

CAUTION

Form IT-203-I, *Instructions For Form IT-203*

After these instructions were printed, a New York State Court of Appeals decision resulted in the elimination of the New York City nonresident earnings tax for New York State nonresidents and part-year residents effective July 1, 1999. Accordingly, do not use the instructions for Form NYC-203 contained on pages 49 through 54 of these instructions.

Instead, use Form [NYC-203/NYC-203-X-I](#), *Revised Instructions for Form NYC-203/Instructions for Form NYC-203-X*, to determine if you are subject to the New York City nonresident earnings tax for 1999 and to compute the tax for 1999. Further information on the elimination of the nonresident earnings tax can be found in Important [Notice N-00-6](#).



Nonresident and Part-Year Resident Income Tax Return

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

Instructions for Form IT-203

Highlights for 1999 (see page 2 for more detailed information)

- **Recent law change to the New York City nonresident earnings tax**
If you had wages or net earnings from self-employment earned in New York City during 1999, recent legislation may affect the computation of your New York City nonresident earnings tax. For more information, see *Nonresidents of New York City and Yonkers* on page 8.
- The New York City highest effective resident tax rate is reduced to 3.8276%.
- The Yonkers resident income tax surcharge rate has been decreased to 10% of your New York State tax, reduced by certain credits.
- As a result of a recent Tax Appeals Tribunal decision (*Matter of Greig v. New York State*), a part-year resident must now determine his or her distributive share of partnership income or his or her pro rata share of S corporation income based on the number of days in his or her resident and nonresident periods. For more information about how to allocate partnership income or S corporation income, see the instructions for line 11 on page 17.
- If you are married and filing a joint return, you may qualify for relief from liability for tax. For more information, see new Form IT-285.
- The New York State child and dependent care credit income limits have increased. See the instructions for Form IT-216.
- New York's college savings program lets you save for higher education expenses at eligible schools throughout the country; call 1 877-NYSAVES. Also, see subtractions S-26 and S-27 beginning on page 24.
- The rules regarding pension and annuity income exclusion of a decedent have been amended. See the instructions for line 27 on page 22.
- Amounts paid by eligible settlement funds, or eligible grantor trusts, to victims or targets of Nazi persecution are now exempt from all state and local taxes. See subtractions S-28 and S-29 on page 25.
- Taxpayers will now be allowed to claim the same depreciation claimed on the federal tax return for property placed in service outside New York State from 1985 through 1993. See addition A-13 on page 20 and subtraction S-17 beginning on page 23.
- **E-file ... It's fast, it's easy. It's the way to file.**
E-file may be offered as a **free** service to certain filers. See page 9 for details.
- You can check the status of your refund on our website. See *Need help?* on the back cover.
- Paid preparers must use their same identification number (SSN or PTIN) on New York State returns as was used on the taxpayer's federal return.
- In March, all New Yorkers will be asked to respond to the 22nd Census of the United States. Answer the Census – be part of the count!

This booklet also contains:

- Instructions for Form IT-203-ATT, *Itemized Deduction, and Other Taxes and Tax Credits, Attachment to Form IT-203*
- Instructions for Form NYC-203, *City of New York Nonresident Earnings Tax Return*
- Instructions for Form IT-215, *Claim for Earned Income Credit*
- Instructions for Form IT-216, *Claim for Child and Dependent Care Credit*
- Form IT-2104, *Employee's Withholding Allowance Certificate*
- Forms IT-2104.1 and IT-2104.5, *Withholding Certificates of Nonresidence*

From Commissioner Arthur Roth:

Dear New York Taxpayer ...

For the fifth consecutive year, New York continues to be a leader in cutting taxes. Under the leadership of Governor George E. Pataki, virtually every major tax has been reduced, and New Yorkers have saved more than \$19 billion.

In addition to tax cuts, New York is simplifying its tax code – including the elimination of one-fourth of the Tax Department's regulations – encouraging continued economic growth and prosperity, and improving service to you, our customers.

We are utilizing the latest technology to allow taxpayers to access information, forms, and publications instantly through our interactive website, or by fax, 24 hours a day.

Responding to suggestions from taxpayers, we've made our tax forms and instructions easier to understand, and through extended service hours during peak filing seasons, we have made it easier for you to contact us to receive the individual attention you need. If we can help you, please do not hesitate to contact us.

Our personal income tax refund information line – 1 800 443-3200 – allows you to check on the status of your income tax refund free of charge from the convenience of your home. You can also access our website to check on the status of your refund (at <http://www.tax.state.ny.us>).

Governor Pataki is committed to continued reduction of taxes throughout New York State, letting you, the taxpayer, keep more of your hard-earned money, so that you can put it to the best possible use for you and your family.

Finally, I would like to remind every New Yorker that on April 1, 2000, the U.S. Bureau of the Census will conduct the 22nd Census of the United States. It is imperative that all New Yorkers respond to the Census to ensure an accurate population count which is critical for ensuring proper representation in Congress, and a fair share of federal budget allocations for the people of New York State. Answer the Census - be part of the count.

Sincerely,

Arthur J. Roth
Commissioner

2 Form IT-203 highlights for tax year 1999

Part-year residents of New York State, city of New York or Yonkers

- **New York City resident tax rate reduced**

The city of New York highest effective resident tax rate is reduced to **3.8276%**.

- **Yonkers resident income tax surcharge rate decreased**

For tax year 1999, the city of Yonkers resident income tax surcharge rate has been decreased from 15 percent to **10** percent of your New York State tax, reduced by certain credits.

- **Part-year residents must now prorate their annual distributions of partnership income or S corporation income**

As a result of a recent Tax Appeals Tribunal decision (*Matter of Greig v. New York State*), a part-year resident must now determine his or her distributive share of partnership income or his or her pro rata share of S corporation income based on the number of days in his or her resident and nonresident periods. For more information about how to allocate partnership income or S corporation income, see the instructions for line 11 on page 17.

- **Recent law change to the New York City nonresident earnings tax**

If you had wages or net earnings from self-employment earned in New York City during 1999, recent legislation may affect the computation of your New York City nonresident earnings tax. For more information, see *Nonresidents of New York City and Yonkers* on page 8.

- **Innocent spouse relief**

You may qualify for relief from liability for tax on a joint return if 1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, or 2) you are divorced, separated, or no longer living with your spouse, or 3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, see **new Form IT-285, Request for Innocent Spouse Relief**.

- **New York State child and dependent care credit income limits increased**

You may now have New York adjusted gross income up to \$35,000 and receive 100% of the federal child care credit. If your New York adjusted gross income is more than \$35,000 but less than \$50,000, the credit is phased down to 20% of the federal credit. For more information, see **Form IT-216, Claim for Child and Dependent Care Credit**.

- **New York's college savings program**

New York's college savings program is an easy way for anyone to save for higher education expenses. You can deduct up to a maximum of \$5,000 per year of the amount you contributed to the account. If you and your spouse are each account owners, you each may deduct up to a maximum of \$5,000. The program offers other significant tax benefits, low investments, and professional investment management. Savings can be used at any eligible school in the country. For more information, call **1-877-NYSAVES** or visit

www.nysaves.org

Also, see subtraction **S-26, College tuition savings deduction**, beginning on page 24 and subtraction **S-27, College tuition savings distributions**, on page 25.

- **Pension and annuity income exclusion changed**

If you received pension and annuity income of a decedent, regardless of your age, you may reduce your income by the amount of the pension or annuity (up to \$20,000) if the decedent would have been entitled to make this subtraction had the decedent continued to live. For more information, see the instructions for **line 27** on page 22.

- **Distributions or items of income related to Nazi persecution**

The New York State Tax Law has been amended and now also exempts from all state and local taxes amounts paid by eligible settlement funds, or eligible grantor trusts, to victims or targets of Nazi persecution. For more information, see the instructions for subtractions **S-28** and **S-29** on page 25.

- **Recent court decision affecting the ACRS deduction**

As a result of a recent court decision (*R. J. Reynolds Tobacco Co. v City of New York Department of Finance*) taxpayers will now be allowed to claim the same depreciation as was claimed on the federal tax return for property placed in service outside New York State in tax years 1985 through 1993.

Since it may be burdensome or unfair to require all taxpayers to switch to Internal Revenue Code (IRC) section 168 depreciation for the subject property, the Tax Department will allow taxpayers, at their option, to continue to use the IRC section 167 depreciation deduction, or to switch to the IRC section 168 depreciation deduction. For more information, see New York addition **A-13** on page 20 and subtraction **S-17** beginning on page 23.

- **You may be eligible for free filing!**

E-filing is faster and more accurate than paper filing, and now, if you meet certain criteria, it may be free. Several tax preparers and tax preparation software providers are offering free or discounted electronic tax filing. You may also be able to file your return over the internet. For more details on electronic filing, visit the department's website at:

www.tax.state.ny.us/elf

- **Refund status**

You can now check the status of your refund on the Tax Department's website (www.tax.state.us)

- **Paid preparers**

The Internal Revenue Service allows paid preparers to use either their social security number (SSN) or the new federal preparer tax identification number (PTIN) in the paid preparer signature area of 1999 income tax returns. When signing a taxpayer's New York State income tax return, you must enter the same identification number that you used on the taxpayer's federal return, either your social security number or your federal preparer tax identification number (PTIN). If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

For up-to-the-minute information on New York State tax matters, including matters that may affect your New York State personal income tax return, visit our website at

www.tax.state.ny.us

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• 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 D of your Form IT-203. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a peel-off label that you or whoever prepares your return should use on your 2000 return. Be sure to use your preprinted peel-off label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

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

- **Be sure to check either the Yes or No box at Item C.**
Item C asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to check either the Yes or No box, especially if you are single, since the answer determines the amount of standard deduction allowed.
- **Public employee 414(h) retirement contributions must be entered on line 20.**
If you are a Tier 3 or Tier 4 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 or City University of New York who belongs to the Optional Retirement Program or a member of the Manhattan and Bronx Surface Transit Authority (MABSTOA) pension plan 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 1999 on line 20.
- **New York City IRC 125 flexible benefits program must be included on line 21.**
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 included as an "other addition" on line 21 of Form IT-203.
- **Long Island Railroad Company pensions are not taxable to New York State and should be subtracted on line 24.**
Any pension you received, or distributions made to you from a pension plan, which represents a return of contributions in a year prior to retirement as an officer, employee, or beneficiary of an officer or an employee from the Long Island Railroad Company are not taxable to New York State. You should subtract these pension amounts from your federal adjusted gross income at line 24. See the instructions for line 24 on page 21.
- **Check the New York standard deduction table on page 25 and make sure that you have claimed the correct standard deduction for your filing status on line 32.**
For example, do not claim a head of household filing status and then claim a standard deduction for a single or married filer.
- **Complete the New York dependent exemption worksheet on page 25 and enter the line c number on line 34.**
Some taxpayers make the mistake of entering the number of exemptions that they claimed on their federal return on line 34 of their Form IT-203. In general, federal exemptions include both personal and dependent exemptions. However, only dependent exemptions are allowed on your New York State return. The value of each New York dependent exemption is \$1,000. To ensure that you receive credit for the correct number of New York dependent exemptions, complete the worksheet on page 25 of these instructions before making an entry at line 34 of your return.
- **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 64) instead of on the amount you owe line (line 66). The taxpayer then expects a refund, when in fact he or she owes tax. This will result in a bill for the tax owed plus interest and possible penalty. This situation can be avoided by making sure that if you owe tax, you enter the amount owed on the correct line and pay this amount when you file your return.
- **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 get this form, see *Need help?* on the back page of these instructions.
- **Amount applied to 2000 estimated tax**
If you elect to apply all or part of the amount overpaid to your 2000 estimated tax, that election generally cannot be changed after April 17, 2000 (April 18, 2000, if you file your federal return in Andover, Massachusetts).
- **Use your preprinted peel-off label.**
The peel-off label on the inside front cover of your income tax packet is designed to speed processing and prevent common errors that may delay refund checks. But do not attach the label until you have completed and checked your return. See Step 5 on page 30 of these instructions.

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 Tax Department decision and when your appeal rights have been exhausted and you need to understand enforcement capabilities available to the Tax 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*. For a copy of Publication 131, see *Need help?* on the back cover of these instructions.

How nonresidents and part-year residents are taxed

If you were a nonresident of New York State and received income in 1999 from New York State sources, or if you moved into or out of New York in 1999, you must file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. You are subject to New York State tax on income you received from New York sources while you were a nonresident and on all income you received while you were a New York State resident.

First, you must compute a base tax as if you were a resident of New York for the entire year, including items of income, gain, loss and deduction from all sources. You must then divide your New York source amount of New York adjusted gross income by your federal amount of New York adjusted gross income to determine an income percentage. The base tax is multiplied by the income percentage to arrive at the amount of tax apportioned to New York based on New York source income.

If you were a resident of New York for all of 1999, you must use a resident income tax return, Form IT-100, Form IT-200 or Form IT-201.

- **Notice to estimated tax filers** — The Tax Department plans to begin mailing estimated tax vouchers in mid-February. Estimated tax filers can expect to receive their IT-2105 payment vouchers in late February or early March. The first installment is due on or before April 17, 2000.

- **Americans with Disabilities Act** — In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the **tax information** number listed under the *Need help?* section on the back cover of these instructions.

Who must file

New York nonresidents and part-year residents

You must file a New York State nonresident and part-year resident return, Form IT-203, if you meet any of the following conditions:

- Your federal filing status is:

single, and you can be claimed as a dependent on another taxpayer's federal return	\$3,000
single, and you cannot be claimed as a dependent on another taxpayer's federal return	\$7,500
married filing joint return	\$13,000
married filing separate return	\$6,500
head of household	\$10,500
qualifying widow(er)	\$13,000

and you had New York source income, and your New York adjusted gross income (Federal amount column) is more than:

single, and you can be claimed as a dependent on another taxpayer's federal return	\$3,000
single, and you cannot be claimed as a dependent on another taxpayer's federal return	\$7,500
married filing joint return	\$13,000
married filing separate return	\$6,500
head of household	\$10,500
qualifying widow(er)	\$13,000

New York source income is the sum of the net amount of items of income, gain, loss and deductions derived from or connected with New York sources, including your share of those items from partnerships, S corporations and estates and trusts. See *New York source income*, below, for more information.

New York adjusted gross income is simply federal adjusted gross income increased or reduced by any required New York additions and subtractions.

New York additions and subtractions are explained on pages 18 through 25 of these instructions; see the federal instructions to find your filing status and figure your federal adjusted gross income if you do not have to file a federal return.

- You want to claim a refund of any New York State, city of New York or city of Yonkers income taxes withheld from your pay.
- You want to claim a refund of the following New York State, city of New York or Yonkers refundable credits:
 - Part-year resident refundable child care credit
 - Part-year resident refundable earned income credit
 - Farmers' school tax credit
 - Investment credit for new businesses
 - Financial services industry investment credit for new businesses
 - EDZ investment tax credit for new businesses and EDZ employment incentive credit for new businesses
 - Financial services industry EDZ investment tax credit for new businesses and financial

services industry EDZ employment incentive credit for new businesses

- EDZ wage tax credit for new businesses
- ZEA wage tax credit for new businesses; or
- Claim of right credit (New York State, city of New York and Yonkers)
- You are subject to the minimum income tax on tax preference items derived from or connected with New York sources. For further information, see *Other forms you may have to file* (Form IT-220, *Minimum Income Tax*) on page 9 of these instructions.
- You were a part-year resident and you are subject to a separate tax on any lump-sum distributions for your resident period derived from or connected with New York sources. See *Other forms you may have to file* (Form IT-230, *Separate Tax on Lump-Sum Distributions*) on page 10.
- You incurred a net operating loss for New York State personal income tax purposes for the tax year without incurring a similar net operating loss for federal income tax purposes. See *New York State net operating loss* on page 10 for more information.

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

If you elected to file federal Form 8814 with your federal return, the amount of your child's investment income over \$1,400 that was included in your federal gross income must be reported in the *Federal amount* column of your Form IT-203 and taxed at your rate. In this case, you will not file a New York return for your child. However, it will be to your advantage to file a New York return for your child since there will not be any New York tax on the first \$3,000 of your child's investment income. To qualify for filing a New York return for your child, you must first file a federal income tax return and federal Form 8615 (instead of federal Form 8814) to report your child's investment income.

New York source income

Nonresident

The New York source income of a nonresident is the sum of the income, gain, loss or deduction derived from or connected with New York State included in your New York adjusted gross income. This includes income from:

- real or tangible personal property located in New York;
- services performed in New York;
- a business, trade, profession or occupation carried on in New York;
- a corporation in which you are a shareholder and which makes an election under section 660 of the Tax Law to be taxed as an S corporation;
- your distributive share of New York State partnership income or gain; and
- your share of New York State estate or trust income or gain.

New York source income of a nonresident does **not** include the following income even if it was included in your federal adjusted gross income:

- certain pensions that are exempt from New York State taxation by reason of section 114 of Title 4 of the U.S. Code (see line 10 instructions on page 16), and annuities and pensions which meet the New York State definition of an annuity, unless the annuity is employed in or used as an asset of a business, trade, profession or occupation carried on in New York;
- interest, dividends or gains from the sale or exchange of intangible personal property, unless they are part of the income you received from carrying on a business, trade, profession, or occupation in New York;
- compensation you received for active service in the United States military (see *Members of the armed forces* on page 7);
- your income as a shareholder of a corporation which did **not** have an election in effect to be taxed as an S corporation under section 660 of the Tax Law; or
- compensation you received from an interstate rail carrier, interstate motor carrier or an interstate motor private carrier for regularly assigned duties performed in more than one state.

Part-year resident

The New York source income of a part-year resident is the sum of the following with adjustments for the special accruals defined below:

1. all income reported on your federal return for the period you are a resident of New York State; and
2. the New York source income for the period you were a nonresident of New York State.

Special accruals

Your accrued income as an individual moving out of New York State is income you earned in your New York resident period but received after you became a nonresident of New York State. Your accrued income as an individual **moving into** New York State is non-New York source income you earned in your nonresident period but received after you became a New York State resident. Income accrues to you as a taxpayer when the amount becomes fixed and determinable and you have an unrestricted right to receive it. An accrued expense is a cost that has been incurred but not yet paid.

If you **moved out** of New York State, you must accrue any item of income, gain, loss or deduction which, under an accrual method of accounting, would be reportable at the time you changed your residence. This includes income or gain you elected to report on the installment basis. You also have to accrue to New York State items of tax preference subject to the minimum income tax (Form IT-220) and the total taxable amount of lump-sum distributions subject to the separate tax on lump-sum distributions (Form IT-230).

(continued)

Who must file (continued)

Special accruals (continued)

Accruals are not required if you file a bond or other acceptable security in an amount equal to or greater than the amount of additional New York State income tax that would be due if the accrued items were included on your part-year resident return, and you include the accrued amounts on your New York nonresident return for subsequent tax years as if no change in resident status occurred. If you elect to file a bond or other acceptable security instead of accruing income, you will need Form IT-260, *Surety Bond Form*, or Form IT-260.1, *Change of Resident Status - Special Accruals*. For more information on how to file a bond or other acceptable security, see Form IT-260-1, *Instructions for Forms IT-260 and IT-260.1*.

As a resident, if you received proceeds from lottery winnings (the amount of winnings less the amount of wager) of more than \$5,000 from the New York State Lottery, the proceeds are subject to New York State, New York City (if applicable) and Yonkers (if applicable) income tax withholding. Continued withholding (as reported on Form IT-2102-G, *Report of Certain Gambling Winnings*) will serve as an acceptable security in making a special accrual of lottery winnings as required by section 639 of the Tax Law.

If you became a New York State resident during the tax year, you must accrue any item of income, gain, loss or deduction which, under an accrual method of accounting, would be reportable at the time you changed your residence, except that no accrual is required or allowed for items of income, gain, loss or deduction derived from or connected with New York State sources.

Any item of income, gain, loss or deduction accrued up to the time you changed your residence must be excluded in determining your New York source income, New York adjusted gross income, minimum taxable income or total taxable amount of lump-sum distributions, for the year of change or any subsequent year.

The New York adjusted gross income of a part-year resident must include special accruals and any applicable modifications (see *New York additions* beginning on page 19 and *New York subtractions* beginning on page 21) as if the accrued items were includable or allowable for federal income tax purposes.

Resident, nonresident and part-year resident defined

You may have to pay income tax as a New York State resident even if you are not considered a resident for other purposes. For income tax purposes, your resident status depends on where you were domiciled and where you maintained a permanent place of abode during the taxable year.

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

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

A change of domicile must be *clear and convincing*. Easily controlled factors such as where you vote, where your driver's license and registration are issued, where your will is located or similar items are **not** the primary factors to be taken into consideration in determining where you are domiciled. To properly determine whether you have changed your domicile, you should first consider a comparison of your primary ties in both locations. For example, compare (1) the size, value, and nature of use of your first residence to the size, value, and nature of use of your newly acquired residence, (2) your employment and/or business connections in both locations; (3) the amount of time spent in both locations; (4) the physical location of items that have significant sentimental value to you in both locations; and, (5) your close family ties in both locations. A change of domicile is *clear and convincing* only when your primary ties are clearly greater in the **new** location. When weighing your primary ties, keep in mind that depending upon your overall lifestyle, some ties may weigh more heavily than others. It is the responsibility of the taxpayer to make available, if requested by the Department, documentation showing that the necessary intention to effect a change of domicile existed.

If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change. For example: *Mr. Green of ABC Electronics in Elmira, New York was temporarily assigned to the Atlanta, Georgia branch office for two years. After his stay in Atlanta, he returned to his job in New York. His domicile did not change during his stay in Georgia; it remained New York State.*

If your domicile is New York State and you go to a foreign country because of a business assignment by your employer, or for study, research or any other purpose, your domicile does not change unless you show that you definitely do not intend to return to New York State.

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

Resident

You are a New York State resident if:

- Your domicile is **not** New York State, but you maintain a permanent place of abode in New York and spend *184 days or more* in New York during the taxable year. However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition; or
- Your domicile is New York State unless you meet **all three** of the conditions in either Group A or Group B as follows:

Group A

- You did not maintain any permanent place of abode in New York State during the taxable year; and
- You maintained a permanent place of abode outside New York State during the entire taxable year; and
- You spent *30 days or less* in New York State during the taxable year.

Group B

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

This condition is illustrated by the following formula:

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

Nonresident

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

Part-year resident

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

Who must file *(continued)*

Joint and separate returns for married taxpayers

If you filed a joint federal return and:

- both spouses are nonresidents and both have New York source income, **or**
- one spouse is a part-year resident and the other is a nonresident with New York source income, **or**
- both spouses are part-year residents,

you must file a joint New York State return using filing status ②. Both spouses must sign the return and will generally be jointly and severally (individually) liable for the entire tax, penalty or interest due. This means that if one spouse does not pay the tax due, the other may have to. **Do not complete or attach Form IT-203-C to your return.**

Exception: If you meet one of the preceding three conditions but 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, you **may** file a separate New York return using filing status ③.

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

- you can demonstrate that the address and whereabouts of your spouse are 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 New York return.

If you filed a joint federal return and:

- both spouses are nonresidents but only one has New York source income, **or**
- one spouse is a part-year resident and the other is a nonresident with no New York source income,

you must file a joint New York State return using filing status ② and include in the *Federal amount* column the joint income as reported on your federal income tax return. However, only the spouse with New York source income (or the part-year resident spouse) should sign Form IT-203. **That spouse must also complete Form IT-203-C, Nonresident or Part-Year Resident Spouse's Certification,** and attach it to the front of Form IT-203. In this case, any refund or notice of tax, penalty or interest due will be issued only in the name of the spouse required to sign Form IT-203.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no

longer living with your spouse, or (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. See new Form IT-285, *Request for Innocent Spouse Relief*, for more information.

New Form IT-285 is used only for innocent spouse relief under the three circumstances stated above. If you want to disclaim your spouse's past-due support or a past-due legally enforceable debt to the Internal Revenue Service (IRS) or a New York State agency because you do not want to apply your part of a joint refund or refundable credit to a debt owed solely by your spouse, use Form IT-280, *Nonobligated Spouse Allocation*. Form IT-280 must be completed and attached to the front of your original return when filed. See Form IT-280 instructions for line 64 on page 29.

If you filed a joint federal return and one spouse is a New York State resident and the other is a nonresident or part-year resident,

you must file separate New York State returns, using filing status ③. The New York State resident must use either Form IT-200 or Form IT-201; the nonresident or the 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 elect to file a joint New York State resident return, using filing status ② on Form IT-100, IT-200, or IT-201. Both spouses must sign the joint return and will be jointly and severally (individually) liable for the entire tax, penalty, or interest due.

Generally, you must file a joint New York return if you wish to claim the New York State child and dependent care credit. However, if one spouse is a nonresident or part-year resident and the other spouse is a resident and both spouses have New York source income, and they file separate New York returns, the credit may be claimed on the separate return of the spouse with the lower taxable income.

If you each filed a separate federal return, each spouse having New York source income must file a separate New York State return.

Members of the armed forces

If your permanent home (domicile) was outside New York State when you entered the military, you do not become a New York State resident even if you were assigned to duty in New York State and establish a place of abode in New York State. If you are a New York State nonresident, your military pay is not subject to New York State tax. However, if you must file a New York State return on Form IT-203, your military pay must be entered in the *Federal amount* column even if it is not taxable to New York State. Any other income that you receive from New York State sources while you are a nonresident (including your spouse's income) may be subject to tax. If you have a civilian job in New York during your off-duty hours, the income you receive is subject to income tax. Income or gain from property located in New York or from a business, trade or profession carried on in this state is also subject to tax.

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

Generally, your domicile does not change when you are serving temporarily in the armed forces of the United States. However, **if you meet all three conditions in Group A** on page 6 and want to file for a refund of any New York State income tax withheld, file nonresident Form IT-203 and attach an explanation which contains the following information:

- a statement that you had no permanent place of abode in New York State during the taxable year; and
- the location and a brief description of the permanent place of abode you maintained outside New York State and the beginning and ending dates of your stay there; and
- the exact number of days you were in New York State during the tax year.

Your barracks, bachelor officer's quarters or quarters on ship generally do not qualify as a permanent place of abode.

If you meet all three conditions in Group B on page 6 and want to file for a refund, file Form IT-203 and attach a statement explaining how you meet the three conditions.

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.

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

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

Exclusion of, or deduction from, foreign earned income

If you are entitled to claim a federal exclusion of, or deduction from, your foreign earned income (as stated under section 911 of the Internal Revenue Code (IRC)), you are also allowed to claim it on your New York State income tax return in the *Federal amount* column. You would also be allowed to claim that portion of the federal exclusion of, or deduction from, foreign earned income in the *New York State amount* column to the extent it relates to income reported in the *New York State amount* column. If you claim either the exclusion or the deduction, attach a copy of your federal Form 2555, *Foreign Earned Income*, or Form 2555-EZ, *Foreign Earned Income Exclusion*, to your New York State income tax return.

(continued)

Who must file *(continued)*

If you have not yet qualified for the exclusion or deduction but you have filed a federal return, you must also file a New York State return. You should report all income, including income earned in any foreign country, reported on your federal return. If you later qualify for an exclusion or deduction, you can file a claim for a refund on Form IT-113-X, *Claim for Credit or Refund of Personal Income Tax*, or you can file an amended return on Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*. Attach a copy of federal Form 2555 or 2555-EZ to your Form IT-113-X or to your Form IT-203-X. See *Amending your New York State return* on page 32 in these instructions.

U.S. nonresident aliens

If you are a U.S. nonresident alien for federal income tax purposes and are required to file federal Form 1040NR, U.S. Nonresident Alien Income Tax Return, you may be required to file a New York State nonresident return, Form IT-203. See *New York nonresidents and part-year residents under Who must file* on page 5 of these instructions.

If you must file a New York return and you checked filing status box 3, 4 or 5 on federal Form 1040NR, you must compute your New York State tax as married filing separately and check box 3 at item A on your Form IT-203. It is important to note that some income items and line references used on Form IT-203 do not correspond with those shown on federal Form 1040NR. The *Dependent exemption worksheet* for line 34 (on page 25) asks you to enter the number of exemptions from line 6d of your federal Form 1040 or 1040A. For a nonresident alien, the corresponding line to obtain this information is line 7d of federal Form 1040NR. Line 12 of federal Form 1040NR is used to report income from scholarships and fellowships. Since there is no corresponding line on the New York nonresident return, this income should be reported as other income on line 15 of Form IT-203.

Also, if you filed federal Form 1040NR you should claim the New York deduction (itemized or standard) that is more advantageous to you.

Complete your return using the steps and line instructions beginning on page 12.

Deceased taxpayers

If a taxpayer died before filing a return for 1999, 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-203. 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 fiduciary or court-appointed representative is filing a return claiming a refund for a deceased taxpayer, the fiduciary or representative must attach a copy of the certificate showing his or her appointment. If you are the surviving spouse and the refund is not more than \$1,000, the refund will be issued to you. All other filers must attach Form AU-281.17, *Survivor's Affidavit*. Call or write us for this form. See *Need help?* on the back page of these instructions.

Estates and trusts

Estates and trusts are subject to New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *New York State Fiduciary Income Tax Return*.

Each nonresident and part-year resident beneficiary of an estate or trust must include his or her share of the estate or trust income, if any portion of that income is derived from or connected with New York sources, on Form IT-203. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 18 of these instructions.

Partnerships/limited liability partnerships or companies

Partnerships, limited liability partnerships (LLP) and limited liability companies (LLC), limited liability investment companies (LLIC) and limited liability trust companies (LLTC) that are treated as partnerships for federal purposes, are not subject to the New York State personal income tax but individual members of the partnership are. If your partnership has a partner who is a New York State resident, or if the partnership has any income from New York State sources, it must file Form IT-204, *Partnership Return*. If you were a partner with New York source income, transfer your share of income or loss, deductions and adjustments from Form IT-204 to your Form IT-203. If your partnership carried on a business in New York City, it may also be required to file Form NYC-204, *City of New York Unincorporated Business Tax Partnership Return*. For more information, see the instructions for Form NYC-204. You can get this form and its instructions by calling the NYC Department of Finance. See *How to get New York City forms* below.

Since New York State does not administer the New York City unincorporated business tax, do not file your Form NYC-204 with your state return.

How to get New York City forms

If you need to get forms and instructions from the NYC Department of Finance, you can get them by calling New York City Tax Fax at (718) 935-6114 from the telephone connected to your fax machine or modem (24 hours a day, 7 days a week); by calling New York City Taxpayer Assistance at (718) 935-6000 Monday through Friday between the hours of 9:00 a.m. and 4:30 p.m.; or by using the **Access Finance** kiosks inside the borough offices of the City Collector to print the forms you need. For locations, call (718) 935-6736 and select message 414. These offices are open from 9 a.m. to 5 p.m., Monday through Friday. You can also access the New York City government website, *NYC LINK*, at

<http://www.ci.nyc.ny.us/finance>
for NYC Department of Finance forms, applications and information.

Nonresidents of New York City and Yonkers

A Tax Law change has eliminated the city of New York nonresident earnings tax for New York State residents on wages or self-employment income earned in New York City on or after July 1, 1999.

As a result of the law change, if you file or have to file a 1999 New York State income tax return and

- prior to July 1, 1999, you were a nonresident of New York City, but you earned wages or net earnings from self-employment in New York City, or
- on or after July 1, 1999, you were a nonresident of both New York City and New York State but you earned wages or net earnings from self-employment in New York City,

you must also file Form NYC-203, *City of New York Nonresident Earnings Tax Return*. For more information, see the instructions for Form NYC-203.

If you were not a Yonkers resident for 1999 but you earned wages or self-employment income from Yonkers and you have to file a New York State income tax return, you must also file 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 Form NYC-203 and Y-203 instructions.

Part-year residents of New York City and Yonkers

If you changed your New York City or Yonkers resident status during the year, you must complete Form IT-360.1, *Change of City Resident Status*, and pay New York City resident tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. If you earned wages in one of these cities or

conducted a trade or business there (either as an individual or a member of a partnership) during the part of the year that you were not a New York City or Yonkers resident, you must complete Form NYC-203, *City of New York Nonresident Earnings Tax Return*, or Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and pay any tax due. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

City of New York school tax credit

If you or your spouse (if married) are a New York City part-year resident, and cannot be claimed as a dependent on another taxpayer's federal return, you may be entitled to the city of New York school tax credit. See the instructions for line 56 on page 28.

TIP Even if you do not have to file an income tax return, you may still claim the city of New York school tax credit by filing only Form NYC-210, *City of New York School Tax Credit*. For more information, see Form NYC-210. If you are filing a tax return on Form IT-100, IT-200, IT-201, or IT-203, **do not** complete Form NYC-210; you claim the credit directly on your return (on Form IT-100, it is computed automatically for you).

Other forms you may have to file

Form IT-203-ATT, *Itemized Deduction, and Other Taxes and Tax Credits, Attachment to Form IT-203*

Complete this form if you are claiming the itemized deduction on your New York return, are subject to any other New York State or New York City taxes, or are claiming credits other than those reported on Form IT-203. You must complete **Schedule A** if you worked both in and out of New York State for an employer, and your income is not based on the volume of business transacted. You must complete **Schedule B** if you or your spouse maintained living quarters in New York State during any part of 1999. For more information, see the *Instructions for Form IT-203-ATT*, beginning on page 33.

Form IT-220, *Minimum Income Tax*

Complete this form if you have federal tax preference items totaling more than the allowable specific deduction. You may have to file Form IT-220 even if you are not required to file federal Form 6251, *Alternative Minimum Tax - Individuals*. For more information, see the instructions for Form IT-220.

Form IT-221, *Disability Income Exclusion*

Complete this form to figure the amount of your disability income that may be excluded from income on Form IT-203. To qualify, you must have retired due to permanent and total disability and you must not have reached age 65 when your tax year ended. If you claim this exclusion, the *Physician's statement* at the

(continued on page 10)

Electronic tax filing

TIP You can file your income tax return electronically, using your personal computer and one of the many commercially available software packages, or you can choose to have a tax professional electronically file your return for you. Electronic filing is the fastest way to receive your refund, if you are entitled to one. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns, and since all electronic returns are prepared using software programs that have been approved by the Tax Department, the possibility of errors and delays is greatly reduced. To receive your refund even faster, you can choose to have it deposited directly into your savings or checking account.

For tax year 1998, the electronic filing program was expanded to allow nonresident and part-year resident taxpayers to electronically file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. Not all software packages and preparers will be able to file this form electronically for 1999, so you should verify that the one you select can file the forms that you need.

The following forms may be filed electronically:

- IT-200, *Resident Income Tax Return*
- IT-201, *Resident Income Tax Return*
- IT-201-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*
- IT-203, *Nonresident and Part-Year Resident Income Tax Return*
- IT-203-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*
- IT-112-R, *New York State Resident Tax Credit*
- IT-112.1, *New York State Resident Credit Against Separate Tax on Lump-Sum Distributions*
- IT-212, *Investment Credit*
- IT-212-ATT, *Claim for Historic Barn Rehabilitation and Employment Incentive Credit*
- IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*
- IT-215, *Claim for Earned Income Credit*
- IT-216, *Claim for Child and Dependent Care Credit*
- IT-217, *Claim for Farmers' School Tax Credit*
- IT-219, *Credit for City of New York Unincorporated Business Tax*
- IT-220, *Minimum Income Tax*
- IT-230, *Separate Tax on Lump-Sum Distributions*
- IT-280, *Nonobligated Spouse Allocation*
- IT-360.1, *Change of City Resident Status*

- IT-370, *Request for Extension of Time to File*
- IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*
- IT-2102-G, *Report of Certain Gambling Winnings*
- NYC-203, *City of New York Nonresident Earnings Tax Return*
- Y-203, *City of Yonkers Nonresident Earnings Tax Return*.

Payments for balance-due returns may be submitted any time between the date you file and the deadline for filing your return by using Form IT-201-V, *Payment Voucher for Income Tax Return Filed Electronically*. Form IT-201-V will be provided to you by your electronic tax professional or printed by your software.

You may be eligible for free e-file!!

E-file is faster and more accurate than paper filing, and now, if you meet certain criteria, it may be free. Several tax preparers and tax preparation software providers are offering free or discounted electronic tax filing. You may also be able to file your return over the internet. For more details, visit our electronic filing website at:

www.tax.state.ny.us/elf

Other forms you may have to file (continued)

bottom of Form IT-221 must also be completed and signed by your doctor. For more information, see Form IT-221.

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

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

Form IT-399, New York State Depreciation Schedule

Complete this form if you are an individual, partnership, estate, or trust to calculate your New York depreciation deduction for property placed in service during taxable years beginning in 1981, 1982, 1983, and 1984. New York State does not allow ACRS depreciation for property placed in service (whether inside or outside New York State) during these years.

For property placed in service outside New York State for taxable years beginning after December 31, 1984, but before January 1, 1994, see the instructions for Form IT-399 to determine whether you must file Form IT-399 with your return.

Form IT-2105, Estimated Income Tax Payment Voucher

The total amount you must pay for 2000 through withholding and estimated tax is the lesser of:

1. 90% of the tax shown on the 2000 return, **or**
2. 100% of the tax shown on the 1999 return (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income (*Federal amount* column) shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000).

