,350	919 923 927 931	704 707 710 713	801 804 808 811	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	1,155 1,159 1,163 1,167	884 887 890 893	1,030 1,034 1,038 1,042	22,200 22,250 22,300 22,350	22,250 22,300 22,350 22,400	1,391 1,395 1,399 1,403	1,066 1,069 1,073 1,076	1,266 1,270 1,274 1,278
16,400 16,450 16,500 16,550	16,500 16,550	935 939 943 947	716 719 722 725	815 818 822 825	19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	1,171 1,175 1,179 1,183	896 899 902 905	1,046 1,050 1,054 1,058	22,400 22,450 22,500 22,550	22,450 22,500 22,550 22,600	1,407 1,411 1,415 1,419	1,080 1,083 1,087 1,090	1,282 1,286 1,290 1,294
16,600 16,650 16,700 16,750	16,700 16,750	950 954 958 962	728 731 734 737	829 832 836 839	19,600 19,650 19,700 19,750	19,700 19,750	1,187 1,191 1,195 1,199	908 911 914 917	1,062 1,066 1,070 1,074	22,600 22,650 22,700 22,750	22,650 22,700 22,750 22,800	1,423 1,427 1,431 1,435	1,094 1,097 1,101 1,104	1,298 1,302 1,306 1,310
16,800 16,850 16,900 16,950	16,900 16,950	966 970 974 978	740 743 746 749	843 846 850 853	19,800 19,850 19,900 19,950		1,202 1,206 1,210 1,214	920 923 926 929	1,077 1,081 1,085 1,089	22,800 22,850 22,900 22,950	22,850 22,900 22,950 23,000	1,439 1,443 1,447 1,451	1,108 1,111 1,115 1,118	1,314 1,318 1,322 1,326
17	,000			·····	<u> </u>	000				23,	000	ş		
17,000 17,050 17,100 17,150) 17,100) 17,150	982 986 990 994	752 755 758 761	857 861 865 869	20,000 20,050 20,100 20,150	20,100 20,150	1,218 1,222 1,226 1,230	932 935 938 941	1,093 1,097 1,101 1,105	23,000 23,050 23,100 23,150	23,050 23,100 23,150 23,200	1,454 1,458 1,462 1,466	1,122 1,125 1,129 1,132	1,329 1,333 1,337 1,341
17,200 17,250 17,300 17,350	17,300 17,350	998 1,002 1,006 1,010	764 767 770 773	873 877 881 885	20,200 20,250 20,300 20,350	20,350	1,234 1,238 1,242 1,246	944 947 950 953	1,109 1,113 1,117 1,121	23,200 23,250 23,300 23,350	23,250 23,300 23,350 23,400	1,470 1,474 1,478 1,482	1,136 1,139 1,143 1,146	1,345 1,349 1,353 1,357
17,400 17,450 17,500 17,550	17,500 17,550	1,013 1,017 1,021 1,025	776 779 782 785	888 892 896 900	20,400 20,450 20,500 20,550		1,250 1,254 1,258 1,262	956 959 962 965	1,125 1,129 1,133 1,137	23,400 23,450 23,500 23,550	23,450 23,500 23,550 23,600	1,486 1,490 1,494 1,498	1,150 1,153 1,157 1,160	1,361 1,365 1,369 1,373
17,600 17,650 17,700 17,750	17,700 17,750	1,029 1,033 1,037 1,041	788 791 794 797	904 908 912 916	20,600 20,650 20,700 20,750	20,650 20,700 20,750 20,800	1,265 1,269 1,273 1,277	968 971 974 977	1,140 1,144 1,148 1,152	23,600 23,650 23,700 23,750	23,650 23,700 23,750 23,800	1,502 1,506 1,510 1,514	1,164 1,167 1,171 1,174	1,377 1,381 1,385 1,389
17,800 17,850 17,900 17,950	17,850 17,900 17,950	1,045 1,049 1,053 1,057	800 803 806 809	920 924 928 932	20,800 20,850 20,900 20,950		1,281 1,285 1,289 1,293	980 983 986 989	1,156 1,160 1,164 1,168	23,800 23,850 23,900 23,950	23,850 23,900 23,950 24,000	1,517 1,521 1,525 1,529	1,178 1,181 1,185 1,188	1,392 1,396 1,400 1,404

^{&#}x27;This column must also be used by a qualifying widow(er)

5 If line 1				2000 Maria (1000 M	If line	17	k State	iax ia	able	If line	17		······································	······································
(taxable income		And	i you are	*	(taxabl		And	d you are	•	(taxabi income		And	l you are	e -
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house hold
			w York S tax is -	State				ew York S tax is -	State			1	w York : tax is -	State
24,	000			***************************************	27,	,000		***************************************		30,	000	.1.		
24,000 24,050 24,100 24,150	24,100 24,150	1,533 1,537 1,541 1,545	1,192 1,195 1,199 1,202	1,408 1,412 1,416 1,420	27,000 27,050 27,100 27,150	27,050 27,100 27,150 27,200	1,769 1,773 1,777 1,781	1,411 1,415 1,419 1,423	1,644 1,648 1,652 1,656	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	2,006 2,010 2,014 2,018	1,647 1,651 1,655 1,659	1,88 1,88 1,88 1,89
24,200 24,250 24,300 24,350	24,250 24,300 24,350 24,400	1,549 1,553 1,557 1,561	1,206 1,209 1,213 1,216	1,424 1,428 1,432 1,436	27,200 27,250 27,300 27,350	27,250 27,300 27,350 27,400	1,785 1,789 1,793 1,797	1,426 1,430 1,434 1,438	1,660 1,664 1,668 1,672	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	2,021 2,025 2,029 2,033	1,663 1,667 1,671 1,675	1,89 1,90 1,90
24,400 24,450 24,500 24,550	24,500 24,550	1,565 1,569 1,573 1,577	1,220 1,223 1,227 1,230	1,440 1,444 1,448 1,452	27,400 27,450 27,500 27,550	27,450 27,500 27,550 27,600	1,801 1,805 1,809 1,813	1,442 1,446 1,450 1,454	1,676 1,680 1,684 1,688	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	2,037 2,041 2,045 2,049	1,678 1,682 1,686 1,690	1,91; 1,91; 1,92; 1,92;
24,600 24,650 24,700 24,750	24,700 24,750	1,580 1,584 1,588 1,592	1,234 1,237 1,241 1,244	1,455 1,459 1,463 1,467	27,600 27,650 27,700 27,750	27,650 27,700 27,750 27,800	1,817 1,821 1,825 1,829	1,458 1,462 1,466 1,470	1,692 1,696 1,700 1,704	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	2,053 2,057 2,061 2,065	1,694 1,698 1,702 1,706	1,92 1,93 1,93 1,94
24,800 24,850 24,900 24,950	24,900 24,950	1,596 1,600 1,604 1,608	1,248 1,251 1,255 1,258	1,471 1,475 1,479 1,483	27,800 27,850 27,900 27,950	27,850 27,900 27,950 28,000	1,832 1,836 1,840 1,844	1,474 1,478 1,482 1,486	1,707 1,711 1,715 1,719	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	2,069 2,073 2,077 2,081	1,710 1,714 1,718 1,722	1,94 1,94 1,95 1,95
25	,000	·	***************************************		28,	000				31,	000	W		
25,000 25,050 25,100 25,150	25,100 25,150	1,612 1,616 1,620 1,624	1,262 1,265 1,269 1,272	1,487 1,491 1,495 1,499	28,000 28,050 28,100 28,150	28,050 28,100 28,150 28,200	1,848 1,852 1,856 1,860	1,489 1,493 1,497 1,501	1,723 1,727 1,731 1,735	31,000 31,050 31,100 31,150	31,050 31,100 31,150 31,200	2,084 2,088 2,092 2,096	1,726 1,730 1,734 1,738	1,959 1,963 1,967 1,971
25,200 25,250 25,300 25,350	25,300 25,350	1,628 1,632 1,636 1,640	1,276 1,279 1,283 1,286	1,503 1,507 1,511 1,515	28,200 28,250 28,300 28,350	28,250 28,390 28,350 28,400	1,864 1,868 1,872 1,876	1,505 1,509 1,513 1,517	1,739 1,743 1,747 1,751	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	2,100 2,104 2,108 2,112	1,741 1,745 1,749 1,753	1,975 1,975 1,983 1,987
25,400 25,450 25,500 25,550	25,500 25,550		1,290 1,293 1,297 1,300	1,518 1,522 1,526 1,530	28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600	1,880 1,884 1,888 1,892	1,521 1,525 1,529 1,533	1,755 1,759 1,763 1,767	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	2,116 2,120 2,124 2,128	1,757 1,761 1,765 1,769	1,99 ² 1,995 1,995 2,003
25,600 25,650 25,700 25,750	25,700 25,750	1,663 1,667	1,304 1,307 1,311 1,314	1,534 1,538 1,542 1,546	28,600 28,650 28,700 28,750	28,650 28,700 28,750 28,800	1,895 1,899 1,903 1,907	1,537 1,541 1,545 1,549	1,770 1,774 1,778 1,782	31,600 31,650 31,700 31,750	31,650 31,700 31,750 31,800	2,132 2,136 2,140 2,144	1,773 1,777 1,781 1,785	2,007 2,017 2,018 2,019
25,800 25,850 25,900 25,950	25,900 25,950	1,683	1,318 1,321 1,325 1,328	1,550 1,554 1,558 1,562	28,800 28,850 28,900 28,950		1,911 1,915 1,919 1,923	1,552 1,556 1,560 1,564	1,786 1,790 1,794 1,798	31,800 31,850 31,900 31,950	31,850 31,900 31,950 32,000	2,147 2,151 2,155 2,159	1,789 1,793 1,797 1,801	2,022 2,026 2,030 2,034
	,000				29,	000				32,	000			
26,000 26,050 26,100 26,150	26,100 26,150	1,695 1,699	1,332 1,336 1,340 1,344	1,566 1,570 1,574 1,578	29,000 29,050 29,100 29,150	29,050 29,100 29,150 29,200	1,927 1,931 1,935 1,939	1,568 1,572 1,576 1,580	1,802 1,806 1,810 1,814	32,000 32,050 32,100 32,150	32,050 32,100 32,150 32,200	2,163 2,167 2,171 2,175	1,804 1,808 1,812 1,816	2,038 2,042 2,046 2,050
26,200 26,250 26,300 26,350) 26,300) 26,350	1,710	1,348 1,352 1,356 1,360	1,581 1,585 1,589 1,593	29,200 29,250 29,300 29,350	29,250 29,300 29,350 29,400	1,943 1,947 1,951 1,955	1,584 1,588 1,592 1,596	1,818 1,822 1,826 1,830	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	2,179 2,183 2,187 2,191	1,820 1,824 1,828 1,832	2,054 2,058 2,062 2,066
26,400 26,450 26,500 26,550	26,500 26,550	1,726 1,730	1,363 1,367 1,371 1,375	1,597 1,601 1,605 1,609	29,400 29,450 29,500 29,550	29,450 29,500 29,550 29,600	1,958 1,962 1,966 1,970	1,600 1,604 1,608 1,612	1,833 1,837 1,841 1,845	32,400 32,450 32,500 32,550	32,450 32,500 32,550 32,600	2,195 2,199 2,203 2,207	1,836 1,840 1,844 1,848	2,070 2,074 2,078 2,082
26,600 26,650 26,700 26,750	26,700 26,750	1,742 1,746	1,379 1,383 1,387 1,391	1,613 1,617 1,621 1,625	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	1,974 1,978 1,982 1,986	1,615 1,619 1,623 1,627	1,849 1,853 1,857 1,861	32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	2,210 2,214 2,218 2,222	1,852 1,856 1,860 1,864	2,085 2,089 2,093 2,097
26,800 26,850 26,900 26,950	26,900 26,950	1,758 1,762	1,395 1,399 1,403 1,407	1,629 1,633 1,637 1,641	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	1,990 1,994 1,998 2,002	1,631 1,635 1,639 1,643	1,865 1,869 1,873 1,877	32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	2,226 2,230 2,234 2,238	1,867 1,871 1,875 1,879	2,101 2,105 2,109 2,113