However, if you did not file a 1999 tax return, or if your 1999 return did not cover all 12 months, item 2 above does not apply.

For more information, see Form IT-2105-1, *Instructions for Form IT-2105 (Estimated Income Tax Payment Voucher For Individuals)*.

You do not have to pay estimated tax for 2000 if you expect to owe less than \$300 of New York State or New York City or Yonkers tax after deducting tax withheld and credits you are entitled to claim.

If you paid estimated tax for 1999 and filed a 1998 New York State income tax return, you will automatically receive a 2000 estimated tax packet in the mail. Included in your packet will be your account statement for tax year 1999. It will show the total amount recorded in your account as of the date shown on the statement. Review this statement carefully. If you disagree with any of the information, complete Form IT-2105.1 and fax or mail it immediately. **Fax: (518) 457-2249 or mail: NYS Tax Department, Estimated Tax Unit, Building 8 Room 539, W A Harriman**

Campus, Albany NY 12227. Do not use a pre-addressed peel-off label for this form or attach Form IT-2105.1 to your Form IT-203.

If you do not receive your 2000 estimated tax packet by the date your first payment is due (generally April 15) or you would like to begin making estimated tax payments, call or write us for forms and instructions. See *Need help?* on the back cover of these instructions.

Estimated income tax for estates and trusts – Estates and trusts are required to make estimated tax payments. However, estates (and certain grantor trusts that receive the residue of the decedent's estate under the decedent's will) are exempt from paying estimated tax for the first two years after the decedent's death. Generally, an estate or trust must pay estimated tax if the estate or trust is expected to owe, after subtracting its withholdings and credits, at least \$300 in New York income tax for 2000.

A fiduciary of an estate or trust who makes an election to allocate any portion of the estate's or trust's estimated tax payment among the beneficiaries must file Form IT-205-T, *Allocation of Estimated Tax Payments to Beneficiaries*. For more information, see the instructions for Form IT-205.

New York State net operating loss (NOL)

Nonresident – The New York State net operating loss to be included in the *New York State amount* column of a nonresident's Form IT-203 must be figured in the same manner as the corresponding federal deduction, but using only New York State items of income, gain, loss and deduction in the computation. New York modifications are **not** included in the computation of the NOL and in determining the amount of loss to be used in the carryback or carryover year.

It is possible, because of the above rules, for a nonresident to have a New York NOL without having a federal NOL, or to have a New York NOL that is larger or smaller than the corresponding federal NOL. Form IT-203 must be filed for any year that a nonresident individual is claiming a net operating loss for New York purposes but not for federal income tax purposes. See *Who must file* beginning on page 5 of these instructions.

Part-year resident – A part-year resident of New York State who incurs losses in the resident or nonresident period, or both, must make a separate NOL computation for each period (resident and nonresident), using only those items of income, gain, loss or deduction attributable to each period. For the resident period, the NOL is computed using only those items of income, gain, loss and deduction that would have been reported if a separate federal return was filed for the period of New York residence. For the nonresident period, the NOL is computed using the above rules for nonresidents.

To report a net operating loss (NOL) on Form IT-203, see the instructions for *Line 15, Other income*, on page 17.

File Form IT-113-X to claim a personal income tax refund based upon a net operating loss (NOL) carryback if the NOL and any related adjustments are the only changes being made to the carryback year.

The following material should be attached to Form IT-113-X:

- a copy of the federal return for the loss year;
- for part-year residents, a copy of the federal NOL computation for the resident period and an attachment showing how the New York loss was computed for the nonresident period;
- for nonresidents, a Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, for the carryback year showing how the loss was computed. Write **Recomputed to reflect the NOL** at the top of the front page of the Form IT-203-X (for the carryback year), **and**
- a copy of the original New York State return for each year affected by the carryback.

For more information on claiming a personal income tax refund based upon an NOL, see Form IT-113-X.

Form IT-203-X, Amended Nonresident and Part-Year 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, claim for the earned income credit, credit for child and dependent care expenses, or the amount of any federal foreign tax credit affecting the computation of the New York State resident credit (does not apply to nonresidents) you must also file an amended New York State return within 90 days from the date you amend your federal return if the change increases or decreases your New York State tax.

You must also file an amended return to correct any error on your original nonresident and part-year resident return and to report changes made by the IRS.

If the IRS changes any of the following:

- taxable income,
- tax preference items,
- total taxable amount or capital gain or ordinary income portion of a lump-sum distribution,
- the amount of your earned income credit,
- the amount of your credit for child and dependent care expenses,
- the amount of any claim of right adjustment,
- the amount of any federal foreign tax credit affecting the computation of the New York State resident credit (does not apply to nonresidents) for taxes paid to a province of Canada, **or**
- disallows your refund claim,

(continued)

Other forms you may have to file (continued)

and the change increases or decreases your New York State tax, you must report these changes to the New York State Tax

Department within 90 days from the date the IRS makes its final determination.

See page 32 for more information on completing and filing an IT-203-X amended return.

Reminders

You may be eligible for one or more of the following credits:

Credit type	For information see instructions on page
Credits that reduce tax (but cannot be carried forward)	
New York State household credit	26
Part-year city of New York household credit	*
New York State child and dependent care credit	27
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Financial services industry EDZ investment credit and employment incentive credit	38
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* These credits are claimed on Form IT-360.1.

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Refunds and refundable credits

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 or you are eligible to claim one of the refundable credits listed above.

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 1999 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.

Wage and tax statements

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

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

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

You must staple the New York State copy of federal Form W-2 (Copy 2) or New York State Form IT-2102 (Copy 1) to the back of your return as shown in Step 7, *Return assembly*, on page 31 of these instructions. If you have not received your wage and tax statement by February 15, 2000, or if the statement you received is incorrect or lost, contact your employer.

Estimated tax paid

Enter the amount of estimated tax payments made for New York State, New York City and Yonkers. Before completing this section of your return, review the account statement that was included with your estimated tax packet.

Report any discrepancies by completing Form IT-2105.1, provided in your estimated tax packet, and fax or mail immediately. Fax: (518) 457-2249 or mail: NYS Tax Department Estimated Tax Unit, Building 8 Room 539, WA Harriman Campus, Albany NY 12227

Paid preparers must sign your return

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

Paid preparers may be subject to a penalty for failure to comply with certain requirements. For more information, see *Penalties and interest* on page 40.

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 1999 New York State Income Tax Forms*.
- Your software must conform to current federal and state income tax laws.

Check your withholding for 2000

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

Other withholding certificates — If your income is subject to allocation and you want to have your withholding adjusted to reflect the allocation, complete the appropriate withholding allowance certificate (now included in this booklet) and give it to your employer.

A New York State nonresident who works in New York City must use Form IT-2104.1 to allocate his or her wages to New York City; a Yonkers nonresident must use Form IT-2104.5 to allocate his or her wages to the city of Yonkers.

If you change residence, or if you are a nonresident and the percentage of services you perform within the state or city changes substantially, you must notify your employer within 10 days.

Keep copies of your tax records

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

You may be asked by the Tax Department to provide copies of these records subsequent to filing your income tax return.

When to file

File your return as soon as you can after January 1, 2000, but not later than the filing deadline, **April 17, 2000**. (If you are required to file your 1999 federal return at the IRS service center in Andover, Mass., the deadline to file your New York State return is April 18, 2000.) If you file late, you may have to pay penalties and interest. See *Penalties and interest* on page 40.

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, if required, pay any tax you owe with it.

Extension requests may also be filed via the internet; access the Tax Department's website for information or to submit an extension request. See *Need help?* on the back cover for the website address.

If you expect to receive a refund or anticipate having no amount of New York State, New York City or Yonkers income tax remaining unpaid as of the due date of the return, we will accept a copy of federal Form 4868, *Application for Extension of Time to File U.S. Individual Income Tax Return*, filed on or before the due date of the return. Attach another copy to your return when you file it. Write **New York State copy** at the top of the federal form.

If you are enclosing a payment with your extension request, mail Form IT-370 with your payment to: **Extension Request, PO Box 15106, Albany NY 12212-5106**.*

If the balance due with your extension request is "0," mail Form IT-370 (or the copy of your federal Form 4868) to: **Extension Request-NR, PO Box 15105, Albany NY 12212-5105**.*

If you qualify for an automatic two-month extension of time to file your federal income tax return because (1) you are a U.S. citizen or resident and live outside the U.S. and your main place of business or post of duty is outside the U.S. and Puerto Rico, or (2) you are in the military service outside the U.S. and Puerto Rico when your 1999 return is due, you are entitled to a similar two-month automatic extension of time to file your New York income tax return. The time to pay your New York State, New York City and city of Yonkers tax (with interest) is also similarly automatically extended. You must attach to your New York State return a statement showing that you qualify for the federal automatic two-month extension. If you cannot file on or before the end of this automatic two-month extension, file Form IT-370 and pay any tax due (with interest) with it to receive an additional two months to file. If you still need more time, you must file Form IT-372, *Application for Additional Extension of Time to File for Individuals*.

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 —
STATE PROCESSING CENTER — REFUND '99
PO BOX 61000
ALBANY NY 12261-0001

For all other returns —
STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

* If you use a delivery service other than the U.S. Postal Service, see *Private delivery services* on page 32.

Steps for preparing your return

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

If you used federal Form 8814 or 8615 to report your child's investment income, see page 5 for more information.

Step 1

Get all forms and publications you need.

If you need any forms or publications, see *Need help?* on the back cover.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 1999 wage and tax statements together. These can be either federal Form W-2 or New York Form IT-2102. Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 15, 2000, or if the form you received is incorrect, contact your employer.

If you had tax withheld from annuities, pensions, retired pay or IRA payments, get together all of your federal Form(s) 1099-R or New York Form(s) IT-2102-P. If you had tax withheld from lottery distributions, you will need your federal Form(s) W-2G or New York State Form(s) IT-2102-G.

If you are a part-year resident and you paid income taxes to another state, a local government within another state, the District of Columbia or a province of Canada during your period of New York State residence, get a copy of the income tax return you filed with that taxing authority.

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

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

Step 3

Fill in your return.

Fill in your return using the line instructions for Form IT-203 that begin on this page. Then continue with Step 4 on page 30.

Line instructions for Form IT-203

All information on your return, except for your mailing address, should be for the calendar year January 1 through December 31, 1999, or for your fiscal year that began in 1999. If you are filing for a fiscal year, enter the month and day your tax year began, and the month, day and year that it ended in the area provided at the top of the front page. Make your entries in the **white** areas of Form IT-203.

Filling in your tax return

You may notice that Form IT-203, its attachment Form IT-203-ATT, and other selected forms and attachments (Forms IT-215, IT-216, NYC-203, etc.) are designed to let us use the latest scanning and image-processing equipment.

Boxes have been printed on the forms to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

— Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes and spaces provided.

— Write your numbers like this:

1	2	3	4	5	6	7	8	9	0	X
---	---	---	---	---	---	---	---	---	---	---

— Do not use dollar signs (\$), commas (,), decimal points (.), or any other punctuation marks or symbols. We have already printed the appropriate commas and the decimal points to assist you.

— Make your money amount entries in the boxes, allowing one numeral for each box.

— Leave **blank** any spaces and boxes that do not apply to you.

Line instructions for Form IT-203 (continued)

- If you show a loss on lines 1 through 16 or on lines 18, 22 or 30, place a negative sign (–) in the box **immediately to the left** of the loss amount. Do not use brackets or parentheses. For example, a business loss of \$1,024.81 on line 6 should look as follows:

6. , – 1 0 2 4 . 8 1

- Carefully enter your money amounts so that the **dollar amount** ends in the box immediately to the left of the decimal point and the **cents amount** starts in the box immediately to the **right** of the decimal point.

Example: If your total amount of *Wages, salaries, tips, etc.* for line 1 of Form IT-203 is \$32,406.18, your money field entry on line 1 of your Form IT-203 should look like this:

1. , 3 2 , 4 0 6 . 1 8

- If you are **rounding all money items** on your return (see *Whole dollar amounts* on page 11) to the nearest dollar, it should look like this:

1. , 3 2 , 4 0 6 . 0 0

- When rounding or when entering a whole dollar amount, please enter "00" in the cents boxes. Do not leave the cents boxes blank.

Name and address box

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

Do not enter information in the white spaces and boxes to the right of the label if all the information on the label is correct.

You may be required to complete the *Permanent home address* lines on the front of Form IT-203.

Step 5 beginning on page 30 of these instructions will tell you how to complete this section of your return.

Item A

Filing status

After determining your New York filing status, mark an "X" in only one box at Item A on your New York return. In most cases, you must use the same filing status on your New York State return that you used on your federal return. The only exception to this rule applies to married taxpayers. See *Joint and separate returns for married taxpayers* on page 7 for filing status information for married taxpayers.

Joint and several tax liability — If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Joint and separate returns* on page 7 for information about certain relief available for spouses.

Item B

Did you itemize your deductions on your 1999 federal return?

If you itemized your deductions on your 1999 federal income tax return, mark an "X" in the Yes box. If you claimed the standard deduction on your federal return, mark an "X" in the No box.

Item D

Do you need a tax packet 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 mark an "X" in the box at item D. When you mark this box, we will send you a preprinted peel-off label that you or whoever prepares your return should use on your 2000 return. This will help us reduce printing and mailing costs.

Be sure to use your peel-off label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

Item E

If you enter an amount on line 56, *Part-year city of New York school tax credit*, answer question 1 and, if applicable, question 2.

(1) Were you 65 or older on 1/1/2000? - If you were 65 or older, mark an "X" in the Yes box. If not, mark the No box.

(2) Was your spouse 65 or older on 1/1/2000? - If you were married and marked an "X" in box 2 of **Item A** (Married filing joint return) and your spouse was 65 or older, mark an "X" in the Yes box. If your spouse was not 65 or older, mark the No box. However, if your spouse died in 1999 and was 65 or older at the date of death, mark an "X" in the Yes box.

We need this information to ensure that you receive the New York City school tax credit to which you are entitled.

All other taxpayers should leave the boxes at item E blank.

Items **F** and **G** are on the back of Form IT-203, under line 67. The instructions for items F and G are on page 30.

Federal income and adjustments

Lines 1 through 18 are a summary of the items that make up your federal adjusted gross income.

Be sure to carefully enter your money amounts in the boxes on lines 1 through 67. See *Filing in your tax return*, beginning on page 12.

If you filed your federal return by telephone, report the same information on Form IT-203 that you would have reported had you filed a federal return on paper.

If you did not have to file a federal return, complete Form IT-203 as if you had filed a return for federal income tax purposes.

Federal amount column – Enter in the *Federal amount* column the total amount reported on your federal return for each of the items listed. In general, the reporting of income in the *Federal amount* column must be reported as it appears on your federal return. However, if you were a part-year resident also include in the *Federal amount* column all items you would be required to include if you were filing a federal return on the accrual basis. For more information see *Special accruals* beginning on page 5. If you file a joint federal return but must file a separate return for New York State, calculate the federal column **as if** you had filed a separate federal return.

If you did not file a federal return but are filing a New York return on Form IT-203, you must report in the *Federal amount* column the amounts you would have reported if a federal return were required.

New York State amount column – Enter in the *New York State amount* column the following:

- **Nonresidents** – report all the income included in the *Federal amount* column that you received from New York State sources.
- **Part-year residents** – report the income included in the *Federal amount* column that you received from all sources earned while you were a New York State resident and your New York State source income for the part of the year you were a nonresident of New York State. **Complete the income allocation worksheet provided on page 14 to determine your New York source income.** The worksheet instructions are provided after the worksheet.

For more information, see *New York source income* on page 5.

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.

Part-year resident income allocation worksheet (see instructions below)

Adjusted gross income		Federal income (all sources)	New York State resident period	New York State nonresident period	
		Column A Income from federal return	Column B Income from Column A for resident period	Column C Income from Column A for nonresident period	Column D Income from Column C from New York State sources
Married persons filing separate New York State returns should complete separate worksheets.					
1	Wages, salaries, tips, etc.	1			
2	Taxable interest income	2			
3	Ordinary dividends	3			
4	Taxable refunds, credits or offsets of state and local income taxes	4			
5	Alimony received	5			
6	Business income or loss (from federal Schedule C or C-EZ)	6			
7	Capital gain or loss (from federal Schedule D)	7			
8	Other gains or losses (from federal Form 4797)	8			
9	Taxable amount of IRA distributions	9			
10	Taxable amount of pensions and annuities	10			
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Schedule E)	11			
12	Farm income or loss (from federal Schedule F)	12			
13	Unemployment compensation	13			
14	Taxable amount of social security benefits	14			
15	Other income	15			
16	Add lines 1 through 15	16			
17	Total federal adjustments to income	17			
18	Subtract line 17 from line 16 (see instructions below). This is your federal adjusted gross income	18			

The combined total of Columns B and C should equal Column A. Add the amounts in Column B and D for each line of the worksheet above and transfer the total to the corresponding line of Form IT-203 in the **New York State amount** column.

Worksheet instructions

If you moved into or out of New York State during 1999, the *Part-year resident income allocation worksheet* will help you figure your New York State source income for the entire taxable year. You may round all money amounts 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.

Column A — Enter the amounts of income and adjustments reported on your federal return plus all items you would be required to include if you were filing a federal return on the accrual basis.

Column B — Enter that part of the amount from Column A that you received during the period you were a New York State resident.

Column C — Enter that part of the amount from Column A that you received during the period you were a New York State nonresident.

Report in Column B if you moved out of New York State, or Column C if you moved into New York State, all items you would be required to report if you were filing a federal return on the accrual basis for the period before you changed your resident status. These accrual amounts are to be combined with the corresponding income on lines 1 through 18. See *Special accruals* on page 5.

Column D — Enter that part of the amount from Column C that you received from:

- services you performed in New York State
- property located in New York State; and
- businesses, trades, professions or occupations conducted in New York State.

If your salary or wages were earned partially in New York State, you have to determine how much should be allocated to New York State and enter that amount in Column D. Complete Schedule A on the front of Form IT-203-ATT.

Refer to each specific line instruction to determine the income from New York State sources earned during your nonresident period.

When you have completed the worksheet, transfer the amount in Column A of the worksheet to the corresponding line on Form IT-203 in the **Federal amount** column.

Add the amounts in Columns B and D for each line of the worksheet. Transfer the total to the corresponding line on Form IT-203 in the **New York State amount** column.

Example 1 — You moved from Indiana to New York on September 15, 1999. On your federal return, you report \$35,000 in total wages. Of this amount, \$12,000 was earned while you were a New York State resident. On line 1, you would enter \$35,000 in Column A, \$12,000 in Column B, \$23,000 in Column C and \$0 in Column D (no income was earned in New York State prior to the move).

Example 2 — You moved from New York State to Georgia on June 10, 1999. On June 1, 1999, your employer awarded you a guaranteed bonus of \$2,000 that was paid to you on July 1, 1999. You must enter the \$2,000 bonus in Column B, line 1, since this is income accruable to your resident period.

Example 3 — You moved from New Jersey to New York on May 10, 1999. You own stock in the XYZ Corporation which, on May 1, 1999, declared a \$1,000 dividend payable on June 1, 1999. You also received \$500 a month from rental property which was sold on April 30, 1999, and located in New York. You must report the \$1,000 dividend income in Column C on line 3, since this is considered to be income accruable to the nonresident period. The rental income is reported in Column C and in Column D on line 11, since this income is derived from New York State sources during your nonresident period.

Line 1**Wages, salaries, tips, etc.**

Federal amount column – Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., reported on your 1999 federal return. Include all of these items even if they were not reported by your employer on a wage and tax statement or other income statement.

New York State amount column – Enter that part of the *Federal amount* column that represents services performed in New York State as a nonresident.

If you were a part-year resident, you must also add the part of the federal amount that was earned while you were a resident.

Nonresident income earned partially in New York State – If any amount included in the *Federal amount* column, line 1, is income earned partly in New York State and does not depend directly on the volume of business transacted, figure the amount earned in New York State by completing Schedule A, *Allocation of wage and salary income to New York State*, on the front of Form IT-203-ATT.

Using Schedule A, you will figure the amount allocable to New York State by determining the ratio of days (excluding nonwork days such as Saturdays, Sundays, holidays, sick leave, vacation, etc.) you worked in New York State to the total number of days you worked both in and out of the state during the year. This ratio will be applied to your total wage or salary income subject to allocation.

Work days are days on which you were required to perform the usual duties of your job. Any allowance for days worked outside New York State must be based upon the performance of services which, because of necessity (not convenience) of the employer, obligate the employee to out-of-state duties in the service of his employer. Such duties are those which, by their very nature, cannot be performed at the employer's place of business.

Applying the above principles to the allocation formula, normal work days spent at home are considered days worked in New York, and days spent at home that are not normal work days are considered to be non-working days.

If your income subject to allocation depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, do not use Schedule A. Divide your volume of business transacted in the state by your total volume of business transacted both in and out of New York State. Multiply your total income subject to allocation by this percentage. This is the amount of your income allocated to New York State. The location where the services or sales activities were actually performed determines where business is transacted. Attach a schedule to your return showing how you figured this allocation.

If you allocate your personal service income differently than explained above, attach a separate schedule showing complete details.

Form IT-203-ATT, Schedule A – Allocation of wage and salary income to New York State.

If any amount included on line 1 of Form IT-203 in the *Federal amount* column represents wage and salary income earned both inside and outside New York State while a nonresident, and that income does not depend directly on the volume of business transacted, figure the amount earned in New York State by completing a Schedule A for each job where such wages or salaries were earned inside and outside New York State.

However, if you changed your residence into or out of New York State during the year, do not allocate any income earned for the resident period.

If you have to allocate wages or salaries received from more than one job, attach to your return a separate schedule (similar to Schedule A) showing the wages or salaries, and workdays that apply to each job.

If the period of employment is less than a full year, base the figures you enter in Schedule A on the actual period of employment. For example, if you were employed in and out of New York State for separate periods of 170 days by one employer and 195 days by another employer, enter 170 days on line a of the first allocation schedule and 195 days on line a of the second schedule.

If you were married and both you and your spouse worked in New York State and earned wages subject to allocation, each of you must complete a separate Schedule A for each job with allocable wages. If you are filing jointly, include the combined amounts of wages allocated to New York from the separate Schedule A's on Form IT-203, line 1, in the *New York State amount* column.

TIP

Failure to complete Schedule A of Form IT-203-ATT and attach it to your return will result in a delay in the processing of your return.

Line 2**Taxable interest income**

Federal amount column – Enter the taxable interest income reported on your federal return.

New York State amount column – Enter that part of the *Federal amount* column that represents interest income earned as a nonresident that is part of the receipts of a business, trade, profession or occupation carried on in New York State. If you carry on business both in and out of New York State, see the instructions for line 6.

If you were a part-year resident, you must also add the part of the federal amount that was earned while you were a resident.

Line 3**Ordinary dividends**

Federal amount column – Enter the ordinary dividends reported on your federal return.

New York State amount column – Enter that part of the *Federal amount* column that represents ordinary dividends earned as a

nonresident that is part of the receipts of a business, trade, profession or occupation carried on in New York State. If you carry on business both in and out of New York State, see the instructions for line 6.

If you were a part-year resident, you must also add the part of the federal amount that was earned while you were a resident.

Line 4**Taxable refunds, credits, or offsets of state and local income taxes**

Federal amount column – Enter the total taxable state and local income tax refunds, credits, or offsets included as income on your federal return. Also enter this amount on line 23, *Federal amount* column.

New York State amount column – Enter that part of the *Federal Amount* column that represents the amount derived from or connected with New York State sources as a nonresident. Also enter this amount on line 23, *New York State amount* column.

If you were a part-year resident, include that part of the *Federal amount* column that you received while you were a New York State resident and any amount derived from or connected with New York sources as a nonresident. Also include this amount on line 23, *New York State amount* column.

Line 5**Alimony received**

Federal amount column – Enter the total alimony received as reported on your federal return.

New York State amount column – Do not enter any alimony received for the period you were a nonresident.

If you were a part-year resident, enter only that part of the *Federal amount* column which represents the total alimony received while you were a New York resident.

Line 6**Business income or loss**

Federal amount column – Enter your business income or loss reported on your federal return and attach a copy of your federal Schedule C or Schedule C-EZ.

New York State amount column – Enter the part of the *Federal amount* column that represents business income or loss you received as a nonresident from a business, trade or profession carried on in New York State.

If you were a part-year resident, you must also add the part of the federal amount that represents business income or loss you received while you were a resident.

Business carried on – Your business, trade, profession or occupation (not including personal service as an employee) is considered to be carried on in New York State if you have, maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place where your affairs are regularly carried on in New York State. This definition is not exclusive. Your business is considered to be carried on in New York State if it is transacted here with a fair measure of permanency and continuity.

(continued)

Business carried on both in and out of New York State – If your business, trade or profession is carried on both in and out of New York State and you maintain accounts clearly reflecting income from the New York operations, enter the net profit or loss from business carried on in New York State on line 6 in the *New York State amount* column.

If the New York State income of the business cannot be determined from your books, income from business carried on both in and out of New York State must be allocated according to a prescribed formula or an approved alternative method. Form IT-203-A, *Nonresident Business Allocation Schedule*, containing the statutory formula and other instructions pertaining to the allocation of business income, must be completed for this purpose and attached to Form IT-203. If you submit an alternative method for allocation, you must also complete Form IT-203-A and submit all information about your own method of allocation.

If you are self-employed and carry on a trade, business or profession in New York City, you may also be required to file Form NYC-202, *City of New York Unincorporated Business Tax Return*. For more information, see the Instructions for Form NYC-202. You can get this form and its instructions by calling the NYC Department of Finance. See *How to get New York City forms* on page 8. Since New York State does not administer the New York City unincorporated business tax, **do not** file your Form NYC-202 with your state return.

Line 7

Capital gain or loss

Federal amount column – Enter your capital gain or loss from the sale or exchange of property, including securities, as reported on your federal return. Attach a copy of federal Schedule D, if one was required to be completed for federal purposes, and any related schedules.

New York State amount column –

Nonresidents – Figure the amount to be included on line 7, *New York State amount* column, as capital gain or loss from New York State sources in accordance with federal provisions for determining capital gains and losses. This includes a deduction for any capital loss carryover from New York State sources. Use a copy of federal Schedule D (Form 1040) as a worksheet in determining your New York capital gain or loss. Include in your computations only transactions that were from New York State sources. If these computations result in a net capital loss for New York State purposes, the loss is limited to \$3,000 (\$1,500 if you are married and filing separately) on the New York State return. Any balance of a 1999 net capital loss (in excess of the amount claimed on the 1999 return) will be treated as a carryover loss to be claimed on returns for later years.

Part-year residents – Enter that part of the *Federal amount* column that represents capital gains or losses realized during your resident period. Also include any capital gains or losses (included in the *Federal amount* column) realized during your period of nonresidence that are from New York State sources.

Capital transactions from New York sources – Include capital gains or losses derived from real or tangible personal property

located within New York State, whether or not connected with a trade or business, and capital gains or losses from stocks, bonds and other intangible personal property used in or connected with a business, trade, profession or occupation carried on in New York State. Also include your share of any capital gain or loss derived from New York sources of a partnership of which you are a member (from Form IT-204), an estate or trust of which you are a beneficiary (from Form IT-205 or IT-205-A) or an electing New York State S corporation of which you are a shareholder (obtain your share of these items from the S corporation). If any capital gains or losses are from business property (other than real property) of a business carried on both in and out of New York State, apply the business allocation percentage (from Form IT-203-A) or approved alternative method in determining the New York capital gain or loss. Gains and losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal basis of property in computing capital gains or losses.

Line 8

Other gains or losses

Federal amount column – Enter the other gains or losses from the sale or exchange of assets used in a trade or business, as reported on your federal return. Attach a copy of federal Form 4797.

New York State amount column – As a nonresident, figure the amount(s) to be included on line 8, in the *New York State amount* column, as the gain or loss from the sale or exchange of noncapital assets by applying the federal provisions for determining gains or losses from the sale or exchange of other than capital assets to your New York State transactions.

If you were a part-year resident, you must also add the part of the federal amount that was from other gains or losses from the sale or exchange of noncapital assets while you were a resident.

Noncapital transactions from New York State sources are those noncapital transactions includable in your federal return pertaining to property used in connection with a business, trade, profession or occupation carried on in New York State. Also included is your share of any noncapital gain or loss from a partnership of which you are a member (from Form IT-204) or an estate or trust of which you are a beneficiary (from Form IT-205 or IT-205-A) or an electing New York State S corporation of which you are a shareholder (obtain your share of these items from the S corporation). Use Form IT-203-A if an allocation is required.

Line 9

Taxable amount of IRA distributions

Federal amount column – Enter the amount reported on your federal return.

New York State amount column –

Nonresidents – **Do not** enter any part of the *Federal amount* in the *New York State amount* column.

If you were a **part-year resident**, enter only that part of the federal amount that was received while you were a resident.

See the instructions for line 27 on page 22 to see if you qualify for the pension and annuity income exclusion.

Line 10

Taxable amount of pensions and annuities

Federal amount column – Enter the taxable amount of pensions and annuities reported on your federal return.

New York State amount column –

Nonresidents: Certain pension income received while a nonresident is **not** taxable to New York State and should not be included in the *New York State amount* column.

Section 114 of Title 4 of the U.S. Code creates a limitation on state income taxation of certain pension income. The law prohibits states from taxing certain retirement income of a nonresident. It protects all income received from pension plans recognized as *qualified* under the IRC and also exempts income received under certain deferred compensation plans that are *nonqualified* retirement plans under the tax code, but which meet additional requirements.

Even if your pension or other retirement benefit is not exempt under Title 4 of the U.S. Code, it is still exempt if it meets the New York definition of an annuity.

If the pension and annuity income is **not** exempt from New York tax, as explained above, and is based on services performed inside and outside New York State, enter on line 10 the amount of pension and annuity income received to the extent that the services were performed in New York State.

Part-year residents: Enter that part of the *Federal amount* column that represents the taxable amount of pensions and annuities received while a New York State resident.

Do not enter that part of the *Federal amount* column that represents a pension or annuity or other retirement benefit that is exempt from New York tax (as described above) because you received it as a nonresident.

If the amount on line 10 represents a pension or other benefit paid by the New York State or a municipal retirement system (including distributions from the TIAA-CREF Optional Retirement Program) or the United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military), also include this amount on line 24. For more information, see the instructions for line 24 on page 21.

If you entered an amount on line 10, either column, see the instructions for line 27 on page 22 to see if you qualify for the pension and annuity income exclusion.

Line 11

Rental real estate, royalties, partnerships, S corporations, trusts, etc.

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

New York State amount column – Enter that part of the *Federal amount* column that was derived from or connected with New York State sources as a nonresident. See the

(continued)

instructions below relating to each type of income received from these sources.

If you were a part-year resident, you must also add the part of the *Federal amount* column that was received from these sources while you were a resident.

Rent and royalty income — As a nonresident, report in the *New York State amount* column rents and royalties from: (1) real property located in New York State, whether or not used in connection with a business; (2) tangible personal property not used in a business if such property is located in New York State; and (3) tangible and intangible personal property used in or connected with a business, trade, profession or occupation carried on in New York State.

If a business is carried on both in and out of New York State, apply the business allocation percentage (from Form IT-203-A) or alternate method to items included in item (3) in the preceding paragraph to determine the income from New York State sources. However, do not allocate income from real property. That income must be entirely included if the real property is located in New York State and entirely excluded if the real property is located outside New York State.

Also report in the *New York State amount* column your share of any rental or royalty income from a partnership of which you are a member (from Form IT-204) or an estate or trust of which you are a beneficiary (from Form IT-205 or IT-205-A).

Partnerships — As a nonresident, enter in the *New York State amount* column your distributive share of partnership income obtained from Form IT-204. If your distributive share includes any other items of partnership income taxable to a nonresident, those items must be included elsewhere in the *New York State amount* column on the appropriate lines. For example, your share of a partnership's New York capital gain would be included in determining the amount to be reported on line 7.

S corporation shareholders — As a nonresident, enter in the *New York State amount* column your pro rata share of an electing New York S corporation's items of income, gain, loss and deduction. Obtain your share of these items from the S corporation. If your share includes any other items of income, such as dividends or capital gains, those items must be included elsewhere in the *New York State amount* column on the appropriate lines. If the corporation carried on business both in and out of New York State, the corporation's business allocation percentage and investment allocation percentage determined under Article 9-A, or the entire net income allocation percentage determined under Article 32, must be used to figure the amount of your income or loss that was derived from or connected with New York State sources.

Part-year resident of a partnership or part-year resident of an S corporation — If you were a **part-year resident**, you must determine your distributive share of partnership income and your pro rata share

of S corporation income to be reported on the *Part-year resident income allocation worksheet*, according to the number of days in your resident and nonresident periods. The portion prorated to your nonresident period is limited to the percentage of the distributive share of partnership income and the pro rata share of S corporation income derived from or connected with New York State sources.

Estates and trusts — Report in the *New York State amount* column your share of estate or trust income as a nonresident or part-year resident from New York State sources obtained from information provided by the fiduciary from Form IT-205 and Form IT-205-A. If your share includes any items of taxable estate or trust income from New York State sources not reported on line 11, those items should be included elsewhere in the *New York State Amount* column on the appropriate line describing that income.

Passive activity loss limitations — Any deduction for passive activity losses for a nonresident must be recomputed to determine the amounts that would be allowed if the federal adjusted gross income took into account only items of income, gain, loss or deduction derived from or connected with New York sources.

If you were a **part-year resident**, you must recalculate your passive activity loss limitations as if separate federal returns were filed for your resident and nonresident periods.

Line 12

Farm income or loss

Federal amount column — Enter the amount reported on your federal return and attach a copy of your federal Schedule F, Form 1040.

New York State amount column — Enter that part of the *Federal amount* column that represents income or loss from farming carried on in New York State as a nonresident.

Reporting farm income is similar to reporting business income. See the instructions for reporting business income (line 6) on page 15, including the instructions for reporting when business is carried on both in and out of New York State.

If you were a part-year resident, you must also add the part of the federal amount that represents farm income or loss for the period you were a resident.

Line 13

Unemployment compensation

Federal amount column — Enter the amount reported on your federal return.

New York State amount column — Enter that part of the *Federal amount* column that represents taxable unemployment compensation received as a nonresident and derived or resulting from employment in New York State.

If the unemployment compensation received from New York State sources is based on wage or salary income earned partly in and partly out of New York State, figure the amount allocable to New York State in the same manner as the wage and salary income on which it is based.

If you were a part-year resident, you must also add the part of the federal amount that was received while you were a resident.

Line 14

Taxable amount of social security benefits

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

New York State amount column — **Nonresidents** — Do not enter any amount received for the period you were a nonresident.

Part-year residents — If you were a part-year resident, enter that part of the *Federal amount* column that represents any taxable amount of social security (and Tier 1 railroad retirement benefits) you received while you were a New York State resident. Also enter this amount on line 25.

Line 15

Other income

Federal amount column — Enter the total other income reported on your federal return. Write each type of income and its amount in the white area on line 15. If you need more room, make a list showing each type of income and its amount, and attach the list to your New York return.

New York State amount column — Enter that part of the *Federal amount* column derived from or connected with New York State sources as a nonresident.

If you have a net operating loss derived from New York sources (without a corresponding federal net operating loss) that you are carrying forward to 1999, enter the amount of the loss in the *New York State amount* column on line 15 with a minus sign (-). Attach a statement explaining the loss.

If you were a part-year resident, you must also add the part of the federal amount that was received while you were a resident.

Line 16

Add lines 1 through 15 of each column, and enter the totals on line 16.

Line 17

Total federal adjustments to income

Federal amount column — Enter the total adjustments to income reported on your federal Form 1040, line 32. These are IRA deduction, student loan interest deduction, medical savings account deduction, moving expenses (see *Moving expenses* on page 18), one-half of self-employment tax, self-employment health insurance deduction, keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid (see *Alimony paid* on page 18). (If you filed federal Form 1040A, enter the amount reported on line 16). Write each adjustment and its amount in the white area on Form IT-203, line 17. If you need more room, make a list showing each adjustment and its amount and attach the list to your New York return.

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

New York State amount column – Enter that part of the **Federal amount** column that represents adjustments connected with income from New York State sources while you were a nonresident.

If you were a part-year resident, you must also add the part of the federal adjustment deductible while you were a New York State resident.

Alimony paid – All or a portion of a federal adjustment for alimony paid is allowed in the *New York State amount* column for nonresidents and part-year residents.

You must use the following formula to figure the amount of the federal deduction allowed in the *New York State amount* column for alimony paid:

NY State amount column, line 16	X	Federal alimony deduction	=	New York alimony deduction
Federal amount column, line 16				

The New York alimony deduction included on line 17 cannot be more than the alimony deduction claimed on your federal Form 1040, line 31a.

Moving expenses

Nonresidents – If you moved to a new home because you changed job locations in New York State or you started a new job in New York State, moving expenses that you incurred during your nonresident period are adjustments connected with income from New York State sources and are deductible. Include in the *New York State amount* column the part of the **Federal amount** column that represents adjustments connected with income from New York State sources. If your new job or new work location is outside New York State, your moving expenses are **not** deductible in the *New York State amount* column since they are not considered to be connected with income from New York State sources.