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

					Ne	N YOF	k State	lax la	abie			·		
If line (taxabl income	e	And	you are	•	If line 1 (taxable income)	And	d you are	•	If line 1 (taxable income)	And	l you are	
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
			w York S tax is -	State			3	w York S tax is -	state				w York S tax is -	itate
33	,000				36,	000		ان .	*	39,	000			
33,000 33,050 33,100 33,150	33,050 33,100 33,150	2,242 2,246 2,250 2,254	1,883 1,887 1,891 1,895	2,117 2,121 2,125 2,129	36,000 36,050 36,100 36,150	36,050 36,100 36,150 36,200	2,478 2,482 2,486 2,490	2,119 2,123 2,127 2,131	2,353 2,357 2,361 2,365	39,000 39,050 39,100 39,150	39,050 39,100 39,150 39,200	2,714 2,718 2,722 2,726	2,356 2,360 2,364 2,368	2,589 2,593 2,597 2,601
33,200 33,250 33,300 33,350	33,250 33,300 33,350	2,258 2,262 2,266 2,270	1,899 1,903 1,907 1,911	2,133 2,137 2,141 2,145	36,200 36,250 36,300 36,350	36,250 36,300 36,350 36,400	2,494 2,498 2,502 2,506	2,135 2,139 2,143 2,147	2,369 2,373 2,377 2,381	39,200 39,250 39,300 39,350	39,250 39,300 39,350 39,400	2,730 2,734 2,738 2,742	2,371 2,375 2,379 2,383	2,605 2,609 2,613 2,617
33,400 33,450 33,500 33,550	33,450 33,500 33,550	2,273 2,277 2,281 2,285	1,915 1,919 1,923 1,927	2,148 2,152 2,156 2,160	36,400 36,450 36,500 36,550	36,450 36,500 36,550 36,600	2,510 2,514 2,518 2,522	2,151 2,155 2,159 2,163	2,385 2,389 2,393 2,397	39,400 39,450 39,500 39,550	39,450 39,500 39,550 39,600	2,746 2,750 2,754 2,758	2,387 2,391 2,395 2,399	2,621 2,625 2,629 2,633
33,600 33,650 33,700 33,750	33,650 33,700 33,750	2,289 2,293 2,297 2,301	1,930 1,934 1,938 1,942	2,164 2,168 2,172 2,176	36,600 36,650 36,700 36,750	36,650 36,700 36,750 36,800	2,525 2,529 2,533 2,537	2,167 2,171 2,175 2,179	2,400 2,404 2,408 2,412	39,600 39,650 39,700 39,750	39,650 39,700 39,750 39,800	2,762 2,766 2,770 2,774	2,403 2,407 2,411 2,415	2,637 2,641 2,645 2,649
33,800 33,850 33,900 33,950	33,850 33,900 33,950	2,313	1,946 1,950 1,954 1,958	2,180 2,184 2,188 2,192	36,800 36,850 36,900 36,950	36,850 36,900 36,950 37,000	2,541 2,545 2,549 2,553	2,182 2,186 2,190 2,194	2,416 2,420 2,424 2,428	39,800 39,850 39,900 39,950	39,850 39,900 39,950 40,000		2,419 2,423 2,427 2,431	2,652 2,656 2,660 2,664
	,000				37,	000			,	40,	000			
34,000 34,050 34,100 34,150	34,100 34,150	2,325	1,962 1,966 1,970 1,974	2,196 2,200 2,204 2,208	37,000 37,050 37,100 37,150	37,050 37,100 37,150 37,200		2,198 2,202 2,206 2,210	2,432 2,436 2,440 2,444	40,000 40,050 40,100 40,150	40,150	2,797 2,801	2,434 2,438 2,442 2,446	2,668 2,672 2,676 2,680
34,200 34,250 34,300 34,350	34,300 34,350	2,340 2,344	1,978 1,982 1,986 1,990	2,211 2,215 2,219 2,223	37,200 37,250 37,300 37,350	37,250 37,300 37,350 37,400	2,573 2,577 2,581 2,585	2,214 2,218 2,222 2,226	2,448 2,452 2,456 2,460	40,200 40,250 40,300 40,350	40,350	2,813 2,817	2,450 2,454 2,458 2,462	2,684 2,688 2,692 2,696
34,400 34,450 34,500 34,550	34,450 34,500 34,550	2,352 2,356 2,360	1,993 1,997 2,001 2,005	2,227 2,231 2,235 2,239	37,400 37,450 37,500 37,550	37,550	2,59 2 2,596	2,230 2,234 2,238 2,242	2,463 2,467 2,471 2,475	40,400 40,450 40,500 40,550	40,500 40,550	2,829 2,833	2,466 2,470 2,474 2,478	2,700 2,704 2,708 2,712
34,60 34,65 34,70 34,75	0 34,700 0 34,750	2,372 2,376	2,009 2,013 2,017 2,021	2,243 2,247 2,251 2,255	37,600 37,650 37,700 37,750	37,700 37,750	2,608 2,612	2,245 2,249 2,253 2,257	2,479 2,483 2,487 2,491	40,600 40,650 40,700 40,750	40,700 40,750	2,844 2,848	2,482 2,486 2,490 2,494	2,715 2,719 2,723 2,727
34,80 34,85 34,90 34,95	0 34,900 0 34,950	2,388 2,392	2,025 2,029 2,033 2,037	2,259 2,263 2,267 2,271	37,800 37,850 37,900 37,950	37,900 37,950	2,624 2,628	2,261 2,265 2,269 2,273	2,495 2,499 2,503 2,507	40,800 40,850 40,900 40,950	40,900 40,950	2,860 2,864	2,497 2,501 2,505 2,509	2,731 2,735 2,739 2,743
35	5,000				38	,000					,000	1	A 5 5 6	
35,00 35,05 35,10 35,15	0 35,100 0 35,150	2,403 2,407	2,041 2,045 2,049 2,053	2,274 2,278 2,282 2,286	38,000 38,050 38,100 38,150	38,100 38,150	2,640 2,644	2,277 2,281 2,285 2,289	2,511 2,515 2,519 2,523	41,000 41,050 41,100 41,150	41,100 41,150	2,876 2,880	2,513 2,517 2,521 2,525	2,747 2,751 2,755 2,759
35,20 35,25 35,30 35,35	0 35,300 0 35,350	2,419 2,423	2,056 2,060 2,064 2,068	2,290 2,294 2,298 2,302	38,200 38,250 38,300 38,350	38,300 38,350	2,655 2,659	2,293 2,297 2,301 2,305	2,526 2,530 2,534 2,538	41,200 41,250 41,300 41,350	41,300 41,350	2,892 2,896	2,529 2,533 2,537 2,541	2,763 2,767 2,771 2,775
35,40 35,45 35,50 35,55	0 35,500 0 35,550	2,435 2,439	2,072 2,076 2,080 2,084	2,306 2,310 2,314 2,318	38,400 38,450 38,500 38,550	38,500 38,550	2,671 2,675	2,308 2,312 2,316 2,320	2,542 2,546 2,550 2,554	41,400 41,450 41,500 41,550	41,500 41,550	2,907 2,911	2,545 2,549 2,553 2,557	2,778 2,782 2,786 2,790
35,60 35,65 35,70 35,75	0 35,650 0 35,700 10 35,750	2,451 2,455	2,088 2,092 2,096 2,100	2,322 2,326 2,330 2,334	38,600 38,650 38,700 38,750	38,700 38,750	2,687 2,691	2,324 2,328 2,332 2,336	2,558 2,562 2,566 2,570	41,600 41,650 41,700 41,750	41,700	2,923 2,927	2,560 2,564 2,568 2,572	2,794 2,798 2,802 2,806
35,80 35,85 35,90 35,95	0 35,850 0 35,900 0 35,950	2,462 2,466 2,470	2,104 2,108 2,112 2,116	2,337 2,341 2,345 2,349	38,800 38,850 38,900 38,950	38,900 38,950	2,703	2,340 2,344 2,348 2,352	2,574 2,578 2,582 2,586	41,800 41,850 41,900 41,950	41,900 41,950	2,939 2,943	2,576 2,580 2,584 2,588	2,810 2,814 2,818 2,822

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

If line 1 (taxable income	е	And	l you are	*	If line 1 (taxable income	2	And	i you are	• •	If line 1 (taxable income	:	And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
			w York S tax is -	State			ł	w York S tax is -	itate			}	· w York S tax is -	tate
42,	,000				45,	000				48,	000			
42,000 42,050 42,100 42,150	42,100 42,150	2,951 2,955 2,959 2,963	2,592 2,596 2,600 2,604	2,826 2,830 2,834 2,838	45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	3,187 3,191 3,195 3,199	2,828 2,832 2,836 2,840	3,062 3,066 3,070 3,074	48,000 48,050 48,100 48,150	48,050 48,100 48,150 48,200	3,423 3,427 3,431 3,435	3,064 3,068 3,072 3,076	3,298 3,302 3,306 3,310
42,200 42,250 42,300 42,350	42,300 42,350	2,966 2,970 2,974 2,978	2,608 2,612 2,616 2,620	2,841 2,845 2,849 2,853	45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	3,203 3,207 3,211 3,215	2,844 2,848 2,852 2,856	3,078 3,082 3,086 3,090	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	3,439 3,443 3,447 3,451	3,080 3,084 3,088 3,092	3,314 3,318 3,322 3,326
42,400 42,450 42,500 42,550	42,500 42,550	2,982 2,986 2,990 2,994	2,623 2,627 2,631 2,635	2,857 2,861 2,865 2,869	45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	3,218 3,222 3,226 3,230	2,860 2,864 2,868 2,872	3,093 3,097 3,101 3,105	48,400 48,450 48,500 48,550	48,450 48,500 48,550 48,600	3,455 3,459 3,463 3,467	3,096 3,100 3,104 3,108	3,330 3,334 3,338 3,342
42,600 42,650 42,700 42,750	42,700 42,750	2,998 3,002 3,006 3,010	2,639 2,643 2,647 2,651	2,873 2,877 2,881 2,885	45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	3,234 3,238 3,242 3,246	2,875 2,879 2,883 2,887	3,109 3,113 3,117 3,121	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	3,470 3,474 3,478 3,482	3,112 3,116 3,120 3,124	3,345 3,349 3,353 3,357
42,800 42,850 42,900 42,950	42,900 42,950	3,014 3,018 3,022 3,026	2,655 2,659 2,663 2,667	2,889 2,893 2,897 2,901	45,800 45,850 45,900 45,950	45,850 45,900 45,950 46,000	3,250 3,254 3,258 3,262	2,891 2,895 2,899 2,903	3,125 3,129 3,133 3,137	48,800 48,850 48,900 48,950	48,850 48,900 48,950 49,000	3,486 3,490 3,494 3,498	3,127 3,131 3,135 3,139	3,361 3,365 3,369 3,373
43	,000	4-14			46,	000				49,0	000			
43,000 43,050 43,100 43,150	43,100 43,150	3,029 3,033 3,037 3,041	2,671 2,675 2,679 2,683	2,904 2,908 2,912 2,916	46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	3,266 3,270 3,274 3,278	2,907 2,911 2,915 2,919	3,141 3,145 3,149 3,153	49,000 49,050 49,100 49,150	49,050 49,100 49,150 49,200	3,502 3,506 3,510 3,514	3,143 3,147 3,151 3,155	3,377 3,381 3,385 3,389
43,200 43,250 43,300 43,350	43,300 43,350	3,045 3,049 3,053 3,057	2,686 2,690 2,694 2,698	2,920 2,924 2,928 2,932	46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	3,281 3,285 3,289 3,293	2,923 2,927 2,931 2,935	3,156 3,160 3,164 3,168	49,200 49,250 49,300 49,350	49,250 49,300 49,350 49,400	3,518 3,522 3,526 3,530	3,159 3,163 3,167 3,171	3,393 3,397 3,401 3,405
43,400 43,450 43,500 43,550	43,500 43,550	3,061 3,065 3,069 3,073	2,702 2,706 2,710 2,714	2,936 2,940 2,944 2,948	46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	3,297 3,301 3,305 3,309	2,938 2,942 2,946 2,950	3,172 3,176 3,180 3,184	49,400 49,450 49,500 49,550	49,450 49,500 49,550 49,600	3,533 3,537 3,541 3,545	3,175 3,179 3,183 3,187	3,408 3,412 3,416 3,420
43,600 43,650 43,700 43,750	43,700 43,750	3,077 3,081 3,085 3,089	2,718 2,722 2,726 2,730	2,952 2,956 2,960 2,964	46,600 46,650 46,700 46,750	46,650 46,700 46,750 46,800	3,313 3,317 3,321 3,325	2,954 2,958 2,962 2,966	3,188 3,192 3,196 3,200	49,600 49,650 49,700 49,750	49,650 49,700 49,750 49,800	3,549 3,553 3,557 3,561	3,190 3,194 3,198 3,202	3,424 3,428 3,432 3,436
43,800 43,850 43,900 43,950	43,900 43,950	3,100	2,734 2,738 2,742 2,746	2,967 2,971 2,975 2,979	46,800 46,850 46,900 46,950	46,850 46,900 46,950 47,000	3,329 3,333 3,337 3,341	2,970 2,974 2,978 2,982	3,204 3,208 3,212 3,216	49,800 49,850 49,900 49,950	49,850 49,900 49,950 50,000	3,565 3,569 3,573 3,577	3,206 3,210 3,214 3,218	3,440 3,444 3,448 3,452
····	,000			***************************************		000	application and according to			50,0		***************************************		**************************************
44,000 44,050 44,100 44,150	3 44,100 3 44,150	3,112 3,116	2,749 2,753 2,757 2,761	2,983 2,987 2,991 2,995	47,000 47,050 47,100 47,150	47,050 47,100 47,150 47,200	3,344 3,348 3,352 3,356	2,986 2,990 2,994 2,998	3,219 3,223 3,227 3,231	50,000 50,050 50,100 50,150	50,050 50,100 50,150 50,200	3,581 3,585 3,589 3,593	3,222 3,226 3,230 3,234	3,456 3,460 3,464 3,468
44,200 44,250 44,300 44,350	3 44,300 3 44,350	3,128 3,132	2,765 2,769 2,773 2,777	2,999 3,003 3,007 3,011	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	3,360 3,364 3,368 3,372	3,001 3,005 3,009 3,013	3,235 3,239 3,243 3,247	50,200 50,250 50,300 50,350	50,250 50,300 50,350 50,400	3,596 3,600 3,604 3,608	3,238 3,242 3,246 3,250	3,471 3,475 3,479 3,483
44,400 44,450 44,500 44,550	0 44,500 0 44,550	3,144 3,148	2,781 2,785 2,789 2,793	3,015 3,019 3,023 3,027	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	3,376 3,380 3,384 3,388	3,017 3,021 3,025 3,029	3,251 3,255 3,259 3,263	50,400 50,450 50,500 50,550	50,450 50,500 50,550 50,600	3,612 3,616 3,620 3,624	3,253 3,257 3,261 3,265	3,487 3,491 3,495 3,499
44,600 44,650 44,700 44,750	44,700 44,750	3,159 3,163	2,797 2,801 2,805 2,809	3,030 3,034 3,038 3,042	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	3,392 3,396 3,400 3,404	3,033 3,037 3,041 3,045	3,267 3,271 3,275 3,279	50,700	50,650 50,700 50,750 50,800	3,628 3,632 3,636 3,640	3,269 3,273 3,277 -3,281	3,503 3,507 3,511 3,515
44,800 44,850 44,900 44,950	0 44,900 0 44,950	3,175 3,179	2,812 2,816 2,820 2,824	3,046 3,050 3,054 3,058	47,800 47,850 47,900 47,950	47,850 47,900 47,950 48,000	3,407 3,411 3,415 3,419	3,049 3,053 3,057 3,061	3,282 3,286 3,290 3,294	50,850 50,900	50,850 50,900 50,950 51,000	3,644 3,648 3,652 3,656	3,285 3,289 3,293 3,297	3,519 3,523 3,527 3,531

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

If line (taxabl	le	And	l you are	*	If line 1 (taxable income	е .	An	d you are	•	If line 1 (taxable income	2	And	l you are	*
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
•		Your Ne	w York S tax is -	tate			Your N	ew York S tax is -	State			3	' w York S tax is -	tate
51	,000	1	·		54,	000				57,	000	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		
51,000 51,050 51,100 51,150	51,100 51,150	3,659 3,663 3,667 3,671	3,301 3,305 3,309 3,313	3,534 3,538 3,542 3,546	54,000 54,050 54,100 54,150	54,050 54,100 54,150 54,200	3,896 3,900 3,904 3,908	3,537 3,541 3,545 3,549	3,771 3,775 3,779 3,783	57,000 57,050 57,100 57,150	57,050 57,100 57,150 57,200	4,132 4,136 4,140 4,144	3,773 3,777 3,781 3,785	4,007 4,011 4,015 4,019
51,200 51,250 51,300 51,350	51,300 51,350	3,675 3,679 3,683 3,687	3,316 3,320 3,324 3,328	3,550 3,554 3,558 3,562	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	3,911 3,915 3,919 3,923	3,553 3,557 3,561 3,565	3,786 3,790 3,794 3,798	57,200 57,250 57,300 57,350	57,250 57,300 57,350 57,400	4,148 4,152 4,156 4,160	3,789 3,793 3,797 3,801	4,023 4,027 4,031 4,035
51,400 51,450 51,500 51,550	51,450 51,500 51,550	3,691 3,695 3,699 3,703	3,332 3,336 3,340 3,344	3,566 3,570 3,574 3,578	54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	3,927 3,931 3,935 3,939	3,568 3,572 3,576 3,580	3,802 3,806 3,810 3,814	57,400 57,450 57,500 57,550	57,450 57,500 57,550 57,600	4,163 4,167 4,171 4,175	3,805 3,809 3,813 3,817	4,038 4,042 4,046 4,050
51,600 51,650 51,700 51,750	51,650 51,700 51,750	3,707 3,711 3,715 3,719	3,348 3,352 3,356 3,360	3,582 3,586 3,590 3,594	54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	3,943 3,947 3,951 3,955	3,584 3,588 3,592 3,596	3,818 3,822 3,826 3,830	57,600 57,650 57,700 57,750	57,650 57,700 57,750 57,800	4,179 4,183 4,187 4,191	3,820 3,824 3,828 3,832	4,054 4,058 4,062 4,066
51,800 51,850 51,900 51,950	0 51,850 0 51,900 0 51,950	3,722 3,726 3,730	3,364 3,368 3,372 3,376	3,597 3,601 3,605 3,609	54,800 54,850 54,900 54,950	54,850 54,900 54,950 55,000	3,959 3,963 3,967 3,971	3,600 3,604 3,608 3,612	3,834 3,838 3,842 3,846	57,800 57,850 57,900 57,950	57,850 57,900 57,950 58,000	4,195 4,199 4,203 4,207	3,836 3,840 3,844 3,848	4,070 4,074 4,078 4,082
	2,000				1	000	<u></u>			1	000			
52,000 52,050 52,100 52,150	0 52,100 0 52,150	3,742 3,746	3,379 3,383 3,387 3,391	3,613 3,617 3,621 3,625	55,000 55,050 55,100 55,150	55,050 55,100 55,150 55,200	3,974 3,978 3,982 3,986	3,616 3,620 3,624 3,628	3,849 3,853 3,857 3,861	58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	4,211 4,215 4,219 4,223	3,852 3,856 3,860 3,864	4,086 4,090 4,094 4,098
52,200 52,250 52,300 52,350	0 52,300 0 52,350		3,395 3,399 3,403 3,407	3,629 3,633 3,637 3,641	55,200 55,250 55,300 55,350	55,250 55,300 55,350 55,400	3,990 3,994 3,998 4,002	3,631 3,635 3,639 3,643	3,865 3,869 3,873 3,877	58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	4,226 4,230 4,234 4,238	3,868 3,872 3,876 3,880	4,101 4,105 4,109 4,113
52,400 52,450 52,500 52,550	0 52,500 0 52,550	3,774 3,778	3,411 3,415 3,419 3,423	3,645 3,649 3,653 3,657	55,400 55,450 55,500 55,550		4,006 4,010 4,014 4,018	3,647 3,651 3,655 3,659	3,881 3,885 3,889 3,893	58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	4,242 4,246 4,250 4,254	3,883 3,887 3,891 3,895	4,117 4,121 4,125 4,129
52,600 52,650 52,700 52,750	0 52,700 0 52,750	3,789 3,793	3,427 3,431 3,435 3,439	3,660 3,664 3,668 3,672	55,600 55,650 55,700 55,750	55,700 55,750	4,022 4,026 4,030 4,034	3,663 3,667 3,671 3,675	3,897 3,901 3,905 3,909	58,600 58,650 58,700 58,750	58,650 58,700 58,750 58,800	4,258 4,262 4,266 4,270	3,899 3,903 3,907 3,911	4,133 4,137 4,141 4,145
52,80 52,85 52,90 52,95	0 52,850 0 52,900 0 52,950	3,805 3,809	3,442 3,446 3,450 3,454	3,676 3,680 3,684 3,688	55,800 55,850 55,900 55,950	55,950	4,037 4,041 4,045 4,049	3,679 3,683 3,687 3,691	3,912 3,916 3,920 3,924	58,800 58,850 58,900 58,950	58,850 58,900 58,950 59,000	4,274 4,278 4,282 4,286	3,915 3,919 3,923 3,927	4,149 4,153 4,157 4,161
53	3,000				56	,000				59,	000			
53,00 53,05 53,10 53,15	0 53,100 0 53,150	3,821 3,825	3,458 3,462 3,466 3,470	3,692 3,696 3,700 3,704	56,000 56,050 56,100 56,150	56,100 56,150	4,053 4,057 4,061 4,065	3,694 3,698 3,702 3,706	3,928 3,932 3,936 3,940	59,000 59,050 59,100 59,150	59,050 59,100 59,150 59,200	4,289 4,293 4,297 4,301	3,931 3,935 3,939 3,943	4,164 4,168 4,172 4,176
53,20 53,25 53,30 53,35	60 53,300 10 53,350	3,837	3,474 3,478 3,482 3,486	3,708 3,712 3,716 3,720	56,200 56,250 56,300 56,350	56,300 56,350	4,069 4,073 4,077 4,081	3,710 3,714 3,718 3,722	3,944 3,948 3,952 3,956	59,200 59,250 59,300 59,350	59,250 59,300 59,350 59,400	4,305 4,309 4,313 4,317	3,946 3,950 3,954 3,958	4,180 4,184 4,188 4,192
53,40 53,45 53,50 53,55	00 53,450 00 53,500 00 53,550	3,848 3,852 3,856	3,490 3,494 3,498 3,502	3,723 3,727 3,731 3,735	56,400 56,450 56,500 56,550	56,450 56,500 56,550	4,085 4,089 4,093 4,097	3,726 3,730 3,734 3,738	3,960 3,964 3,968 3,972	59,400 59,450 59,500 59,550	59,450 59,500 59,550 59,600	4,321 4,325 4,329 4,333	3,962 3,966 3,970 3,974	4,196 4,200 4,204 4,208
53,60 53,65 53,70 53,75	00 53,650 00 53,700 00 53,750	3,864 3,868 3,872	3,505 3,509 3,513 3,517	3,739 3,743 3,747 3,751	56,600 56,650 56,700 56,750	56,700 56,750	4,100 4,104 4,108 4,112	3,742 3,746 3,750 3,754	3,975 3,979 3,983 3,987	59,600 59,650 59,700 59,750	59,650 59,700 59,750 59,800	4,337 4,341 4,345 4,349	3,978 3,982 3,986 3,990	4,212 4,216 4,220 4,224
53,80 53,85 53,90 53,95	0 53,850 0 53,900 0 53,950	3,880 3,884 3,888	3,521 3,525 3,529 3,533	3,755 3,759 3,763 3,767	56,800 56,850 56,900 56,950	56,850 56,900 56,950	4,116 4,120 4,124 4,128	3,757 3,761 3,765 3,769	3,991 3,995 3,999 4,003	59,800 59,850 59,900 59,950	59,850 59,900 59,950 60,000	4,352 4,356 4,360 4,364	3,994 3,998 4,002 4,006	4,227 4,231 4,235 4,239