Part-year residents – If you were a part-year resident, any moving expenses that you paid or incurred during your resident period are deductible. Include that part of the federal amount in the *New York State amount* column. Moving expenses that you paid during your nonresident period are deductible **only** if your new work location is within New York State. (See *Nonresidents*, above.)

Other adjustments

Any adjustment item that relates to wage or salary income earned partly in New York State or to income from a business that is carried on both in and out of New York State must be allocated to New York State on the same basis as the income to which it relates.

Example – You are allowed an adjustment of \$800 on your federal return for payments by a self-employed person to a retirement plan, and these payments were made in connection with a business you operated both in and out of New York State.

If, in determining your business income from New York State sources, you figure your business allocation percentage on

Form IT-203-A to be 75% (see the instructions for line 6 on page 15), then 75% of this adjustment, or \$600, should be included in the New York State amount column on line 17.

Line 18

Federal adjusted gross income

Subtract line 17 from line 16 in each column and enter the results on line 18. Generally, the amount in the *Federal amount* column will be the same as the adjusted gross income reported on your federal return. If you are a **part-year resident**, this amount may include special accruals. (For further information, see *Special accruals*, beginning on page 5 of these instructions.)

New York additions and subtractions/ New York adjusted gross income

Certain items of income not taxed by the federal government are taxed by New York State. These *New York additions* must be included in your federal adjusted gross income in the *Federal amount* column and, to the extent they relate to income, loss or deduction derived from or connected with New York State sources, included in the *New York State amount* column. Enter any of the listed additions on lines 19 through 21. There are also certain items of income taxed by the federal government but not taxed by New York State. These *New York subtractions* must be deducted from your federal adjusted gross income in the *Federal amount* column and, to the extent they relate to income, loss or deduction derived from or connected with New York State sources, in the *New York State amount* column. Enter any of the listed subtractions on lines 23 through 28. New York additions and subtractions that relate to intangible items of income, such as interest or ordinary dividends, are only required to the extent the property that generates the income is employed in a business, trade, profession or occupation carried on in New York State. See the instructions for lines 19 through 28 to identify any additions and subtractions that apply to you.

If you were a part-year resident, include the portion of any of the additions and subtractions that relate to your New York State resident period in the *New York State amount* column. Also, for the period you were a nonresident, include in the *New York State amount* column the portion of any of the additions and subtractions to the extent they are related to a business, trade, profession or occupation carried on in New York State or are from real or tangible personal property located in New York State.

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

Beneficiaries (estates and trusts) — If you have income from an estate or trust, any New York additions and subtractions that apply to that income as well as any additions to or

subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. You, as a nonresident beneficiary, must include in the *Federal amount* column your share of the total fiduciary adjustment. Include in the *New York State amount* column **only** that portion of the fiduciary adjustment that relates to income, loss or deduction derived from or connected with New York State sources. Attach a schedule showing how the fiduciary adjustment was figured. If the adjustment is a net addition, enter this amount on line 21; if the adjustment is a net subtraction, enter this amount on line 28. Identify this item as a **fiduciary adjustment**.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on Form IT-203, line 11. The Internal Revenue Code considers the distribution part of federal gross income. **Therefore, you must include on line 21 the amount of income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State or its local governments (that was included on Form 4970, line 5).**

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect for the taxable year, include in the *Federal amount* column any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, loss or deduction. Include in the *New York amount* column any of the additions or subtractions included in the *Federal amount* column that relate to your pro rata share of S corporation items of income, loss or deduction that are derived from or connected with New York sources. Additions A-16, A-17 and A-18 and subtraction S-20 do not apply to you since they apply only to nonelecting S corporations. If the election to treat the corporation as a New York S corporation terminated during the taxable year, you must allocate those items.

Obtain your share of S corporation items of income, loss and deduction from the S corporation.

If you are a shareholder of an S corporation that was eligible to make the election to be a New York S corporation for the tax year but did not make the election, include additions A-16, A-17 and A-18 and subtraction S-20 in the *Federal amount* column. Include in the *New York State amount* column additions A-16, A-17, and A-18, and subtraction S-20, **only** if the S corporation stock was held as an asset of another business carried on by the shareholder in New York State. For example, if the S corporation's stock is held as an asset of a sole proprietorship operated by the shareholder in New York State, the shareholder is required to include the above additions and subtraction in the *New York State amount* column.

If you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation was not subject to Article 9-A general business corporation franchise tax, or Article 32 banking corporation franchise tax, include in the *Federal amount* column any of the additions

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and subtractions below that apply to your pro rata share of S corporation items of income, loss or deduction. Include in the *New York State amount* column any additions and subtractions below that relate to S corporation items of income, gain, loss or deductions **only** if the S corporation stock is held as an asset of another business carried on by the shareholder in New York State. For example, if the S corporation's stock is held as an asset of a sole proprietorship operated by the shareholder in New York State, the shareholder must include any required additions and subtractions in the *New York State Amount* column. Additions A-15, A-16, A-17, and A-18, and subtractions S-19 and S-20, do **not** apply to you since they apply only to electing and nonelecting New York S corporations.

If gain or loss is recognized on your federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not elect to be a New York S corporation for any taxable year after December 31, 1980, make addition A-18 or subtraction S-19, whichever applies to you.

You must make the additions and subtractions for the taxable year of the S corporation that ends in your taxable year.

New York additions

Line 19

Interest income on state and local bonds (but not those of NYS or its localities)

Federal amount column — Enter any interest income on bonds or obligations of other states or political subdivisions of those states that you received or that was credited to you during 1999, that was **not** included in your federal adjusted gross income. This includes interest income on state and local bonds (but not those of New York State and local governments within the state), interest and dividend income from tax-exempt bond mutual funds and tax-exempt money market funds that invest in obligations of states other than New York.

New York State amount column — Do **not** make this addition for any period you were a **nonresident** unless the addition is attributable to a business, trade, profession or occupation carried on in New York State.

If you were a part-year resident, you must also add the part of the federal amount that you received or that was credited to you for the period you were a resident.

Line 20

Public employee 414(h) retirement contributions

Enter in both the *Federal amount* column and the *New York State amount* column the amount of 414(h) retirement contributions shown on your wage and tax statement(s), New York Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) made by:

- A Tier 3 or Tier 4 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 3 or Tier 4 member of the New York State Teachers' Retirement System; **or**
- an employee of the State or City University of New York who belongs to the Optional Retirement Program; **or**
- members of the Manhattan and Bronx Surface Transit Authority (MABSTOA) Pension Plan
- 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.

Do not enter on line 20 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

Line 21

Other additions

Some additions that are not as common as those identified individually on Form IT-203 are reported on line 21 as *Other* additions. The requirement for these additions to federal adjusted gross income are provided for in New York State Tax Law sections 612(b)(1) through 612(b)(35).

Identify any of the following additions (below and on pages 20 and 21) that apply to you by writing the item number (A-1 through A-24) and the amount of each addition in the white area on line 21. Enter the total amount of these other additions on line 21 in the applicable *Federal amount* column and, to the extent they are from New York State sources, in the *New York State amount* column. The acronym *IRC* refers to *Internal Revenue Code*.

A-1 Investment income from certain obligations of U.S. government agencies or affiliations — Federal laws specifically exempt investment income from certain obligations of U.S. government agencies or affiliations from federal taxation but not from state taxation.

If, during 1999, you received or were credited with any interest or dividend income from any United States authority, commission or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax, **and if** you did not include that income in figuring your federal adjusted gross income (as you should not have), **then** include that income on line 21. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the New York State Tax Department at the number on the back cover of these instructions.

A-2 Personal income taxes and unincorporated business taxes deducted in determining federal adjusted gross income — No personal income taxes or unincorporated business taxes can be deducted in the computation of New York taxable income.

If you included a deduction for state, local or foreign income taxes, including unincorporated business taxes, when figuring your federal

adjusted gross income, **then** you must include the amount of that deduction on line 21. For example, if you operated a business and deducted New York City unincorporated business tax on your federal Form 1040, Schedule C, as an expense of doing business, include this tax on line 21.

Partners — Include on line 21 your distributive share of state, local or foreign income taxes, including unincorporated business taxes, deducted in figuring net income.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect, **and if** that corporation deducted taxes imposed by Article 9-A (general business corporation franchise tax) or Article 32 (banking corporation franchise tax) of the New York State Tax Law, **then** include your pro rata share of those taxes on line 21. (However, no state or local taxes of another state, political subdivision of another state, or the District of Columbia need be included.)

A-3 Interest expense on loans used to buy obligations exempt from New York State tax, amortized bond premium on bonds that are exempt from New York State tax and other expenses relating to the production of income exempt from New York State tax —

- If** your federal adjusted gross income includes a deduction for interest expense used to buy bonds, obligations or securities whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense on line 21.
- If** your federal adjusted gross income includes a deduction for the amortization of bond premiums on bonds whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that amortized premium on line 21.
- If** your federal adjusted gross income includes a deduction for expenses relating to the production of income which is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense on line 21.

A-4 Special additional mortgage recording tax deduction — If you excluded or deducted special additional mortgage recording tax in figuring your federal adjusted gross income and you were previously allowed a New York State personal income tax credit for that tax, **then** include on line 21 the amount excluded or deducted.

A-5 Special additional mortgage recording tax basis adjustment — If property on which you paid a special additional mortgage recording tax is sold or disposed of, and you claimed the New York State credit in a prior year for the special additional mortgage recording tax paid on that property, and the federal basis of the property was not adjusted to reflect the amount of the credit allowed, **then** include on line 21 the amount of the basis that was not adjusted for the amount of the credit claimed.

A-6 Special depreciation — If you made an election for tax years beginning before 1987 for:

- special depreciation,
- research and development expenditures,
- waste treatment facility expenditures,
- air pollution control equipment expenditures, **or**
- acid deposition control equipment

then include on line 21 the amount of depreciation or expenditures relating to these items that was deducted in determining your federal adjusted gross income. Also see subtraction S-12 on page 23 of these instructions.

A-7 Percentage depletion — If you claimed a deduction on your federal return for percentage depletion on mines, oil and gas wells, and other natural deposits, **then** include on line 21 the amount deducted in figuring your federal adjusted gross income. Also see subtraction S-11 on page 23 of these instructions.

A-8 Sales or dispositions of assets acquired from decedents — In certain cases involving assets of decedents, the assets can acquire different bases for state and federal tax purposes. In those cases, adjustments in the gains or losses on the sales or disposition of those assets must eventually be made.

If, during the tax year, there was a sale or other disposition of any stocks, bonds, property or other assets that had been either inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent who left behind those assets was not large enough to require the filing of a federal estate tax return, and if the executor or administrator of that estate had valued those assets for New York State purposes at less than their value for federal purposes, **then** include on line 21 the **difference between** (a) the gain or loss on that sale or disposition that you figured into your federal adjusted gross income for the tax year and (b) the gain or loss that would have resulted if the executor or administrator had valued the assets for federal purposes at the same value that he or she valued them for New York State purposes.

Fiscal year filers - This adjustment will no longer be required for property acquired from decedents who die on or after February 1, 2000.

A-9 Disposition of solar and wind energy systems — In certain cases, because the federal government did not have a similar credit to adjust the basis of the system being acquired, New York State credits taken for the purchase and installation of a solar and wind energy system have to be added to federal adjusted gross income when the system is sold or disposed of.

If in any tax year beginning on or after January 1, 1981, you took a New York State solar and wind energy credit on property, **and if** that property was sold or otherwise disposed in 1999, **and if** a reportable gain resulted for federal income tax purposes from that sale or disposition, **and if** you had included the cost of the energy system in the federal basis of the property but not reduced the federal basis by the state credit, **then** include on line 21 the amount of the credit you had previously claimed.

A-10 New business investment; deferral recognition — If, in any tax year beginning on or after January 1, 1982, and before 1988, you

chose to subtract all or a portion of a long-term capital gain from your federal adjusted gross income because that amount had been reinvested in a new New York business, **and if** that reinvestment was sold in 1999, **then** include on line 21 the amount that you had previously subtracted.

A-11 Deductions attributable to safe harbor leases (Such a lease is a financial arrangement between either a corporation, partnership, or certain grantor trusts and a person, firm, estate, or trust to acquire and use an asset; the arrangement is allowed for federal tax purposes, but is not allowed for state tax purposes unless it involves mass transit vehicles.) — If, in figuring your federal adjusted gross income, you took deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the Internal Revenue Code (IRC) as it was in effect for agreements entered into prior to January 1, 1984, **then** include those deductions on line 21, **and** see A-12, S-15, and S-16.

A-12 Safe harbor leases; election for qualified leased property (see A-11 above for a definition of safe harbor leases) — If your financial matters in 1999 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the IRC as it was in effect for agreements entered into prior to January 1, 1984, **then** you must include on line 21 the income that you would have included in your federal adjusted gross income if such an election had not been made. Also see A-11, S-15, and S-16.

A-13 Accelerated cost recovery system (ACRS) deduction — New York State does not allow ACRS depreciation for property placed in service inside or outside New York State during tax years 1981, 1982, 1983, and 1984. You must figure your New York depreciation by using one of the methods provided for in section 167 of the IRC as it was in effect on December 31, 1980 (for example, straight line, declining balance).

For property (except for property classified as IRC section 280F property) placed in service outside New York State for tax years beginning after 1984 but before 1994, New York did not allow ACRS or MACRS depreciation under section 168 of the IRC. Instead, New York allowed the depreciation deduction that would have been allowed under IRC section 167 as it was in effect on December 31, 1980.

However, as a result of a recent court decision, if you claimed ACRS depreciation on your federal return for property not classified as IRC section 280F property and that property was placed in service **outside** New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (including property on which ACRS depreciation was figured in accordance with Federal Tax Reform Act of 1986), you may:

- continue using the pre-1981 IRC section 167 depreciation on that property, making the applicable depreciation addition and subtraction, or,
- choose to switch to the IRC section 168 depreciation deduction.

If you choose to switch to IRC section 168 depreciation deduction, do not make the New York depreciation addition and subtraction adjustments. Instead you will be allowed to claim the same depreciation as was claimed on the federal tax return for property placed in service outside New York State in tax years 1985 through 1993. If you switch to IRC section 168 depreciation, you must use IRC section 168 depreciation from this taxable year forward, and must use it for all subject property owned by you. For more information concerning this property, see TSB-M-99(1)I. This TSB-M is available on the Tax Department website.

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981-1984 (other than 280F property), **or**
- property placed in service outside New York State for 1985-1993 (other than 280F property) and you elect to continue using IRC 167 depreciation;

then include on line 21 the amount that was deducted in figuring your federal adjusted gross income. You must complete and attach Form IT-399, *New York State Depreciation Schedule*.

A-14 Accelerated cost recovery property; year of disposition adjustment — If you disposed of property which was depreciated for federal purposes using ACRS, **and if** ACRS depreciation was not allowed for state purposes, **then** you must complete Part II of Form IT-399, *New York State Depreciation Schedule*, to figure the amount to include on line 21.

Additions A-15, A-16, A-17 and A-18 apply to S corporation shareholders only. For additional information, see New York State Publication 35, New York Tax Treatment of S Corporations and Their Shareholders.

A-15 S corporation shareholders; reduction for taxes — If you are a shareholder of an S corporation for which the election to be a New York S corporation is in effect for the taxable year, **then** include on line 21 your pro rata share of the S corporation's reductions for taxes imposed on built-in gains and reductions for taxes imposed on excess net passive income as described in sections 1366(f)(2) and (3) of the IRC.

A-16 S corporation shareholders; pass-through loss or deduction items — If you are a shareholder of an S corporation for which the election to be a New York S corporation was **not** in effect for the taxable year, **then** include on line 21 any S corporation pass-through items of loss or deduction taken into account in figuring your federal adjusted gross income, pursuant to section 1366 of the IRC.

A-17 S corporation shareholders; distributions relating to stock, cash distributions during post termination transition period, and distributions of undistributed taxable income — If you had S corporation distributions that were not included in federal adjusted gross income due to the application of IRC sections 1368, 1371(e) or 1379(c), **and if** these distributions were not previously subject to New York

(continued)

personal income tax because the election to be a New York S corporation was **not** in effect, **then** include these distributions on line 21.

A-18 S corporation shareholders; disposition of stock or indebtedness with increased basis — If you had a gain or loss reported on your federal income tax return because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation did **not** have an election to treat the corporation as a New York S corporation in effect for any taxable year beginning:

- after December 31, 1980, if taxable as a corporation under Article 9-a (General Business Corporation Franchise Tax) of the Tax Law, **or**
- after December 31, 1996, if taxable as a corporation under Article 32 (Banking Corporation Franchise Tax) of the Tax Law,

then include on line 21 the increase in basis of stock or indebtedness that is due to the application of IRC sections 1376(a) (as it was in effect for taxable years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) for each taxable year that the New York election was **not** in effect.

Note: The IRC sections referenced above pertain to S corporation undistributed taxable income that was required to be included in the shareholder's federal adjusted gross income.

A-19 Interest related to a corporate acquisition — New York State law specifically requires that, in some cases, up to 5% of interest that is related to a corporate acquisition and that is deducted in figuring New York adjusted gross income (without regard to this modification) be added to federal adjusted gross income.

If you figured in a deduction for interest expense relating to a corporate acquisition when figuring **either** your federal adjusted gross income **or** a subtraction modification used to determine your New York adjusted gross income, **then** include this interest expense on line 21. Attach a separate schedule to your return showing your computation. For more information, see TSB-M-89(10)I, *Mergers and Acquisitions*, dated February 20, 1990.

A-20 New York City flexible benefits program (IRC 125) — If your wage and tax statement(s), New York State Form IT-2102 (Copy 1, Box 6) or federal Form W-2 (Copy 2, Box 14), show(s) that an amount was 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 on your behalf, **then** include this amount on line 21.

Note: For purposes of this addition, certain other New York City public employers include:

- 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 Board of Education;
- New York City School Construction Authority;

- New York City Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority; and
- Staten Island Rapid Transit Authority.

A-21 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, **and if** you have an 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, **then** include this amount on line 21.

A-22 Farmers' school tax credit — If you claimed the farmers' school tax credit on your 1998 New York State tax return and if you deducted your school taxes in figuring your federal adjusted gross income on your 1998 federal return, **then** you must include the amount of the credit claimed for 1998 on line 21 of this year's return. However, do not make this modification if you were required to report the amount of the credit as income on your 1999 federal return.

A-23 College tuition savings distributions — If you made a nonqualified withdrawal from a New York State College Choice Tuition Savings Program account, **then** include that amount on line 21 in the *Federal amount* column. **Part-year residents only** — also include in the *New York State amount* column any nonqualified withdrawal(s) made while a resident of New York State.

A withdrawal is nonqualified if the funds are used for purposes other than the higher education of the designated beneficiary. See S-27 on page 25.

A-24 Qualified emerging technology investments (QETI) — If you elected to defer the gain from the sale of a QETI, **then** include on line 21 the amount previously deferred when the reinvestment in the New York qualified emerging technology company (that qualified you for that deferral) is sold. See subtraction S-30 on page 25.

New York Subtractions

Line 23

Taxable refunds, credits, or offsets of state and local income taxes (from line 4)

Enter the same amount(s) entered on line 4 of your Form IT-203.

Line 24

Pensions of New York State and local governments and the federal government

Enter in both the *Federal amount* and *New York State amount* columns, the amount included in line 10 that represents any pension you received, or distributions made to you from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

- New York State, which includes:
 - State and City University of New York and New York State Education Department employees who belong to the Optional Retirement Program

- Manhattan and Bronx Surface Transit Operating Authority (MABSTOA)
- Long Island Railroad Company

- Local governments within the state
- The United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military)

that was included in your federal adjusted gross income (section 612(c)(3) of the Tax Law).

Note: In the case of the Optional Retirement Program, only that portion of the pension payments or return of contributions that is attributable to your employment with the State or City University of New York or New York State Education Department would qualify for the above subtraction.

The portion of pension payments or return of contributions that was attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program do not qualify for the subtraction. However, if these payments are periodic and the individual is 59½ or older, those payments, up to a maximum amount of \$20,000, would qualify for the pension and annuity income exclusion under section 612(c)(3-a) of the Tax Law. For more information, see the instructions for line 27 on page 22.

Line 25

Taxable amount of social security benefits (from line 14)

Enter the same amount(s) entered on line 14 of your Form IT-203.

Line 26

Interest income on U.S. government bonds

Enter in both the *Federal amount* and *New York State amount* columns the amount of interest income from U.S. government bonds or other U.S. government obligations that is included in the amount you reported on line 2. (This may be all or part of the line 2 amount or it may be zero. Check your interest income records to determine the correct amount to enter on line 26.) Interest income on bonds or other obligations of the U.S. government is **not** taxed by New York State. Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meets the 50% asset requirement each quarter qualify for the subtraction at line 26. Once this requirement is met, the portion of the dividends you receive that may be subtracted 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).

Further information relating to meeting the 50% asset requirement and figuring your allowable subtraction (if any), can be obtained from the mutual fund.

If you include an amount on line 26 from more than one line on Form IT-203, attach a schedule showing the breakdown of the subtraction being claimed for each line.

(continued)

Do not list the same interest more than once on lines 26 and 28; see line 28, subtractions S-1 and S-4.

Line 27

Pension and annuity income exclusion

Federal amount column — If you were age 59½ before January 1, 1999, enter the qualifying pension and annuity income included in your 1999 federal adjusted gross income, **but not more than \$20,000**. If you became 59½ during 1999, enter only the amount received after you became 59½ **but not more than \$20,000**.

Do not enter any pension income that you received from New York State, local governments within the state, and the United States here; see the instructions for line 24 on page 21.

Qualifying pension and annuity income includes:

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;
- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. **Do not** include that part of your payment that was derived from contributions made after you retired; and
- distributions from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit sharing or stock bonus plan (IRC 401(k)) but not distributions derived from contributions made after you retired.

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

If you received pension and annuity income of a decedent, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of the age of the beneficiary. If the decedent would have reached age 59½ during 1999, enter only the amount received after the decedent would have reached age 59½ but not more than \$20,000.

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

For more information, see Publication 36, *General Information for Senior Citizens and Retired Persons*.

Special rule for 1998 conversions of conventional IRAs to Roth IRAs - If you converted your traditional IRA to a Roth IRA during 1998, and you qualified to report the IRA income over a four-year period for federal tax purposes, you may exclude up to \$20,000 of that IRA income for each of the four years in which you are age 59½ or older for the entire year. If you reach age 59½ during the tax year, you must prorate the IRA income for that year based on the number of days that you were age 59½ or older.

Example: You converted your \$40,000 traditional IRA to a Roth IRA during 1998, and will report \$10,000 of the income in each of the tax years 1998-2001. You reach age 59½ on November 1, 1999, and therefore were age 59½ for 61 days during 1999. The portion of your 1999 IRA income that qualifies for the exclusion is \$1,671 (\$10,000 × 61/365).

If you convert your traditional IRA to a Roth IRA and do not qualify to include the income over a four-year period, you may take the exclusion only if you were age 59½ at the time the conversion took place.

New York State Amount column —

Nonresidents — If you received pension or annuity income as a nonresident of New York State, and it was required to be reported in the *New York State amount* column on line 10 and it qualifies for the pension and annuity income exclusion (see above), enter that amount, but not more than \$20,000, on line 27 in the *New York State amount* column.

However, if the amount included in the line 10, *New York State amount* column was allocated because you performed services inside and outside New York State, the up to \$20,000 pension and annuity exclusion must be allocated in the same manner, using the same allocation percentage.

Part-year residents: you may be entitled to deduct in the *New York amount* column a pension and annuity income exclusion of up to \$20,000 for each of your taxable periods.

For your period of residence, include that part of the qualifying pension and annuity income that you received during the period you were a resident, but not more than \$20,000.

For your period of nonresidence, include only that part of the qualifying pension and annuity income you received during the period you were a nonresident that was required to be included in the line 10, *New York State amount* column, but not more than \$20,000. If the pension and annuity income that you received during your nonresident period was allocated to New York because it was attributable to services performed inside and outside New York State, the pension and annuity income exclusion must be allocated using the same allocation percentage applied to your pension and annuity income included on line 10.

Line 28

Other subtractions

Some subtractions that are not common as those identified individually on Form IT-203 are reported on line 28 as *Other* subtractions. The requirement for these subtractions from federal adjusted gross income is provided for in New York State Tax Law sections 612(c)(1) through 612(c)(36).

Identify any of the following subtractions (below and on pages 23 through 25) that apply to you by writing the item number (S-1 through S-30) and amount of each subtraction in the white area on line 28. Enter the total amount of these other subtractions on line 28 in the *Federal amount* column and, to the extent they are from New York sources, in the *New York State amount* column:

S-1 Certain investment income from U.S. government agencies — If you included in your federal adjusted gross income any interest or dividend income on bonds or

securities of any United States authority, commission or instrumentality that is exempt from state income taxes under federal laws, **then** include that income on line 28. If you are uncertain whether a particular federal bond or security is exempt from state income tax, contact the New York State Tax Department at the number on the back cover of these instructions.

S-2 Certain railroad retirement income and railroad unemployment insurance benefits — If you included in your 1999 federal adjusted gross income **either:**

- supplemental annuity or tier 2 benefits received under the Railroad Retirement Act of 1974; **or**
- benefits received under the Railroad Unemployment Insurance Act;

and if those benefits are exempt from state income taxes under Title 45 of the United States Code, **then** include that income on line 28.

S-3 Certain investment income exempted by other New York State laws — If you included in your federal adjusted gross income any interest or dividend income from any obligations or securities authorized to be issued by the laws of New York State, **and if** that income is exempt from state taxation by those laws (such as income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law), **then** include that income on line 28. If you are uncertain whether a particular obligation or security is exempt from state income tax, contact the New York State Tax Department at the number on the back cover of these instructions.

S-4 Trade or business interest expense on loans used to buy federally tax exempt obligations that are taxable to New York State — If investment income from an obligation is taxable to a trade or business, then interest expense incurred to buy that obligation is deductible when determining New York adjusted gross income.

If you are including, on either line 19 or line 21, interest income from bonds or other obligations that are federally tax exempt but taxable to New York State, **and if** that interest expense is attributable to a trade or business carried on by you (as opposed to personal investments), **then** include that interest expense on line 28.

S-5 Trade or business expenses (other than interest expense) connected with federally tax-exempt income that is taxable to New York State — If income from an obligation is taxable to a trade or business, then expenses incurred to acquire or maintain that income is deductible when determining New York adjusted gross income.

If you are including, on either line 19 or line 21, income that is federally tax exempt but taxable to New York State, **and if** you incurred expenses to either produce or collect that

income or manage, conserve or protect the assets that produce that income that were not deducted for federal purposes, **and if** those expenses are attributable to a trade or business carried on by you (as opposed to personal investments), **then** include that expense on line 28.

S-6 Amortizable bond premiums on bonds that are owned by a trade or business and the interest on which is federally tax-exempt income but taxable to New York State — If investment income from an obligation is taxable to a trade or business, then expenses incurred to buy that obligation are deductible when determining New York adjusted gross income.

If you are including, on either line 19 or line 21, interest income that is federally tax exempt but taxable to New York State, **and if** those bonds were bought for more than their face value (i.e., at a premium), **and if** you did not reduce your federal adjusted gross income by deducting the amortization of that premium attributable to 1999, **and if** those bonds were owned by a trade or business carried on by you in 1999 (as opposed to personal investments), **then** include that amortization on line 28.

S-7 Professional service corporation shareholders — Between 1969 and 1988, New York State did not allow certain expenses of professional service corporations that were deductible on federal returns. When income attributable to those expenses is eventually received, it is not taxable to New York State.

If you received or were credited with pension or annuity income or other income or gain from a plan acquired through a professional service corporation (PSC) **that was both**

- based on membership in that PSC, **and**
- included in your federal adjusted gross income for 1999,

and if, in a taxable year ending after 1969 and beginning before 1988, you included deductions made by that PSC for contributions to plans that produced that pension, annuity or other income, **then** include on line 28 the portion of those previously added deductions that can be allocated to the income you included in your 1999 federal adjusted gross income.

S-8 Wage and salary expenses allowed as federal credits but not as federal expenses — The federal government allows certain wage and salary payments to others to be taken as credits against taxes instead of as expenses against income. New York State does not have comparable credits, but does allow the expenses.

If you are entitled to take either a federal Indian employment credit, a work opportunity credit, or an empowerment zone employment credit for wages and salaries paid in 1999 to one or more people in certain groups, **then** include the amount of wages not deducted on line 28.

S-9 Sales or dispositions of assets acquired before 1960 with greater state than federal bases — When federally taxable gains are realized from the sale of certain assets that have higher adjusted bases for state tax purposes, subtraction adjustments must be made to reduce the gain for state tax purposes. State income tax laws prior to 1960

and currently existing state income tax laws about depletion can cause these differences in adjusted bases.

If your federal adjusted gross income included gain that was from **either**:

- property that had a higher adjusted basis for New York State income tax purposes than for federal tax purposes on December 31, 1959 (or on the last day of a fiscal year ending during 1960); **or**
- property that was held in connection with mines, oil or gas wells, and other natural deposits and that had a higher adjusted basis for New York State income tax purposes than for federal tax purposes when sold;

then include on line 28 of your return the **lesser of**:

- the gain itself; **or**
- the difference in the adjusted bases.

Note: If you divide the gain on the sale or other disposition of jointly owned property between you and your spouse, then you must also divide any subtraction for different adjusted bases between you and your spouse as well.

S-10 Income earned before 1960 and previously reported to New York State — Due to a different set of state income tax laws for any tax year ending before 1960 (and any fiscal tax year ending during 1960), income that you are reporting for federal purposes for 1999 that you previously reported for New York State tax purposes, is not subject to New York State tax again.

If you included any income (including annuity income) or gain in your 1999 federal adjusted gross income that was properly reported as income to New York State prior to 1960 (or during a fiscal year ending in 1960) by **either**:

- yourself; **or**
- the decedent or estate or trust from whom you acquired that income or gain;

then include that income or gain on line 28.

S-11 Cost depletion — New York State does not allow percentage depletion of natural resource holdings (see A-7 on page 20) but does allow cost depletion.

If you are making addition number A-7, for any percentage depletion deducted for property in determining your federal adjusted gross income, **then**:

- compute the cost depletion that would be allowed on that property by section 611 of the IRC without any reference to either section 613 or 613-a of that code; **and**
- include that amount on line 28 of your return.

S-12 Special depreciation expenditures — The excess expenditures incurred in taxable years beginning before 1987 in connection with depreciable, tangible business property located in New York State may be carried over to the following taxable year or years and subtracted from federal adjusted gross income for that year(s) if those expenses exceeded your New York adjusted gross income before the allowance of those expenditures.

If you incurred such expenditures, **then** complete Form IT-211, *Special Depreciation Schedule*, to figure the amount to include on line 28.

S-13 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required

— If you acquired property from a decedent and the property was valued by the executor of the estate in such a manner where the estate was insufficient to require the filing of a federal estate tax return, **and** a loss on the sale would have been realized if a federal estate tax return had been required, **then** include on line 28 the amount of the loss that would have been realized.

S-14 Gain to be subtracted from the sale of a new business investment reported on your federal income tax return — If you reported a capital gain on your federal income tax return from the sale of a new business investment that was issued before 1988 and was held at least four years but less than five years, **then** include on line 28 twenty-five percent (25%) of that federal gain. If the investment was held at least five years but less than six years include fifty percent (50%) of that federal gain. If the investment was held at least six years, include one-hundred percent (100%) of that federal gain.

S-15 Amount that was included in federal adjusted gross income because the IRC 168(f)(8) election was made (see A-11 on page 20 for a definition of safe harbor leases) — If an amount was included in federal adjusted gross income (except for mass transit vehicles) solely because you made the safe harbor election on your federal return for agreements entered into before January 1, 1984, **then** include that amount on line 28.

S-16 Amount that could have been excluded from federal adjusted gross income had the IRC 168(f)(8) election not been made (see A-11 on page 20 for a definition of safe harbor leases) — If an amount could have been excluded from federal adjusted gross income (except for mass transit vehicles) had the safe harbor election not been made on your federal return for agreements entered into before January 1, 1984, **then** include that amount on line 28.

S-17 New York depreciation allowed — New York does not allow ACRS depreciation for property placed in service inside or outside New York State during tax years 1981, 1982, 1983, and 1984. You must figure your New York depreciation by using one of the methods provided for in section 167 of the IRC as it was in effect on December 31, 1980 (for example, straight line, declining balance).

For property (except for property classified as IRC section 280F property) placed in service outside New York State for tax years beginning after 1984 but before 1994, New York did not allow ACRS or MACRS depreciation under section 168 of the IRC. Instead, New York allowed the depreciation deduction that would have been allowed under IRC section 167 as it was in effect on December 31, 1980.

However, as a result of a recent court decision, **if** you claimed ACRS depreciation on your federal return for property not classified as IRC section 280F property and that property was placed in service **outside** New York State in tax years beginning after

December 31, 1984, but before January 1, 1994 (including property on which ACRS depreciation was figured in accordance with the Federal Tax Reform Act of 1986), **then** you may:

- continue using the pre-1981 IRC section 167 depreciation on that property, making the applicable depreciation addition and subtraction, or
- choose to switch to the IRC section 168 depreciation deduction.

If you choose to switch to the IRC section 168 depreciation deduction, do not make the New York depreciation addition and subtraction adjustments. Instead, you will now be allowed to claim the same depreciation as was claimed on the federal tax return for property placed in service outside New York State in tax years 1985 through 1993. If you switch to IRC section 168 depreciation, you must use IRC section 168 depreciation from this taxable year forward, and must use it for all subject property owned by you. For more information concerning this property, see TSB-M-99(1)I. This TSB-M is available on the Tax Department's website (www.tax.state.ny.us).

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981-1984 (other than 280F property), **or**
- property placed in service outside New York State for 1985-1993 (other than 280F property), and you elect to continue using IRC 167 depreciation;

then complete Part I of Form IT-399, *New York State Depreciation Schedule*, to figure the amount of New York depreciation to include on line 28. You must attach Form IT-399 to your return.

S-18 Amount of ACRS deduction which is greater than depreciation claimed for New York State (year of disposition adjustment) — If you dispose of property that was placed in service inside or outside New York State after December 31, 1980, but before January 1, 1985, or property that was placed in service outside New York State after December 31, 1984, but before January 1, 1994 (except for section 280F property), **and** your total federal ACRS deduction is more than your New York depreciation deduction for that property, **then** complete Part II of Form IT-399, *New York State Depreciation Schedule*, to figure the amount of the adjustment to enter on line 28. See addition A-14 on page 20.

Subtractions S-19 and S-20 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders*.

S-19 S corporation shareholders; disposition of stock or indebtedness with a reduced basis/New York additions previously made for distributions relating to stock, cash distributions during post termination transition period, and distributions of undistributed taxable income — If you had a gain or loss reported on your federal income tax return because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation did **not** have an election to treat the corporation as a New York S corporation in effect for any taxable year beginning:

- after December 31, 1980, if taxable as a corporation under Article 9-A (General Business Corporation Franchise Tax) of the Tax Law, **or**
- after December 31, 1996, if taxable as a corporation under Article 32 (Banking Corporation Franchise Tax) of the Tax Law,

then include on line 28 the reduction in basis of stock or indebtedness that is due to the application of IRC sections 1376(b) (as it was in effect for taxable years beginning before January 1, 1983) and 1367(a)(2)(B) and (C) for each taxable year that the New York election was **not** in effect.

If you previously made any New York additions to federal adjusted gross income required under addition A-17 beginning on page 20 (section 612(b)(20) of the New York Tax Law) that were made with respect to the stock described above, **then** include the total of those additions on line 28.

Note: The IRC sections referenced above pertain to the shareholder's pro rata share of S corporation loss and deduction that was required to be taken into account in figuring the shareholder's federal adjusted gross income.

S-20 S corporation shareholders - pass-through income — If you are a shareholder of an S corporation for which the election to be a New York S corporation was **not** in effect for the taxable year, **then** include on line 28 any S corporation pass-through income that was included in your federal adjusted gross income pursuant to section 1366 of the IRC.

S-21 Certain disability income that could have been deducted under former IRC section 105(d) — Disability income included in your federal adjusted gross income may be subtracted when figuring your New York adjusted gross income.

If you were not yet 65 when your tax year ended **and** you retired on disability and were permanently and totally disabled when you retired, **then** complete Form IT-221, *Disability Income Exclusion*, to compute your disability income exclusion to enter on line 28.

S-22 Accelerated death benefits received that were includable in federal gross income — If you included in your federal adjusted gross income an amount received by any person as an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy or a payment received as a viatical settlement, as a result of terminal illness defined as life expectancy of 12 months or less, or of a medical condition requiring extraordinary medical care or treatment, regardless of life expectancy, **then** include that amount on line 28.