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

If line (taxab	le	And	you are		If line (taxabl income	e	And	l you are	-	If line 17 (taxable income) is -	And	l you are			
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At But least less than	Single or Married filing separately	Married filing jointly	Head of a house- hold		
			w York S tax is -	tate			;	w York S tax is -	itate	- Several de la companie de la compa		w York S tax is -	itate		
60	,000				62,	,000				64,000					
60,000 60,050 60,100 60,150	60,100	4,368 4,372 4,376 4,380	4,009 4,013 4,017 4,021	4,243 4,247 4,251 4,255	62,000 62,050 62,100 62,150	62,100 62,150	4,526 4,530 4,534 4,538	4,167 4,171 4,175 4,179	4,401 4,405 4,409 4,413	64,000 64,0 64,050 64,1 64,100 64,1 64,150 64,2	90 4,687 90 4,691	4,324 4,328 4,332 4,336	4,558 4,562 4,566 4,570		
60,200 60,250 60,300 60,350	60,300 60,350	4,384 4,388 4,392 4,396	4,025 4,029 4,033 4,037	4,259 4,263 4,267 4,271	62,200 62,250 62,300 62,350	62,300 62,350	4,541 4,545 4,549 4,553	4,183 4,187 4,191 4,195	4,416 4,420 4,424 4,428	64,200 64,23 64,250 64,3 64,300 64,3 64,350 64,4	00 4,703 50 4,707	4,340 4,344 4,348 4,352	4,574 4,578 4,582 4,586		
60,400 60,450 60,500 60,550	60,500 60,550	4,400 4,404 4,408 4,412	4,041 4,045 4,049 4,053	4,275 4,279 4,283 4,287	62,400 62,450 62,500 62,550	62,500 62,550	4,557 4,561 4,565 4,569	4,198 4,202 4,206 4,210	4,432 4,436 4,440 4,444	64,400 64,45 64,450 64,56 64,500 64,55 64,550 64,6	00 4,719 50 4,723	4,356 4,360 4,364 4,368	4,590 4,594 4,598 4,602		
60,600 60,650 60,700 60,750	60,700 60,750	4,415 4,419 4,423 4,427	4,057 4,061 4,065 4,069	4,290 4,294 4,298 4,302	62,600 62,650 62,700 62,750	62,700 62,750	4,573 4,577 4,581 4,585	4,214 4,218 4,222 4,226	4,448 4,452 4,456 4,460	64,600 64,66 64,650 64,76 64,700 64,76 64,750 64,86	0 4,734 0 4,738	4,372 4,376 4,380 4,384	4,605 4,609 4,613 4,617		
60,800 60,850 60,900 60,950	60,900 60,950	4,431 4,435 4,439 4,443	4,072 4,076 4,080 4,084	4,306 4,310 4,314 4,318	62,800 62,850 62,900 62,950	62,900 62,950	4,589 4,593 4,597 4,601	4,230 4,234 4,238 4,242	4,464 4,468 4,472 4,476	64,800 64,86 64,850 64,96 64,900 64,96 64,950 65,00	00 4,750 50 4,754	4,387 4,391 4,395 4,399	4,621 4,625 4,629 4,633		
61	,000				63,	,000				65,000 c	r more us	Form	IT-201		
61,000 61,050 61,100 61,150	61,100 61,150	4,447 4,451 4,455 4,459	4,088 4,092 4,096 4,100	4,322 4,326 4,330 4,334	63,000 63,050 63,100 63,150	63,100 63,150	4,604 4,608 4,612 4,616	4,246 4,250 4,254 4,258	4,479 4,483 4,487 4,491			٠			
61,200 61,250 61,300 61,350	61,300 61,350	4,463 4,467 4,471 4,475	4,104 4,108 4,112 4,116	4,338 4,342 4,346 4,350	63,200 63,250 63,300 63,350	63,300 63,350	4,620 4,624 4,628 4,632	4,261 4,265 4,269 4,273	4,495 4,499 4,503 4,507						
61 , 400 61 , 450 61 , 550 61 , 550	0 61,500 0 61,550	4,478 4,482 4,486 4,490	4,120 4,124 4,128 4,132	4,353 4,357 4,361 4,365	63,400 63,450 63,500 63,550	63,500 63,550	4,636 4,640 4,644 4,648	4,277 4,281 4,285 4,289	4,511 4,515 4,519 4,523						
81,600 61,650 61,700 61,750	0 61,700 0 61,750		4,135 4,139 4,143 4,147	4,369 4,373 4,377 4,381	63,600 63,650 63,700 63,750	63,700 63,750	4,652 4,656 4,660 4,664	4,293 4,297 4,301 4,305	4,527 4,531 4,535 4,539						
61,80 61,85 61,90 61,95	0 61,900 0 61,950	4,518	4,151 4,155 4,159 4,163	4,385 4,389 4,393 4,397	63,800 63,850 63,900 63,950	63,900 63,950	4,667 4,671 4,675 4,679	4,309 4,313 4,317 4,321	4,542 4,546 4,550 4,554						

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

1993 City of New York Tax Table

For persons with taxable income of less than \$65,000.

Example: Mr. and Mrs. Allen are filing a joint return. Their taxable income on line 17 of Form IT-200 is \$36,275. First, they find the 36,250 - 36,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,213. This is the tax amount they must write on line 23 of Form IT-200.

At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
		Your C	ity of Nev	w York
36,200	36,250	1,373	1,211	1,358
36,250	36,300	1,375	(1,213)	1,360
36,300	36,350	1,377	1,215	1,362
36,350	36,400	1,380	1,217	1,365

If line 17 (taxable income)		And	you are	P	If line (taxabl income	е	And	d you are	•	If line 1 (taxable income	e	And	you are	*
least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house hold
*		3	y of New ax is -	York				ity of New tax is -	York				ty of New tax is -	York
\$ 0	\$ 25	\$ 0	\$ 0	\$ 0	2,0	000				4,0	00			
25	50	1	1	1	2,000	2,050	51	51	51	4,000	4,050	101	101	101
50	100	2	2	2	2,050	2,100	52	52	52	4,050	4,100	102	102	102
100	150	3	3	3	2,100	2,150	53	53	53	4,100	4,150	104	104	104
150	200	4	4	4	2,150	2,200	55	55	55	4,150	4,200	105	105	105
200	250	6	6	6	2,200	2,250	56	56	56	4,200	4,250	106	106	106
250	300	7	7	7	2,250	2,300	57	57	57	4,250	4,300	107	107	107
300	350	8	8	8	2,300	2,350	58	58	58	4,300	4,350	109	109	109
350	400	9	9	9	2,350	2,400	60	60	60	4,350	4,400	110	110	110
400	450	11	11	11	2,400	2,450	61	61	61	4,400	4,450	111	111	111
450	500	12	12	12	2,450	2,500	62	62	62	4,450	4,500	112	112	112
500	550	13	13	13	2,500	2,550	63	63	63	4,500	4,550	114	114	114
550	600	14	14	14	2,550	2,600	65	65	65	4,550	4,600	115	115	115
600	650	16	16	16	2,600	2,650	66	66	66	4,600	4,650	116	116	116
650	700	17	17	17	2,650	2,700	67	67	67	4,650	4,700	117	117	117
700	750	18	18	18	2,700	2,750	68	68	68	4,700	4,750	119	119	119
750	800	19	19	19	2,750	2,800	70	70	70	4,750	4,800	120	120	120
800	850	21	21	21	2,800	2,850	71	71	71	4,800	4,850	121	121	121
850	900	22	22	22	2,850	2,900	72	72	72	4,850	4,900	122	122	122
900	950	23	23	23	2,900	2,950	73	73	73	4,900	4,950	124	124	124
950	1,000	24	24	24	2,950	3,000	75	75	75	4,950	5,000	125	125	125
1,0	00				3,	000				5,0	000			
1,000	1,050	26	26	26	3,000	3,050	76	76	76	5,000	5,050	126	126	126
1,050	1,100	27	27	27	3,050	3,100	77	77	77	5,050	5,100	127	127	127
1,100	1,150	28	28	28	3,100	3,150	78	78	78	5,100	5,150	129	129	129
1,150	1,200	29	29	29	3,150	3,200	80	80	80	5,150	5,200	130	130	130
1,200	1,250	31	31	31	3,200	3,250	81	81	81	5,200	5,250	131	131	131
1,250	1,300	32	32	32	3,250	3,300	82	82	82	5,250	5,300	132	132	132
1,300	1,350	33	33	33	3,300	3,350	83	83	83	5,300	5,350	134	134	134
1,350	1,400	35	35	35	3,350	3,400	85	85	85	5,350	5,400	135	135	135
1,400	1,450	36	36	36	3,400	3,450	86	86	86	5,400	5,450	136	136	136
1,450	1,500	37	37	37	3,450	3,500	87	87	87	5,450	5,500	137	137	137
1,500	1,550	38	38	38	3,500	3,550	88	88	88	5,500	5,550	139	139	139
1,550	1,600	40	40	40	3,550	3,600	90	90	90	5,550	5,600	140	140	140
1,600	1,650	41	41	41	3,600	3,650	91	91	91	5,600	5,650	141	141	141
1,650	1,700	42	42	42	3,650	3,700	92	92	92	5,650	5,700	142	142	142
1,700	1,750	43	43	43	3,700	3,750	93	93	93	5,700	5,750	144	144	144
1,750	1,800	45	45	45	3,750	3,800	95	95	95	5,750	5,800	145	145	145
1,800	1,850	46	46	46	3,800	3,850	96	96	96	5,800	5,850	146	146	146
1,850	1,900	47	47	47	3,850	3,900	97	97	97	5,850	5,900	147	147	147
1,900	1,950	48	48	48	3,900	3,950	99	99	99	5,900	5,950	149	149	149
1,950	2,000	50	50	50	3,950	4,000	100	100	100	5,950	6,000	150	150	150