S-23 Contributions for Executive Mansion, natural & historical resources, not deducted elsewhere — If you made contributions for the purpose of the preservation, improvement, and promotion of the Executive Mansion as a historical and cultural resource of the state of New York, **or** if you made contributions to the Natural Heritage Trust for the purpose of the preservation and improvement of the natural and historical resources constituting the natural heritage of the people of the state of New York in furtherance of their welfare and prosperity, **and** you did not deduct the amounts in determining federal adjusted gross income or

New York itemized deductions, **then** include that amount on line 28 (sections 54.15 and 55.15 of the Arts and Cultural Affairs Law).

S-24 Qualified long-term care insurance — Qualifying long-term care insurance means a policy that is both approved by the New York State Superintendent of Insurance (pursuant to section 1117(g) of the Insurance Law), and is a qualified long-term care insurance contract under section 7702B of the IRC which entitles you to claim the premiums paid as a federal itemized deduction.

If you paid premiums for qualifying long-term care insurance **then** include on line 28 the amount of premiums paid up to the limitation shown below.

If you are married and both you and your spouse have qualifying long-term care premiums, both of you may claim the subtraction up to the qualifying amounts. However, you may not claim any unused part of your spouse's subtraction.

Part-year residents: you may be entitled to include in the *New York State amount* column qualifying long term care insurance premiums paid up to the limitation shown below for each of your taxable periods.

For your period of residence, you can include the amount of the premiums paid during that period but not more than the limitation shown below.

For your period of nonresidence, you can include the amount of the premiums paid during that period but not more than the limitation shown below.

Limitation	
If your age at the end of 1999 was:	you cannot claim more than:
40 or younger	\$ 210
at least 41 but not more than 50 .	\$ 400
at least 51 but not more than 60 .	\$ 800
at least 61 but not more than 70 .	\$ 2,120
71 or older	\$ 2,660

Note: If you are figuring your New York itemized deduction on Form IT-203-ATT, see the instructions for Form IT-203-ATT, line 9 on page 33.

S-25 Long-term residential care deduction — If you were a resident in a continuing care retirement community that was issued a certificate of authority by the New York State Department of Health to operate as a continuing care retirement community, **then** include in line 28 the portion of the fees you paid during the year that are attributable to the cost of providing long-term benefits to you under a continuing care contract. However, do not enter more than the premium limitation shown for your age in the table for subtraction S-24 above. If you and your spouse both qualify, you may each take the subtraction. However, you cannot claim any unused part of your spouse's subtraction.

College tuition savings

S-26 College tuition savings deduction — If you made contributions as the account owner to one or more college tuition savings account(s) established under the New York State College Choice Tuition Savings Program, and the contributions were not deductible or eligible for a credit for federal income tax purposes, **then** include that

amount, up to \$5,000, on line 28 in the *Federal amount* column. **Part-year residents only** — also include in the *New York State amount* column any such contribution(s) made while a resident of New York State. For a husband and wife who are each account owners, each may enter on line 28 up to \$5,000 of contributions to a family tuition account. However, one spouse may not claim the unused part of the other spouse's subtraction.

S-27 College tuition savings distributions — If you made a withdrawal from a New York State College Choice Tuition Savings Program account and part of the withdrawal was included in your federal adjusted gross income, **then** include that amount on line 28 in the *Federal amount* column. **Part-year residents only** — also include in the *New York State amount* column any such withdrawal(s) made while a resident of New York State. See A-23 on page 21.

Nazi persecution

S-28 Distributions made to a victim of Nazi persecution — If you included in your federal adjusted gross income amounts received from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law, (because you were an individual who was persecuted or targeted for persecution by the Nazi regime because of race, religion, ethnicity, sexual orientation, national origin or physical or mental disability or handicap), or distributions received because of your status as a victim of Nazi persecution, or as a spouse or heir of the victim (successors or assignees, if payment is from an eligible settlement fund or grantor trust) **then** include that amount on line 28.

S-29 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution — If you received items of income attributable to, derived from, or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution immediately prior to, during, and immediately after World War II, including but not limited to interest on the proceeds receivable as insurance under policies issued to a victim of Nazi persecution by European insurance companies immediately prior to and during World War II, or as a spouse or heir of such victim, and that income was included in your federal adjusted gross income, **then** include on line 28 the amount of that income included in federal adjusted gross income.

However, do not include on line 28 income attributable to assets acquired with assets as described above or with the proceeds from the sale of any asset described above. Also, do not enter on line 28 any income if you were not the first recipient of the asset, or if you are not a victim of Nazi persecution, or a spouse or descendent of a victim.

S-30 Qualified emerging technology investments (QETI) — You may defer the gain on the sale of qualified emerging technology investments (QETI) that are

- (1) held for more than 36 months, and
- (2) rolled over into the purchase of a new QETI within 365 days.

Replacement QETI must be purchased within the 365 day period beginning on the date of sale. Gain is not deferred and must be recognized to the extent that the amount realized on the sale of the original QETI

exceeds the cost of replacement QETI. The gain deferral applies to any QETI sold on or after March 12, 1998, that meets the holding-period criteria. The gain deferred must be added back in the year the replacement QETI is sold.

If you elect to defer the gain from the sale of QETI, **then** include on line 28 the amount of the gain deferral to the extent the gain was included in federal adjusted gross income. If purchase of the replacement QETI within the 365 day period occurs in the same taxable year as the sale of the original QETI, or in the following taxable year and before the date your personal income tax return is filed, **then** take the deduction on that return. If purchase of the replacement QETI within the 365 day period occurs in the following taxable year and on or after the date your personal income tax return is filed, **then** you must file an amended return to claim the deduction (see *Amending your New York State return* on page 32).

A *QETI* is an investment in the stock of a corporation or an ownership interest in a partnership or limited liability company (LLC). A *QETI* is also an investment in a partnership of an LLC to the extent such partnership or LLC invests in qualified emerging technology companies. The investment must be acquired by the taxpayer as provided in IRC section 1202(c)(1)(B) or from a person who acquired it pursuant to such IRC section. IRC section 1202(c)(1)(B) requires the acquisition to be original issue from the company, either directly or through an underwriter, and in exchange for cash, services or property (but not stock).

A qualified emerging technology company is a company that is located in New York State, that has total annual product sales of 10 million dollars or less, and meets either of the following criteria:

- its primary products or services are classified as emerging technologies; **or**
- it has research and development activities in New York State and its ratio of research and development funds to net sales equals or exceeds the average ratio for all surveyed companies classified (as determined by the National Science Foundation in the most recently published results from its Survey of Industry Research and Development, or any comparable successor survey, as determined by the Tax Department).

New York adjusted gross income

Line 30

New York adjusted gross income

In the amount boxes to the left of the income percentage on line 43, enter the amounts from line 30 in the *Federal amount* column and the *New York State amount* column. If the amount on line 30 in either the *Federal amount* column or the *New York State amount* column is zero or less, skip lines 31 through 42; enter "0" on line 43 and continue on line 44.

Line 31

Be sure you enter the amount shown on line 30, *Federal amount column*, from the front of your return (and not the amount shown in the *New York State amount* column).

Tax computation

The lines for entering your federal itemized deductions are on Form IT-203-ATT. If you itemized your deductions on federal Form 1040, fill in lines 1 through 14 of Part I of Form IT-203-ATT. Compare the Form IT-203-ATT, line 14 amount to your allowable standard deduction amount from the *Standard deduction table* below and enter the larger amount on line 32.

Line 32

Standard or itemized deduction

The deduction you take on line 32 depends on which deduction you took on your federal return.

- If you took the standard deduction on your federal return or you did not have to file a federal return, you must take the New York standard deduction on line 32. Find the correct amount for your filing status in the following table, enter that amount on line 32 and mark an "X" in the standard deduction box next to line 32.

Standard deduction table	
Filing status	Standard deduction — enter on Form IT-203, line 32
① Single and you marked item C <i>Yes</i>	\$ 3,000
① Single and you marked item C <i>No</i>	7,500
② Married filing joint return	13,000
③ Married filing separate return	6,500
④ Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	13,000

- If you itemized your deductions on your federal return, complete Form IT-203-ATT, lines 1 through 14 and compare the Form IT-203-ATT, line 14 amount to your standard deduction shown in the table above. Your tax will be less if you enter on line 32 the **larger** of these amounts (if you marked filing status ③, see *Caution* below).

To show which deduction you are taking, be sure to mark an "X" in either the standard or the itemized deduction box next to line 32.

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

If you elect to itemize deductions on line 32 of your New York return, **you must attach your completed Form IT-203-ATT to your Form IT-203.**

Line 34

New York dependent exemptions

Enter on line 34 the number of your **dependent** exemptions from the *Dependent Exemption Worksheet* on page 26. If you filed federal Form 1040EZ, enter "0."

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

Exemptions are allowed only for your dependents. Personal exemptions for you and for your spouse, if you are married, are not allowed. (continued)

Dependent exemption worksheet

- a. Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6d a. _____
- b. Enter the total number of boxes checked on federal Form 1040A or 1040, line 6a and line 6b b. _____
- c. Subtract line b from line a. This is the number of your dependent exemptions to enter in the box(es) on Form IT-203, line 34 c. _____

Example — If the result on line c above was "2," the entry on Form IT-203, line 34 would be:

.... **34.** 2,000.00

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

Line 35 Taxable income — Subtract the amount on line 34 from the amount on line 33. The result is your taxable income. Enter this amount on line 35 and use it to find your tax on line 36. If line 34 is more than line 33, enter "0" on line 35.

Line 36

New York State tax

—If your New York adjusted gross income (amount on Form IT-203, line 31) is

\$100,000 or less, find your New York State tax on the amount on line 35 using the *New York State Tax Table* on tan pages 41 through 48 of these instructions. Be sure you use the correct column. After you have found the correct tax, enter that amount on line 36.

—If Form IT-203, line 31 is **more than \$100,000, but not more than \$150,000**, you must compute your tax using *Tax computation worksheet 1* below.

Tax computation worksheet 1

- 1. Enter your New York adjusted gross income from Form IT-203, line 31 1. _____
- 2. Enter your taxable income from Form IT-203, line 35 2. _____
- 3. Multiply line 2 by 6.85% (.0685) 3. _____
- 4. Enter your New York State tax on the line 2 amount above from the *New York State Tax Table* on tan pages 41 through 48. 4.
- 5. Subtract line 4 from line 3 5. _____
- 6. Enter the excess of line 1 over \$100,000 (cannot exceed \$50,000) 6. _____
- 7. Divide line 6 by \$50,000 and carry the result to four decimal places (cannot exceed 1.0000) 7.
- 8. Multiply line 5 by line 7 8.
- 9. Add lines 4 and 8. **Enter here and on Form IT-203, line 36.** 9. _____

—If Form IT-203, line 31 is **more than \$150,000**, you must compute your tax using *Tax computation worksheet 2* below.

Tax computation worksheet 2

- 1. Enter your taxable income from Form IT-203, line 35 1. _____
- 2. Multiply line 1 by 6.85% (.0685). **Enter here and on Form IT-203, line 36** 2. _____

Line 37

New York State household credit

Enter your New York State household credit. You qualify to claim this credit if you marked the *No* box for item C on the front page of your Form IT-203 and if you marked:

- filing status ① **only (Single)** and the amount on Form IT-203, line 18, *Federal amount* column, is **not** over \$28,000; or
- filing status ②, ③, ④, or ⑤ and the amount on Form IT-203, line 18, *Federal amount* column, is **not** over \$32,000.

Filing status ① only (Single) — Use *household credit table I* below to find the amount of your New York State household credit. **Filing status ②, ④ and ⑤** — Use *household credit table II* below to find the amount of your New York State household credit. Married 1040EZ filers use column 2. **Filing status ③ only (Married filing separate return)** - Use *household credit table III* below to find the amount of your New York State household credit.

New York State household credit table I
Filing status ① only (Single)

If Form IT-203, line 18 *Federal amount* column is:

Over	but not over	enter on Form IT-203, line 37:
.....	5,000 *	\$75
\$ 5,000	6,000	60
6,000	7,000	50
7,000	20,000	45
20,000	25,000	40
25,000	28,000	20
28,000	No credit is allowed; enter "0" on Form IT-203, line 37

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

New York State household credit table II
Filing status ②, ④ and ⑤

If Form IT-203, line 18 *Federal amount* column is: **And the number of exemptions from your federal return, line 6d (married 1040EZ filers use column 2), is:**

Over	but not over	Enter on Form IT-203, line 37:							over 7**
		1	2	3	4	5	6	7	
.....	\$ 5,000 *	\$90	105	120	135	150	165	180	15
\$ 5,000	6,000	75	90	105	120	135	150	165	15
6,000	7,000	65	80	95	110	125	140	155	15
7,000	20,000	60	75	90	105	120	135	150	15
20,000	22,000	60	70	80	90	100	110	120	10
22,000	25,000	50	60	70	80	90	100	110	10
25,000	28,000	40	45	50	55	60	65	70	5
28,000	32,000	20	25	30	35	40	45	50	5
32,000	No credit is allowed; enter "0" on Form IT-203, line 37.							

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

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

New York State household credit table III
Filing status ③ only (Married filing separate return)

If Form IT-203, line 18,*** *Federal amount* column total from both returns is: **And the number of exemptions from your federal returns, line 6d, is:**

Over	but not over	Enter on Form IT-203, line 3							over 7**
		1	2	3	4	5	6	7	
.....	\$ 5,000 *	\$ 45	52.50	60	67.50	75	82.50	90	7.50
\$ 5,000	6,000	37.50	45	52.50	60	67.50	75	82.50	7.50
6,000	7,000	32.50	40	47.50	55	62.50	70	77.50	7.50
7,000	20,000	30	37.50	45	52.50	60	67.50	75	7.50
20,000	22,000	30	35	40	45	50	55	60	5
22,000	25,000	25	30	35	40	45	50	55	5
25,000	28,000	20	22.50	25	27.50	30	32.50	35	2.50
28,000	32,000	10	12.50	15	17.50	20	22.50	25	2.50
32,000	No credit is allowed; enter "0" on Form IT-203, line 37.							

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

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

*** If spouse is filing Form IT-201, use the amount from Form IT-201, line 18.

Line 39

New York State child and dependent care credit

To claim this credit, complete Form IT-216, *Claim for Child and Dependent Care Credit*.

Enter on line 39 the amount of child and dependent care credit from Form IT-216, line 14.

Attach your completed Form IT-216 to your Form IT-203. For more information, see Form IT-216 and its instructions, Form IT-216-I (included in this booklet).

Line 41

Earned income credit

You can claim this credit only if you were allowed an earned income credit on your federal income tax return.

To claim this credit, complete Form IT-215, *Claim for Earned Income Credit*. Enter the amount of credit from Form IT-215, line 17 (or line 18 if married filing a separate return) on line 41 of Form IT-203.

Attach your completed Form IT-215 to your return. For more information, see Form IT-215 and its instructions, Form IT-215-I (included in this booklet).

If you are having the IRS compute your federal earned income credit, on Form IT-215 complete lines 1 through 10 (and lines 22, 24, and 25 if you are a part-year resident) and write **EIC** on line 41 of Form IT-203 in the amount column. Be sure to fill in lines 45, 47, 49 through 52, line 54, and lines 56 through 61 of your return. Do **not** complete lines 62 through 67. The Tax Department will figure your New York State earned income credit for you.

If you are due a refund, we will send you the refund along with a statement that shows how the refund was computed. If you owe tax, you will receive a bill that must be paid within 10 days or by April 17, 2000 (April 18, 2000, if you file your return at the IRS service center in Andover, Mass.), whichever is later.

Line 43

Income percentage

To figure your income percentage, divide the amount from line 30 in the *New York State amount* column by the amount from line 30 in the *Federal amount* column. (These amounts must be entered in the boxes to the left of line 43.) **Carry your result to four decimal places.** For example, if the amounts used were \$12,000 divided by \$36,000, the result would be .3333. Enter this decimal on line 43; **do not convert to a percentage.**

If the amount on line 30 in either the *Federal amount* column or *New York State amount* column is zero or less, enter "0" on line 43.

If the amount on line 30 in the *New York State amount* column is more than the amount on line 30 in the *Federal amount* column, **the income percentage will be more than 100%**. For example, if the amounts used were \$25,000 divided by \$15,000, the result would be 1.6667.

If you used Form IT-230, Part II, you must complete the *Nonresident and part-year resident income percentage schedule* on the back of Form IT-230-I, *Instructions for Form IT-230*, to figure the income percentage to enter on line 43.

Line 45

New York State nonrefundable credits

Enter the total amount of New York State nonrefundable and carryover credits from Form IT-203-ATT, line 55. For more information, see the *Instructions for Form IT-203-ATT, Part IV, Other tax credits*, beginning on page 38.

Line 47

Net other New York State taxes

Enter the amount of net other New York State taxes from Form IT-203-ATT, line 37. Other taxes include New York State tax on capital gain portion of lump-sum distribution, add-backs of various investment credits, add-back of resident credit for taxes paid to a province of Canada, add-back of farmers' school tax credit on converted property, add-back of alternative fuels credit, separate tax on lump-sum distributions (less any resident credit), and minimum income tax. For more information, see the *Instructions for Form IT-203-ATT, Part II*, on page 37.

Lines 49 through 53 apply only to New York City and Yonkers taxes. If you are not subject to New York City or Yonkers, taxes do not fill in these lines.

Line 49

City of New York nonresident earnings tax

Complete line 49 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 may be subject to the New York City nonresident earnings tax. For more information see *Nonresidents of New York City and Yonkers* on page 8.

Transfer your city of New York nonresident earnings tax from Form NYC-203, line 9 to Form IT-203, line 49. Attach Form NYC-203 to the back of your Form IT-203. For more information, see Form NYC-203-I, *Instructions for Form NYC-203*.

Line 50

Other city of New York taxes

Enter on this line the total amount of other New York City taxes from Form IT-203-ATT, line 40. These are: part-year city of New York resident tax, and city of New York minimum income tax. For more information, see the *Instructions for Form IT-203-ATT, Part III*, on page 38.

If you are self-employed and carry on a trade, business or profession in New York City, you may also be required to file Form NYC-202, *City of New York Unincorporated Business Tax Return*. For more information, see the *Instructions for Form NYC-202*. You can get this form and its instructions by calling the

NYC Department of Finance. See *How to get New York City forms* on page 8. Since New York State does not administer the New York City unincorporated business tax, **do not** file your Form NYC-202 with your Form IT-203.

Line 51

City of Yonkers nonresident earnings tax

Complete line 51 only if you are subject to the Yonkers nonresident earnings tax.

If you were not a Yonkers resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the Yonkers nonresident earnings tax. Fill in Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and enter the tax on line 51. Attach Form Y-203 to the back of Form IT-203. For more information, see Form Y-203-I, *Instructions for Form Y-203*.

Line 52

Part-year city of Yonkers resident income tax surcharge

Enter your part-year Yonkers resident income tax surcharge. If you were a Yonkers resident for only part of 1999, fill in Form IT-360.1 and attach it to your return. If you were subject to the Yonkers nonresident earnings tax for the remainder of the year, see the instructions for Form Y-203. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 54

Voluntary contributions (gifts)

You may elect to make a voluntary gift or contribution to any of the funds shown below. Enter your gift/contribution in the amount boxes beneath the fund you wish to contribute to. Enter on line 54 the total amount of gifts/contributions made to one or more of the funds.

See the inside back cover for more information about these funds.

Your gift will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.

Return a Gift to Wildlife – If you want to return a gift to wildlife, enter the amount of your gift in the designated boxes. The amount you give **must be in whole dollars**: \$5, \$10, \$20 or any other dollar amount.

Missing and Exploited Children Clearinghouse (MECC) Fund – If you want to contribute to the MECC Fund, enter any **whole dollar amount** you would like to give in the designated boxes.

Breast Cancer Research And Education Fund – If you want to contribute to the Breast Cancer Research and Education Fund, enter any **whole dollar amount** that you would like to contribute in the designated boxes.

United States Olympic Committee/Lake Placid Olympic Training Center Fund – If you want to contribute to the United States Olympic Committee/Lake Placid Olympic Training Center Fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly) in the entry box.

Payments and refundable credits

Line 56

Part-year city of New York school tax credit

If you qualify, enter on line 56 your part-year city of New York school tax credit, and answer question 1, and if applicable question 2, at item E on the front of your Form IT-203.

To claim this credit you must be a city of New York resident for at least part of the taxable year, and marked the *No* box for item C on the front page of your Form IT-203.

Regardless of your filing status for New York State, if you (or your spouse, if married) were a part-year city of New York resident, the allowable portion of the city of New York school tax credit must be prorated. Use the proration chart below to figure your part-year city of New York school tax credit.

If you are claiming filing status 1, 3, 4, or 5 and were at least age 65 by January 1, 2000, or if you are claiming filing status 2 (married filing joint) on your Form IT-203, and either you or your spouse were at least age 65 by January 1, 2000, use the column in the tax credit proration chart below for *65 and over* to determine your part-year city of New York school tax credit to enter on Form IT-203, line 56.

If your spouse died in 1999 and was 65 or older at the date of death, your spouse is deemed to be 65 for purposes of computing the city of New York school tax credit.

Special rule for filing status 2: If both spouses were New York City part-year residents, find your part-year credit in the table below using filing status 2. If both spouses do **not** have the same period of city residence, figure the credit using the spouse with the longest New York City resident period. If you are both part-year residents, but only one spouse is 65 years of age, you are both deemed to be 65 years of age for purposes of determining your allowable credit. **Example 1:** *You were a 5-month New York City resident and your spouse was an 8-month New York City resident; you marked filing status 2 (Married filing joint return) on your Form IT-203, and you are over 65 years of age and your spouse is under 65. You would determine your city of New York school tax credit from the table below using filing status 2, a resident period of 8 months, and an age of 65 or over. Your allowable credit would be \$83.33.*

If one spouse was a New York City part-year resident and the other spouse was a nonresident of the city for the entire year, you must determine your allowable credit from the table below using filing status 3. In addition, each spouse must use **his or her own age** in determining whether each is eligible for the

highest credit for ages 65 or over. **Example 2:** *You were a 5-month New York City resident and your spouse was a full-year nonresident of the city of New York; you marked filing status 2 (Married filing joint return) on your Form IT-203, and you are under age 65 and your spouse is over 65 years of age. You would determine your credit from the table below using filing status 3, a resident period of 5 months, and an age of under 65. Your allowable credit would be \$16.25.*

No. of mo.	Under 65 (as of 1/1/2000)		65 and over	
	Filing status 1, 3, and 4 only	Filing status 2 and 5 only	Filing status 1, 3, and 4	Filing status 2 and 5 only
1	3.25	2.92	5.21	10.42
2	6.50	5.83	10.42	20.83
3	9.75	8.75	15.63	31.25
4	13.00	11.67	20.83	41.67
5	16.25	14.58	26.04	52.08
6	19.50	17.50	31.25	62.50
7	22.75	20.42	36.46	72.92
8	26.00	23.33	41.67	83.33
9	29.25	26.25	46.88	93.75
10	32.50	29.17	52.08	104.17
11	35.75	32.08	57.29	114.58
12	39.00	35.00	62.50	125.00

Line 57

Other refundable credits

Enter the total amount of other refundable credits from Form IT-203-ATT, Part IV, line 69. For more information, see the *Instructions for Form IT-203-ATT*, Part IV, *Other tax credits*, on page 38.

Line 58

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 or federal Form W-2.

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

The amount on line 58 should be the same as the total **New York State** tax withheld shown on your wage and tax statement(s).

Staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the **back** of your return as shown in Step 7, *Return assembly*, on page 31 of these instructions.

If New York State tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 1 of Form IT-2102-P or Copy 2 of federal Form 1099-R to the back of your return.

If New York State tax was withheld from New York State lottery distributions, staple Copy 1 of Form IT-2102-G or Copy 2 of federal Form W-2G to the back of your return.

If you did not have New York City tax withheld, skip line 59.

Line 59

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

Staple your wage and tax statement(s), Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the **back** of your return as shown in Step 7, *Return assembly*, on page 31 of these instructions. The amount on line 59 should be the same as the total **city of New York** tax withheld shown on your wage and tax statement(s).

If New York City tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 1 of Form IT-2102-P or Copy 2 of federal Form 1099-R to the back of your return.

If New York City tax was withheld from New York State lottery distributions, staple Copy 1 of Form IT-2102-G or Copy 2 of federal Form W-2G to the back of your return.

If you did not have Yonkers tax withheld, skip line 60.

Line 60

Total city of Yonkers tax withheld

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

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

Staple your wage and tax statement(s), Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the **back** of your return as shown in Step 7, *Return assembly*, on page 31 of these instructions. The amount on line 60 should be the same as the total **city of Yonkers** tax withheld shown on your wage and tax statement(s).

If Yonkers tax was withheld from annuities, pensions, retirement pay or IRA payments, staple Copy 1 of Form IT-2102-P or Copy 2 of federal Form 1099-R to the back of your return.

If Yonkers tax was withheld from New York State lottery distributions, staple Copy 1 of Form IT-2102-G or Copy 2 of federal Form W-2G to the back of your return.

Line 61

Total of estimated tax payments, and amount paid with extension Form IT-370

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

Estimated tax paid

Include on line 61 the total of your 1999 estimated tax payments (include your last installment, even if paid in 2000) and any overpayment from your 1998 return that you asked us to apply to your 1999 estimated tax. If this amount was adjusted by the Tax Department after you filed your 1998 return, enter the adjusted amount.

If you marked filing status ② but made **separate** 1999 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid. If you have separate estimated tax accounts, you will receive separate account statements. If the amount does not agree with the account statement(s) included in your estimated tax

packet(s), complete Form IT-2105.1 for each account in error and fax or mail the Form(s) IT-2105.1 immediately. **Fax: (518) 457-2249 or mail: NYS Tax Department, Estimated Tax Unit, Building 8 Room 539, W A Harriman Campus, Albany NY 12227.** Do not use a pre-addressed label for this form.

If you are the beneficiary of a trust and are claiming your share of any payment of estimated taxes allocated to you by the trust, include your amount on line 61 and attach a copy of the notification issued by the trust to the front of your return. This notification must include the name and identifying number of the trust and the amount allocated to you. **Do not** include any amounts you paid for the **New York City** unincorporated business tax. File the New York City unincorporated business tax return directly with the New York City Department of Finance.

Amount paid with Form IT-370

If you filed Form IT-370 to get an extension of time to file Forms IT-203, NYC-203 and Y-203, include on line 61 the amount you paid with Form IT-370.

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

Refund or amount you owe

Line 63

Amount overpaid

If **line 62 is more than line 55**, subtract line 55 from line 62. Enter the result on line 63 unless you owe an underpayment of tax (estimated tax) penalty.

If you owe a penalty for underpayment of tax (see line 67 instructions on page 30) subtract the penalty amount from the overpayment and enter the net result on line 63. If your underpayment of tax penalty is greater than your overpayment (line 63), enter the difference on line 66 and leave line 63 blank.

Your net overpayment can be (1) refunded to you, by check, (2) directly deposited into your bank account (see line 64 below), or (3) applied to your 2000 estimated tax. Your overpayment can also be (4) apportioned between (1) and (3) or (2) and (3). Any overpayment credited toward your 2000 estimated tax cannot be refunded after April 17, 2000.

Line 64

Refund

Enter the amount of overpayment from line 63 that you want refunded to you. You must file a return to get a refund. The Tax Department will not refund an amount of one dollar or less unless you attach to your return a signed statement asking for it.

Collection of debts from your refund —

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

services district. 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 the front of 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 the IRS or a state agency, contact the IRS or that particular state agency.

For New York State, New York City or Yonkers tax liabilities **only**, call 1 800 835-3554 (outside the U.S. and outside Canada, call (518) 485-6800) or write to NYS TAX DEPARTMENT, TAX COMPLIANCE DIVISION, W A HARRIMAN CAMPUS, ALBANY NY 12227.

Direct deposit

Complete lines 64a through 64c if you want us to deposit your refund directly into your bank account.

Line 64a - Enter the routing number shown on the checks issued by your bank (see sample check below). The routing number **must** be nine digits. If the first two digits are not 01 through 12, or 21 through 32, the direct deposit will be rejected and a check sent instead. On the sample check below, the routing number is 090090099.

Your check may state that it is payable through a bank different from the one where you have your account. If so, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on this line.

Line 64b - Check the box for the type of account, checking or savings.

Line 64c - Enter your account number shown on your checks (see sample check below). The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 1357902468.

The Tax Department will not notify you that your **refund** has been deposited. However, if the amount we deposit is different from the amount of refund you claimed on your return, we will send you a written explanation of the adjustment within two weeks from the date the refund was deposited.

We will make every effort to comply with your request for direct deposit. However, we cannot be responsible when a bank refuses a direct deposit. Some financial institutions, for example, do not allow a joint refund to be deposited into an individual account. If your bank refuses the direct deposit or the deposit cannot be made for any other reason, we will send a check to the mailing address shown on your return.

If you encounter any problem with the direct deposit of your refund to your account, call toll free 1 800 321-3213. The processing time for an income tax return is approximately six to eight weeks.

Line 65

New York State, city of New York and city of Yonkers estimated tax for 2000

Enter the amount of overpayment from line 63 that you want credited to your New York State, New York City and Yonkers estimated tax for 2000. Do not include any amount that you

(continued)

**JOHN SMITH
MARY SMITH**
999 Maple Street
Someplace, NY 10000

1234
15-0000/0000

19

PAY TO THE ORDER OF _____ \$ _____

DOLLARS

SOME BANK
Someplace, NY 10000

For _____

Routing number (line 64a): 090090099
Account number (line 64c): 1357902468

Note: The routing and account numbers may appear in different places on your check.

Refund Mailer -

If you prefer not to have your refund deposited directly into your bank account, it will be mailed to you as in the past. However, it will arrive in a mailer (as shown at right). The mailer is designed to provide greater security for refund checks and to help facilitate refund processing.

54651348 SEE REVERSE SIDE FOR OPENING INSTRUCTIONS

New York State
Department of Taxation and Finance
Income Tax
W A Harriman Campus
Albany NY 12227-0125

PRE-SORTED
FIRST CLASS MAIL
U.S. POSTAGE PAID
ALBANY, NY
PERMIT NO. 64

VOIDVOIDVOIDVOIDVOIDVOIDVOIDVOIDVOIDVOID
123-MAIN ST
ANYTOWN USA 12345-1234

claimed as a refund on line 64. Subtract line 64 from line 63 to determine how much you can apply to 2000. **This election to apply all or part of the amount overpaid to your 2000 estimated tax generally cannot be changed after April 17, 2000 (April 18, 2000, if you file your federal return at the IRS Service Center in Andover, Mass.).**

Line 66

Amount you owe

If line 62 is less than line 55, subtract line 62 from line 55.

If you owe more than one dollar, include full payment with your return. (You do not have to pay one dollar or less.) Make your check or money order payable to **New York State Income Tax** and write your social security number and **1999 Income Tax** on it. **Do not send cash.**

If you also have to pay an estimated tax penalty (for underpayment of tax - line 67), that amount must be included with any tax you owe on line 66. Send one check or money order for the total amount (estimated tax penalty plus any tax due).

Staple your payment to the front of your return.

If you include penalties or interest with your check or money order, identify and enter these amounts in the right margin of the back page of Form IT-203 (but not underpayment of estimated tax penalty; see line 67).

Installment payments

If you cannot pay the full amount you owe as shown on line 66 of your 1999 income tax return, you can ask to make monthly installment payments. However, you will be charged interest and may be charged a late payment penalty on any tax not paid by April 17, 2000 (April 18, 2000, if you file your federal return at the IRS Service Center in Andover Mass.), even if your request to pay in installments is granted. To limit the interest and penalty charges, file your return on time and pay as much of the tax as possible with your return.

Before you request an installment payment agreement, you should consider other alternatives such as a commercial or private loan.

To be considered for an installment agreement, you must complete New York State Form DTF-383, *Income Tax Installment Payment Agreement Request*. To get Form DTF-383, use the *Income Tax Forms Order Blank* (Form IT-86) that came with your income tax packet. If you do not have an order blank, see *Need help?* on the back cover for a listing of our phone numbers and website address.

You must attach your completed Form DTF-383 to the front of the 1999 income tax return you file. Your request for an income tax installment payment agreement will be considered based upon the information you provide. We will notify you if your request is approved or denied.

Line 67

Penalty for underpayment of tax (estimated tax penalty)

Generally, you are not subject to a penalty if your 1999 prepayments equal at least 100% of your 1998 tax (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income (*Federal amount*

column), on that return is more than \$150,000 or, if married filing separately, more than \$75,000) based upon a return covering 12 months. However, if line 66 is at least \$300 and, in addition, represents more than 10% of the tax shown on your return or you underpaid your estimated tax liability for any payment period, you may owe a penalty. For more information, get Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, to see if you owe a penalty and to figure the amount.

If you owe an estimated tax penalty, and you computed an overpayment, see the line 63 instructions. If you computed an amount due, see the line 66 instructions. Be sure to attach Form IT-2105.9 to your return.

Do not include any other penalty or interest amounts on line 67. **If you include penalties or interest with your check or money order, identify and enter these amounts in the right margin on the back page of Form IT-203.**

Item F

Part-year residents

If you were a New York State resident for part of the year, enter the date you moved in the appropriate box, review the explanation for items (1), (2), and (3) below, and check the box that describes your situation on the last day of the tax year:

- (1) If you moved into New York State, check box 1. The Tax Department will mail you a resident tax packet next year.
- (2) If you moved out of New York State and you continue to receive income from New York State sources, check box 2. The Tax Department will mail you a nonresident and part-year resident tax packet (IT-203-P) next year.
- (3) If you moved out of New York State and no longer receive income from New York State sources, check box 3. The Tax Department will not mail you a tax packet next year.

Item G

Nonresidents - Did you maintain living quarters in New York State?

If you or your spouse had living quarters available for your use in New York State during any part of 1999, check the **Yes** box and complete Schedule B on Form IT-203-ATT. These living quarters would include a house, apartment, co-op or any other living quarters maintained or paid for by you or your spouse, or any New York State living quarters **maintained for your primary use** by another person, family member or employer.

For an example of living quarters maintained for your primary use, see the instructions for Form IT-203-ATT, Schedule B, on page 33.

If you are in the military and did not maintain a permanent place of abode within the state, attach a statement to that effect to your return (*see Publication 361*).

Step 5

Complete the top of the front page of your return.

Peel-off label - Remove the peel-off label from under the flap inside the front cover of your packet (or from your postcard if you received one instead of a packet) and place it in the name and address box at the top of Form IT-203. Check the label to make sure the information on it is complete and correct. The label includes 2 bar codes which represent the numeric information on the label. This label allows us to take advantage of the latest technology available to process your return.

School district code	County
Social security number(s)	Your name
Spouse's name	Number and street
City	State
	ZIP code

On the label is a series of numbers which shows your social security number(s) and a single letter that indicates the form you filed last year.

- If your name, your spouse's name, or your address is wrong, cross it out and make corrections directly on the label. Space for each name on the label is limited to 36 characters. Do not correct the label if it is correct except for some missing final characters.

- If any other information is incorrect or missing - or if you do not have a peel-off label - enter the correct information in the designated white spaces and boxes at the top of Form IT-203. Do not enter information for these items if they are correct on the label.

Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

- All joint filers - 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; your county of residence is in the middle.)
- If you were a part-year resident, print or type in the white space at the top of Form IT-203 the county of the last residence you occupied in New York State.

If you were a **nonresident** of New York State for the **entire** year, enter the abbreviation **NR** in the county space.

School district name and code number

If you were a part-year resident, enter the name and code number of your public school district for the period you were a New York resident. This is the district where you were a resident on December 31, 1999, or the district where you were a resident of New York before you moved out of the state. School districts and code numbers are listed on pages 61 through 64 of these instructions. If you do not know the name of the school district, contact the nearest public school to your New York State home.

Now continue with Step 4.

Step 4

Check the figures on your return and any attachments.

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.

If you were a **nonresident** of New York State for the **entire** year, enter the abbreviation **NR** in the school district name box.

Permanent home address

Part-year residents – Enter your permanent home address for the portion of the year that you were a resident of New York State, if it is **not** the same as your mailing address.

If you moved into the state, enter your permanent home address as of December 31, 1999.

If you moved out of the state prior to December 31, 1999, enter as your permanent home address the address of the New York State residence you occupied last in 1999.

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 that you occupied last in the taxable year, 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 married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.

Nonresidents – enter the address of your residence outside New York State that you consider to be your domicile and your permanent place of abode if it is different from your mailing address. For definitions of *domicile* and *permanent place of abode*, see *resident*, *nonresident* and *part-year resident defined* on page 6 of these instructions. If you moved into New York State after December 31, 1999, enter the address of the residence that you maintained during 1999 outside New York State that you considered to be your domicile and your permanent place of abode.

Members of the Armed Forces – If your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you were stationed during 1999.

Death of taxpayer

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

If you do not have a peel-off label — enter all of the following information in the white spaces and boxes at the top of the front page of your return, as explained above.

- name and address** (both names if filing a joint return);
- permanent home address** (if different from mailing address);
- the decedent's first name and date of death** (if taxpayer is deceased);
- social security number(s)**;
- New York State county of residence** (on December 31, 1999 or the date you last occupied your New York residence, if you are a part-year resident);
- school district name and code number** (if you are a part-year resident).

Make sure you receive your refund

Every year about 40,000 refund checks are returned to the Tax Department, largely because of mailing address problems. Many of these checks eventually reach their owners after this delay, but many others never do, despite our best efforts.

You can receive your refund check without delay. Please remember these important points:

- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.
- Use the label supplied with the return whenever possible. Make any corrections directly on the label; see the form's instructions for details.
- Make sure the address is **complete**—include **c/o** if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your return, make sure they have your correct address.

Step 6

Sign and date your return at the bottom on the back page

Enter your daytime telephone number including the area code. This **voluntary** entry will enable the Tax Department to correct minor errors or omissions quickly by calling you rather than writing or sending back your return. You are not required to give your telephone number.

You must sign and date your original return. If you are married filing a joint return and you are not required to attach Form IT-203-C to your return, you must both sign Form IT-203. If you are married filing a joint return and you are required to attach Form IT-203-C to your return, only the spouse with New York source income (shown in the *New York State amount* column) must sign Form IT-203. **Your return cannot be processed if you do not properly sign it and attach a signed Form IT-203-C, if required.**

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.

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

If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

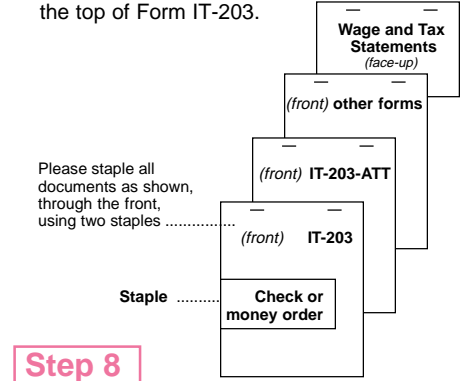
Note to paid preparers - When signing a taxpayer's New York State income tax return, you must enter the same identification number that you used on the taxpayer's federal return, either your social security number or your federal preparer tax identification number (PTIN). If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

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.

- **Staple** payments, if any, to the front of your return.
- If you are filing Form IT-280, *Nonobligated Spouse Allocation*, please staple it, along with any correspondence and payments, to the front of your return, with the payments on top.
- Staple any other forms behind your Form IT-203, face up, with your wage and tax statements last, stapled to the center at the top of Form IT-203.



Step 8

Checklist

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

- attach your peel-off label?** If you do not have a label, did you enter your name, address and social security number(s) and other information required in Step 5 (if you are a part-year resident), at the top of your return?
- enter your permanent home address**, if required? See *Permanent home address* above.
- mark an "X" in your filing status box at item A?**
- mark an "X" in the Yes or No box at items B, C, and G?**
- mark an "X" in the box at item D if you do not need forms mailed to you next year?**

- mark an "X" in the **Yes or No box(es)** at **Item E** if you entered an amount on **line 56?**
- mark an "X" in the **Standard or Itemized Deduction box** next to **line 32?**
- enter your dependent exemption amount on **line 34?**
- use the correct column of the tax table?
- claim any credit(s) that you may qualify for and attach a copy of the specific credit form?
- mark an "X" in box 1, 2, or 3 at item F because you moved into or out of New York State in 1999, and enter the date you moved?
- sign your return (unless filing Form IT-203-C, both husband and wife must sign a joint return)?
- 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 **1999 Income Tax** on your check or money order?
- staple your wage and tax statement(s), Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the back of your return according to Step 7?
- attach Form IT-203-ATT? (if you:

- (1) are allocating wage or salary income on Schedule A, *Allocation of wage and salary income to New York State*;
- (2) marked the **Yes** box at item G of Form IT-203 and must complete Schedule B, *Living quarters maintained in New York State by a nonresident*;
- (3) are claiming the New York itemized deduction;
- (4) are subject to other New York State or New York City taxes; or
- (5) are claiming other New York State credits).

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:

STATE PROCESSING CENTER — REFUND '99
PO BOX 61000
ALBANY NY 12261-0001

For all other returns:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

* Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date of delivery, contact that private delivery service for instructions on how to obtain written proof of the date of delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

The current designated private delivery services are:

1. Airborne Express (Airborne):
Overnight Air Express Service
Next Afternoon Service
Second Day Service
2. DHL Worldwide Express (DHL):
DHL Same Day Service
DHL USA Overnight
3. Federal Express (FedEx):
FedEx Priority Overnight
FedEx Standard Overnight
FedEx 2 Day
4. United Parcel Service (UPS):
UPS Next Day Air
UPS Next Day Air Saver
UPS 2nd Day Air
UPS 2nd Day Air A.M.

For more information, see Publication 55, *Designated Private Delivery Services*.

Amending your New York State return

Which form to use

If after filing your 1999 New York State Form IT-203, you realize that you made an error, or if the IRS makes changes to your federal return (whether you agree with the changes or not), you must file an amended New York State return on 1999 Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, to correct the error or to report the changes.

To file an amended return or report federal changes for 1999, 1998, 1997, 1996, or 1995, use Form IT-203-X and its instructions (IT-203-X-1) for the specific year you are amending.

To file an amended return or report federal changes for tax years prior to 1995, you must use Form IT-203 and its instructions for the tax year you are amending. Mark *Amended* at the top of the front page of that prior year's Form IT-203 (e.g., an amended 1994 return would be filed on 1994 Form IT-203, marked *Amended*).

If you are reporting federal changes for a tax year prior to 1988, use Form IT-115, *Report of Federal Changes*.

Do **not** use Form IT-203-X to report a net operating loss carryback, to protest a paid assessment which was based on a statement of audit changes, or to file a protective claim; use Form IT-113-X, *Claim for Credit or Refund of Personal Income Tax*. However, if you are reporting any of the above and some other change(s) to your 1999 Form IT-203, you must file Form IT-203-X showing all changes; do **not** use Form IT-113-X in this case.

Caution: If you were a full-year 1999 New York State resident, you must use Form IT-201-X, *Amended Resident Income*

Tax Return, to correct an error or to report federal changes; do **not** use Form IT-203-X in this case. For more information, see the instructions for Form IT-201-X.

When to file

Generally, Form IT-203-X must be filed 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.

For more specific information regarding the timeliness of filing a refund claim, making changes to your original New York State return, or reporting changes made by the IRS, see Form IT-203-X-1, *Instructions for Form IT-203-X*.

Forms, information, and records you will need in order to file

You will need the following items in order to file your amended nonresident and part-year resident income tax return on Form IT-203-X:

- A blank Form IT-203-X with instructions for the tax year you are amending (i.e., 1999, 1998, 1997, 1996, or 1995).
- Other blank New York forms for the tax year you are amending, if you are amending certain other taxes, credits or deductions that require an additional form to be filed (e.g., IT-203-ATT, IT-212, IT-212-ATT, IT-215, IT-216, IT-217, IT-219, IT-220, IT-230, IT-360.1, IT-399, IT-2105.9, etc.), if applicable. For more information on other forms you may have to file, see pages 9 through 11 of these instructions.

- Form IT-203-P (Packet) or IT-203-I (Instructions) for the tax year you are amending.
- A copy of your originally filed New York return for the tax year you are amending, including supporting forms and schedules.
- A copy of your originally filed and amended (if you filed one) federal income tax return for the tax year you are amending.
- Copies of your original and any subsequent or corrected wage and tax statements for the applicable tax year.
- Copies of detailed final federal determination if reporting federal changes for the applicable tax year.

When amending, use Form IT-203 instructions for information

If, when filing Form IT-203-X, you have any questions on the taxability of income, on whether or not a deduction is allowable on your amended return, on the use of federal figures on your New York return or on whether or not an item of income or deduction should be sourced to New York State, see the instructions for Form IT-203. If you still feel you need assistance, see *Need help?* in the instructions for Form IT-203 or Form IT-203-X.

For more information about filing an amended nonresident and part-year resident income tax return, see Form IT-203-X-1, Instructions for Form IT-203-X, for the tax year you are amending. See Need help? on the back cover for information on how to get forms.

Instructions for Form IT-203-ATT – Itemized Deduction, and Other Taxes and Tax Credits

Purpose of Form IT-203-ATT — If you elect to claim the New York itemized deduction, if you are claiming other New York State credits, or if you are subject to other New York State or New York City taxes, fill in Form IT-203-ATT and attach it to your return. If you need more forms or schedules, see *Need help?* on the back cover of these instructions.

The lines for entering your federal itemized deductions are on **Form IT-203-ATT**. If you itemized your deductions on federal Form 1040, fill in lines 1 through 14, Part I, of **Form IT-203-ATT**. Compare the line 14 amount to your allowable standard deduction amount from the **Standard deduction table** on page 25 and enter the larger amount on line 32 of Form IT-203.

Schedule A

Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job that you had during the year for which you earned income in and out of New York State and for which your income was not based on the volume of business transacted.

If you need more than one Schedule A, you can either photocopy or create a facsimile of this schedule.

Failure to complete Schedule A and attach it to your Form IT-203 will result in a delay in the processing of your return.

For more information about Schedule A, see the instructions for Form IT-203, line 1 on page 15 of these instructions.

Schedule B

Living quarters maintained in New York State by a nonresident

Complete this schedule if you marked the Yes box for item G on the back of Form IT-203. If you or your spouse had living quarters available for your use in New York State during any part of 1999, enter the address(es). These living quarters would include a house, apartment, co-op or any other living quarters maintained or paid for by you or your spouse, or any living quarters **maintained for your use** by another person, family member or employer.

For example, if a company were to lease an apartment for the use of the company's president or chief executive officer, and the dwelling was principally available to that individual, the individual would be considered as maintaining living quarters in New York even though others might use the apartment on an occasional basis.

Give the number of days you were in New York State, even if on personal business. Do not count days you traveled through New York State to use a common carrier such as an airplane, train, or bus.

Part I — New York State itemized deduction

Lines 1 through 8

Enter on each line the total of each group of itemized deductions (medical and dental, taxes, moving expenses, etc.) and total itemized deductions exactly as you reported them on your federal Schedule A (Form 1040), *Itemized Deductions*. If your federal adjusted gross income is more than \$126,600 (\$63,300 if married filing separately), you may not have been able to deduct all of your itemized deductions. **For those taxpayers with income above this amount, the total of Form IT-203-ATT, lines 1 through 7, in most instances will not equal the amount on line 8.** The difference represents itemized deductions disallowed for federal purposes.

Line 9

State, local, and foreign income taxes and other subtraction adjustments

If your Form IT-203, line 18, federal amount is:

- \$126,600 or less** (\$63,300 or less if you are married filing separately), and you itemized your deductions on your federal return, enter the amount of state, local and foreign income taxes included on line 2 of Form IT-203-ATT and any other subtraction adjustments (from itemized deductions), A through F, listed below.
- more than \$126,600** (more than \$63,300 if you are married filing separately), and you itemized your deductions on your federal return, complete Worksheets 1 and 2, on page 34.

Exception for city of New York nonresident earnings tax — If you included the New York City nonresident earnings tax on federal Schedule A, line 5, you do **not** have to include on line 9 the difference between the New York City nonresident earnings tax on wages figured at the old rate (0.25%) and the tax figured at the current rate (0.45%). To figure the amount of New York City nonresident earnings tax you have to include on line 9, multiply your New York City taxable wages (from NYC-203, line 3) by .0020 and subtract the result from your state, local and foreign income tax deduction included on federal Schedule A, line 5.

Example — Your federal Schedule A, line 5 amount includes your New York City nonresident earnings tax as well as other state, local and foreign income taxes, for a total income tax deduction of \$1,000. Your taxable wages from Form NYC-203, line 3, are \$16,000. Multiply \$16,000 by .0020 which equals \$32, the amount you do **not** have to include on line 9. Then subtract \$32 from \$1,000 to find the difference of \$968, the amount to enter on line 9.

The above also applies to the New York City nonresident earnings tax on net earnings from self-employment. The amount you do not have to include on line 9 is the difference between the tax figured at the old rate (0.375%) and the tax figured at the current rate (0.65%). To figure the amount you have to include on line 9, multiply your New York City taxable net earnings tax from self-employment (Form NYC-203, line 7) by .00275 and subtract the result from your state, local, and foreign income tax deduction included on federal Schedule A, line 5.

Other subtraction adjustments from itemized deductions

On a separate sheet marked **Form IT-203-ATT, Line 9 — Other subtraction adjustments**, identify by item letter (from the list of subtractions below) other subtraction adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your subtractions and include that amount in the total for line 9.

- A** Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent deducted in figuring your federal taxable income.
- B** Amortization of bond premium attributable to 1999 on any bond whose interest income is exempt from New York income tax, but only to the extent deducted in figuring your federal taxable income.
- C** Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax.
- D** If you are a shareholder of a federal S corporation that could elect but did not elect to be a New York S corporation, any S corporation deductions included in your federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions.
- E** Five percent of your deduction for interest, subject to the limitation amount, related to corporate acquisitions to the extent the interest was deducted in figuring your New York itemized deduction (section 615(c)(7) of the Tax Law). For more information, see TSB-M-89-(10)I, *Mergers and Acquisitions*, dated February 20, 1990. Attach a separate schedule to your return showing your computation.
- F** Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income from **Worksheet 1** on page 34.

Worksheet 1

Long-term care adjustment

1. Amount of long-term care premiums included on federal Form 1040, Schedule A, line 1 1. _____
 2. Amount from federal Form 1040, Schedule A, line 1 2. _____
 3. Divide line 1 by line 2 and carry the result to four decimal places 3. _____
 4. Amount from federal Form 1040, Schedule A, line 4 4. _____
 5. Multiply line 4 by line 3 5. _____
- If Form IT-203, line 18 is:
- **\$126,600 or less** (\$63,300 or less if you are married filing separately), also include the line 5 amount in the total for Form IT-203-ATT, line 9
 - **more than \$126,600** (more than \$63,300 if you are married filing separately), also enter the line 5 amount on **Worksheet 2**, line 10, below.

Worksheet 2

Subtraction adjustment limitation

1. Enter amount from federal itemized deduction worksheet, line 9 (in federal Form 1040 instructions for Schedule A, line 28) 1. _____
2. Enter amount from federal itemized deduction worksheet, line 3 2. _____
3. Divide line 1 by line 2 and carry the result to four decimal places 3. _____
4. Amount of state, local and foreign income taxes from federal Form 1040, Schedule A, lines 5 and 8.* 4. _____
5. Amount of subtraction adjustments (from itemized deductions) A and B on page 33, included in total federal itemized deductions from federal Form 1040, Schedule A, line 28, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment D that is included in lines 18, 26, and 27 of federal Schedule A (e.g., contributions) 5. _____
6. Add lines 4 and 5 6. _____
7. Multiply line 6 by line 3 7. _____
8. Subtract line 7 from line 6. 8. _____
9. Enter other subtraction adjustments (to itemized deductions) C through E listed on page 33 excluding that portion of D included in line 5 9. _____
10. Enter the amount from **Worksheet 1** (above), line 5 10. _____
11. Add lines 8, 9, and 10. Enter the total on Form IT-203-ATT, line 9 ... 11. _____

* If you file Form NYC-203, see **Exception for city of New York nonresident earnings tax** on page 33.

Partners — Include on line 9 the subtractions described above that apply to your share of partnership deduction items (if not included in your New York subtractions on the front page of Form IT-203). Determine your share of partnership items from Form IT-204, *Partnership Return*.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to treat the corporation as a New York S corporation was in effect for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32 banking corporation franchise tax, include on line 9 subtractions *A, B, C, E, and F*, described above, that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

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

Line 10

Subtract line 9 from line 8 and enter the result.

If you made no entry on line 9, enter the amount from line 8 on line 10.

Line 11

Addition adjustments for itemized deductions

On a separate sheet marked **Form IT-203-ATT, line 11 - Addition adjustments to itemized deductions**, identify by item letter (from the list of additions below) addition adjustments that apply to you. Show the amount of each and attach this sheet to your return. Total all your additions and include that amount in the total for line 11.

G Interest expense on money borrowed to purchase or carry bonds or securities whose interest is subject to New York income tax, but exempt from federal income tax, if this interest expense was not deducted on your federal return or shown as a New York subtraction on the front page of your state return.

H Ordinary and necessary expenses paid or incurred during 1999 in connection with income, or property held for the production of income, which is subject to New York income tax but exempt from federal income tax, if these expenses were not deducted on your federal return or shown as a New York subtraction on the front page of your state return.

I Amortization of bond premium attributable to 1999 on any bond whose interest income is subject to New York income tax, but exempt from federal income tax, if this amortization was not deducted on your federal return or shown as a New York subtraction on the front page of your state return.

Partners — Include on line 11 the additions described above that apply to your share of partnership deduction items (if not included in your New York additions on the front page). Determine your share of partnership items from Form IT-204, *Partnership Return*.

S corporation shareholders — If you are a shareholder of a federal S corporation for which the election to treat the corporation as a New York S corporation was in effect for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A general business corporation franchise tax, or Article 32 banking corporation franchise tax, include on line 11 additions *G* through *I*, described above, that apply to your pro rata

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

Line 12

Add lines 10 and 11 and enter the total on line 12.

If you made no entry on line 11, enter the amount from line 10 on line 12.

Line 13

Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-203, line 31 is:

- \$100,000 or less, enter "0" on line 13.
- more than \$100,000 but not more than \$475,000, fill in **Worksheet A** below.
- more than \$475,000 but not more than \$525,000, fill in **Worksheet B** below.
- more than \$525,000, enter 50% (.50) of line 12 on line 13.

Worksheet A

1. New York adjusted gross income from Form IT-203, line 31 1. _____
2. Filing status ① or ③ enter \$100,000, or filing status ④ enter \$150,000 or filing status ② or ⑤ enter \$200,000 2. _____
3. Subtract line 2 from line 1. (If line 2 is more than line 1, enter "0" on Form IT-203-ATT, line 13. **Do not continue with this worksheet.**) 3. _____
4. Enter the lesser of line 3 or \$50,000 4. _____
5. Divide line 4 by \$50,000 and carry the result to four decimal places 5. _____
6. Enter 25% (.25) of Form IT-203-ATT, line 12 6. _____
7. Multiply line 5 by line 6 7. _____

Transfer the line 7 amount to Form IT-203-ATT, line 13.

Worksheet B

1. Enter the excess of New York adjusted gross income from Form IT-203, line 31, over \$475,000 (cannot exceed \$50,000) 1. _____
2. Divide line 1 by \$50,000 and carry the result to four decimal places 2. _____
3. Enter 25% (.25) of Form IT-203-ATT, line 12 3. _____
4. Multiply line 2 by line 3 4. _____
5. Add lines 3 and 4 5. _____

Transfer the line 5 amount to Form IT-203-ATT, line 13.

If you elected to itemize deductions on your New York return, you must attach your completed Form IT-203-ATT to your Form IT-203.



New York State Certificate of Nonresidence and Allocation of Withholding Tax

IT-2104.1

(11/99)

Employee: Complete this *Certificate of Nonresidence* and return it to your employer. If you become a New York State resident or you substantially change the percentage of services performed within New York State, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

First name and middle initial	Last name	Social security number	Employer's name		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

I certify that I am not a resident of New York State and that my residence is as stated above.

I estimate that _____% of my services during the year will be performed within New York State and subject to New York State withholding tax.

I will notify my employer within 10 days of any change in the percentage of my services performed within New York State, or of a change in my status from nonresident to resident of New York State.

Employee signature	Date
--------------------	------

Employer: You must withhold the applicable amount of New York State tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **Keep this certificate with your records.**



City of Yonkers Certificate of Nonresidence

IT-2104.5

(8/99)

Employee: Complete this *Certificate of Nonresidence* and return it to your employer. If you become a city of Yonkers resident or you substantially change the percentage of services performed within the city of Yonkers, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

First name and middle initial	Last name	Social security number	Employer's name		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code

I certify that I am not a resident of the city of Yonkers and that my residence is as stated above.

I estimate that _____% of my services during the year will be performed within the city of Yonkers.

I will notify my employer within 10 days of any change in the percentage of my services performed within the city of Yonkers, or of a change in my status from nonresident to resident of the city of Yonkers.

Employee signature	Date
--------------------	------

Employer: You must withhold the applicable amount of city of Yonkers nonresident earnings tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **Keep this certificate with your records.**

IT-2104.1 (11/99) (back)

Resident and Nonresident Defined

To determine whether or not you are a resident of New York State you must consider your domicile and permanent place of abode. In general, your *domicile* is the place you intend to have as your permanent home. A *permanent place of abode* is a residence (a building or structure where a person can live).

Resident — You are a New York State resident if:

- 1) Your domicile is not New York State but you maintain a permanent place of abode in New York State and spend 184 days or more in New York State during the taxable year. However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition; **or**
- 2) Your domicile is New York State unless you meet **all three** of the conditions in either Group A or Group B as follows:

Group A:

- 1) You did not maintain any permanent place of abode in New York State during the taxable year; and
- 2) you maintained a permanent place of abode outside New York State during the entire taxable year; and
- 3) you spent 30 days or fewer in New York State during the taxable year.

Group B:

- 1) You were in a foreign country or countries for at least 450 days during any period of 548 consecutive days; and
- 2) during this period of 548 consecutive days, you did not spend more than 90 days in New York State and you did not maintain a permanent place of abode in New York State at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3) during the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in New York State for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. This condition is illustrated by the following formula:

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

Nonresident — You are a New York State nonresident if you do not meet the above definition of a resident. You are a **part-year resident** if you meet the definition of resident or nonresident for only part of the year.

Percent of services — The percent of services performed in New York State may be computed using days, miles, time, etc. For example, an individual working in New York State 2 out of 5 days for the entire year performs 40% of his or her services in New York State.

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

IT-2104.5 (8/99) (back)

Resident and Nonresident Defined

To determine whether or not you are a resident of the city of Yonkers, you must consider your domicile and permanent place of abode. In general, your *domicile* is the place you intend to have as your permanent home. A *permanent place of abode* is a residence (a building or structure where a person can live).

If your domicile is Yonkers, you are a resident unless you meet **all three** of the conditions in either Group A or Group B:

Group A:

- 1) You did not maintain any permanent place of abode in Yonkers during the taxable year; and
- 2) you maintained a permanent place of abode outside Yonkers during the entire taxable year; and
- 3) you spent 30 days or fewer in Yonkers during the taxable year.

Group B:

- 1) You were in a foreign country or countries for at least 450 days during any period of 548 consecutive days; and
- 2) during this period of 548 consecutive days, you did not spend more than 90 days in Yonkers and you did not maintain a permanent place of abode in Yonkers at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3) during the nonresident portion of the taxable year with or within which the 548-day period begins and during the nonresident portion of the taxable year with or within which the 548-day period ends, you were present in Yonkers for no more than the number of days that bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. This condition is illustrated by the following formula:

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

You are also a resident if your domicile is not Yonkers but you maintain a permanent place of abode within Yonkers and spend 184 days or more in Yonkers during the taxable year. This rule does not apply to members of the armed forces.

You are a Yonkers nonresident if you do not meet the above definition of a resident. You are a part-year resident if you meet the definition of resident or nonresident for only part of the year.

Percent of services — The percent of services performed in Yonkers may be computed using days, miles, time, etc. For example, an individual working in Yonkers 2 out of 5 days a week for the entire year performs 40% of his or her services in Yonkers.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Part II — Other New York State taxes

Line 15

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

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

Line 16

Add-back of investment credit on early dispositions

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

Line 17

Add-back of financial services industry investment credit on early dispositions

Enter the amount of add-back of financial services industry investment credit on early dispositions of financial services industry investment credit property. If you dispose of property on which a financial services industry investment credit had previously been taken, or if the property ceases to be in qualified use before the end of its useful life or specified holding periods ends, you must add back, in the year of disposition, the difference between the credit **taken** and the credit **allowed**. Fill in Form IT-252 and attach it to your return.

Line 18

Add-back of financial services industry EDZ investment tax credit on early dispositions and add-back of financial services industry EDZ employment incentive credit on early dispositions

Enter the amount of add-back of the above credits. If you dispose of property on which a credit had previously been taken, or if the property ceases to be in qualified use before the end of its useful life or specified holding period ends, you must add back in the year of disposition the difference between the financial services industry EDZ investment tax credits and financial services industry EDZ employment incentive credits **taken** and the credits **allowed**. Fill in Form DTF-605, *Claim for EDZ Investment Tax Credit and EDZ Employment Incentive Credit for the Financial Services Industry*, and attach it to your return.

Line 19

Add-back of EDZ capital tax credit, EDZ investment tax credit, and EDZ employment incentive credit on early dispositions

Enter the amount of add-back of EDZ capital tax credit on early dispositions of stock, a partnership interest, or other ownership interest arising from the making of a qualified investment. If you sell, transfer, or otherwise dispose of corporate stock, a partnership interest, or other ownership interest that was the basis for the allowance of the EDZ capital tax credit or where a contribution or investment is in any manner recovered by you, you must add back in the year of disposition the difference between the EDZ capital tax credit taken and the credit allowed. Fill in Form DTF-602 and attach it to your return.

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

Line 20

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

Enter the amount of add-back of resident credit for taxes paid to a province of Canada from Form IT-112-R. Any provincial tax that entitled you to a resident credit in a previous year that is now being used in the computation of your current year federal foreign tax credit must be added back, even if you are not claiming a resident tax credit on your current year return. For more information, see Form IT-112-R-I, *Instructions for Form IT-112-R*.

Line 21

Add-back of farmers' school tax credit on converted property

Enter the amount of add-back of farmers' school tax credit on converted property. If your qualified agricultural property, on which a farmers' school tax credit has been taken, is converted to nonqualified use, you may be required to add back in the year of conversion the farmers' school tax credit taken on the converted property in the prior year. Fill in Form IT-217 and attach it to your return. For more information, see Form IT-217-I, *Instructions for Form IT-217*.

Line 22

Add-back of alternative fuels credit on early dispositions

Enter the amount of add-back of alternative fuels credit on early dispositions of electric vehicles; clean-fuel vehicle property, and clean-fuel vehicle refueling property. If you dispose of property for which an alternative fuels credit has been taken, you may have to add back in the year of disposition the difference between the alternative fuels credit taken and the alternative fuels credit allowed. Fill in Form IT-253, *Alternative Fuels Credits*, and attach it to your return.

Line 29

New York State separate tax on lump-sum distributions

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

Line 30

Resident credit against separate tax on lump-sum distributions

Enter the amount of resident credit you are claiming against the separate tax on lump-sum distributions. If you received a distribution that is considered a lump-sum distribution for federal income tax purposes, you may qualify for a credit against the state separate tax on lump-sum distributions reported on Form IT-203-ATT, line 29. This distribution must be from sources outside New York State and must be subject to income tax or to a separate tax by another state, by a local government of another state, by the District of Columbia, or by a province of Canada.

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

Line 32

New York State minimum income tax

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

Line 34

Excess child and dependent care credit

If you are a part-year resident and are claiming the New York State child and dependent care credit, enter the amount (if any) from Form IT-216, *Claim for Child and Dependent Care Credit*, back page, line 16.

Line 36

Excess earned income credit

If you are a part-year resident and are claiming the New York State earned income credit, enter the amount (if any) from Form IT-215, *Claim for Earned Income Credit*, back page, line 21.

Part III — Other city of New York taxes

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

Line 38

Part-year city of New York resident tax

If you were a New York City resident for only part of 1999, enter your part-year New York City resident tax from Form IT-360.1, line 55, and attach it to your return. If you earned wages or self-employment income during the period you were not a resident of New York City, see the instructions for Form NYC-203. For more information, see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 39

City of New York minimum income tax

Enter your New York City minimum income tax. If you were a New York City resident for part of 1999 and you are subject to the New York State minimum income tax, you must also figure your New York City minimum income tax for that part of the year you were a New York City resident on Form IT-220 and attach it to your return. For more information, see IT-220-I, *Instructions for Form IT-220*.

Part IV — Other tax credits

Section A - New York State nonrefundable/non-carryover credits

Line 41

Resident credit

Enter the amount of credit from Form IT-112-R, *Resident Tax Credit*, line 28 and/or 49. If your income was from sources outside New York State and you paid income taxes to another state, to a local government of another state, to the District of Columbia, or to a province of Canada, you may qualify for a tax credit against your New York State tax (section 620 of the Tax Law). Attach Form IT-112-R and a copy of the tax return filed with the other state, or province of Canada, to your New York State return. For more information, see Form IT-112-R.

Line 42

Accumulation distribution credit

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

Section B - New York State nonrefundable/carryover credits

Note: The credits reported in this section are credits which reduce your tax and, if the amount of the credit exceeds your tax, the excess may be carried over to a future year (or years). If you are claiming an original credit or a carryover of a credit listed in this section, be sure to complete the appropriate form and attach it to your return.

If the amount of the credits reported on lines 43 through 54 of *Section B* exceeds the sum of the taxes shown on Form IT-203, line 44 and Form IT-203-ATT, line 23, reduced by the credits reported in Part IV, *Section A* (of Form IT-203-ATT), you may have a credit carryover to 2000. If you have an excess credit, and you are claiming more than one credit in Part IV, *Section B*, you may apply the credits against the amount determined above in any manner you choose in order to determine the excess. However, it will be to your benefit to apply carryover credits with limited carryover periods first. For information on credits and carryovers, see Publication 99, *General Information on New York State and New York City Income Tax Credits*.

Line 43

Part-year solar electric generating equipment credit

Enter the amount of credit from Form IT-255, *Solar Electric Generating Equipment Credit*, line 11.

You can claim this credit based on the cost of purchasing and installing a system that generates solar electric energy for residential use. The equipment must be located and used at the taxpayer's principal residence in New York State.

Attach Form IT-255 to your return. For more information, see Form IT-255.

Line 44

Investment credit

Enter the amount of credit from Form IT-212, *Investment Credit*, line 25, and (if applicable) Form IT-212-ATT, *Historic Barn Rehabilitation Credit and Employment Incentive Credit*.

You can claim an investment credit if you have tangible property located in New York State which you use 1) to produce goods by manufacturing, processing, mining, agriculture or similar activities; 2) for research and development purposes, pollution control purposes, or waste treatment purposes; 3) in your business that is a retail enterprise and you have qualified rehabilitation expenditures on property located in New York State; or 4) to claim the historic barn credit on Form IT-212-ATT because you have qualifying rehabilitation expenditures paid or incurred to restore a historic barn located in New York State (section 606(a) of the Tax Law). In addition, if you placed property in service after January 1, 1997, that qualified for the investment tax credit, you may qualify for the employment incentive credit. The employment incentive credit may be claimed for up to three years following the year the original investment credit was claimed.

Attach Form IT-212 and, if applicable, Form IT-212-ATT to your return. For more information, see Form IT-212-I, *Instructions for Form IT-212*, and Form IT-212-ATT-I, *Instructions for Form IT-212-ATT*.

Line 45

Financial services industry investment credit

Enter the amount of credit from Form IT-252, *Investment Credit for the Financial Services Industry*.

You can claim this credit if you have tangible property, located in New York State which you use 1) in connection with the purchase or sale of stocks, bonds or other securities as a broker or dealer, or 2) in your trade or business to provide investment advisory services for a regulated investment company, or lending loan arrangement or loan origination services to customers relating to the purchase or sale of securities.

Attach Form IT-252 to your return. For more information, see Form IT-252-I, *Instructions for Form IT-252*.

Lines 46 through 50 identify credits available for economic development zones (EDZ) and zone equivalent areas (ZEA). In order to claim one of these credits, a taxpayer must be certified under Article 18-B of the General Municipal Law during the year the property was placed in service.

Line 46

EDZ investment tax credit and EDZ employment incentive credit

Enter the amount of credit from Form DTF-603, *Claim for EDZ Investment Tax Credit and EDZ Employment Incentive Credit*. Attach Form DTF-603 to your return. For more information, see Form DTF-603-I, *Instructions for Form DTF-603*.

Line 47

Financial services industry EDZ investment tax credit and financial services industry EDZ employment incentive credit

Enter the amount of credit from Form DTF-605, *EDZ Investment Credit for the Financial Services Industry*.

You can claim a financial services industry EDZ investment tax credit if you acquired, constructed, reconstructed, or erected property in an EDZ which you use 1) in connection with the purchase or sale of stocks, bonds or other financial services as a broker or dealer, or 2) in your trade or business to provide investment advisory services for a regulated investment company, or lending loan arrangement or loan origination services to customers relating to the purchase or sale of financial services. You may be eligible to claim a financial services industry EDZ employment incentive credit if you acquired, constructed, reconstructed, or erected property for which a financial services industry EDZ regular investment tax credit is allowed.

Attach Form DTF-605 to your return. For more information, see Form DTF-605-I, *Instructions for Form DTF-605*.

Line 48**EDZ wage tax credit**

Enter the amount of credit from Form DTF-601, line 21. Attach Form DTF-601 to your return. For more information, see Form DTF-601-I, *Instructions for Form DTF-601*.

Line 49**ZEA wage tax credit**

Enter the amount of credit from Form DTF-601.1, line 21. Attach Form DTF-601.1 to your return. For more information, see Form DTF-601.1-I, *Instructions for Form DTF-601.1*.

Line 50**EDZ capital tax credit**

Enter the amount of credit from Form DTF-602, line 32. Attach Form DTF-602 to your return. For more information, see Form DTF-602-I, *Instructions for Form DTF-602*.

Line 51**Special additional mortgage recording tax credit carryover**

This credit is no longer allowed. However, any unused credit from a prior year in which the credit was allowed can be carried over. Include on line 51 your special additional mortgage recording tax credit carryover for 1999. Attach a schedule showing how you figured your credit carryover.

See additions A-4 and A-5 on page 19 of these instructions.

Line 52**Solar and wind energy credit carryover**

Enter the amount of solar and wind energy credit carryover. 1985 was the last year that this credit could be claimed. Section 606(g)(6) provides that any unused credit can be carried over to the following year or years. Taxpayers carrying over any unused credit from 1998 to 1999 must attach a schedule showing how the carryover was figured.

Line 53**Employment of persons with disabilities credit**

Enter the amount of credit from Form IT-251, *Credit for Employment of Persons with Disabilities*, line 15. This credit is available to employers who employ persons with disabilities. The credit amount per employee can be up to \$2,100. The credit is also available to partners of partnerships, shareholders of New York S corporations, and beneficiaries of estates and trusts.

Attach Form IT-251 to your return. For more information, see Form IT-251-I, *Instructions for Form IT-251*.

Line 54**Alternative fuels credit**

Enter the amount of credit from Form IT-253, *Alternative Fuels Credit*, line 13. You can claim this credit for electric vehicles, clean-fuel vehicle property, and clean-fuel vehicle refueling property placed in service during the tax year. The alternative fuels credit is applicable to property placed in service in a tax year beginning after 1997 and before 2003.

Attach Form IT-253 to your return. For more information, see Form IT-253-I, *Instructions for Form IT-253*.

Section C - New York State, city of New York, and Yonkers refundable credits**Line 56****Part-year resident refundable child and dependent care credit**

If you are a part-year resident and you claimed the child and dependent care credit, enter on line 56 the amount (if any) from line 22 of Form IT-216, back page.

Line 57**Part-year resident refundable earned income credit**

If you are a part-year resident and you claimed and computed your own earned income credit, enter on line 57 the amount (if any) from line 27 of Form IT-215, back page. If you are having New York State compute your credit, leave line 57 blank.

Line 58**Farmers' school tax credit**

Enter the amount of credit from Form IT-217, *Claim for Farmers' School Tax Credit*, line 19. The credit is allowed for school taxes you paid on land, structures, and buildings owned by you that are located in New York State and used or occupied for agricultural production. An eligible farmer may be an individual or a married couple. Also, you may be entitled to the credit if you are a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust that owns property used in agricultural production.

Attach Form IT-217 to your return. For more information, see Form IT-217-I, *Instructions for Form IT-217*, and Publications 51, *Questions and Answers on New York State's Farmers School Tax Credit*, and 51.1, *Update to Publication 51*.

Line 59**Investment credit for new businesses**

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

Line 60**Financial services industry investment credit for new businesses**

Enter the amount of credit from Form IT-252. If your new business qualifies, you can claim a refund for the amount of your current year's unused financial services industry investment credit instead of carrying it over to next year. Attach Form IT-252 to your return. For more information, see Form IT-252-I, *Instructions for Form IT-252*.

Line 61**EDZ investment tax credit and EDZ employment incentive credit for new businesses**

Enter the amount of EDZ investment tax credit and EDZ employment incentive credit for new businesses from Form DTF-603. If your new business qualifies, you can claim a refund for the amount of your current year's unused credit instead of carrying it over to next year. Attach Form DTF-603 to your return. For more information, see Form DTF-603-I, *Instructions for Form DTF-603*.

Line 62**Financial services industry EDZ investment tax credit and EDZ employment incentive credit for new businesses**

Enter the amount of credit from Form DTF-605. If your new business qualifies, you can claim a refund for the amount of your current year's unused credit instead of carrying it over to next year. Attach Form DTF-605 to your return. For more information, see Form DTF-605-I, *Instructions for Form DTF-605*.