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

If line (taxabl income	e	An	d you are	•	If line (taxab incom	le	An	d you are	1	If line (taxab incom	le	And	i you are	
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house hold
		Your Ci	ty of New tax is -	York				ty of New tax is -	York			Your Cit	i ty of Nev tax is -	York
6,0	00				9,0	000				12,	000	.1.		
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	151 152 154 155	151 152 154 155	151 152 154 155	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	233 235 237 238	227 228 229 230	229 231 233 235	12,000 12,050 12,100 12,150	12,050 12,100 12,150 12,200	343 345 346 348	302 303 304 306	339 341 343 345
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	156 158 159 160	156 158 159 160	156 158 159 160	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	240 242 244 246	232 233 234 235	237 238 240 242	12,200 12,250 12,300 12,350	12,250 12,300 12,350 12,400	350 352 354 356	307 308 309 311	346 348 350 352
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	161 163 164 165	161 163 164 165	161 163 164 165	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	248 249 251 253	237 238 239 240	244 246 248 249	12,400 12,450 12,500 12,550	12,450 12,500 12,550 12,600	357 359 361 363	312 313 314 316	354 356 357 359
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	166 168 169 170	166 168 169 170	166 168 169 170	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	255 257 259 260	242 243 244 245	251 253 255 257	12,600 12,650 12,700 12,750	12,650 12,700 12,750 12,800	365 367 368 370	317 318 319 321	361 363 365 366
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	171 173 174 175	171 173 174 175	171 173 174 175	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	262 264 266 268	247 248 249 250	259 260 262 264	12,800 12,850 12,900 12,950	12,850 12,900 12,950 13,000	372 374 376 377	322 323 324 326	368 370 372 374
7,0					10,0	000		01-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		13,0			<u> </u>	
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	176 178 179 180	176 178 179 180	176 178 179 180	10,000 10,050 10,100 10,150	10,050 10,100 10,150 10,200	270 271 273 275	252 253 254 255	266 268 269 271	13,000 13,050 13,100 13,150	13,050 13,100 13,150 13,200	379 381 383 385	327 328 329 331	376 377 379 381
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	181 183 184 185	181 183 184 185	181 183 184 185	10,200 10,250 10,300 10,350	10,250 10,300 10,350 10,400	277 279 280 282	257 258 259 260	273 275 277 279	13,250 13,300	13,250 13,300 13,350 13,400	387 388 390 392	332 333 334 336	383 385 387 388
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	186 188 189 190	186 188 189 190	186 188 189 190	10,400 10,450 10,500 10,550	10,450 10,500 10,550 10,600	284 286 288 290	262 263 264 265	280 282 284 286	13,400 13,450 13,500	13,450 13,500 13,550 13,600	394 396 398 399	337 338 339 341	390 392 394 396
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	191 193 194 195	191 193 194 195	191 193 194 195	10,600 10,650 10,700 10,750	10,650 10,700 10,750 10,800	291 293 295 297	267 268 269 270	288 290 291 293	13,600 13,650 13,700	13,650 13,700 13,750 13,800	401 403 405 407	342 343 344 346	398 399 401 403
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	196 198 199 200	196 198 199 200	196 198 199 200	10,800 10,850 10,900 10,950	10,850 10,900 10,950 11,000	299 301 302 304	272 273 274 275	295 297 299 301	13,850 13,900	13,850 13,900 13,950 14,000	409 410 412 414	347 348 350 351	405 407 409 410
8,0	00				11,0	100				14,0	00			
8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	202 203 205 206	201 203 204 205	201 203 204 205	11,050 11,100	11,050 11,100 11,150 11,200	306 308 310 312	277 278 279 280	302 304 306 308	14,050 14,100	14,050 14,100 14,150 14,200	416 418 420 421	352 353 355 356	412 414 416 418
8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	208 209 211 213	206 208 209 210	206 208 209 210	11,300	11,250 11,300 11,350 11,400	313 315 317 319	282 283 284 286	310 312 313 315	14,250 14,300	14,250 14,300 14,350 14,400	423 425 427 429	357 358 360 361	420 421 423 425
8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	214 216 217 219	211 213 214 215	211 213 214 215	11,450 11,500	11,450 11,500 11,550 11,600	321 323 324 326	287 288 289 291	317 319 321 323	14,400 14,450 14,500	14,450 14,500 14,550 14,600	431 432 434 436	362 363 365 366	427 429 431 432
8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	220 222 223 225	216 218 219 220	216 218 219 220	11,650 11,700	11,650 11,700 11,750 11,800	328 330 332 334	292 293 294 296	324 326 328	14,600 1 14,650 1 14,700 1	4,650 4,700 4,750 4,800	438 440 442 443	368 369 371 373	434 436 438 440
8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	226 228 229 231	222 223 224 225		11,800 11,850 11,900	11,850 11,900 11,950 12,000	335 337 339 341	297 298 299 301	332 334 335	14,800 1 14,850 1 14,900 1	4,850 4,900 4,950 5,000	445 447 449 451	374 376 377 379	442 443 445 447

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

If line (taxabl	e	And	l you are	74	If line (taxabl income	e	And	l you are	₩	If line (taxabl income	е	And	i you are	*
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
		1	ty of New tax is -	York	***************************************			ty of New tax is -	York				ty of New tax is -	York
15,	000				18,	000				21,0	000			
15,000 15,050 15,100 15,150	15,050 15,100 15,150 15,200	452 454 456 458	380 382 383 385	449 451 452 454	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	580 583 585 587	487 489 491 493	568 570 573 575	21,000 21,050 21,100 21,150	21,050 21,100 21,150 21,200	709 711 713 715	597 599 601 603	697 699 701 703
15,200 15,250 15,300 15,350	15,250 15,300 15,350 15,400	461 463 465 467	386 388 389 391	456 458 460 462	18,200 18,250 18,300 18,350	18,250 18,300 18,350 18,400	589 591 593 595	495 497 498 500	577 579 581 583	21,200 21,250 21,300 21,350	21,250 21,300 21,350 21,400	717 720 722 724	605 606 608 610	705 707 710 712
15,400 15,450 15,500 15,550	15,450 15,500 15,550 15,600	469 471 473 476	393 394 396 398	463 465 467 469	18,400 18,450 18,500 18,550	18,450 18,500 18,550 18,600	598 600 602 604	502 504 506 508	585 588 590 592	21,400 21,450 21,500 21,550	21,450 21,500 21,550 21,600	726 728 730 732	612 614 616 617	714 716 718 720
15,600 15,650 15,700 15,750	15;650 15,700 15,750 15,800	478 480 482 484	400 401 403 405	471 473 474 476	18,600 18,650 18,700 18,750	18,650 18,700 18,750 18,800	606 608 610 613	509 511 513 515	594 596 598 600	21,600 21,650 21,700 21,750	21,650 21,700 21,750 21,800	735 737 739 741	619 621 623 625	722 724 727 729
15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	486 488 491 493	407 409 411 412	478 480 482 484	18,800 18,850 18,900 18,950	18,850 18,900 18,950 19,000	615 617 619 621	517 519 520 522	603 605 607 609	21,800 21,850 21,900 21,950	21,850 21,900 21,950 22,000	743 745 747 750	626 628 630 632	731 733 735 737
	000				19,	000			,,,,	22,0	000			· · · · · · · · · · · · · · · · · · ·
16,000 16,050 16,100 16,150	16,050 16,100 16,150 16,200	495 497 499 501	414 416 418 420	485 487 489 491	19,000 19,050 19,100 19,150	19,050 19,100 19,150 19,200	623 625 628 630	524 526 528 530	611 613 615 617	22,000 22,050 22,100 22,150	22,050 22,100 22,150 22,200	752 754 756 758	634 636 637 639	739 742 744 746
16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	503 506 508 510	422 423 425 427	493 495 496 498	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	632 634 636 638	531 533 535 537	620 622 624 626	22,200 22,250 22,300 22,350	22,250 22,300 22,350 22,400	760 762 765 767	641 643 645 647	748 750 752 754
16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	512 514 516 518	429 431 433 434	500 502 504 506	19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	640 643 645 647	539 540 542 544	628 630 632 635	22,400 22,450 22,500 22,550	22,450 22,500 22,550 22,600	769 771 773 775	648 650 652 654	757 759 761 763
16,600 16,650 16,700 16,750	16,700 16,750	521 523 525 527	436 438 440 442	508 510 513 515	19,600 19,650 19,700 19,750	19,650 19,700 19,750 19,800	649 651 653 655	546 548 550 551	637 639 641 643	22,600 22,650 22,700 22,750	22,650 22,700 22,750 22,800	777 779 782 784	656 658 659 661	765 767 769 772
16,800 16,850 16,900 16,950	16,900 16,950	529 531 533 536	443 445 447 449	517 519 521 523	19,800 19,850 19,900 19,950	19,850 19,900 19,950 20,000	658 660 662 664	553 555 557 559	645 647 650 652	22,800 22,850 22,900 22,950	22,850 22,900 22,950 23,000	786 788 790 792	663 665 667 669	774 776 778 780
17,	,000				20,	000				23,0	000			
17,050	17,150	538 540 542 544	451 453 454 456	525 528 530 532	20,000 20,050 20,100 20,150	20,050 20,100 20,150 20,200	666 668 670 672	561 562 564 566	654 656 658 660	23,000 23,050 23,100 23,150	23 050 23 100 23 150 23 200	794 797 799 801	670 672 674 676	782 784 787 789
17,200 17,250 17,300 17,350	17,300 17,350	546 548 551 553	458 460 462 464	534 536 538 540	20,200 20,250 20,300 20,350	20,250 20,300 20,350 20,400	675 677 679 681	568 570 572 573	662 665 667 669	23,200 23,250 23,300 23,350	23,250 23,300 23,350 23,400	803 805 807 809	678 680 681 683	791 793 795 797
17,400 17,450 17,500 17,550	17,500 17,550	555 557 559 561	465 467 469 471	543 545 547 549	20,400 20,450 20,500 20,550	20,450 20,500 20,550 20,600	683 685 687 690	575 577 579 581	671 673 675 677	23,400 23,450 23,500 23,550	23,450 23,500 23,550 23,600	812 814 816 818	685 687 689 691	799 802 804 806
17,600 17,650 17,700 17,750	17,650 17,700 17,750	563 565 568 570	473 475 476 478	551 553 555 558	20,600 20,650 20,700 20,750	20,650 20,700 20,750 20,800	692 694 696 698	583 584 586 588	680 682 684 686	23,600 23,650 23,700 23,750	23,650 23,700 23,750 23,800	820 822 824 827	692 694 696 698	808 810 812 814
17,800 17,850 17,900 17,950	17 900 17 950	572 574 576 578	480 482 484 486	560 562 564 566	20,800 20,850 20,900 20,950	20,850 20,900 20,950 21,000	700 702 705 707	590 592 594 595	688 690 692 695	23,800 23,850 23,900 23,950	23,850 23,900 23,950 24,000	829 831 833 835	700 702 703 705	817 819 821 823

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

If line (taxabl income	le	And	i you are	*	If line (taxab income	е	An	d you are	lk .	If line (taxab income	e	And	i you are	
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house hold
			ty of New tax is -	York			Your C	ity of New tax is -	York				ty of New tax is -	York
24,	000				27,	000				30,	000			
24,000 24,050 24,100 24,150	24,050 24,100 24,150 24,200	837 839 842 844	707 709 711 713	825 827 829 831	27,000 27,050 27,100 27,150	27,050 27,100 27,150 27,200	968 970 973 975	817 819 821 823	953 . 956 958 960	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	1,100 1,102 1,105 1,107	945 948 950 952	1,085 1,087 1,090 1,092
24,200 24,250 24,300 24,350	24,250 24,300 24,350 24,400	846 848 850 852	714 716 718 720	834 836 838 840	27,200 27,250 27,300 27,350	27,250 27,300 27,350 27,400	977 979 961 984	826 828 830 832	962 964 966 968	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	1,109 1,111 1,113 1,116	954 956 958 960	1,094 1,096 1,098 1,101
24,400 24,450 24,500 24,550	24,450 24,500 24,550 24,600	854 857 859 861	722 723 725 727	842 844 846 849	27,400 27,450 27,500 27,550	27,450 27,500 27,550 27,600	986 988 990 992	834 836 838 841	971 973 975 977	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	1,118 1,120 1,122 1,124	963 965 967 969	1,103 1,105 1,107 1,109
24,600 24,650 24,700 24,750	24,650 24,700 24,750 24,800	863 865 867 869	729 731 733 734	851 853 855 857	27,600 27,650 27,700 27,750	27,650 27,700 27,750 27,800	995 997 999 1,001	843 845 847 849	980 982 984 986	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	1,127 1,129 1,131 1,133	971 973 975 978	1,112 1,114 1,116 1,118
24,800 24,850 24,900 24,950	24,850 24,900 24,950 25,000	872 874 876 878	736 738 740 742	859 861 864 866	27,800 27,850 27,900 27,950	27,850 27,900 27,950 28,000	1,003 1,006 1,008 1,010	851 853 856 858	988 991 993 995	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	1,135 1,138 1,140 1,142	980 982 984 986	1,120 1,123 1,125 1,127
	000				28,	000				31,				
25,000 25,050 25,100 25,150	25,050 25,100 25,150 25,200	880 882 885 887	744 745 747 749	868 870 872 874	28,000 28,050 28,100 28,150	28,050 28,100 28,150 28,200	1,012 1,014 1,017 1,019	860 862 864 866	997 999 1,002 1,004	31,000 31,050 31,100 31,150	31,050 31,100 31,150 31,200	1,144 1,146 1,149 1,151	988 990 993 995	1,129 1,131 1,134 1,136
25,200 25,250 25,300 25,350	25,250 25,300 25,350 25,400	889 891 893 896	751 753 755 756	876 879 . 881 883	28,200 28,250 28,300 28,350	28,250 28,300 28,350 28,400	1,021 1,023 1,025 1,028	868 871 873 875	1,006 1,008 1,010 1,013	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	1,153 1,155 1,157 1,160	997 999 1,001 1,003	1,138 1,140 1,142 1,145
25,400 25,450 25,500 25,550	25,450 25,500 25,550 25,600	898 900 902 904	758 760 762 764	885 887 889 891	28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600	1,030 1,032 1,034 1,036	877 879 881 883	1,015 1,017 1,019 1,021	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	1,162 1,164 1,166 1,168	1,005 1,008 1,010 1,012	1,147 1,149 1,151 1,153
25,600 25,650 25,700 25,750	25,700 25,750	907 909 911 913	766 767 769 771	894 896 898 900	28,600 28,650 28,700 28,750	28,650 28,700 28,750 28,800	1,039 1,041 1,043 1,045	886 888 890 892	1,024 1,026 1,028 1,030	31,600 31,650 31,700 31,750	31,650 31,700 31,750 31,800	1,171 1,173 1,175 1,177	1,014 1,016 1,018 1,020	1,156 1,158 1,160 1,162
25,800 25,850 25,900 25,950	25,950	915 918 920 922	773 775 777 778	902 904 906 909	28,800 28,850 28,900 28,950	28,850 28,900 28,950 29,000	1,047 1,050 1,052 1,054	894 896 898 901	1,032 1,035 1,037 1,039	31,800 31,850 31,900 31,950	31,850 31,900 31,950 32,000	1,179 1,182 1,184 1,186	1,023 1,025 1,027 1,029	1,164 1,167 1,169 1,171
26,	,000				29,	000				32,0	000			
26,000 26,050 26,100 26,150	26,100 26,150	924 926 929 931	780 782 784 786	911 913 915 917	29,000 29,050 29,100 29,150	29,050 29,100 29,150 29,200	1,056 1,058 1,061 1,063	903 905 907 909	1,041 1,043 1,046 1,048	32,000 32,050 32,100 32,150	32,050 32,100 32,150 32,200	1,188 1,190 1,193 1,195	1,031 1,033 1,035 1,037	1,173 1,175 1,178 1,180
26,200 26,250 26,300 26,350	26,300 26,350	933 935 937 940	788 789 791 793	919 921 924 926	29,200 29,250 29,300 29,350	29,250 29,300 29,350 29,400	1,065 1,067 1,069 1,072	911 913 916 918	1,050 1,052 1,054 1,057	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	1,197 1,199 1,201 1,204	1,040 1,042 1,044 1,046	1,182 1,184 1,186 1,189
26,400 26,450 26,500 26,550	26,500 26,550	942 944 946 948	795 797 799 800	928 930 932 934	29,400 29,450 29,500 29,550	29,450 29,500 29,550 29,600	1,074 1,076 1,078 1,080	920 922 924 926	1,059 1,061 1,063 1,065	32,400 32,450 32,500 32,550	32,450 32,500 32,550 32,600	1,206 1,208 1,210 1,212	1,048 1,050 1,052 1,055	1,191 1,193 1,195 1,197
26,600 26,650 26,700 26,750	26,700 26,750	951 953 955 957	802 804 806 808	936 938 941 943	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	1,083 1,085 1,087 1,089	928 930 933 935	1,068 1,070 1,072 1,074	32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	1,215 1,217 1,219 1,221	1,057 1,059 1,061 1,063	1,200 1,202 1,204 1,206
26,800 26,850 26,900 26,950	26,850 26,900 26,950	959 962 964 966	809 811 813 815	945 947 949 951	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	1,091 1,094 1,096 1,098	937 939 941 943	1,076 1,079 1,081 1,083	32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	1,223 1,226 1,228 1,230	1,065 1,067 1,070	1,208 1,211 1,213 1,215

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

If line 1 (taxable	e	And	l you are	•	If line 1 (taxable income	1 7	And	d you are		If line (taxabl income	е	An	d you are	•
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
		Your Ci	」 ty of New tax is -	York			Your C	ity of New tax is -	York			Your C	ity of New tax is -	York
33.0	000	<u> </u>			36,0	000	1,			39,	000			
33,000 33,050 33,100 33,150	33,050 33,100 33,150 33,200	1,232 1,234 1,237 1,239	1,074 1,076 1,078 1,080	1,217 1,219 1,222 1,224	36,000 36,050 36,100 36,150	36,050 36,100 36,150 36,200	1,364 1,366 1,369 1,371	1,202 1,204 1,207 1,209	1,349 1,351 1,354 1,356	39,000 39,050 39,100 39,150	39,050 39,100 39,150 39,200	1,496 1,498 1,501 1,503	1,331 1,333 1,335 1,337	1,481 1,483 1,486 1,488
33,200 33,250 33,300 33,350	33,250 33,300 33,350 33,400	1,241 1,243 1,245 1,248	1,082 1,085 1,087 1,089	1,226 1,228 1,230 1,233	36,200 36,250 36,300 36,350	36,250 36,300 36,350 36,400	1,373 1,375 1,377 1,380	1,211 1,213 1,215 1,217	1,358 1,360 1,362 1,365	39,200 39,250 39,300 39,350	39,250 39,300 39,350 39,400	1,505 1,507 1,509 1,512	1,339 1,341 1,344 1,346	1,490 1,492 1,494 1,497
33,400 33,450 33,500 33,550	33,450 33,500 33,550 33,600	1,250 1,252 1,254 1,256	1,091 1,093 1,095 1,097	1,235 1,237 1,239 1,241	36,400 36,450 36,500 36,550	36,450 36,500 36,550 36,600	1,382 1,384 1,386 1,388	1,219 1,222 1,224 1,226	1,367 1,369 1,371 1,373	39,400 39,450 39,500 39,550	39,450 39,500 39,550 39,600	1,514 1,516 1,518 1,520	1,348 1,350 1,352 1,354	1,499 1,501 1,503 1,505
33,600 33,650 33,700 33,750	33,650 33,700 33,750 33,800	1,259 1,261 1,263 1,265	1,100 1,102 1,104 1,106	1,244 1,246 1,248 1,250	36,600 36,650 36,700 36,750	36,650 36,700 36,750 36,800	1,391 1,393 1,395 1,397	1,228 1,230 1,232 1,234	1,376 1,378 1,380 1,382	39,600 39,650 39,700 39,750	39,650 39,700 39,750 39,800	1,523 1,525 1,527 1,529	1,356 1,358 1,361 1,363	1,508 1,510 1,512 1,514
33,800 33,850 33,900 33,950	33,850 33,900 33,950	1,267 1,270 1,272 1,274	1,108 1,110 1,112 1,115	1,252 1,255 1,257 1,259	36,800 36,850 36,900 36,950	36,850 36,900 36,950 37,000	1,399 1,402 1,404 1,406	1,237 1,239 1,241 1,243	1,384 1,387 1,389 1,391	39,800 39,850 39,900 39,950	39,850 39,900 39,950 40,000	1,531 1,534 1,536 1,538	1,365 1,367 1,369 1,371	1,516 1,519 1,521 1,523
	,000				37,	000				40,	000	-		
34,000 34,050 34,100 34,150	34,050 34,100 34,150 34,200	1,276 1,278 1,281 1,283	1,117 1,119 1,121 1,123	1,261 1,263 1,266 1,268	37,000 37,050 37,100 37,150	37,050 37,100 37,150 37,200	1,408 1,410 1,413 1,415	1,245 1,247 1,249 1,251	1,393 1,395 1,398 1,400	40,000 40,050 40,100 40,150	40,050 40,100 40,150 40,200	1,540 1,542 1,545 1,547	1,373 1,376 1,378 1,380	1,525 1,527 1,530 1,532
34,200 34,250 34,300 34,350	34,250 34,300 34,350	1,285 1,287 1,289 1,292	1,125 1,127 1,130 1,132	1,270 1,272 1,274 1,277	37,200 37,250 37,300 37,350	37,250 37,300 37,350 37,400	1,417 1,419 1,421 1,424	1,254 1,256 1,258 1,260	1,402 1,404 1,406 1,409	40,200 40,250 40,300 40,350	40,250 40,300 40,350 40,400	1,549 1,551 1,553 1,556	1,382 1,384 1,386 1,388	1,534 1,536 1,538 1,541
34,400 34,450 34,500 34,550	34,450 34,500 34,550	1,294 1,296 1,298 1,300	1,134 1,136 1,138 1,140	1,279 1,281 1,283 1,285	37,400 37,450 37,500 37,550	37,450 37,500 37,550 37,600	1,426 1,428 1,430 1,432	1,262 1,264 1,266 1,269	1,411 1,413 1,415 1,417	40,400 40,450 40,500 40,550	40,450 40,500 40,550 40,600	1,558 1,560 1,562 1,564	1,391 1,393 1,395 1,397	1,543 1,545 1,547 1,549
34,600 34,650 34,700 34,750	34,650 34,700 34,750	1,303 1,305 1,307 1,309	1,142 1,144 1,147 1,149	1,288 1,290 1,292 1,294	37,600 37,650 37,700 37,750	37,650 37,700 37,750 37,800	1,435 1,437 1,439 1,441	1,271 1,273 1,275 1,277	1,420 1,422 1,424 1,426	40,600 40,650 40,700 40,750	40,650 40,700 40,750 40,800	1,567 1,569 1,571 1,573	1,399 1,401 1,403 1,406	1,552 1,554 1,556 1,558
34,800 34,850 34,900 34,950	34,850 34,900 34,950		1,151 1,153 1,155 1,157	1,296 1,299 1,301 1,303	37,800 37,850 37,900 37,950	37,850 37,900 37,950 38,000	1,443 1,446 1,448 1,450	1,279 1,281 1,284 1,286	1,428 1,431 1,433 1,435	40,800 40,850 40,900 40,950	40,850 40,900 40,950 41,000	1,575 1,578 1,580 1,582	1,408 1,410 1,412 1,414	1,560 1,563 1,565 1,567
	,000				38	,000					000			
35,000 35,050 35,100 35,150	35,100 35,150	1,325	1,159 1,162 1,164 1,166	1,305 1,307 1,310 1,312	38,000 38,050 38,100 38,150	38,100	1,452 1,454 1,457 1,459	1,288 1,290 1,292 1,294	1,437 1,439 1,442 1,444	41,000 41,050 41,100 41,150	41 100 41 150	1,584 1,586 1,589 1,591	1,416 1,418 1,421 1,423	1,569 1,571 1,574 1,576
35,200 35,250 35,300 35,350	35,250 35,300 35,350	1,329 1,331 1,333	1,168 1,170 1,172 1,174	1,314 1,316 1,318 1,321	38,200 38,250 38,300 38,350	38,350	1,461 1,463 1,465 1,468	1,296 1,299 1,301 1,303	1,446 1,448 1,450 1,453	41,200 41,250 41,300 41,350	41,300	1,593 1,595 1,597 1,600	1,425 1,427 1,429 1,431	1,578 1,580 1,582 1,585
35,400 35,450 35,500 35,550	35,450 35,500 35,550	1,338 1,340 1,342	1,177 1,179 1,181 1,183	1,323 1,325 1,327 1,329	38,400 38,450 38,500 38,550	38,550	1,470 1,472 1,474 1,476	1,305 1,307 1,309 1,311	1,455 1,457 1,459 1,461	41,400 41,450 41,500 41,550	41,500	1,602 1,604 1,606 1,608	1,433 1,436 1,438 1,440	1,587 1,589 1,591 1,593
35,600 35,650 35,700 35,750	35,650 35,700 35,750	1,347 1,349 1,351	1,185 1,187 1,189 1,192	1,332 1,334 1,336 1,338	38,600 38,650 38,700 38,750	38,700 38,750	1,479 1,481 1,483 1,485	1,314 1,316 1,318 1,320	1,464 1,466 1,468 1,470	41,600 41,650 41,700 41,750	41,750	1,611 1,613 1,615 1,617	1,442 1,444 1,446 1,448	1,596 1,598 1,600 1,602
35,800 35,850 35,900 35,950	35,850 35,900 35,950	1,355 1,358 1,360	1,194 1,196 1,198 1,200	1,340 1,343 1,345 1,347	38,800 38,850 38,900 38,950	38,900 38,950	1,487 1,490 1,492 1,494	1,322 1,324 1,326 1,329	1,472 1,475 1,477 1,479	41,800 41,850 41,900 41,950	41,950	1,619 1,622 1,624 1,626	1,451 1,453 1,455 1,457	1,604 1,607 1,609 1,611