Line 63**EDZ wage tax credit for new businesses**

Enter the amount of EDZ wage tax credit for new businesses from Form DTF-601. If your new business qualifies, you can claim a refund for the amount of your current year's unused EDZ wage tax credit instead of carrying it over to next year. Attach Form DTF-601 to your return. For more information, see Form DTF-601-I, *Instructions for Form DTF-601*.

Line 64**ZEA wage tax credit for new businesses**

Enter the amount of ZEA wage tax credit for new businesses from Form DTF-601.1. If your new business qualifies, you can claim a refund for the amount of your current year's unused ZEA wage tax credit instead of carrying it over to next year. Attach Form DTF-601.1 to your return. For more information, see Form DTF-601.1-I, *Instructions for Form DTF-601.1*.

Line 66**New York State claim of right credit**

Enter the amount of the New York State credit from Form IT-257, *Claim of Right Credit*, line 6. The credit is allowed for prior year taxes paid on claim of right income. *Claim of right income* is income that was properly reported on a prior year's tax return, but was later determined to have been paid to you in error and therefore had to be repaid. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

Line 67**City of New York claim of right credit**

Enter the amount of the city of New York credit from Form IT-257, *Claim of Right Credit*, line 9 or line 12, or the total of both lines. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

Line 68**City of Yonkers claim of right credit**

Enter the amount of the city of Yonkers credit from Form IT-257, *Claim of Right Credit*, line 15 or line 18, or the total of both lines. Attach Form IT-257 to your return. For more information, see the instructions for Form IT-257.

Penalties and Interest

Interest — Interest will be charged on income tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

If you are due a refund, you may also be entitled to receive interest on your overpayment. Interest is compounded daily and the rate is adjusted quarterly. If the refund is made within 45 days after the due date of your return, no interest will be paid. If you file your return after the due date (including extensions), no interest will be paid if the refund is made within 45 days after the date you filed. If the refund is not made within this 45-day period, interest will be paid from the due date of the return or from the date you filed, whichever is later. However, interest will not be paid to you:

- (1) on the portion of your refund that is attributable to the part-year child and dependent care credit or earned income credit, farmers' school tax credit or the city of New York school 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 getting an extension of time to file your return, see *When to file* on page 12 of these instructions.

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

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

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

Underpayment of estimated tax penalty — If your 1999 withholding and estimated tax payments do not equal at least 90% of the tax shown on your return for the taxable year or 100% of the tax shown on your return for the preceding taxable year (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000) based on a return covering 12 months, you may be subject to a penalty for underpayment of estimated income tax.

You will **not** be subject to underpayment of estimated tax penalty if you owe less than \$300 of New York State, New York City or Yonkers tax after deducting tax withheld, estimated tax payments, and credits you are entitled to claim.

For more information, see Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions, to see if you owe the penalty, how to figure the penalty and which exceptions to the penalty apply.

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 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 it 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 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 complete 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.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.



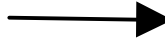
1999 New York State Tax Table

\$0 - \$5,999

Based on Taxable Income - line 35 of Form IT-203

Example: Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 35 of Form IT-203 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for Married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,844. This is the tax amount they must write on line 36 of Form IT-203.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	Your New York State tax is:				
					At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
38,200	38,250	2,221	1,841	2,055					
38,250	38,300	2,225	1,844	2,059					
38,300	38,350	2,228	1,847	2,062					
38,350	38,400	2,232	1,850	2,066					



Important: If your New York adjusted gross income (line 31 of Form IT-203) is more than \$100,000, you must complete either "Tax computation worksheet 1" or "worksheet 2" on page 26 of these instructions.

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

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



If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
6,000		Your New York State tax is:			9,000		Your New York State tax is:			12,000		Your New York State tax is:		
6,000	6,050	241	241	241	9,000	9,050	366	361	361	12,000	12,050	509	481	486
6,050	6,100	243	243	243	9,050	9,100	368	363	363	12,050	12,100	511	483	488
6,100	6,150	245	245	245	9,100	9,150	371	365	365	12,100	12,150	514	485	491
6,150	6,200	247	247	247	9,150	9,200	373	367	367	12,150	12,200	517	487	493
6,200	6,250	249	249	249	9,200	9,250	375	369	369	12,200	12,250	519	489	495
6,250	6,300	251	251	251	9,250	9,300	377	371	371	12,250	12,300	522	491	497
6,300	6,350	253	253	253	9,300	9,350	380	373	373	12,300	12,350	525	493	500
6,350	6,400	255	255	255	9,350	9,400	382	375	375	12,350	12,400	527	495	502
6,400	6,450	257	257	257	9,400	9,450	384	377	377	12,400	12,450	530	497	504
6,450	6,500	259	259	259	9,450	9,500	386	379	379	12,450	12,500	532	499	506
6,500	6,550	261	261	261	9,500	9,550	389	381	381	12,500	12,550	535	501	509
6,550	6,600	263	263	263	9,550	9,600	391	383	383	12,550	12,600	538	503	511
6,600	6,650	265	265	265	9,600	9,650	393	385	385	12,600	12,650	540	505	513
6,650	6,700	267	267	267	9,650	9,700	395	387	387	12,650	12,700	543	507	515
6,700	6,750	269	269	269	9,700	9,750	398	389	389	12,700	12,750	546	509	518
6,750	6,800	271	271	271	9,750	9,800	400	391	391	12,750	12,800	548	511	520
6,800	6,850	273	273	273	9,800	9,850	402	393	393	12,800	12,850	551	513	522
6,850	6,900	275	275	275	9,850	9,900	404	395	395	12,850	12,900	553	515	524
6,900	6,950	277	277	277	9,900	9,950	407	397	397	12,900	12,950	556	517	527
6,950	7,000	279	279	279	9,950	10,000	409	399	399	12,950	13,000	559	519	529
7,000		Your New York State tax is:			10,000		Your New York State tax is:			13,000		Your New York State tax is:		
7,000	7,050	281	281	281	10,000	10,050	411	401	401	13,000	13,050	561	521	531
7,050	7,100	283	283	283	10,050	10,100	413	403	403	13,050	13,100	564	523	533
7,100	7,150	285	285	285	10,100	10,150	416	405	405	13,100	13,150	567	525	536
7,150	7,200	287	287	287	10,150	10,200	418	407	407	13,150	13,200	570	527	538
7,200	7,250	289	289	289	10,200	10,250	420	409	409	13,200	13,250	573	529	540
7,250	7,300	291	291	291	10,250	10,300	422	411	411	13,250	13,300	576	531	542
7,300	7,350	293	293	293	10,300	10,350	425	413	413	13,300	13,350	579	533	545
7,350	7,400	295	295	295	10,350	10,400	427	415	415	13,350	13,400	582	535	547
7,400	7,450	297	297	297	10,400	10,450	429	417	417	13,400	13,450	585	537	549
7,450	7,500	299	299	299	10,450	10,500	431	419	419	13,450	13,500	588	539	551
7,500	7,550	301	301	301	10,500	10,550	434	421	421	13,500	13,550	591	541	554
7,550	7,600	303	303	303	10,550	10,600	436	423	423	13,550	13,600	594	543	556
7,600	7,650	305	305	305	10,600	10,650	438	425	425	13,600	13,650	597	545	558
7,650	7,700	307	307	307	10,650	10,700	440	427	427	13,650	13,700	600	547	560
7,700	7,750	309	309	309	10,700	10,750	443	429	429	13,700	13,750	603	549	563
7,750	7,800	311	311	311	10,750	10,800	445	431	431	13,750	13,800	606	551	565
7,800	7,850	313	313	313	10,800	10,850	447	433	433	13,800	13,850	609	553	567
7,850	7,900	315	315	315	10,850	10,900	449	435	435	13,850	13,900	612	555	569
7,900	7,950	317	317	317	10,900	10,950	452	437	437	13,900	13,950	615	557	572
7,950	8,000	319	319	319	10,950	11,000	454	439	439	13,950	14,000	618	559	574
8,000		Your New York State tax is:			11,000		Your New York State tax is:			14,000		Your New York State tax is:		
8,000	8,050	321	321	321	11,000	11,050	456	441	441	14,000	14,050	620	561	576
8,050	8,100	323	323	323	11,050	11,100	459	443	443	14,050	14,100	623	563	578
8,100	8,150	326	325	325	11,100	11,150	462	445	446	14,100	14,150	626	565	581
8,150	8,200	328	327	327	11,150	11,200	464	447	448	14,150	14,200	629	567	583
8,200	8,250	330	329	329	11,200	11,250	467	449	450	14,200	14,250	632	569	585
8,250	8,300	332	331	331	11,250	11,300	469	451	452	14,250	14,300	635	571	587
8,300	8,350	335	333	333	11,300	11,350	472	453	455	14,300	14,350	638	573	590
8,350	8,400	337	335	335	11,350	11,400	475	455	457	14,350	14,400	641	575	592
8,400	8,450	339	337	337	11,400	11,450	477	457	459	14,400	14,450	644	577	594
8,450	8,500	341	339	339	11,450	11,500	480	459	461	14,450	14,500	647	579	596
8,500	8,550	344	341	341	11,500	11,550	483	461	464	14,500	14,550	650	581	599
8,550	8,600	346	343	343	11,550	11,600	485	463	466	14,550	14,600	653	583	601
8,600	8,650	348	345	345	11,600	11,650	488	465	468	14,600	14,650	656	585	603
8,650	8,700	350	347	347	11,650	11,700	490	467	470	14,650	14,700	659	587	605
8,700	8,750	353	349	349	11,700	11,750	493	469	473	14,700	14,750	662	589	608
8,750	8,800	355	351	351	11,750	11,800	496	471	475	14,750	14,800	665	591	610
8,800	8,850	357	353	353	11,800	11,850	498	473	477	14,800	14,850	668	593	612
8,850	8,900	359	355	355	11,850	11,900	501	475	479	14,850	14,900	671	595	614
8,900	8,950	362	357	357	11,900	11,950	504	477	482	14,900	14,950	674	597	617
8,950	9,000	364	359	359	11,950	12,000	506	479	484	14,950	15,000	677	599	619

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



1999 New York State Tax Table

\$15,000 - \$23,999

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
15,000		Your New York State tax is:			18,000		Your New York State tax is:			21,000		Your New York State tax is:		
15,000	15,050	679	601	621	18,000	18,050	856	731	785	21,000	21,050	1,043	866	962
15,050	15,100	682	603	624	18,050	18,100	859	733	788	21,050	21,100	1,047	868	965
15,100	15,150	685	605	627	18,100	18,150	862	736	791	21,100	21,150	1,050	871	968
15,150	15,200	688	607	629	18,150	18,200	865	738	794	21,150	21,200	1,053	873	971
15,200	15,250	691	609	632	18,200	18,250	868	740	797	21,200	21,250	1,057	875	974
15,250	15,300	694	611	634	18,250	18,300	871	742	800	21,250	21,300	1,060	877	977
15,300	15,350	697	613	637	18,300	18,350	874	745	803	21,300	21,350	1,064	880	980
15,350	15,400	700	615	640	18,350	18,400	877	747	806	21,350	21,400	1,067	882	983
15,400	15,450	703	617	642	18,400	18,450	880	749	809	21,400	21,450	1,071	884	986
15,450	15,500	706	619	645	18,450	18,500	883	751	812	21,450	21,500	1,074	886	989
15,500	15,550	709	621	648	18,500	18,550	886	754	815	21,500	21,550	1,077	889	992
15,550	15,600	712	623	650	18,550	18,600	889	756	818	21,550	21,600	1,081	891	995
15,600	15,650	715	625	653	18,600	18,650	892	758	821	21,600	21,650	1,084	893	998
15,650	15,700	718	627	655	18,650	18,700	895	760	824	21,650	21,700	1,088	895	1,001
15,700	15,750	721	629	658	18,700	18,750	898	763	827	21,700	21,750	1,091	898	1,004
15,750	15,800	724	631	661	18,750	18,800	901	765	830	21,750	21,800	1,095	900	1,007
15,800	15,850	727	633	663	18,800	18,850	904	767	833	21,800	21,850	1,098	902	1,010
15,850	15,900	730	635	666	18,850	18,900	907	769	836	21,850	21,900	1,101	904	1,013
15,900	15,950	733	637	669	18,900	18,950	910	772	839	21,900	21,950	1,105	907	1,016
15,950	16,000	736	639	671	18,950	19,000	913	774	842	21,950	22,000	1,108	909	1,019
16,000		Your New York State tax is:			19,000		Your New York State tax is:			22,000		Your New York State tax is:		
16,000	16,050	738	641	674	19,000	19,050	915	776	844	22,000	22,050	1,112	911	1,021
16,050	16,100	741	643	676	19,050	19,100	918	778	847	22,050	22,100	1,115	914	1,024
16,100	16,150	744	646	679	19,100	19,150	921	781	850	22,100	22,150	1,119	917	1,027
16,150	16,200	747	648	682	19,150	19,200	924	783	853	22,150	22,200	1,122	919	1,030
16,200	16,250	750	650	684	19,200	19,250	927	785	856	22,200	22,250	1,125	922	1,033
16,250	16,300	753	652	687	19,250	19,300	930	787	859	22,250	22,300	1,129	924	1,036
16,300	16,350	756	655	690	19,300	19,350	933	790	862	22,300	22,350	1,132	927	1,039
16,350	16,400	759	657	692	19,350	19,400	936	792	865	22,350	22,400	1,136	930	1,042
16,400	16,450	762	659	695	19,400	19,450	939	794	868	22,400	22,450	1,139	932	1,045
16,450	16,500	765	661	697	19,450	19,500	942	796	871	22,450	22,500	1,143	935	1,048
16,500	16,550	768	664	700	19,500	19,550	945	799	874	22,500	22,550	1,146	938	1,051
16,550	16,600	771	666	703	19,550	19,600	948	801	877	22,550	22,600	1,149	940	1,054
16,600	16,650	774	668	705	19,600	19,650	951	803	880	22,600	22,650	1,153	943	1,057
16,650	16,700	777	670	708	19,650	19,700	954	805	883	22,650	22,700	1,156	945	1,060
16,700	16,750	780	673	711	19,700	19,750	957	808	886	22,700	22,750	1,160	948	1,063
16,750	16,800	783	675	713	19,750	19,800	960	810	889	22,750	22,800	1,163	951	1,066
16,800	16,850	786	677	716	19,800	19,850	963	812	892	22,800	22,850	1,167	953	1,069
16,850	16,900	789	679	718	19,850	19,900	966	814	895	22,850	22,900	1,170	956	1,072
16,900	16,950	792	682	721	19,900	19,950	969	817	898	22,900	22,950	1,173	959	1,075
16,950	17,000	795	684	724	19,950	20,000	972	819	901	22,950	23,000	1,177	961	1,078
17,000		Your New York State tax is:			20,000		Your New York State tax is:			23,000		Your New York State tax is:		
17,000	17,050	797	686	726	20,000	20,050	975	821	903	23,000	23,050	1,180	964	1,080
17,050	17,100	800	688	729	20,050	20,100	978	823	906	23,050	23,100	1,184	966	1,083
17,100	17,150	803	691	732	20,100	20,150	982	826	909	23,100	23,150	1,187	969	1,086
17,150	17,200	806	693	735	20,150	20,200	985	828	912	23,150	23,200	1,190	972	1,089
17,200	17,250	809	695	738	20,200	20,250	988	830	915	23,200	23,250	1,194	974	1,092
17,250	17,300	812	697	741	20,250	20,300	992	832	918	23,250	23,300	1,197	977	1,095
17,300	17,350	815	700	744	20,300	20,350	995	835	921	23,300	23,350	1,201	980	1,098
17,350	17,400	818	702	747	20,350	20,400	999	837	924	23,350	23,400	1,204	982	1,101
17,400	17,450	821	704	750	20,400	20,450	1,002	839	927	23,400	23,450	1,208	985	1,104
17,450	17,500	824	706	753	20,450	20,500	1,006	841	930	23,450	23,500	1,211	987	1,107
17,500	17,550	827	709	756	20,500	20,550	1,009	844	933	23,500	23,550	1,214	990	1,110
17,550	17,600	830	711	759	20,550	20,600	1,012	846	936	23,550	23,600	1,218	993	1,113
17,600	17,650	833	713	762	20,600	20,650	1,016	848	939	23,600	23,650	1,221	995	1,116
17,650	17,700	836	715	765	20,650	20,700	1,019	850	942	23,650	23,700	1,225	998	1,119
17,700	17,750	839	718	768	20,700	20,750	1,023	853	945	23,700	23,750	1,228	1,001	1,122
17,750	17,800	842	720	771	20,750	20,800	1,026	855	948	23,750	23,800	1,232	1,003	1,125
17,800	17,850	845	722	774	20,800	20,850	1,030	857	951	23,800	23,850	1,235	1,006	1,128
17,850	17,900	848	724	777	20,850	20,900	1,033	859	954	23,850	23,900	1,238	1,008	1,131
17,900	17,950	851	727	780	20,900	20,950	1,036	862	957	23,900	23,950	1,242	1,011	1,134
17,950	18,000	854	729	783	20,950	21,000	1,040	864	960	23,950	24,000	1,245	1,014	1,137

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



If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
24,000		Your New York State tax is:			27,000		Your New York State tax is:			30,000		Your New York State tax is:		
24,000	24,050	1,249	1,016	1,139	27,000	27,050	1,454	1,180	1,316	30,000	30,050	1,660	1,357	1,494
24,050	24,100	1,252	1,019	1,142	27,050	27,100	1,458	1,183	1,319	30,050	30,100	1,663	1,360	1,497
24,100	24,150	1,256	1,022	1,145	27,100	27,150	1,461	1,186	1,322	30,100	30,150	1,667	1,363	1,501
24,150	24,200	1,259	1,024	1,148	27,150	27,200	1,464	1,189	1,325	30,150	30,200	1,670	1,366	1,504
24,200	24,250	1,262	1,027	1,151	27,200	27,250	1,468	1,192	1,328	30,200	30,250	1,673	1,369	1,507
24,250	24,300	1,266	1,029	1,154	27,250	27,300	1,471	1,195	1,331	30,250	30,300	1,677	1,372	1,511
24,300	24,350	1,269	1,032	1,157	27,300	27,350	1,475	1,198	1,334	30,300	30,350	1,680	1,375	1,514
24,350	24,400	1,273	1,035	1,160	27,350	27,400	1,478	1,201	1,337	30,350	30,400	1,684	1,378	1,518
24,400	24,450	1,276	1,037	1,163	27,400	27,450	1,482	1,204	1,340	30,400	30,450	1,687	1,381	1,521
24,450	24,500	1,280	1,040	1,166	27,450	27,500	1,485	1,207	1,343	30,450	30,500	1,691	1,384	1,525
24,500	24,550	1,283	1,043	1,169	27,500	27,550	1,488	1,210	1,346	30,500	30,550	1,694	1,387	1,528
24,550	24,600	1,286	1,045	1,172	27,550	27,600	1,492	1,213	1,349	30,550	30,600	1,697	1,390	1,531
24,600	24,650	1,290	1,048	1,175	27,600	27,650	1,495	1,216	1,352	30,600	30,650	1,701	1,393	1,535
24,650	24,700	1,293	1,050	1,178	27,650	27,700	1,499	1,219	1,355	30,650	30,700	1,704	1,396	1,538
24,700	24,750	1,297	1,053	1,181	27,700	27,750	1,502	1,222	1,358	30,700	30,750	1,708	1,399	1,542
24,750	24,800	1,300	1,056	1,184	27,750	27,800	1,506	1,225	1,361	30,750	30,800	1,711	1,402	1,545
24,800	24,850	1,304	1,058	1,187	27,800	27,850	1,509	1,228	1,364	30,800	30,850	1,715	1,405	1,549
24,850	24,900	1,307	1,061	1,190	27,850	27,900	1,512	1,231	1,367	30,850	30,900	1,718	1,408	1,552
24,900	24,950	1,310	1,064	1,193	27,900	27,950	1,516	1,234	1,370	30,900	30,950	1,721	1,411	1,555
24,950	25,000	1,314	1,066	1,196	27,950	28,000	1,519	1,237	1,373	30,950	31,000	1,725	1,414	1,559
25,000		Your New York State tax is:			28,000		Your New York State tax is:			31,000		Your New York State tax is:		
25,000	25,050	1,317	1,069	1,198	28,000	28,050	1,523	1,239	1,375	31,000	31,050	1,728	1,416	1,562
25,050	25,100	1,321	1,071	1,201	28,050	28,100	1,526	1,242	1,378	31,050	31,100	1,732	1,419	1,566
25,100	25,150	1,324	1,074	1,204	28,100	28,150	1,530	1,245	1,381	31,100	31,150	1,735	1,422	1,569
25,150	25,200	1,327	1,077	1,207	28,150	28,200	1,533	1,248	1,384	31,150	31,200	1,738	1,425	1,572
25,200	25,250	1,331	1,079	1,210	28,200	28,250	1,536	1,251	1,387	31,200	31,250	1,742	1,428	1,576
25,250	25,300	1,334	1,082	1,213	28,250	28,300	1,540	1,254	1,390	31,250	31,300	1,745	1,431	1,579
25,300	25,350	1,338	1,085	1,216	28,300	28,350	1,543	1,257	1,393	31,300	31,350	1,749	1,434	1,583
25,350	25,400	1,341	1,087	1,219	28,350	28,400	1,547	1,260	1,396	31,350	31,400	1,752	1,437	1,586
25,400	25,450	1,345	1,090	1,222	28,400	28,450	1,550	1,263	1,399	31,400	31,450	1,756	1,440	1,590
25,450	25,500	1,348	1,092	1,225	28,450	28,500	1,554	1,266	1,402	31,450	31,500	1,759	1,443	1,593
25,500	25,550	1,351	1,095	1,228	28,500	28,550	1,557	1,269	1,405	31,500	31,550	1,762	1,446	1,596
25,550	25,600	1,355	1,098	1,231	28,550	28,600	1,560	1,272	1,408	31,550	31,600	1,766	1,449	1,600
25,600	25,650	1,358	1,100	1,234	28,600	28,650	1,564	1,275	1,411	31,600	31,650	1,769	1,452	1,603
25,650	25,700	1,362	1,103	1,237	28,650	28,700	1,567	1,278	1,414	31,650	31,700	1,773	1,455	1,607
25,700	25,750	1,365	1,106	1,240	28,700	28,750	1,571	1,281	1,417	31,700	31,750	1,776	1,458	1,610
25,750	25,800	1,369	1,108	1,243	28,750	28,800	1,574	1,284	1,420	31,750	31,800	1,780	1,461	1,614
25,800	25,850	1,372	1,111	1,246	28,800	28,850	1,578	1,287	1,423	31,800	31,850	1,783	1,464	1,617
25,850	25,900	1,375	1,113	1,249	28,850	28,900	1,581	1,290	1,426	31,850	31,900	1,786	1,467	1,620
25,900	25,950	1,379	1,116	1,252	28,900	28,950	1,584	1,293	1,429	31,900	31,950	1,790	1,470	1,624
25,950	26,000	1,382	1,119	1,255	28,950	29,000	1,588	1,296	1,432	31,950	32,000	1,793	1,473	1,627
26,000		Your New York State tax is:			29,000		Your New York State tax is:			32,000		Your New York State tax is:		
26,000	26,050	1,386	1,121	1,257	29,000	29,050	1,591	1,298	1,434	32,000	32,050	1,797	1,475	1,631
26,050	26,100	1,389	1,124	1,260	29,050	29,100	1,595	1,301	1,437	32,050	32,100	1,800	1,478	1,634
26,100	26,150	1,393	1,127	1,263	29,100	29,150	1,598	1,304	1,440	32,100	32,150	1,804	1,481	1,638
26,150	26,200	1,396	1,130	1,266	29,150	29,200	1,601	1,307	1,443	32,150	32,200	1,807	1,484	1,641
26,200	26,250	1,399	1,133	1,269	29,200	29,250	1,605	1,310	1,446	32,200	32,250	1,810	1,487	1,644
26,250	26,300	1,403	1,136	1,272	29,250	29,300	1,608	1,313	1,449	32,250	32,300	1,814	1,490	1,648
26,300	26,350	1,406	1,139	1,275	29,300	29,350	1,612	1,316	1,452	32,300	32,350	1,817	1,493	1,651
26,350	26,400	1,410	1,142	1,278	29,350	29,400	1,615	1,319	1,455	32,350	32,400	1,821	1,496	1,655
26,400	26,450	1,413	1,145	1,281	29,400	29,450	1,619	1,322	1,458	32,400	32,450	1,824	1,499	1,658
26,450	26,500	1,417	1,148	1,284	29,450	29,500	1,622	1,325	1,461	32,450	32,500	1,828	1,502	1,662
26,500	26,550	1,420	1,151	1,287	29,500	29,550	1,625	1,328	1,464	32,500	32,550	1,831	1,505	1,665
26,550	26,600	1,423	1,154	1,290	29,550	29,600	1,629	1,331	1,467	32,550	32,600	1,834	1,508	1,668
26,600	26,650	1,427	1,157	1,293	29,600	29,650	1,632	1,334	1,470	32,600	32,650	1,838	1,511	1,672
26,650	26,700	1,430	1,160	1,296	29,650	29,700	1,636	1,337	1,473	32,650	32,700	1,841	1,514	1,675
26,700	26,750	1,434	1,163	1,299	29,700	29,750	1,639	1,340	1,476	32,700	32,750	1,845	1,517	1,679
26,750	26,800	1,437	1,166	1,302	29,750	29,800	1,643	1,343	1,479	32,750	32,800	1,848	1,520	1,682
26,800	26,850	1,441	1,169	1,305	29,800	29,850	1,646	1,346	1,482	32,800	32,850	1,852	1,523	1,686
26,850	26,900	1,444	1,172	1,308	29,850	29,900	1,649	1,349	1,485	32,850	32,900	1,855	1,526	1,689
26,900	26,950	1,447	1,175	1,311	29,900	29,950	1,653	1,352	1,488	32,900	32,950	1,858	1,529	1,692
26,950	27,000	1,451	1,178	1,314	29,950	30,000	1,656	1,355	1,491	32,950	33,000	1,862	1,532	1,696

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



1999 New York State Tax Table

\$33,000 - \$41,999

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
33,000		Your New York State tax is:			36,000		Your New York State tax is:			39,000		Your New York State tax is:		
33,000	33,050	1,865	1,534	1,699	36,000	36,050	2,071	1,711	1,905	39,000	39,050	2,276	1,888	2,110
33,050	33,100	1,869	1,537	1,703	36,050	36,100	2,074	1,714	1,908	39,050	39,100	2,280	1,891	2,114
33,100	33,150	1,872	1,540	1,706	36,100	36,150	2,078	1,717	1,912	39,100	39,150	2,283	1,894	2,117
33,150	33,200	1,875	1,543	1,709	36,150	36,200	2,081	1,720	1,915	39,150	39,200	2,286	1,897	2,120
33,200	33,250	1,879	1,546	1,713	36,200	36,250	2,084	1,723	1,918	39,200	39,250	2,290	1,900	2,124
33,250	33,300	1,882	1,549	1,716	36,250	36,300	2,088	1,726	1,922	39,250	39,300	2,293	1,903	2,127
33,300	33,350	1,886	1,552	1,720	36,300	36,350	2,091	1,729	1,925	39,300	39,350	2,297	1,906	2,131
33,350	33,400	1,889	1,555	1,723	36,350	36,400	2,095	1,732	1,929	39,350	39,400	2,300	1,909	2,134
33,400	33,450	1,893	1,558	1,727	36,400	36,450	2,098	1,735	1,932	39,400	39,450	2,304	1,912	2,138
33,450	33,500	1,896	1,561	1,730	36,450	36,500	2,102	1,738	1,936	39,450	39,500	2,307	1,915	2,141
33,500	33,550	1,899	1,564	1,733	36,500	36,550	2,105	1,741	1,939	39,500	39,550	2,310	1,918	2,144
33,550	33,600	1,903	1,567	1,737	36,550	36,600	2,108	1,744	1,942	39,550	39,600	2,314	1,921	2,148
33,600	33,650	1,906	1,570	1,740	36,600	36,650	2,112	1,747	1,946	39,600	39,650	2,317	1,924	2,151
33,650	33,700	1,910	1,573	1,744	36,650	36,700	2,115	1,750	1,949	39,650	39,700	2,321	1,927	2,155
33,700	33,750	1,913	1,576	1,747	36,700	36,750	2,119	1,753	1,953	39,700	39,750	2,324	1,930	2,158
33,750	33,800	1,917	1,579	1,751	36,750	36,800	2,122	1,756	1,956	39,750	39,800	2,328	1,933	2,162
33,800	33,850	1,920	1,582	1,754	36,800	36,850	2,126	1,759	1,960	39,800	39,850	2,331	1,936	2,165
33,850	33,900	1,923	1,585	1,757	36,850	36,900	2,129	1,762	1,963	39,850	39,900	2,334	1,939	2,168
33,900	33,950	1,927	1,588	1,761	36,900	36,950	2,132	1,765	1,966	39,900	39,950	2,338	1,942	2,172
33,950	34,000	1,930	1,591	1,764	36,950	37,000	2,136	1,768	1,970	39,950	40,000	2,341	1,945	2,175
34,000		Your New York State tax is:			37,000		Your New York State tax is:			40,000		Your New York State tax is:		
34,000	34,050	1,934	1,593	1,768	37,000	37,050	2,139	1,770	1,973	40,000	40,050	2,345	1,948	2,179
34,050	34,100	1,937	1,596	1,771	37,050	37,100	2,143	1,773	1,977	40,050	40,100	2,348	1,951	2,182
34,100	34,150	1,941	1,599	1,775	37,100	37,150	2,146	1,776	1,980	40,100	40,150	2,352	1,955	2,186
34,150	34,200	1,944	1,602	1,778	37,150	37,200	2,149	1,779	1,983	40,150	40,200	2,355	1,958	2,189
34,200	34,250	1,947	1,605	1,781	37,200	37,250	2,153	1,782	1,987	40,200	40,250	2,358	1,961	2,192
34,250	34,300	1,951	1,608	1,785	37,250	37,300	2,156	1,785	1,990	40,250	40,300	2,362	1,965	2,196
34,300	34,350	1,954	1,611	1,788	37,300	37,350	2,160	1,788	1,994	40,300	40,350	2,365	1,968	2,199
34,350	34,400	1,958	1,614	1,792	37,350	37,400	2,163	1,791	1,997	40,350	40,400	2,369	1,972	2,203
34,400	34,450	1,961	1,617	1,795	37,400	37,450	2,167	1,794	2,001	40,400	40,450	2,372	1,975	2,206
34,450	34,500	1,965	1,620	1,799	37,450	37,500	2,170	1,797	2,004	40,450	40,500	2,376	1,979	2,210
34,500	34,550	1,968	1,623	1,802	37,500	37,550	2,173	1,800	2,007	40,500	40,550	2,379	1,982	2,213
34,550	34,600	1,971	1,626	1,805	37,550	37,600	2,177	1,803	2,011	40,550	40,600	2,382	1,985	2,216
34,600	34,650	1,975	1,629	1,809	37,600	37,650	2,180	1,806	2,014	40,600	40,650	2,386	1,989	2,220
34,650	34,700	1,978	1,632	1,812	37,650	37,700	2,184	1,809	2,018	40,650	40,700	2,389	1,992	2,223
34,700	34,750	1,982	1,635	1,816	37,700	37,750	2,187	1,812	2,021	40,700	40,750	2,393	1,996	2,227
34,750	34,800	1,985	1,638	1,819	37,750	37,800	2,191	1,815	2,025	40,750	40,800	2,396	1,999	2,230
34,800	34,850	1,989	1,641	1,823	37,800	37,850	2,194	1,818	2,028	40,800	40,850	2,400	2,003	2,234
34,850	34,900	1,992	1,644	1,826	37,850	37,900	2,197	1,821	2,031	40,850	40,900	2,403	2,006	2,237
34,900	34,950	1,995	1,647	1,829	37,900	37,950	2,201	1,824	2,035	40,900	40,950	2,406	2,009	2,240
34,950	35,000	1,999	1,650	1,833	37,950	38,000	2,204	1,827	2,038	40,950	41,000	2,410	2,013	2,244
35,000		Your New York State tax is:			38,000		Your New York State tax is:			41,000		Your New York State tax is:		
35,000	35,050	2,002	1,652	1,836	38,000	38,050	2,208	1,829	2,042	41,000	41,050	2,413	2,016	2,247
35,050	35,100	2,006	1,655	1,840	38,050	38,100	2,211	1,832	2,045	41,050	41,100	2,417	2,020	2,251
35,100	35,150	2,009	1,658	1,843	38,100	38,150	2,215	1,835	2,049	41,100	41,150	2,420	2,023	2,254
35,150	35,200	2,012	1,661	1,846	38,150	38,200	2,218	1,838	2,052	41,150	41,200	2,423	2,026	2,257
35,200	35,250	2,016	1,664	1,850	38,200	38,250	2,221	1,841	2,055	41,200	41,250	2,427	2,030	2,261
35,250	35,300	2,019	1,667	1,853	38,250	38,300	2,225	1,844	2,059	41,250	41,300	2,430	2,033	2,264
35,300	35,350	2,023	1,670	1,857	38,300	38,350	2,228	1,847	2,062	41,300	41,350	2,434	2,037	2,268
35,350	35,400	2,026	1,673	1,860	38,350	38,400	2,232	1,850	2,066	41,350	41,400	2,437	2,040	2,271
35,400	35,450	2,030	1,676	1,864	38,400	38,450	2,235	1,853	2,069	41,400	41,450	2,441	2,044	2,275
35,450	35,500	2,033	1,679	1,867	38,450	38,500	2,239	1,856	2,073	41,450	41,500	2,444	2,047	2,278
35,500	35,550	2,036	1,682	1,870	38,500	38,550	2,242	1,859	2,076	41,500	41,550	2,447	2,050	2,281
35,550	35,600	2,040	1,685	1,874	38,550	38,600	2,245	1,862	2,079	41,550	41,600	2,451	2,054	2,285
35,600	35,650	2,043	1,688	1,877	38,600	38,650	2,249	1,865	2,083	41,600	41,650	2,454	2,057	2,288
35,650	35,700	2,047	1,691	1,881	38,650	38,700	2,252	1,868	2,086	41,650	41,700	2,458	2,061	2,292
35,700	35,750	2,050	1,694	1,884	38,700	38,750	2,256	1,871	2,090	41,700	41,750	2,461	2,064	2,295
35,750	35,800	2,054	1,697	1,888	38,750	38,800	2,259	1,874	2,093	41,750	41,800	2,465	2,068	2,299
35,800	35,850	2,057	1,700	1,891	38,800	38,850	2,263	1,877	2,097	41,800	41,850	2,468	2,071	2,302
35,850	35,900	2,060	1,703	1,894	38,850	38,900	2,266	1,880	2,100	41,850	41,900	2,471	2,074	2,305
35,900	35,950	2,064	1,706	1,898	38,900	38,950	2,269	1,883	2,103	41,900	41,950	2,475	2,078	2,309
35,950	36,000	2,067	1,709	1,901	38,950	39,000	2,273	1,886	2,107	41,950	42,000	2,478	2,081	2,312

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



If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
42,000		Your New York State tax is:			45,000		Your New York State tax is:			48,000		Your New York State tax is:		
42,000	42,050	2,482	2,085	2,316	45,000	45,050	2,687	2,290	2,521	48,000	48,050	2,893	2,496	2,727
42,050	42,100	2,485	2,088	2,319	45,050	45,100	2,691	2,294	2,525	48,050	48,100	2,896	2,499	2,730
42,100	42,150	2,489	2,092	2,323	45,100	45,150	2,694	2,297	2,528	48,100	48,150	2,900	2,503	2,734
42,150	42,200	2,492	2,095	2,326	45,150	45,200	2,697	2,300	2,531	48,150	48,200	2,903	2,506	2,737
42,200	42,250	2,495	2,098	2,329	45,200	45,250	2,701	2,304	2,535	48,200	48,250	2,906	2,509	2,740
42,250	42,300	2,499	2,102	2,333	45,250	45,300	2,704	2,307	2,538	48,250	48,300	2,910	2,513	2,744
42,300	42,350	2,502	2,105	2,336	45,300	45,350	2,708	2,311	2,542	48,300	48,350	2,913	2,516	2,747
42,350	42,400	2,506	2,109	2,340	45,350	45,400	2,711	2,314	2,545	48,350	48,400	2,917	2,520	2,751
42,400	42,450	2,509	2,112	2,343	45,400	45,450	2,715	2,318	2,549	48,400	48,450	2,920	2,523	2,754
42,450	42,500	2,513	2,116	2,347	45,450	45,500	2,718	2,321	2,552	48,450	48,500	2,924	2,527	2,758
42,500	42,550	2,516	2,119	2,350	45,500	45,550	2,721	2,324	2,555	48,500	48,550	2,927	2,530	2,761
42,550	42,600	2,519	2,122	2,353	45,550	45,600	2,725	2,328	2,559	48,550	48,600	2,930	2,533	2,764
42,600	42,650	2,523	2,126	2,357	45,600	45,650	2,728	2,331	2,562	48,600	48,650	2,934	2,537	2,768
42,650	42,700	2,526	2,129	2,360	45,650	45,700	2,732	2,335	2,566	48,650	48,700	2,937	2,540	2,771
42,700	42,750	2,530	2,133	2,364	45,700	45,750	2,735	2,338	2,569	48,700	48,750	2,941	2,544	2,775
42,750	42,800	2,533	2,136	2,367	45,750	45,800	2,739	2,342	2,573	48,750	48,800	2,944	2,547	2,778
42,800	42,850	2,537	2,140	2,371	45,800	45,850	2,742	2,345	2,576	48,800	48,850	2,948	2,551	2,782
42,850	42,900	2,540	2,143	2,374	45,850	45,900	2,745	2,348	2,579	48,850	48,900	2,951	2,554	2,785
42,900	42,950	2,543	2,146	2,377	45,900	45,950	2,749	2,352	2,583	48,900	48,950	2,954	2,557	2,788
42,950	43,000	2,547	2,150	2,381	45,950	46,000	2,752	2,355	2,586	48,950	49,000	2,958	2,561	2,792
43,000		Your New York State tax is:			46,000		Your New York State tax is:			49,000		Your New York State tax is:		
43,000	43,050	2,550	2,153	2,384	46,000	46,050	2,756	2,359	2,590	49,000	49,050	2,961	2,564	2,795
43,050	43,100	2,554	2,157	2,388	46,050	46,100	2,759	2,362	2,593	49,050	49,100	2,965	2,568	2,799
43,100	43,150	2,557	2,160	2,391	46,100	46,150	2,763	2,366	2,597	49,100	49,150	2,968	2,571	2,802
43,150	43,200	2,560	2,163	2,394	46,150	46,200	2,766	2,369	2,600	49,150	49,200	2,971	2,574	2,805
43,200	43,250	2,564	2,167	2,398	46,200	46,250	2,769	2,372	2,603	49,200	49,250	2,975	2,578	2,809
43,250	43,300	2,567	2,170	2,401	46,250	46,300	2,773	2,376	2,607	49,250	49,300	2,978	2,581	2,812
43,300	43,350	2,571	2,174	2,405	46,300	46,350	2,776	2,379	2,610	49,300	49,350	2,982	2,585	2,816
43,350	43,400	2,574	2,177	2,408	46,350	46,400	2,780	2,383	2,614	49,350	49,400	2,985	2,588	2,819
43,400	43,450	2,578	2,181	2,412	46,400	46,450	2,783	2,386	2,617	49,400	49,450	2,989	2,592	2,823
43,450	43,500	2,581	2,184	2,415	46,450	46,500	2,787	2,390	2,621	49,450	49,500	2,992	2,595	2,826
43,500	43,550	2,584	2,187	2,418	46,500	46,550	2,790	2,393	2,624	49,500	49,550	2,995	2,598	2,829
43,550	43,600	2,588	2,191	2,422	46,550	46,600	2,793	2,396	2,627	49,550	49,600	2,999	2,602	2,833
43,600	43,650	2,591	2,194	2,425	46,600	46,650	2,797	2,400	2,631	49,600	49,650	3,002	2,605	2,836
43,650	43,700	2,595	2,198	2,429	46,650	46,700	2,800	2,403	2,634	49,650	49,700	3,006	2,609	2,840
43,700	43,750	2,598	2,201	2,432	46,700	46,750	2,804	2,407	2,638	49,700	49,750	3,009	2,612	2,843
43,750	43,800	2,602	2,205	2,436	46,750	46,800	2,807	2,410	2,641	49,750	49,800	3,013	2,616	2,847
43,800	43,850	2,605	2,208	2,439	46,800	46,850	2,811	2,414	2,645	49,800	49,850	3,016	2,619	2,850
43,850	43,900	2,608	2,211	2,442	46,850	46,900	2,814	2,417	2,648	49,850	49,900	3,019	2,622	2,853
43,900	43,950	2,612	2,215	2,446	46,900	46,950	2,817	2,420	2,651	49,900	49,950	3,023	2,626	2,857
43,950	44,000	2,615	2,218	2,449	46,950	47,000	2,821	2,424	2,655	49,950	50,000	3,026	2,629	2,860
44,000		Your New York State tax is:			47,000		Your New York State tax is:			50,000		Your New York State tax is:		
44,000	44,050	2,619	2,222	2,453	47,000	47,050	2,824	2,427	2,658	50,000	50,050	3,030	2,633	2,864
44,050	44,100	2,622	2,225	2,456	47,050	47,100	2,828	2,431	2,662	50,050	50,100	3,033	2,636	2,867
44,100	44,150	2,626	2,229	2,460	47,100	47,150	2,831	2,434	2,665	50,100	50,150	3,037	2,640	2,871
44,150	44,200	2,629	2,232	2,463	47,150	47,200	2,834	2,437	2,668	50,150	50,200	3,040	2,643	2,874
44,200	44,250	2,632	2,235	2,466	47,200	47,250	2,838	2,441	2,672	50,200	50,250	3,043	2,646	2,877
44,250	44,300	2,636	2,239	2,470	47,250	47,300	2,841	2,444	2,675	50,250	50,300	3,047	2,650	2,881
44,300	44,350	2,639	2,242	2,473	47,300	47,350	2,845	2,448	2,679	50,300	50,350	3,050	2,653	2,884
44,350	44,400	2,643	2,246	2,477	47,350	47,400	2,848	2,451	2,682	50,350	50,400	3,054	2,657	2,888
44,400	44,450	2,646	2,249	2,480	47,400	47,450	2,852	2,455	2,686	50,400	50,450	3,057	2,660	2,891
44,450	44,500	2,650	2,253	2,484	47,450	47,500	2,855	2,458	2,689	50,450	50,500	3,061	2,664	2,895
44,500	44,550	2,653	2,256	2,487	47,500	47,550	2,858	2,461	2,692	50,500	50,550	3,064	2,667	2,898
44,550	44,600	2,656	2,259	2,490	47,550	47,600	2,862	2,465	2,696	50,550	50,600	3,067	2,670	2,901
44,600	44,650	2,660	2,263	2,494	47,600	47,650	2,865	2,468	2,699	50,600	50,650	3,071	2,674	2,905
44,650	44,700	2,663	2,266	2,497	47,650	47,700	2,869	2,472	2,703	50,650	50,700	3,074	2,677	2,908
44,700	44,750	2,667	2,270	2,501	47,700	47,750	2,872	2,475	2,706	50,700	50,750	3,078	2,681	2,912
44,750	44,800	2,670	2,273	2,504	47,750	47,800	2,876	2,479	2,710	50,750	50,800	3,081	2,684	2,915
44,800	44,850	2,674	2,277	2,508	47,800	47,850	2,879	2,482	2,713	50,800	50,850	3,085	2,688	2,919
44,850	44,900	2,677	2,280	2,511	47,850	47,900	2,882	2,485	2,716	50,850	50,900	3,088	2,691	2,922
44,900	44,950	2,680	2,283	2,514	47,900	47,950	2,886	2,489	2,720	50,900	50,950	3,091	2,694	2,925
44,950	45,000	2,684	2,287	2,518	47,950	48,000	2,889	2,492	2,723	50,950	51,000	3,095	2,698	2,929

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



1999 New York State Tax Table

\$51,000 - \$59,999

If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
51,000		Your New York State tax is:			54,000		Your New York State tax is:			57,000		Your New York State tax is:		
51,000	51,050	3,098	2,701	2,932	54,000	54,050	3,304	2,907	3,138	57,000	57,050	3,509	3,112	3,343
51,050	51,100	3,102	2,705	2,936	54,050	54,100	3,307	2,910	3,141	57,050	57,100	3,513	3,116	3,347
51,100	51,150	3,105	2,708	2,939	54,100	54,150	3,311	2,914	3,145	57,100	57,150	3,516	3,119	3,350
51,150	51,200	3,108	2,711	2,942	54,150	54,200	3,314	2,917	3,148	57,150	57,200	3,519	3,122	3,353
51,200	51,250	3,112	2,715	2,946	54,200	54,250	3,317	2,920	3,151	57,200	57,250	3,523	3,126	3,357
51,250	51,300	3,115	2,718	2,949	54,250	54,300	3,321	2,924	3,155	57,250	57,300	3,526	3,129	3,360
51,300	51,350	3,119	2,722	2,953	54,300	54,350	3,324	2,927	3,158	57,300	57,350	3,530	3,133	3,364
51,350	51,400	3,122	2,725	2,956	54,350	54,400	3,328	2,931	3,162	57,350	57,400	3,533	3,136	3,367
51,400	51,450	3,126	2,729	2,960	54,400	54,450	3,331	2,934	3,165	57,400	57,450	3,537	3,140	3,371
51,450	51,500	3,129	2,732	2,963	54,450	54,500	3,335	2,938	3,169	57,450	57,500	3,540	3,143	3,374
51,500	51,550	3,132	2,735	2,966	54,500	54,550	3,338	2,941	3,172	57,500	57,550	3,543	3,146	3,377
51,550	51,600	3,136	2,739	2,970	54,550	54,600	3,341	2,944	3,175	57,550	57,600	3,547	3,150	3,381
51,600	51,650	3,139	2,742	2,973	54,600	54,650	3,345	2,948	3,179	57,600	57,650	3,550	3,153	3,384
51,650	51,700	3,143	2,746	2,977	54,650	54,700	3,348	2,951	3,182	57,650	57,700	3,554	3,157	3,388
51,700	51,750	3,146	2,749	2,980	54,700	54,750	3,352	2,955	3,186	57,700	57,750	3,557	3,160	3,391
51,750	51,800	3,150	2,753	2,984	54,750	54,800	3,355	2,958	3,189	57,750	57,800	3,561	3,164	3,395
51,800	51,850	3,153	2,756	2,987	54,800	54,850	3,359	2,962	3,193	57,800	57,850	3,564	3,167	3,398
51,850	51,900	3,156	2,759	2,990	54,850	54,900	3,362	2,965	3,196	57,850	57,900	3,567	3,170	3,401
51,900	51,950	3,160	2,763	2,994	54,900	54,950	3,365	2,968	3,199	57,900	57,950	3,571	3,174	3,405
51,950	52,000	3,163	2,766	2,997	54,950	55,000	3,369	2,972	3,203	57,950	58,000	3,574	3,177	3,408
52,000		Your New York State tax is:			55,000		Your New York State tax is:			58,000		Your New York State tax is:		
52,000	52,050	3,167	2,770	3,001	55,000	55,050	3,372	2,975	3,206	58,000	58,050	3,578	3,181	3,412
52,050	52,100	3,170	2,773	3,004	55,050	55,100	3,376	2,979	3,210	58,050	58,100	3,581	3,184	3,415
52,100	52,150	3,174	2,777	3,008	55,100	55,150	3,379	2,982	3,213	58,100	58,150	3,585	3,188	3,419
52,150	52,200	3,177	2,780	3,011	55,150	55,200	3,382	2,985	3,216	58,150	58,200	3,588	3,191	3,422
52,200	52,250	3,180	2,783	3,014	55,200	55,250	3,386	2,989	3,220	58,200	58,250	3,591	3,194	3,425
52,250	52,300	3,184	2,787	3,018	55,250	55,300	3,389	2,992	3,223	58,250	58,300	3,595	3,198	3,429
52,300	52,350	3,187	2,790	3,021	55,300	55,350	3,393	2,996	3,227	58,300	58,350	3,598	3,201	3,432
52,350	52,400	3,191	2,794	3,025	55,350	55,400	3,396	2,999	3,230	58,350	58,400	3,602	3,205	3,436
52,400	52,450	3,194	2,797	3,028	55,400	55,450	3,400	3,003	3,234	58,400	58,450	3,605	3,208	3,439
52,450	52,500	3,198	2,801	3,032	55,450	55,500	3,403	3,006	3,237	58,450	58,500	3,609	3,212	3,443
52,500	52,550	3,201	2,804	3,035	55,500	55,550	3,406	3,009	3,240	58,500	58,550	3,612	3,215	3,446
52,550	52,600	3,204	2,807	3,038	55,550	55,600	3,410	3,013	3,244	58,550	58,600	3,615	3,218	3,449
52,600	52,650	3,208	2,811	3,042	55,600	55,650	3,413	3,016	3,247	58,600	58,650	3,619	3,222	3,453
52,650	52,700	3,211	2,814	3,045	55,650	55,700	3,417	3,020	3,251	58,650	58,700	3,622	3,225	3,456
52,700	52,750	3,215	2,818	3,049	55,700	55,750	3,420	3,023	3,254	58,700	58,750	3,626	3,229	3,460
52,750	52,800	3,218	2,821	3,052	55,750	55,800	3,424	3,027	3,258	58,750	58,800	3,629	3,232	3,463
52,800	52,850	3,222	2,825	3,056	55,800	55,850	3,427	3,030	3,261	58,800	58,850	3,633	3,236	3,467
52,850	52,900	3,225	2,828	3,059	55,850	55,900	3,430	3,033	3,264	58,850	58,900	3,636	3,239	3,470
52,900	52,950	3,228	2,831	3,062	55,900	55,950	3,434	3,037	3,268	58,900	58,950	3,639	3,242	3,473
52,950	53,000	3,232	2,835	3,066	55,950	56,000	3,437	3,040	3,271	58,950	59,000	3,643	3,246	3,477
53,000		Your New York State tax is:			56,000		Your New York State tax is:			59,000		Your New York State tax is:		
53,000	53,050	3,235	2,838	3,069	56,000	56,050	3,441	3,044	3,275	59,000	59,050	3,646	3,249	3,480
53,050	53,100	3,239	2,842	3,073	56,050	56,100	3,444	3,047	3,278	59,050	59,100	3,650	3,253	3,484
53,100	53,150	3,242	2,845	3,076	56,100	56,150	3,448	3,051	3,282	59,100	59,150	3,653	3,256	3,487
53,150	53,200	3,245	2,848	3,079	56,150	56,200	3,451	3,054	3,285	59,150	59,200	3,656	3,259	3,490
53,200	53,250	3,249	2,852	3,083	56,200	56,250	3,454	3,057	3,288	59,200	59,250	3,660	3,263	3,494
53,250	53,300	3,252	2,855	3,086	56,250	56,300	3,458	3,061	3,292	59,250	59,300	3,663	3,266	3,497
53,300	53,350	3,256	2,859	3,090	56,300	56,350	3,461	3,064	3,295	59,300	59,350	3,667	3,270	3,501
53,350	53,400	3,259	2,862	3,093	56,350	56,400	3,465	3,068	3,299	59,350	59,400	3,670	3,273	3,504
53,400	53,450	3,263	2,866	3,097	56,400	56,450	3,468	3,071	3,302	59,400	59,450	3,674	3,277	3,508
53,450	53,500	3,266	2,869	3,100	56,450	56,500	3,472	3,075	3,306	59,450	59,500	3,677	3,280	3,511
53,500	53,550	3,269	2,872	3,103	56,500	56,550	3,475	3,078	3,309	59,500	59,550	3,680	3,283	3,514
53,550	53,600	3,273	2,876	3,107	56,550	56,600	3,478	3,081	3,312	59,550	59,600	3,684	3,287	3,518
53,600	53,650	3,276	2,879	3,110	56,600	56,650	3,482	3,085	3,316	59,600	59,650	3,687	3,290	3,521
53,650	53,700	3,280	2,883	3,114	56,650	56,700	3,485	3,088	3,319	59,650	59,700	3,691	3,294	3,525
53,700	53,750	3,283	2,886	3,117	56,700	56,750	3,489	3,092	3,323	59,700	59,750	3,694	3,297	3,528
53,750	53,800	3,287	2,890	3,121	56,750	56,800	3,492	3,095	3,326	59,750	59,800	3,698	3,301	3,532
53,800	53,850	3,290	2,893	3,124	56,800	56,850	3,496	3,099	3,330	59,800	59,850	3,701	3,304	3,535
53,850	53,900	3,293	2,896	3,127	56,850	56,900	3,499	3,102	3,333	59,850	59,900	3,704	3,307	3,538
53,900	53,950	3,297	2,900	3,131	56,900	56,950	3,502	3,105	3,336	59,900	59,950	3,708	3,311	3,542
53,950	54,000	3,300	2,903	3,134	56,950	57,000	3,506	3,109	3,340	59,950	60,000	3,711	3,314	3,545

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



If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -			If line 35 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
60,000		Your New York State tax is:			62,000		Your New York State tax is:			64,000		Your New York State tax is:		
60,000	60,050	3,715	3,318	3,549	62,000	62,050	3,852	3,455	3,686	64,000	64,050	3,989	3,592	3,823
60,050	60,100	3,718	3,321	3,552	62,050	62,100	3,855	3,458	3,689	64,050	64,100	3,992	3,595	3,826
60,100	60,150	3,722	3,325	3,556	62,100	62,150	3,859	3,462	3,693	64,100	64,150	3,996	3,599	3,830
60,150	60,200	3,725	3,328	3,559	62,150	62,200	3,862	3,465	3,696	64,150	64,200	3,999	3,602	3,833
60,200	60,250	3,728	3,331	3,562	62,200	62,250	3,865	3,468	3,699	64,200	64,250	4,002	3,605	3,836
60,250	60,300	3,732	3,335	3,566	62,250	62,300	3,869	3,472	3,703	64,250	64,300	4,006	3,609	3,840
60,300	60,350	3,735	3,338	3,569	62,300	62,350	3,872	3,475	3,706	64,300	64,350	4,009	3,612	3,843
60,350	60,400	3,739	3,342	3,573	62,350	62,400	3,876	3,479	3,710	64,350	64,400	4,013	3,616	3,847
60,400	60,450	3,742	3,345	3,576	62,400	62,450	3,879	3,482	3,713	64,400	64,450	4,016	3,619	3,850
60,450	60,500	3,746	3,349	3,580	62,450	62,500	3,883	3,486	3,717	64,450	64,500	4,020	3,623	3,854
60,500	60,550	3,749	3,352	3,583	62,500	62,550	3,886	3,489	3,720	64,500	64,550	4,023	3,626	3,857
60,550	60,600	3,752	3,355	3,586	62,550	62,600	3,889	3,492	3,723	64,550	64,600	4,026	3,629	3,860
60,600	60,650	3,756	3,359	3,590	62,600	62,650	3,893	3,496	3,727	64,600	64,650	4,030	3,633	3,864
60,650	60,700	3,759	3,362	3,593	62,650	62,700	3,896	3,499	3,730	64,650	64,700	4,033	3,636	3,867
60,700	60,750	3,763	3,366	3,597	62,700	62,750	3,900	3,503	3,734	64,700	64,750	4,037	3,640	3,871
60,750	60,800	3,766	3,369	3,600	62,750	62,800	3,903	3,506	3,737	64,750	64,800	4,040	3,643	3,874
60,800	60,850	3,770	3,373	3,604	62,800	62,850	3,907	3,510	3,741	64,800	64,850	4,044	3,647	3,878
60,850	60,900	3,773	3,376	3,607	62,850	62,900	3,910	3,513	3,744	64,850	64,900	4,047	3,650	3,881
60,900	60,950	3,776	3,379	3,610	62,900	62,950	3,913	3,516	3,747	64,900	64,950	4,050	3,653	3,884
60,950	61,000	3,780	3,383	3,614	62,950	63,000	3,917	3,520	3,751	64,950	65,000	4,054	3,657	3,888
61,000		Your New York State tax is:			63,000		Your New York State tax is:			\$65,000 or more** use schedule below:				
61,000	61,050	3,783	3,386	3,617	63,000	63,050	3,920	3,523	3,754	If you are:		Your New York State tax is:		
61,050	61,100	3,787	3,390	3,621	63,050	63,100	3,924	3,527	3,758	Single		\$4,056 plus		
61,100	61,150	3,790	3,393	3,624	63,100	63,150	3,927	3,530	3,761	or		6.85% (.0685) of		
61,150	61,200	3,793	3,396	3,627	63,150	63,200	3,930	3,533	3,764	Married filing separately		amount over \$65,000		
61,200	61,250	3,797	3,400	3,631	63,200	63,250	3,934	3,537	3,768	Married filing jointly *		\$3,659 plus		
61,250	61,300	3,800	3,403	3,634	63,250	63,300	3,937	3,540	3,771	Head of a Household		6.85% (.0685) of		
61,300	61,350	3,804	3,407	3,638	63,300	63,350	3,941	3,544	3,775			amount over \$65,000		
61,350	61,400	3,807	3,410	3,641	63,350	63,400	3,944	3,547	3,778					
61,400	61,450	3,811	3,414	3,645	63,400	63,450	3,948	3,551	3,782					
61,450	61,500	3,814	3,417	3,648	63,450	63,500	3,951	3,554	3,785					
61,500	61,550	3,817	3,420	3,651	63,500	63,550	3,954	3,557	3,788					
61,550	61,600	3,821	3,424	3,655	63,550	63,600	3,958	3,561	3,792					
61,600	61,650	3,824	3,427	3,658	63,600	63,650	3,961	3,564	3,795					
61,650	61,700	3,828	3,431	3,662	63,650	63,700	3,965	3,568	3,799					
61,700	61,750	3,831	3,434	3,665	63,700	63,750	3,968	3,571	3,802					
61,750	61,800	3,835	3,438	3,669	63,750	63,800	3,972	3,575	3,806					
61,800	61,850	3,838	3,441	3,672	63,800	63,850	3,975	3,578	3,809					
61,850	61,900	3,841	3,444	3,675	63,850	63,900	3,978	3,581	3,812					
61,900	61,950	3,845	3,448	3,679	63,900	63,950	3,982	3,585	3,816					
61,950	62,000	3,848	3,451	3,682	63,950	64,000	3,985	3,588	3,819					

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

**** Important:** If your New York adjusted gross income (line 31 of Form IT-203) is more than \$100,000, and your taxable income (line 35 of Form IT-203) is \$65,000 or more, compute your New York State tax from the schedule above, transfer the amount to "Tax computation worksheet 1," line 4, on page 26 and complete the worksheet.

If your New York adjusted gross income is more than \$100,000, and your taxable income is less than \$65,000, find your New York State tax from the tax table (pages 41 through 48), transfer the amount to "Tax computation worksheet 1," line 4 on page 26 and complete the worksheet.

If your New York adjusted gross income is more than \$150,000, compute your New York State tax by completing "Tax computation worksheet 2" on page 26; do not use the state tax table or the schedule above.

Instructions for Form NYC-203, City of New York Nonresident Tax Return

Tax Law changes for 1999

The city of New York nonresident earnings tax has been eliminated for New York State residents on wages or self-employment income earned in New York City on or after July 1, 1999.

Who must file

You must file Form NYC-203, *City of New York Nonresident Earnings Tax Return*, if you file or have to file a New York State return and

- prior to July 1, 1999, you were a nonresident of New York City, but you earned wages or net earnings from self-employment in New York City, or
- on or after July 1, 1999, you were a nonresident of both New York City and New York State but you earned wages or net earnings from self-employment in New York City.

For the definition of wages, net earnings from self-employment, and New York City nonresident, see *Definitions* below.

For the definitions of New York State nonresident, refer to the instructions for Form IT-201 or Form IT-203 under *Resident, nonresident and part-year resident defined*.

If you were a full-year New York State resident who was not a resident of New York City, but you earned wages or conducted a trade or business in New York City, you are no longer subject to the New York City nonresident earnings tax beginning on or after July 1, 1999. For more information, read the instructions for line 1 for gross wages, or line 5 for net earnings from self-employment, beginning on page 2 of these instructions.

If you and your spouse are both subject to the New York City nonresident earnings tax, you each must file a separate Form NYC-203 and **attach it to your New York State return**. If you filed a joint New York State return, combine your New York City nonresident earnings tax from each Form NYC-203 and enter the total on your New York State return.

You do not have to file a New York City nonresident earnings tax return if you meet **all** of these conditions:

- you do not have to file a New York State income tax return; and
- you were not a resident of New York City for any part of the entire year; and
- your income from New York City sources consisted only of wages; and
- the total wages you received for the year (from all employers) subject to New York City nonresident earnings tax was not more than \$3,000; or you received wages from only one employer and the correct amount of New York City nonresident earnings tax was withheld.

You must file Form IT-200, IT-201, or IT-203 to claim a refund of New York City nonresident earnings tax withheld.

Definitions

Nonresident

For purposes of the New York City nonresident earnings tax, you are a New York City nonresident if:

prior to July 1, 1999 – you were not a resident of New York City, **or**

on or after July 1, 1999 – you were not a resident of both New York City and New York State.

Wages as defined under section 3401(a) of the Internal Revenue Code (IRC) include all payments and the cash value of all payments made in any form other than cash for services performed by an employee for an employer.

Wages also include the following:

- the amount of 414(h) contributions made as a nonresident of New York City by:
 - a Tier 3 or Tier 4 member of the New York State and Local Retirement Systems, which include the New York State Employees' Retirement System and the New York State Police and Fire Retirement System; **or**
 - a Tier 3 or Tier 4 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 Optional Retirement Program; **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; **or**
 - members of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan;
- the IRC 125 amount(s) that was deducted or deferred from your salary while you were a nonresident of New York City, and that was deducted or deferred from your salary 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 Board of Education, New York City School Construction Authority, Manhattan and Bronx

Surface Transit Operating Authority, or the Staten Island Rapid Transit Authority);

- the salary reduction for the health insurance and welfare benefits fund surcharge of former fractional plan members of the New York City Employees or Board of Education Employees Retirement System pursuant to section 12-126.1 of the New York City Administrative Code, and of certain correction and sanitation workers pursuant to section 12-126.2 of the New York City Administrative Code.

Wages do not include unemployment compensation, or fees paid to a public officer or payment for active service as a member of the armed forces of the United States.

Other employee compensation includes but is not limited to salaries, fees, bonuses, tips, commissions on sales or on insurance premiums, severance pay, and vacation allowances that are subject to withholding under section 3401(a) of the IRC.

Net earnings from self-employment as defined under section 1402(a) of the IRC consist of your gross income from any trade or business carried on by you, less trade or business deductions allowed under the IRC, plus your distributive share (whether or not distributed) of income or loss from a trade or business carried on by a partnership of which you are a member. **Limited partners** are only considered to receive net earnings from self-employment if the income received represents guaranteed payments for services rendered. The deduction for wages and salaries paid or incurred for the taxable year that was disallowed according to section 280C of the IRC regarding the federal targeted jobs credit is allowed in figuring your net earnings from self-employment.

Net earnings from self-employment **do not** include:

- rental income from real estate and from personal property leased with the real estate, together with the deductions attributed to it, unless received in the course of a trade or business as a real estate dealer;
- dividends and interest not received in the ordinary course of a trade or business as a dealer in stocks or securities;
- gain or loss from the sale or exchange of capital assets, or from the sale, exchange or involuntary conversion of property other than stock in trade;
- any deduction for net operating losses; **or**
- retirement payments received by a partner according to a written plan excluded under IRC section 1402(a)(10).

Which form to file

Figure your New York City nonresident earnings tax on Form NYC-203. This tax is based on your wages and net earnings from self-employment derived from services performed in New York City. If you are a nonresident of New York City and you performed services both in and out of New York City, you must allocate your wages and net earnings from self-employment. You can use Schedule A on the back of this form to determine the portion to be allocated to New York City. If you are married, you cannot file a joint New York City nonresident earnings tax return. If you each have taxable earnings, you each must use a separate Form NYC-203 to figure your tax. Transfer your total New York City nonresident earnings tax to your New York State income tax return.

If you are a part-year New York City resident, see *Part-year residents* on page 5.

If you are required to file New York City unincorporated business tax, file Form NYC-202, *City of New York Unincorporated Business Tax Return for Individuals, Estates and Trusts*, directly with the New York City Department of Finance. Do **not** include it with your New York State return.

See *Need help?* on page 6 for information on how to get forms.

Complete your return using the line instructions that begin on this page.

When to file

Form NYC-203 is due when your New York State income tax return is due. **Attach it to your New York State return, Form IT-200, IT-201, or IT-203.**

Payments of estimated tax

You must pay estimated New York City nonresident earnings tax if you expect your withholding to be less than 90% of the tax shown on your 2000 return and less than 100% of the tax shown on your 1999 return (110% of that amount if you are not a farmer or fisherman and the New York adjusted gross income shown on that return is more than \$150,000 or, if married filing separately, more than \$75,000) assuming the return covered 12 months and you expect to owe, after withholding and credits, at least \$300 of earnings tax for 2000. **Do not include the city unincorporated business tax.** Use Form IT-2105, *Estimated Income Tax Payment Voucher*, to pay 2000 New York City estimated tax.

Refund or tax due

Your New York State, New York City, and Yonkers taxes are combined into a single amount of tax due or overpayment on your New York State return. The Tax Department will issue one check (or direct deposit) for the amount of a refund due, or you can credit the overpayment (or part of it) to your 2000 estimated tax. If you decide to credit your overpayment to your 2000 estimated tax, you cannot change this decision after April 17, 2000 (April 18 if you file your federal return at the IRS Service Center in Andover, Mass.).

If your combined New York State, New York City and Yonkers taxes result in a balance due, send one check or money order payable to *New York State Income Tax* and write your social security number and **1999 Income Tax** on it. Do not send cash.

Changes in your federal income tax

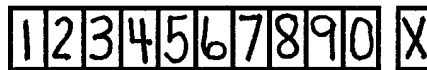
If the Internal Revenue Service changes your taxable income or net earnings from self-employment or if you file an amended federal return, you must report these changes to the New York State Tax Department within 90 days from the date the Internal Revenue Service makes its final determination or 90 days from the date you amended your federal return. Report any changes for New York City nonresident earnings tax purposes on your amended state return with Form NYC-203 attached. Include a check or money order for the full amount of any tax and interest due.

If you were eligible for a claim of right credit on your federal return for wages or self-employment income that was included on a prior year's Form NYC-203, you may also be eligible for credit against your city of New York nonresident earnings tax on your New York State return. This refundable credit can be claimed by completing Form IT-257, *Claim of Right Credit*, and transferring the allowable credit to Form IT-201-ATT, line 65 or Form IT-203-ATT, line 67. For more information, see Publication 99, *General Information on New York State and New York City Income Tax Credits*.

Filling in your tax return

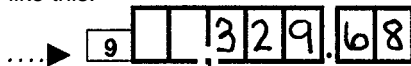
Rectangular boxes have been printed on the form for the social security number and total tax lines, to guide you in making your entries, so that we can more accurately read them and process your return more efficiently. Please spend a moment reviewing the method for making your entries:

- Please print (using a blue or black ballpoint pen; no pencils please) or type all numbers in the boxes provided.
- Do not enter a dollar sign (\$), comma, decimal point or any other punctuation marks or symbols. We have already printed the appropriate comma and the decimal point to assist you in filling in the total tax line, and the dashes to help you fill in your social security number.
- Write your numerals like this:



- Carefully enter your money amount so that the whole dollar amount starts immediately to the left of the decimal point and the cents amount (if any) starts immediately to the right of the decimal point. Leave blank any boxes that do not apply to you.

Example: If your total nonresident earnings tax for line 9 of Form NYC-203 is \$329.68, your money field entry on line 9 should look like this:



Line instructions

Print or type your name, and enter your social security number in the boxes provided. Please write the numbers clearly, entering only one digit per box.

Item A — If you were a New York City resident during any part of the year, check the *Yes* box, enter the beginning and ending dates of your period of residence (month, day and year) and see *Part-year residents* on page 5 of these instructions.

If you were not a New York City resident for any part of 1999, check the *No* box and skip to Item B.

Whether you checked *Yes* or *No*, if you earned wages or had income from a trade or business in New York City, you must complete items A and B and lines 1 through 9. If required, also complete item C and Schedules A, B and C.

Item B — If you or your spouse had living quarters available for your use in New York City during any part of 1999, check the *Yes* box and give the address of the living quarters. Also give the number of days that you were in New York City, even if you were on personal business. Do not count days you traveled through New York City to use common carriers such as an airplane, train or bus.

Living quarters include a house, apartment, co-op or any other living quarters maintained or paid for by you or your spouse or any New York City living quarters maintained for your primary use by another person, family member or employer.

Item C — Complete this section if you are reporting income from self-employment on line 5 of this form.

Line 1 – Gross Wages

Enter the amount of your wages (see *Who must file* and *Definitions* on the front page) using the rules shown below for your resident status. However, if the wages as described under those rules were earned only partially in New York City, figure the amount earned in New York City by completing Schedule A on the back of your Form NYC-203.

Special rule for tax year 1999

Full-year New York State nonresidents Include on line 1 all wages you received during the entire year for services performed in New York City. This amount is the same as your federal wages and is reported on federal Form W-2, box 1, *Wages, tips, other compensation*, or on Form IT-2102, box 1, *Wages, tips, other compensation*. **Do not use the amount reported on federal Form W-2, box 20, or Form IT-2102, box 8.** Also include any amount of 414(h) retirement contributions, any IRC 125 deductions, or any salary reduction for the health insurance and welfare benefits fund surcharge shown on your wage and tax statement(s), federal Form W-2 or Form IT-2102.

Full-year New York State residents

(who were not residents of New York City for any part of 1999) – Include on line 1 only the wages you received from January 1, 1999, through June 30, 1999 for services performed in New York City. This amount should be reported on federal Form W-2, box 20, *Local wages, tips, etc.*, or on Form IT-2102, box 8, *Other* (labeled *NYC wages*).

Also include only the amount of 414(h) contributions, IRC 125 deductions, and salary reduction for the health insurance and welfare benefits fund surcharge that were attributable to the period January 1 through June 30, 1999.

Part-year New York State residents

(who were not residents of New York City for any part of 1999) – If you moved out of New York State during 1999, include on line 1 any wages received for services performed in New York City from January 1, 1999, through June 30, 1999. In addition, include on line 1 any wages you received from New York City sources on or after July 1, 1999, while you were a nonresident of New York State.

For example, if on October 1, 1999, you became a nonresident of New York State, you would combine the wages received from New York City before July 1, 1999, with the wages received on and after October 1, 1999, and enter the combined wages on line 1.

If you moved into New York State during 1999, do not include on line 1 any wages received from New York City sources on or after July 1, 1999, while a New York State resident.

Also include only the amount of 414(h) contributions, IRC 125 deductions, and salary reduction for the health insurance and welfare benefits fund surcharge that were attributable to the portion of your wages subject to the New York City nonresident earnings tax.

Part-year city of New York resident

Include on line 1 your wages earned in New York City for any part of the period January 1 through June 30 that you were not a city resident, plus any wages earned in New York City for any part of the period July 1 through December 31 that you were **not a New York State** resident.

Also include only the amount of 414(h) contributions, IRC 125 deductions, and salary reduction for the health insurance and welfare benefits fund surcharge that were attributable to the portion of your wages subject to the New York City nonresident earnings tax.

Line 2 – Allowable exclusion

Enter your allowable exclusion.

You are allowed an exclusion against the total amount of wages and net earnings from self-employment allocated to New York City (total of line 1 and line 5 amounts). Use the *Exclusion Table* on the front of Form NYC-203 to find your allowable exclusion.

If you earned only wages during the taxable year, enter your allowable exclusion on line 2.

If you earned only net earnings from self-employment, enter your allowable exclusion on line 6.

If you had **both** wages and net earnings from self-employment during the taxable year, **prorate the exclusion** against wages and net earnings, and enter the amount excluded from each source on lines 2 and 6.

If you changed your residence to or from New York City during your taxable year or had a taxable period of less than one year, you have to prorate your allowable exclusion. To do this, count any period of more than one-half month as a full month; do not count any period of one-half month or less. Then use the *Exclusion Table* on the front of Form NYC-203 to find the amount of your allowable exclusion.

For example, using the same facts contained in the line 1 instructions, Special rule for tax year 1999 for a Part-year New York State resident, if on October 1, 1999, you became a nonresident of New York State, you would use the exclusion for 9 months (January 1 through June 30, and October 1 through December 31.)

Special rule for tax year 1999**Full-year New York State nonresidents**

Figure your exclusion using the line for 12 months in the *Exclusion Table* on the front page of Form NYC-203.

Full-year New York State residents

Figure your exclusion using the 6 month line of the *Exclusion Table* on the front page of Form NYC-203.

For example, if you were a full-year New York State resident and you had wages of \$15,000 and net earnings from self-employment of \$5,000, your total income of \$20,000 would entitle you to an exclusion of \$1,000. Since your wages are 75% of your total income, you would enter 75% of the \$1,000 exclusion (\$750) on line 2. You would enter the remainder of the exclusion (\$250) on line 6.

Part-year New York State residents

Figure your exclusion by adding the total number of months prior to July 1, 1999, that you received wages from New York City to the total number of months after June 30, 1999, that you received wages from New York City while a nonresident of New York State.

Line 5 – Net earnings from self-employment

Enter the amount of your net earnings from self-employment (see *Definitions* on the front page) in New York City for the entire taxable year. However, if you were a New York State resident at anytime during the period July 1, 1999, through December 31, 1999, see *Special rule for tax year 1999* below.

This is the amount reported on federal Form 1040, Schedule SE, *Self-Employment Tax*, Section A, line 4, or Section B, line 4c, minus the deduction for wages or salaries paid or incurred for the taxable year that was disallowed according to section 280C

of the IRC regarding the federal Indian employment credit, work opportunity credit and empowerment zone employment credit. If the amount in Schedule SE includes profit or loss from a trade or business carried on by you wholly outside of New York City, or your distributive share of the profit or loss of a partnership that does not engage in business in New York City, deduct these amounts from (or add them to, if they are losses) the amount shown in Schedule SE to figure the amount of your net earnings from self-employment that are subject to the New York City nonresident earnings tax. Attach a schedule showing the amount of each deduction (or addition).