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

6	And you are -) is - But Single Married less or filing			If line		ew fork	· · · · ·	u v i v	If line	17				
If line 1 (taxable income	e	And	i you are	-	(taxabl	e	An	d you are	•	(taxabl	e	And	l you are	•
At least		or		Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house hold
			ty of Nev tax is -	York			Your C	ity of New tax is -	/ York				ty of New tax is -	York
42,0	000				45,	000			***************************************	48,	000		***	
42,000	42,050	1,628	1,459	1,613	45,000	45,050	1,760	1,588	1,745	48,000	48,050	1,892	1,720	1,877
42,050	42,100	1,630	1,461	1,615	45,050	45,100	1,762	1,590	1,747	48,050	48,100	1,894	1,722	1,879
42,100	42,150	1,633	1,463	1,618	45,100	45,150	1,765	1,593	1,750	48,100	48,150	1,897	1,725	1,882
42,150	42,200	1,635	1,465	1,620	45,150	45,200	1,767	1,595	1,752	48,150	48,200	1,899	1,727	1,884
42,200	42,250	1,637	1,468	1,622	45,200	45,250	1,769	1,597	1,754	48,200	48,250	1,901	1,729	1,886
42,250	42,300	1,639	1,470	1,624	45,250	45,300	1,771	1,599	1,756	48,250	48,300	1,903	1,731	1,888
42,300	42,350	1,641	1,472	1,626	45,300	45,350	1,773	1,601	1,758	48,300	48,350	1,905	1,733	1,890
42,350	42,400	1,644	1,474	1,629	45,350	45,400	1,776	1,604	1,761	48,350	48,400	1,908	1,736	1,890
42,400	42,450	1,646	1,476	1,631	45,400	45,450	1,778	1,606	1,763	48,400	48,450	1,910	1,738	1,895
42,450	42,500	1,648	1,478	1,633	45,450	45,500	1,780	1,608	1,765	48,450	48,500	1,912	1,740	1,897
42,500	42,550	1,650	1,480	1,635	45,500	45,550	1,782	1,610	1,767	48,500	48,550	1,914	1,742	1,895
42,550	42,600	1,652	1,483	1,637	45,550	45,600	1,784	1,612	1,769	48,550	48,600	1,916	1,744	1,901
42,600	42,650	1,655	1,485	1,640	45,600	45,650	1,787	1,615	1,772	48,600	48,650	1,919	1,747	1,904
42,650	42,700	1,657	1,487	1,642	45,650	45,700	1,789	1,617	1,774	48,650	48,700	1,921	1,749	1,906
42,700	42,750	1,659	1,489	1,644	45,700	45,750	1,791	1,619	1,776	48,700	48,750	1,923	1,751	1,906
42,750	42,800	1,661	1,491	1,646	45,750	45,800	1,793	1,621	1,778	48,750	48,800	1,925	1,753	1,91
42,800	42,850	1,663	1,493	1,648	45,800	45,850	1,795	1,623	1,780	48,800	48,850	1,927	1,755	1 91
42,850	42,900	1,666	1,495	1,651	45,850	45,900	1,798	1,626	1,783	48,850	48,900	1,930	1,758	1 91
42,900	42,950	1,668	1,498	1,653	45,900	45,950	1,800	1,628	1,785	48,900	48,950	1,932	1,760	1 91
42,950	43,000	1,670	1,500	1,655	45,950	46,000	1,802	1,630	1,787	48,950	49,000	1,934	1,762	1 91
43,0					46,	000					000			
43,000	43,050	1,672	1,502	1,657	46,000	46,050	1,804	1,632	1,789	49,000	49,050	1,936	1,764	1,92
43,050	43,100	1,674	1,504	1,659	46,050	46,100	1,806	1,634	1,791	49,050	49,100	1,938	1,766	1,92
43,100	43,150	1,677	1,506	1,662	46,100	46,150	1,809	1,637	1,794	49,100	49,150	1,941	1,769	1,92
43,150	43,200	1,679	1,508	1,664	46,150	46,200	1,811	1,639	1,796	49,150	49,200	1,943	1,771	1,92
43,200	43,250	1,681	1,510	1,666	46,200	46,250	1,813	1,641	1,798	49,200	49,250	1,945	1,773	1,93
43,250	43,300	1,683	1,513	1,668	46,250	46,300	1,815	1,643	1,800	49,250	49,300	1,947	1,775	1,93
43,300	43,350	1,685	1,515	1,670	46,300	46,350	1,817	1,645	1,802	49,300	49,350	1,949	1,777	1,93
43,350	43,400	1,688	1,517	1,673	46,350	46,400	1,820	1,648	1,805	49,350	49,400	1,952	1,780	1,93
43,400	43,450	1,690	1,519	1,675	46,400	46,450	1,822	1,650	1,807	49,400	49,450	1,954	1,782	1,93
43,450	43,500	1,692	1,521	1,677	46,450	46,500	1,824	1,652	1,809	49,450	49,500	1,956	1,784	1,94
43,500	43,550	1,694	1,523	1,679	46,500	46,550	1,826	1,654	1,811	49,500	49,550	1,958	1,786	1,94
43,550	43,600	1,696	1,525	1,681	46,550	46,600	1,828	1,656	1,813	49,550	49,600	1,960	1,788	1,94
43,600 43,650 43,700 43,750	43,650 43,700 43,750 43,800	1,699 1,701 1,703 1,705	1,528 1,530 1,532 1,534	1,684 1,686 1,688 1,690	46,600 46,650 46,700 46,750	46,650 46,700 46,750 46,800	1,831 1,833 1,835 1,837	1,659 1,661 1,663 1,665	1,816 1,818 1,820 1,822	49,600 49,650 49,700 49,750	49,650 49,700 49,750 49,800	1,963 1,965 1,967 1,969	1,791 1,793 1,795 1,797	1,94 1,95 1,95
43,800	43,850	1,707	1,536	1,692	46,800	46,850	1,839	1,667	1,824	49,800	49,850	1,971	1,799	1,95
43,850	43,900	1,710	1,538	1,695	46,850	46,900	1,842	1,670	1,827	49,850	49,900	1,974	1,802	1,95
43,900	43,950	1,712	1,540	1,697	46,950	46,950	1,844	1,672	1,829	49,900	49,950	1,976	1,804	1,96
43,950	44,000	1,714	1,543	1,699	46,950	47,000	1,846	1,674	1,831	49,950	50,000	1,978	1,806	1,96
44,	000	0.400				000	_ ₁				000		4 000	4 04
44,000	44,050	1,716	1,545	1,701	47,000	47,050	1,848	1,676	1,833	50,000	50,050	1,980	1,808	1,90
44,050	44,100	1,718	1,547	1,703	47,050	47,100	1,850	1,678	1,835	50,050	50,100	1,982	1,810	1,90
44,100	44,150	1,721	1,549	1,706	47,100	47,150	1,853	1,681	1,838	50,100	50,150	1,985	1,813	1,90
44,150	44,200	1,723	1,551	1,708	47,150	47,200	1,855	1,683	1,840	50,150	50,200	1,987	1,815	1,90
44,200	44,250	1,725	1,553	1,710	47,200	47,250	1,857	1,685	1,842	50,200	50,250	1,989	1,817	1,9;
44,250	44,300	1,727	1,555	1,712	47,250	47,300	1,859	1,687	1,844	50,250	50,300	1,991	1,819	1,9;
44,300	44,350	1,729	1,558	1,714	47,300	47,350	1,861	1,689	1,846	50,300	50,350	1,993	1,821	1,9;
44,350	44,400	1,732	1,560	1,717	47,350	47,400	1,864	1,692	1,849	50,350	50,400	1,996	1,824	1,9;
44,400 44,450 44,500 44,550	44,450 44,500 44,550 44,600	1,734 1,736 1,738 1,740	1,562 1,564 1,566 1,568	1,719 1,721 1,723 1,725	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	1,866 1,868 1,870 1,872	1,694 1,696 1,698 1,700	1,851 1,853 1,855 1,857	50,400 50,450 50,500 50,550	50,450 50,500 50,550 50,600	1,998 2,000 2,002 2,004	1,826 1,828 1,830 1,832	1,9 1,9 1,9
44,600 44,650 44,700 44,750	44,650 44,700 44,750 44,800	1,743 1,745 1,747 1,749	1,570 1,572 1,575 1,577	1,728 1,730 1,732 1,734	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	1,875 1,877 1,879 1,881	1,703 1,705 1,707 1,709	1,860 1,862 1,864 1,866	50,600 50,650 50,700 50,750	50,650 50,700 50,750 50,800	2,007 2,009 2,011 2,013	1,835 1,837 1,839 1,841	1,9 1,9 1,9
44,800	44,850	1,751	1,579	1,736	47,800	47,850	1,883	1,711	1,868	50,800	50,850	2,015	1,843	2,0
44,850	44,900	1,754	1,581	1,739	47,850	47,900	1,886	1,714	1,871	50,850	50,900	2,018	1,846	2,0
44,900	44,950	1,756	1,583	1,741	47,900	47,950	1,888	1,716	1,873	50,900	50,950	2,020	1,848	2,0
44,950	45,000	1,758	1,585	1,743	47,950	48,000	1,890	1,718	1,875	50,950	51,000	2,022	1,850	2,0

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

If line 1 (taxable income	е	And	you are		If line (taxabl	e	And	d you are	•	If line (taxabl income	e	And	d you are	
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head- of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold
		Your Cit	i ty of New tax is -	l / York			Your C	ity of New tax is -	York			Your Ci	ity of New tax is -	York
51.0	000			·····	54,	000				57,	000			
51,000 51,050 51,100 51,150	51,050 51,100 51,150 51,200	2,024 2,026 2,029 2,031	1,852 1,854 1,857 1,859	2,009 2,011 2,014 2,016	54,000 54,050 54,100 54,150	54,050 54,100 54,150 54,200	2,156 2,158 2,161 2,163	1,984 1,986 1,989 1,991	2,141 2,143 2,146 2,148	57,000 57,050 57,100 57,150	57,050 57,100 57,150 57,200	2,288 2,290 2,293 2,295	2,116 2,118 2,121 2,123	2,273 2,275 2,278 2,280
51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	2,033 2,035 2,037 2,040	1,861 1,863 1,865 1,868	2,018 2,020 2,022 2,025	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	2,165 2,167 2,169 2,172	1,993 1,995 1,997 2,000	2,150 2,152 2,154 2,157	57,200 57,250 57,300 57,350	57,250 57,300 57,350 57,400	2,297 2,299 2,301 2,304	2,125 2,127 2,129 2,132	2,282 2,284 2,286 2,289
51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	2,042 2,044 2,046 2,048	1,870 1,872 1,874 1,876	2,027 2,029 2,031 2,033	54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	2,174 2,176 2,178 2,180	2,002 2,004 2,006 2,008	2,159 2,161 2,163 2,165	57,400 57,450 57,500 57,550	57,450 57,500 57,550 57,600	2,306 2,308 2,310 2,312	2,134 2,136 2,138 2,140	2,291 2,293 2,295 2,297
51,600 51,650 51,700 51,750		2,051 2,053 2,055 2,057	1,879 1,881 1,883 1,885	2,036 2,038 2,040 2,042	54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	2,183 2,185 2,187 2,189	2,011 2,013 2,015 2,017	2,168 2,170 2,172 2,174	57,600 57,650 57,700 57,750	57,650 57,700 57,750 57,800	2,315 2,317 2,319 2,321	2,143 2,145 2,147 2,149	2,300 2,302 2,304 2,306
51,800 51,850 51,900 51,950	51,850 51,900 51,950	2,059 2,062 2,064 2,066	1,887 1,890 1,892 1,894	2,044 2,047 2,049 2,051	54,800 54,850 54,900 54,950	54,850 54,900 54,950 55,000	2,191 2,194 2,196 2,198	2,019 2,022 2,024 2,026	2,176 2,179 2,181 2,183	57,800 57,850 57,900 57,950	57,850 57,900 57,950 58,000	2,323 2,326 2,328 2,330	2,151 2,154 2,156 2,158	2,308 2,311 2,313 2,315
	,000				55	,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·			000			
52,000 52,050 52,100 52,150	52,100 52,150	2,068 2,070 2,073 2,075	1,896 1,898 1,901 1,903	2,053 2,055 2,058 2,060	55,000 55,050 55,100 55,150	55,100 55,150	2,200 2,202 2,205 2,207	2,028 2,030 2,033 2,035	2,185 2,187 2,190 2,192	58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	2,332 2,334 2,337 2,339	2,160 2,162 2,165 2,167	2,317 2,319 2,322 2,324
52,200 52,250 52,300 52,350	52,300 52,350	2,077 2,079 2,081 2,084	1,905 1,907 1,909 1,912	2,062 2,064 2,066 2,069	55,200 55,250 55,300 55,350	55,300 55,350	2,209 2,211 2,213 2,216	2,037 2,039 2,041 2,044	2,194 2,196 2,198 2,201	58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	2,341 2,343 2,345 2,348	2,169 2,171 2,173 2,176	2,326 2,328 2,330 2,333
52,400 52,450 52,500 52,550	52,450 52,500 52,550	2,086 2,088 2,090	1,914 1,916 1,918 1,920	2,071 2,073 2,075 2,077	55,400 55,450 55,500 55,550	55,500 55,550	2,218 2,220 2,222 2,224	2,046 2,048 2,050 2,052	2,203 2,205 2,207 2,209	58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	2,350 2,352 2,354 2,356	2,178 2,180 2,182 2,184	2,335 2,337 2,339 2,341
52,600 52,650 52,700 52,750	52,650 52,700 52,750	2,095 2,097 2,099	1,923 1,925 1,927 1,929	2,080 2,082 2,084 2,086	55,600 55,650 55,700 55,750	55,700 55,750	2,227 2,229 2,231 2,233	2,055 2,057 2,059 2,061	2,212 2,214 2,216 2,218	58,600 58,650 58,700 58,750	58,650 58,700 58,750 58,800	2,359 2,361 2,363 2,365	2,187 2,189 2,191 2,193	2,344 2,346 2,348 2,350
52,800 52,850 52,900 52,950	52,850 52,900 52,950	2,103 2,106 2,108	1,931 1,934 1,936 1,938	2,088 2,091 2,093 2,095	55,800 55,850 55,900 55,950	55,900 55,950		2,063 2,066 2,068 2,070	2,220 2,223 2,225 2,227	58,800 58,850 58,900 58,950		2,367 2,370 2,372 2,374	2,195 2,198 2,200 2,202	2,352 2,355 2,357 2,359
	3,000				56	,000					,000			
53,000 53,050 53,100 53,150	0 53,100 0 53,150	2,114	1,940 1,942 1,945 1,947	2,097 2,099 2,102 2,104	56,000 56,050 56,100 56,150	56,100 56,150	2,246 2,249	2,072 2,074 2,077 2,079	2,229 2,231 2,234 2,236	59,000 59,050 59,100 59,150	59,100 59,150	2,376 2,378 2,381 2,383	2,204 2,206 2,209 2,211	2,361 2,363 2,366 2,368
53,20 53,25 53,30 53,35	0 53,250 0 53,300 0 53,350	2,123	1,949 1,951 1,953 1,956	2,106 2,108 2,110 2,113	56,200 56,250 56,300 56,350	56,300 56,350	2,255	2,081 2,083 2,085 2,088	2,238 2,240 2,242 2,245	59,200 59,250 59,300 59,350	59,300 59,350	2,385 2,387 2,389 2,392	2,213 2,215 2,217 2,220	2,370 2,372 2,374 2,377
53,40 53,45 53,50 53,55	0 53,450 0 53,550 0 53,550	2,130 2,132 2,134	1,958 1,960 1,962 1,964	2,115 2,117 2,119 2,121	56,400 56,450 56,500 56,550	56,500 56,550	2,264 2,266	2,090 2,092 2,094 2,096	2,247 2,249 2,251 2,253	59,400 59,450 59,500 59,550	59,500 59,550	2,394 2,396 2,398 2,400	2,222 2,224 2,226 2,228	2,379 2,381 2,383 2,385
53,60 53,65 53,70 53,75	0 53,650 0 53,70 0 53,750	2,139 2,141 2,143	1,967 1,969 1,971 1,973	2,124 2,126 2,128 2,130	56,600 56,650 56,700 56,750	56,700 56,750	2,273 2,275	2,099 2,101 2,103 2,105	2,256 2,258 2,260 2,262	59,600 59,650 59,700 59,750	59,750	2,403 2,405 2,407 2,409	2,231 2,233 2,235 2,237	2,388 2,390 2,392 2,394
53,80 53,85 53,90 53,95	00 53,856 50 53,900 90 53,956	2,147 2,150 2,152	1,975 1,978 1,980 1,982	2,132 2,135 2,137 2,139	56,800 56,850 56,900 56,950	56,850 56,900 56,950	2,282 2,284	2,107 2,110 2,112 2,114	2,264 2,267 2,269 2,271	59,800 59,850 59,900 59,950	59,900 59,950	2,411 2,414 2,416 2,418	2,239 2,242 2,244 2,246	2,396 2,399 2,401 2,403

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

City of New York Tax Table

If line (taxab incom	le	And	l you are	•	If line (taxab incom	le	And	l you are	.	If line (taxab incom	le	And	you are	•
At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly	Heal of a hous hold
			ty of New tax is -	York				y of Nev tax is -	v York				y of New tax is	York
60	,000				62,	000				64,	000			
60,000 60,050 60,100 60,150	60,100 60,150	2,420 2,422 2,425 2,427	2,248 2,250 2,253 2,255	2,405 2,407 2,410 2,412	62,000 62,050 62,100 62,150	62,050 62,100 62,150 62,200	2,509 2,512 2,514 2,516	2,336 2,338 2,341 2,343	2,493 2,495 2,498 2,500	64,000 64,050 64,100 64,150	64,050 64,100 64,150 64,200	2,599 2,601 2,603 2,605	2,424 2,426 2,429 2,431	2,58 2,58 2,58 2,58 2,58
60,200 60,250 60,300 60,350	60,300 60,350	2,429 2,431 2,433 2,436	2,257 2,259 2,261 2,264	2,414 2,416 2,418 2,421	62,200 62,250 62,300 62,350	62,250 62,300 62,350 62,400	2,518 2,520 2,523 2,525	2,345 2,347 2,349 2,352	2,502 2,504 2,506 2,509	64,200 64,250 64,300 64,350	64,250 64,300 64,350 64,400	2,607 2,610 2,612 2,614	2,433 2,435 2,437 2,440	2,59 2,59 2,59 2,59
60,400 60,450 60,500 60,550	60,500 60,550	2,438 2,440 2,442 2,445	2,266 2,268 2,270 2,272	2,423 2,425 2,427 2,429	62,400 62,450 62,500 62,550	62,450 62,500 62,550 62,600	2,527 2,529 2,532 2,534	2,354 2,356 2,358 2,360	2,511 2,513 2,515 2,517	64,400 64,450 64,500 64,550	64,450 64,500 64,550 64,600	2,616 2,619 2,621 2,623	2,442 2,444 2,446 2,448	2,59 2,60 2,60 2,60
60,600 60,650 60,700 60,750	60,700 60,750	2,447 2,449 2,451 2,454	2,275 2,277 2,279 2,281	2,432 2,434 2,436 2,438	62,600 62,650 62,700 62,750	62,650 62,700 62,750 62,800	2,536 2,538 2,541 2,543	2,363 2,365 2,367 2,369	2,520 2,522 2,524 2,526	64,600 64,650 64,700 64,750	64,650 64,700 64,750 64,800	2,625 2,628 2,630 2,632	2,451 2,453 2,455 2,457	2,60 2,61 2,61 2,61
60,800 60,850 60,900 60,950	60,900 60,950	2,456 2,458 2,460 2,462	2,283 2,286 2,288 2,290	2,440 2,443 2,445 2,447	62,800 62,850 62,900 62,950	62,850 62,900 62,950 63,000	2,545 2,547 2,549 2,552	2,371 2,374 2,376 2,378	2,528 2,531 2,533 2,535	64,800 64,850 64,900 64,950	64,850 64,900 64,950 65,000	2,634 2,636 2,639 2,641	2,459 2,462 2,464 2,466	2,61 2,61 2,62 2,62
61	,000				63,	000				65	,000 or	more use	Form	IT-2(
61,000 61,050 61,100 61,150	61,100 61,150	2,465 2,467 2,469 2,471	2,292 2,294 2,297 2,299	2,449 2,451 2,454 2,456	63,000 63,050 63,100 63,150	63,050 63,100 63,150 63,200	2,554 2,556 2,558 2,561	2,380 2,382 2,385 2,387	2,537 2,539 2,542 2,544					
61,200 61,250 61,300 61,350	61,300 61,350	2,474 2,476 2,478 2,480	2,301 2,303 2,305 2,308	2,458 2,460 2,462 2,465	63,200 63,250 63,300 63,350	63,250 63,300 63,350 63,400	2,563 2,565 2,567 2,570	2,389 2,391 2,393 2,396	2,546 2,548 2,550 2,553					
61,400 61,450 61,500 61,550	61,500 61,550	2,483 2,485 2,487 2,489	2,310 2,312 2,314 2,316	2,467 2,469 2,471 2,473	63,400 63,450 63,500 63,550	63,450 63,500 63,550 63,600	2,572 2,574 2,576 2,578	2,398 2,400 2,402 2,404	2,555 2,557 2,559 2,561				•	
61,600 61,650 61,700 61,750	61,700 61,750	2,491 2,494 2,496 2,498	2,319 2,321 2,323 2,325	2,476 2,478 2,480 2,482	63,600 63,650 63,700 63,750	63,650 63,700 63,750 63,800	2,581 2,583 2,585 2,587	2,407 2,409 2,411 2,413	2,564 2,566 2,568 2,570	***************************************				
61,800 61,850 61,900 61,950	61,900 61,950	2,500 2,503 2,505 2,507	2,327 2,330 2,332 2,334	2,484 2,487 2,489 2,491	63,800 63,850 63,900 63,950	63,850 63,900 63,950 64,000	2,590 2,592 2,594 2,596	2,415 2,418 2,420 2,422	2,572 2,575 2,577 2,579					

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



Notes

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