The net earnings from self-employment of ordained, commissioned or licensed ministers of churches, members of religious orders, and Christian Science practitioners are subject to the tax even if they have elected exemption from social security coverage.

If you have no regular place of business outside New York City, allocate all net earnings from self-employment to New York City.

If your net earnings from self-employment were from sources both in and out of New York City, figure the amount to be allocated to New York City.

If you kept books and records that fairly and equitably show net earnings from self-employment in New York City, you can figure the part to be allocated to New York City from these books and records. If not, use the formula in Schedule C.

Special rule for tax year 1999**Partners in a New York City partnership**

Full-year New York State nonresidents Include on line 5 your total distributive share of net earnings from self-employment allocated to the city from a trade or business carried on in New York City by a partnership of which you are a member.

Full-year New York State residents

(who were not residents of New York City for any part of 1999) – Include on line 5 one-half of your total distributive share of net earnings from self-employment allocated to New York City from a trade or business carried on by a partnership of which you were a member.

Part-year New York State residents

(who were not residents of New York City for any part of 1999) – To determine the amount to enter on line 5, multiply your total distributive share of net earnings from self-employment allocated to New York City, from a trade or business carried on in New York City by a partnership of which you were a member, by the following fraction:

$$\frac{181 + \text{number of days during the period July 1 - December 31 that you were a nonresident of New York State}}{365}$$

Part-year city of New York resident – To determine the amount to enter on line 5, multiply your total distributive share of net earnings from self-employment allocated to New York City, from a trade or business carried on in New York City by a partnership

of which you were a member, by the following fraction:

The number of days during the period January 1 – June 30 that you were not a New York City resident plus the number of days during the period July 1 - December 31 that you were a nonresident of New York State

365

Example: You are a partner in partnership X. Your distributive share of X's net earnings from self-employment allocated to New York City for 1999 is \$40,000. You moved from New York City to New Jersey on March 17. The amount you would enter on line 5 is \$31,671.23

$$\frac{(105+184)}{365} = \frac{289}{365} \times \$40,000 = \$31,671.23.$$

Sole proprietor

Full-year New York State nonresidents - Include on line 5 your net earnings from self-employment for the entire taxable year, which consists of your gross income from any trade or business carried on by you within New York City, less trade or business deductions allowed under the IRC.

Full-year New York State residents (who were not residents of New York City for any part of 1999) – Figure your net earnings from self-employment within New York City using only your income and expenses for the period of January 1, 1999, through June 30, 1999.

Part-year New York State residents (who were not residents of New York City for any part of 1999) – Include on line 5 your net earnings from self-employment which consists of your gross income from any trade or business carried on by you within New York City, less trade or business deductions allowed under the IRC for the period of January 1, 1999, through June 30, 1999. In addition, include on line 5 any net earnings from self-employment received from New York City sources on or after July 1, 1999, if you were a nonresident of New York State.

If you changed your residence to New York State on or after July 1, 1999, do not include on line 5 any net earnings from self-employment received from New York City sources on or after July 1, 1999, while a New York State resident.

Part-year city of New York residents - Include on line 5 your net earnings from self-employment from a business carried on in New York City for any part of the period January 1 - June 30 that you were not a city resident, plus any net earnings from self-employment from a business carried on in New York City for any part of the period July 1 - December 31 that you were a **New York State** nonresident.

Line 6 – Allowable exclusion

See the instructions for line 2 on page 3 and use the *Exclusion Table* shown on the front of Form NYC-203 to figure your exclusion.

Line 9 – Total nonresident earnings tax

Add lines 4 and 8 and enter the result. Follow the instructions on Form NYC-203, line 9, and enter only one numeral in each box, verifying that the digits are placed to correctly represent the dollar amount of the

tax computed. Also transfer your total New York City nonresident earnings tax to your New York State return. **Attach Form NYC-203 to your New York State return.**

If you and your spouse are filing a joint New York State return and you each completed a separate Form NYC-203 because each had taxable earnings from New York City sources, combine your New York City nonresident earnings tax from each Form NYC-203 and enter the total on your New York State return.

Limitation on tax

As a New York City nonresident, you do not have to pay a higher tax than you would if you were a New York City resident. Use Form IT-201 and instructions to figure your tax liability as a New York City resident. For example: If you had losses that entered into the computation of your taxable income computed **as if** a resident, or if you would qualify to claim any city of New York tax credits when computing your tax as if a resident, your city tax computed as a resident may be **lower** than the actual city of New York nonresident earnings tax computed. You would therefore be allowed to pay the amount of tax computed as a city resident. If the amount of tax computed as a New York City resident is less than your New York City nonresident earnings tax, attach a schedule to Form NYC-203 showing your computation. Enter the computed New York City resident tax on line 9 of Form NYC-203.

Payments and credits

Include on your New York State return the total New York City nonresident earnings tax withheld by all your employers. **Be sure that the amounts of withholding are for New York City withholding tax only.**

Also include on your New York State return the total payments of your 1999 estimated New York City nonresident earnings tax. **Do not include city unincorporated business tax payments.**

Checklist

Use the checklist on the front of Form NYC-203 to make sure you have properly completed your return and to avoid common errors that will delay the processing of your return, and refund if you are entitled to one.

Schedule A – Allocation of wage and salary income

Use *Schedule A* on the back of Form NYC-203 if your wage or salary income is earned partly in New York City and does not depend directly on the volume of business transacted.

If your income subject to allocation depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, do not use *Schedule A*. Divide your volume of business transacted in New York City by your total volume of business transacted both in and out of New York City. Multiply the total income subject to allocation by this ratio. This is the amount of your income allocated to New York City. The location where the services or sales activities were actually

performed determines where business is transacted. Attach a schedule to your return showing how you figured this allocation.

If you allocate your personal service income differently than explained above, attach a separate schedule showing complete details.

If you have to allocate wage and salary income received from more than one employer, you must allocate the wage and salary income separately for each job. Attach to your return a separate statement (similar to *Schedule A*) showing the work days and income earned in New York City that apply to each job.

Lines 10 through 24

Complete lines 10 through 24. Figure the amount allocable to New York City by determining the ratio of days (excluding nonwork days such as Saturdays, Sundays, holidays, sick leave, vacation, etc.) you worked in the city of New York to the total number of days you worked both in and out of the city during the year. Multiply this ratio by your total wage and salary income (including any 414(h) contributions, IRC 125 deductions, or salary reduction for the health insurance and welfare benefits fund surcharge) subject to allocation. Enter this amount on line 24, and also on line 1.

Work days are days on which you were required to perform the usual duties of your job. This does not ordinarily include duties performed at your home.

If you were subject to nonresident earnings tax during the period of January 1, 1999, through June 30, 1999 only, the total number of days used to determine the allocation will be the total number of days during that period.

If you changed your New York State residence during the period of July 1, 1999, through December 31, 1999, base the figures you enter in *Schedule A* on the actual period of New York State nonresidence.

If your period of employment is less than a full year, base the figures you enter in *Schedule A* on the actual period of employment. For example, if you were employed in and out of New York City for separate periods of 170 days by one employer and 195 days by another employer, enter 170 days and 195 days on line 10 of your separate allocation schedules.

Schedule B – Places where you carry on business

If you have net earnings from self-employment, list in columns (1) and (2) the exact locations, both in and out of New York City, where you carry on business. Describe in column (3) the places listed in columns (1) and (2) (e.g., branch office, agency, factory, warehouse, etc.) and state whether you rent or own these places.

Schedule C – Allocation of net earnings from self-employment

The amount to be allocated to New York City is that part of your total net earnings from self-employment (line 33) that results from multiplying total net earnings by the

average of the property percentage, payroll percentage, and gross income percentage (line 32).

If you were a full-year New York State resident, you must complete Schedule C as if your federal tax year ended as of June 30, 1999.

If you were a full-year New York State nonresident, the amounts that you enter in Schedule C must be based on the entire taxable year.

If you were a part-year New York State resident, the amounts that you include in Schedule C:

- for the period of January 1, 1999, through June 30, 1999, must be figured as if a separate federal return were filed for this short period; and
- for the period of July 1, 1999, through December 31, 1999, must be figured on your period of New York State nonresidence only (as if a separate federal return were filed for this period).

If you receive net earnings from self-employment from more than one business activity carried on both in and out of New York City, complete a separate *Schedule C* for each business activity and attach it to your return.

If you are a partner in a partnership, you may use the business allocation percentage determined by the formula on Form IT-204-NYC, *City of New York Nonresident Partner Allocation*. If you use the percentage from Form IT-204-NYC, skip lines 25 through 31 on Form NYC-203 and enter the allocation percentage from Form IT-204-NYC on line 32. Attach a copy of Form IT-204-NYC to Form NYC-203.

If *Schedule C* is used and the net earnings are from a partnership, the factors used must be the partnership's property, payroll, and gross income.

Property percentage

Lines 25, 26, and 27

Figure the average value of real and tangible personal property connected with your net earnings from self-employment by completing lines 25, 26, and 27.

Line 25 – Real property owned

Enter in column (1) the average value of all real property you own that is connected with net earnings from self-employment. Enter in column (2) the average value of this real property that is located in New York City.

The average value of the property is determined by (1) adding its adjusted basis at the beginning of the taxable year to its adjusted basis at the end of the taxable year and (2) dividing by two.

Part-year residents

If you changed your residence to or from New York City during the year, you may have to pay a part-year New York City resident tax for the part of the year you were a resident. If you earned wages in New York City or carried on a trade or business there (either as an individual or a member of a partnership) during the part of

Line 26 – Real property rented from others

Enter in column (1) the value of all real property you rented that is connected with net earnings from self-employment. Enter in column (2) the value of this rented real property that is located in New York City.

The fair market value of rented real property included on line 26 is generally eight times the gross rent payable during the taxable year for which the return is filed.

Gross rent includes:

- any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits or otherwise;
- any amount payable as additional rent or in lieu of rent, such as interest, taxes, insurance, repairs or any other amount required to be paid by the terms of a lease or other agreement; and
- a portion of the cost of any improvement to real property made by you or on your behalf that reverts to the owner or lessor upon termination of a lease or other arrangement. However, if a building is erected on leased land by you or on your behalf, the value of the building is figured the same way as if you owned it.

Line 27 – Tangible personal property owned

Enter in column (1) the average value of all tangible personal property you own that is connected with net earnings from self-employment. Enter in column (2) the average value of this tangible personal property that is located in New York City.

Line 28 – Property percentage

Add lines 25, 26, and 27 in column (1) and (2) and enter the total on line 28.

Divide the column (2) total by the column (1) total and carry the result to four decimal places. For example, if the total in column (1) is \$15,000 and the total in column (2) is \$10,000, divide the \$10,000 by the \$15,000 and enter the result (.6667) as a percentage (66.67%) in column (3).

Line 29 – Payroll percentage

Enter the total of the wages, salaries and other personal service compensation paid to your **employees** in connection with your net earnings from self-employment derived from a trade, business or profession carried on in New York City. Do not include payments to independent contractors or independent sales agents.

Enter in column (1) the total of the compensation paid to your employees during the taxable year in connection with

your net earnings from self-employment carried on both in and out of New York City. Enter in column (2) the amount paid in connection with operations carried on in New York City.

The compensation paid to an employee is considered to be in connection with operations carried on in New York City if the employee works in or travels out of an office or other place of business located in New York City.

Divide the column (2) total by the column (1) total. Carry the result to four decimal places and enter it as a percentage in column (3).

Line 30 – Gross income percentage

Enter in column (1) the total gross sales made or charges for services performed by you or your employees, agents, agencies or independent contractors of the business in and out of New York City. Enter in column (2) the part of the total gross sales or charges that represents sales made, or services performed, by or through an agency in New York City. This includes sales made or services performed by employees, agents, agencies or independent contractors situated at, connected with or sent out from offices of the business (or its agencies) located in New York City. For example, if a salesperson working out of the New York City office of the business covers New York State, New Jersey and Pennsylvania, **all sales** made by that salesperson are allocated to New York City and must be included in column (2) on line 30.

Special rule for real estate: Income and deductions from the rental of real property and gain or loss from the sale, exchange or other disposition of real property are not subject to allocation but are considered to be entirely derived from or connected with the place in which the property is located.

Divide the column (2) total by the column (1) total. Carry the result to four decimal places and enter it as a percentage in column (3).

Line 32 – Business allocation percentage

Divide the amount on line 31 by three (or by the actual number of percentages if less than three). Carry the result to four decimal places and enter it as a percentage.

Line 33 – Net earnings from self-employment to be allocated

Enter your net earnings from self-employment, as defined on the front page of these instructions.

the year that you were not a New York City resident, you may have to pay the New York City nonresident earnings tax.

If you changed your residence from New York State on or after July 1, 1999, and you continued to earn wages in New York City or carried on a trade or business there, you are subject to the

nonresident earnings tax. See the example in the *Special rule for tax year 1999* section of the instructions for line 1 on page 3.

Returns to be filed

If you are required to file a New York State return and you were a resident of New York City for part of the year, you must file Form IT-360.1, *Change of City Resident*

Status, for the part of the year you were a New York City resident. You may also be required to file Form NYC-203 for the part of the year you were a nonresident and transfer the tax to your New York State Form IT-201 or IT-203.

Form IT-360.1-I, Instructions for Form IT-360.1, explains the computation of your New York City resident tax and certain required special accruals. The instructions will help you compute your New York City taxable income for the resident period. Form IT-360.1 must be attached to your completed New York State income tax return.

You are not required to file Form NYC-203 for the period that you were either (1) a New York State resident, or (2) a New York State nonresident with no wages or earnings from self-employment from New York City sources. Instead, attach a statement to your return for the resident period explaining that you had no taxable income during the nonresident period.

Returns for married taxpayers

If you and your spouse changed your New York City resident status at the same time and file a joint New York State return, you must compute your New York City resident tax jointly on Form IT-360.1. For the period of nonresidence, if you each have taxable earnings, you must use separate Forms NYC-203.

If you file separate New York State returns, or you changed your New York City resident status at different times, you must compute your New York City resident tax separately on separate Forms IT-360.1 for the period of residence. For the period of nonresidence, you must use separate Forms NYC-203.

If you are married, filing a joint New York State return and only one spouse changed city residence during the taxable year, you

must compute your New York City taxes separately. The spouse who changed city residence must complete Form IT-360.1 and Form NYC-203, if applicable, and attach them to Form IT-201 or IT-203. The other spouse, if a resident, must compute a separate New York City resident tax for the entire taxable year on Form IT-201 as if separate federal returns were filed, or, if a nonresident subject to the New York City nonresident earnings tax, must complete Form NYC-203 and attach it to Form IT-201 or IT-203.

How to file

If you changed your New York City residence but were a New York State resident all year, get the instructions for Form IT-360.1 and complete Form IT-360.1 for the period of New York City residence. Transfer the tax computed on Form IT-360.1 to Form IT-201-ATT, line 33. For the New York City nonresident period, see *Who must file* on the front page of these instructions to determine whether you must file Form NYC-203. Attach Form NYC-203, if applicable, and Forms IT-360.1 and IT-201-ATT to your New York State resident return, Form IT-201.

If you changed both your New York City and New York State residence during the year, get the instructions for Form IT-360.1 and complete Form IT-360.1 for the period of New York City residence. Transfer the tax computed on Form IT-360.1 to Form IT-203-ATT, line 38. For the nonresident period, compute your New York City nonresident earnings tax on Form NYC-203 and enter the tax on line 49 of Form IT-203, *New York State Nonresident and Part-Year Resident Income Tax Return*. Attach Form NYC-203, if applicable, and Forms IT-360.1 and IT-203-ATT to Form IT-203.

Special accruals

The return for the period before the change of residence must include all items of income, gain, loss or deduction accrued to the taxpayer up to the time of change of residence. This includes any amounts not otherwise includable in the return because of an election to report income on an installment basis.

For complete details on special accruals, see *Income and Deductions* in Form IT-360.1-I, *Instructions for IT-360.1*. See *Need help?* below for information on how to get forms.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Need help?

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

Tax information: 1 800 225-5829

Forms and publications: 1 800 462-8100

Refund status: Access our website or call 1 800 443-3200;

if electronically filed 1 800 353-0708; direct deposit refunds: 1 800 321-3213

Automated service for refund status is available 24 hours a day, seven days a week.

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms (available 24 hours a day, seven days a week): 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the

deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time)



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, Taxpayer Correspondence, W A Harriman Campus, Albany NY 12227.

Attach Form NYC-203 to your New York State income tax return and mail them to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

or for Refund Returns:

STATE PROCESSING CENTER - REFUND 99
PO BOX 61000
ALBANY NY 12261-0001

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on this page for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836.**

Federal modified adjusted gross income for most Form IT-200, IT-201 or IT-203 filers is the same as federal adjusted gross income. Federal adjusted gross income is the amount reported on Form IT-200, line 8, Form IT-201, line 18 or Form IT-203, line 18, *Federal Amount* column. But if you had tax exempt interest, a nontaxable distribution from a pension, annuity, or individual retirement arrangement (IRA), unless rolled over into a similar type of plan during the period allowed for rollovers, or you filed federal Schedule(s) C, C-EZ, D, E, or F, you must use the following worksheet to compute your federal modified adjusted gross income.

Modified federal adjusted gross income worksheet

1. Enter your federal adjusted gross income from Form 1040, line 33 or federal Form 1040A, line 18. 1 _____
2. Enter any tax exempt interest from federal Form 1040 or 1040A, line 8b, or Form 1040EZ, line 2 (amount shown left of dollar amount boxes and identified as tax exempt interest "TEI"). 2 _____
3. Enter any nontaxable distributions from a pension, annuity, or IRA, unless rolled into a similar type of plan during the period allowed for rollovers, included in the amount reported on federal Form 1040 lines, 15a and 16a, or federal Form 1040A, lines 10a and 11a. 3 _____
4. Enter any net capital loss claimed on federal Form 1040, Schedule D, line 18. 4 _____
5. Enter any net loss from an estate or trust claimed on federal Form 1040 Schedule E, line 36. 5 _____
6. Enter any royalty loss included on federal Form 1040 Schedule E, line 26. 6 _____
7. Enter any net business loss from federal Form 1040, Schedule C, line 31. 7 _____
8. Enter any net farm loss from federal Form 1040, Schedule F, line 36. 8 _____
9. Enter any loss determined by combining any rental real estate income or loss included in federal Schedule E, line 26, any partnership or S corporation income or loss claimed on federal Schedule E, line 31, and net farm rental income or loss from federal Schedule E, line 39.
Note: Do not take into account items which are attributable to a trade or business which consists of performance of services by the taxpayer as an employee. 9 _____
10. Add lines 7, 8, and 9 10 _____
11. Multiply line 10 by 75% (.75) 11 _____
12. Add lines 1 through 6 and line 11 12 _____

This is your federal modified adjusted gross income. Transfer this amount to Form IT-215, line 10.

Line 11 — This amount can be found on the appropriate line of your federal return. However, if you owe the federal alternative minimum tax, enter the amount of the federal earned income credit, as originally computed in the *EIC Worksheet* in your federal instructions before any reduction for the alternative minimum tax.

Line 12 — For 1999, the New York State earned income credit is 20% (.20) of the federal earned income credit reduced by any household credit allowed. The rate has already been filled in for you.

Line 13 — This amount represents your earned income credit before it has been reduced by the amount of household credit allowed. **IT-100 filers stop;** the Tax Department will compute your earned income credit for you.

Lines 14 - 16 — Form IT-200 filers, continue with line 14. Form IT-201 or IT-203 filers, complete Worksheet A on the back of the form. Then continue with line 14.

Line 17 — If you are attaching this claim to your original 1999 New York State income tax return and you answered *No* at line 3:

For filing status ①, ②, ④, or ⑤

- **Residents** - Transfer the line 17 amount to Form IT-200, line 35, or Form IT-201, line 58.
- **Nonresidents** - Transfer the line 17 amount to Form IT-203, line 41.
- **Part-year residents** - Transfer the line 17 amount to Form IT-203, line 41 and continue on line 19.

For filing status ③, Married filing separate return

- The line 17 amount represents both spouses' combined (total) earned income credit. You must complete line 18 and indicate the amount of line 17 that you are claiming.

If you have previously filed your 1999 New York State income tax return and you answered *Yes* at line 3:

For filing status ①, ②, ④, or ⑤

- **Residents, nonresidents, and part-year residents** - mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

For filing status ③, Married filing separate return

- The line 17 amount represents both spouses' combined (total) earned income credit. You must complete line 18 and indicate the amount of line 17 that you are claiming.

Line 18 — Complete this line **only** if your filing status is ③, *Married filing separate return*.

If you are attaching this claim to your original return and answered *No* at line 3, show the portion of line 17 that you are claiming as your share of the earned income credit and follow the appropriate instructions below. Remember, while the credit can be split in any manner you and your spouse agree to, the combined amount of both spouses' credits cannot be more than the amount on line 17.

- **Residents** - Transfer the line 18 amount to Form IT-200, line 35, or Form IT-201, line 58.
- **Nonresidents** - Transfer the line 18 amount to Form IT-203, line 41.
- **Part-year Residents** - Transfer the line 18 amount to Form IT-203, line 41 and continue on line 19.

If you have already filed your 1999 New York State income tax return and answered *Yes* at line 3:

- **Residents, nonresidents, and part-year residents** - Mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Part-year residents only

Lines 19 through 27 need to be completed **only** by part-year residents claiming the earned income credit who are filing, or have previously filed, Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for this year. The amounts for these lines can be found on the appropriate lines of the IT-203 or IT-203-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*, or their instructions.

The earned income credit must first reduce your tax liability to zero before the remaining excess earned income credit is eligible to be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Line 26 — Divide line 24 by line 25 and carry the result to four decimal places. (Do not enter more than 100% (1.0000) even if your actual result is more than 100%.) If the result is zero percent (0%), you have no remaining excess earned income credit available to be refunded. Do not complete line 27.

Line 27 — If line 26 is greater than 0%, multiply line 23 by line 26. If you answered *No* at line 3, transfer the line 27 amount to Form IT-203-ATT, line 57 and attach Form IT-215 to your Form IT-203. This amount represents the refundable portion of your part-year resident earned income credit.

If you have previously filed your 1999 New York State income tax return and you answered *Yes* at line 3, mail your completed Form IT-215 to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

A paid preparer must also sign your return.

If you pay someone to prepare your return, the paid preparer must also sign and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.)

Need help?

Tax information: 1 800 225-5829
Forms and publications: 1 800 462-8100
Refund status: Access our website or call 1 800 443-3200; if electronically filed 1 800 353-0708; direct deposit refunds: 1 800 321-3213
From outside the U.S. and outside Canada: (518) 485-6800
Fax-on-demand forms: 1 800 748-3676
Internet access: <http://www.tax.state.ny.us>
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Instructions for Form IT-216, Claim for Child and Dependent Care Credit

General information

The New York State child and dependent care credit is a minimum of 20% and as much as 100% of the federal credit, depending on the amount of your New York adjusted gross income.

Who qualifies

If you **qualify** to claim the federal child and dependent care credit, you can **claim** the New York State credit (whether you actually claim the federal credit or not).

If you did not file federal Form 2441, you can still claim the New York State child and dependent care credit on Form IT-216 if **all five** of the following apply.

1. Your filing status is *Single, Head of household, Qualifying widow(er) with dependent child, or Married filing jointly*. However, see special rule for *Married persons filing separate federal and NYS returns* below.
2. The care was provided so you (and your spouse, if you were married) could work or look for work. However, if you did not find a job and have no earned income for the year, you cannot take the credit. If your spouse was a student or disabled, see the line 7 instructions on page 3.
3. You (and your spouse, if you were married) paid over half the cost of keeping up your home. The cost includes rent, mortgage interest, real estate taxes, utilities, home repairs, and food eaten at home.
4. You and your child (or other qualifying person(s) for whom the care was provided) lived in the same home.
5. The person who provided the care was not your spouse or a person whom you can claim as a dependent. If your child provided the care, he or she must have been age 19 or older by the end of 1999.

Married persons filing separate federal and New York State returns

If your filing status is married filing separately and **all** of the following apply, you are considered unmarried for purposes of figuring the child and dependent care credit.

- You lived apart from your spouse during the last 6 months of 1999, **and**
- the qualifying person lived in your home more than half of 1999, **and**
- you provided over half the cost of keeping up your home.

If you meet **all** the requirements to be treated as unmarried and meet items 2 through 5 above, you may claim the credit. If you do not meet all the requirements to be treated as unmarried, you **cannot** claim the credit.

Married persons filing joint federal returns, but required to file separate New York returns

If you and your spouse file jointly for federal purposes, but are required to file separate New York returns because one spouse is a resident and the other spouse is either a nonresident or part-year resident, you may still claim the credit. However, the credit must be claimed on the return of the spouse with the lower taxable income (computed without regard to such credit).

Married persons not required to file a federal return

If you and your spouse are not required to file a federal income tax return, the New York State child and dependent care credit is allowed only if you file a joint New York State tax return (Form IT-100, IT-200, IT-201, or IT-203).

How to claim the credit

In addition to the above federal requirements, to claim the New York State child and dependent care credit you must:

- file (or have filed) a New York State return for 1999,
- report the required information about the care provider on line 2 of Form IT-216, **and**
- complete Form IT-216.

Important terms

Qualifying person(s)

A *qualifying person* is:

- Any child **under age 13** whom you can claim as a dependent (but see *Exception for children of divorced or separated parents* below). If the child turned 13 during the year, the child is a qualifying person for the part of the year he or she was under age 13.
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself whom you can claim as a dependent for federal purposes (or could claim as a dependent for federal purposes, except that the person had gross income of \$2,750 or more). If this person is your child, see *Exception for children of divorced or separated parents* below. To find out who is a dependent, see the instructions for federal Form 1040 or 1040A, line 6c.

Caution: To be a qualifying person, the person **must** have shared the same home with you in 1999.

Exception for children of divorced or separated parents

If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 1999, you may be able to take the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person only if **all five** of the following **federal** requirements apply to you:

1. You had custody of the child for a longer time in 1999 than the other parent. For the definition of custody, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.
2. One or both of the parents provided over half of the child's support in 1999.
3. One or both of the parents had custody of the child for more than half of 1999.
4. The child was under age 13 or was disabled and could not care for himself or herself.
5. The other parent claims the child as a dependent because
 - as the custodial parent, you signed federal Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*, or a similar statement agreeing not to claim the child's exemption for 1999, **or**
 - your divorce decree or written agreement went into effect before 1985 and it states that the other parent can claim the child as a dependent, and the other parent gave at least \$600 for the child's support in 1999. This rule does not apply if your decree or agreement was changed after 1984 to say that the other parent cannot claim the child as a dependent.

Qualified expenses

These include amounts paid for household services and care of the qualifying person(s) while you worked or looked for work. Child support payments are **not** qualified expenses. Also, expenses reimbursed by a state social service agency are **not** qualified expenses unless you included the reimbursement in your income.

Household services

These are services needed to care for the qualifying person as well as to run the home. They include, for example, the services of a cook, maid, babysitter, housekeeper, or cleaning person if the services were partly for the care of the qualifying person(s). Do not include services of a chauffeur or gardener.

You may also include your share of the employment taxes paid on wages for qualifying child and dependent care services.

Care of the qualifying person

Care includes the cost of services for the qualifying person's well-being and protection. It does not include the cost of clothing or entertainment.

You may include the cost of care provided outside your home for your dependent under age 13 or any other qualifying person(s) who regularly spends at least 8 hours a day in your home. If the care was provided by a dependent care center, the center must meet all applicable state and local regulations. A *dependent care center* is a place that provides care for more than six persons (other than persons who live there) and receives a fee, payment, or grant for providing services for any of those persons, even if the center is not run for profit.

You may include amounts paid for food and schooling **only** if these items are part of the total care and cannot be separated from the total cost. But **do not** include the cost of schooling for a child in the first grade or above. Also, **do not** include any expenses for sending your child to an overnight camp.

Prior year's expenses

If you had qualified expenses for 1998 that you didn't pay until 1999, you may be able to claim these qualified expenses and increase the amount of credit you can take in 1999. For more information, see *Amount of Credit in federal Publication 503, Child and Dependent Care Expenses*. Also see the instructions for line 11 on the next page.

Earned income

Generally, this is your wages, salaries, tips, and other employee compensation. This is usually the amount shown on federal Form 1040, line 7. But earned income does not include a scholarship or fellowship grant if you did not get a wage and tax statement (federal Form W-2) for it.

Earned income does include certain nontaxable earned income, such as meals and lodging provided for the convenience of your employer. For more information, see federal Publication 503, *Child and Dependent Care Expenses*. However, including nontaxable earned income will only give you a larger credit if your other earned income (and your spouse's other earned income if filing a joint return) is less than the qualified expenses entered on line 5 of Form IT-216.

If you were a statutory employee and are filing Schedule C or C-EZ with your federal return to report income and expenses as a statutory employee, earned income also includes the amount from line 1 of that Schedule C or C-EZ.

If you were self-employed, earned income also includes the amount shown on federal Schedule SE, line 3, minus any deduction you claim on federal Form 1040, line 27. If you use either optional method to figure self-employment tax, subtract any deduction you claim on federal Form 1040, line 27, from the total of the amounts on federal

Schedule SE, Section B, lines 3 and 4b, to figure your earned income.

Note: You must reduce your earned income by any loss from self-employment.

If you are **filing a joint federal return**, disregard community property laws. If your spouse died in 1999 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 1999, see the line 7 instructions on the next page.

Filling in your claim form

Form IT-216 is designed to let us use the latest scanning and image-processing equipment. Rectangular boxes have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to read your return more accurately and let us process it more efficiently. Please spend a moment reviewing the method below for making your entries:

- Please keep your name and address entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.
- Please print (using a blue or black ballpoint pen; no pencils, please) or type all "X" marks and money amounts in the boxes or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols.
- Write your numerals like this:

1 2 3 4 5 6 7 8 9 0 X

- Carefully enter your money amounts so that the whole dollar amount ends in the box immediately to the left of the cents decimal and the cents amount starts in the box immediately to the right of the cents decimal.
- Make your money amount entries in the boxes, allowing one numeral for each area.

Example: If your entry for line 5 is \$3,525.50, your money field entry should look like:

... 5 3,525.50

- Leave blank any spaces and boxes that do not apply to you.

Line instructions (for all filers)

All filers complete lines 1 through 14 as applicable. (**Form IT-100 filers** - Do not file Form IT-216 unless you have already filed your Form IT-100 for 1999 and did not claim the child and dependent care credit on it.)

Line 1

File Form IT-216 with your original 1999 New York State income tax return. If you have

already filed your original return, you may file Form IT-216 by itself. If you haven't previously filed your income tax return for this year, you **must** file one with this claim.

Line 2

Complete columns (A) through (D) for each person or organization that provided the care. If you have more than two providers, list the information on a separate sheet. You can use federal Form W-10, *Dependent Care Provider's Identification and Certification*, or any other source listed in its instructions to get the information from the care provider. If you do not give correct or complete information, your credit may be disallowed unless you can show you used due diligence (a serious and earnest effort) in trying to get the required information.

You can show **due diligence** to get the information by keeping in your records a federal Form W-10 completed by the care provider. Or you may keep one of the other sources of information listed in the instructions for Form W-10. If the provider does not give you the information, complete the entries you can on line 2 of Form IT-216. For example, enter the provider's name and address. Write **See Attached** in the columns for which you do not have the information. Then, attach an explanation to your Form IT-216 indicating that the care provider did not give you the information you requested.

Columns (A) and (B)

Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (A). Next, write **See wage and tax statement** in column (B). Then leave columns (C) and (D) blank. If your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (A) through (D).

Column (C)

If the care provider is an individual, enter his or her social security number (SSN). Otherwise, enter the provider's employer identification number (EIN). If the provider is a tax-exempt organization, write **Tax-Exempt** in column (C).

Column (D)

Enter the total amount you **actually paid** in 1999 to the care provider. Also, include amounts your employer paid to a third party on your behalf. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 3

List the name, qualified expenses paid in 1999, social security number and year of birth for the qualifying person(s) for whom you are claiming the New York State child and dependent care credit.

Caution: To be eligible to claim the New York State child and dependent care credit, you must provide a correct and valid social security number (SSN) for each person listed on your tax return. If the Internal Revenue Service (IRS) has issued you an individual taxpayer identification number (ITIN) because either you or a qualifying person claimed on Form IT-216 is a resident or nonresident alien, enter this ITIN in place of the social security number.

If you have applied for a social security number by filing federal Form SS-5 with the Social Security Administration **or** you have applied for an ITIN by filing federal Form W-7 with the IRS, but you have not received your SSN or ITIN by the April 17, 2000, filing deadline (April 18, 2000, if you are required to file your federal return at the IRS Service Center in Andover, Mass.), you can either:

- 1) File IT-370 requesting an automatic extension of time to file until August 15, 2000. (This extension does not give you any extra time to pay any tax owed. You should pay any New York taxes you expect to owe to avoid interest or penalty charges. For more information, see Form IT-370, *Application for Automatic Extension of Time to File for Individuals*.)
- 2) File your return on time without claiming the child and dependent care credit and do not attach Form IT-216. After receiving the SSN, file Form IT-216 and claim the credit.

Also be sure to place an **X** in the box under the heading *Person with disability* if the qualifying person had a disability and was incapable of caring for himself or herself during 1999.

Line 5

Using the filing description below that fits you, enter the amount of your qualified expenses as instructed.

- If you filed federal Form 2441 to claim the federal child and dependent care credit, enter on Form IT-216, line 5, the amount from federal Form 2441, line 3.
- If you filed Form 2441 **only** to complete Part III because you have dependent care benefits reported in box 10 of your federal Form W-2, enter on Form IT-216, line 5, the amount from line e of *Worksheet 1* below.
- If you did not file federal Form 2441 but are completing Form IT-216 to claim the New York State child and dependent care credit, enter the amount of qualifying expenses you incurred and paid in 1998. **Do not include** the following expenses on line 5:

1. Qualified expenses you incurred in 1999 but did not pay until 2000. However, next year you may be able to use these expenses to increase your 2000 credit.
2. Qualified expenses you incurred in 1998 but did not pay until 1999. If you had prior year expenses you did not pay until 1999, see the instructions for line 11 below.

Worksheet 1

- | | |
|---|----------|
| a. Enter the amount of qualified expenses you incurred and paid in 1999. Do not include on this line any excluded benefits shown on federal Form 2441, line 18 | a. _____ |
| b. Enter \$2,400 (\$4,800 if two or more qualifying persons) | b. _____ |
| c. Enter the amount from federal Form 2441, line 18 | c. _____ |
| d. Subtract line c from line b. If zero or less, stop . You cannot take the credit. Exception: If you paid prior year (1998) expenses in 1999, see the line 11 instructions below | d. _____ |
| e. Enter the smaller of line a or line d here and on Form IT-216, line 5 | e. _____ |

For more information, see *Qualified expenses* on the front page.

Line 6

Enter **only your** earned income on line 6 (do not include your spouse's). For more information, see *Earned income* on the previous page.

Line 7

If you are filing your return using filing status ②, *Married filing joint return*, enter **only your spouse's** earned income on line 7. If you are using any other filing status, enter the amount from line 6 on line 7.

Spouse who was a student or disabled — Your spouse was a **student** if he or she was enrolled as a full-time student at a school during any 5 months of 1999. Your spouse was **disabled** if he or she was not capable of self-care. Figure your spouse's earned income on a monthly basis.

For each month or part of a month your spouse was a student or was disabled, he or she is considered to have worked and earned income. His or her other earned income for each month is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in 1999). If your spouse also worked during that month, use the higher of \$200 (or \$400) or his or her actual earned income for that month. If, in the same month, both you and your spouse were either students or disabled, this rule applies to only one of you for that month.

For any month that your spouse was not disabled or a student, use your spouse's actual earned income if he or she worked during the month.

Line 8

Enter the smallest of line 5, 6, or 7. Federal limitations require you to use the lesser of qualified expenses, your earned income, or your spouse's earned income (if applicable) in the computation of the federal credit.

Line 9

Enter your federal adjusted gross income from federal Form 1040-A, line 18, or federal Form 1040, line 34.

Line 10

Enter on line 10 the appropriate decimal amount for your federal adjusted gross income shown on line 9. If you filed a federal joint tax return, but were allowed to file as *Married filing separately* for New York State income tax purposes, enter the decimal amount shown on the next page that applies to the amount shown on your federal return as federal adjusted gross income.

Line 11

This is your eligible federal child and dependent care credit. If you claimed the child and dependent care credit on your federal return, the amount shown on Form IT-216, line 11, should be the same as the amount shown on federal Form 2441, line 9, before any federal limitation.

If you had qualified expenses for 1998 that you didn't pay until 1999, you may be able to claim these qualified expenses and increase the amount of credit you can take in 1999. If you can take a credit for 1998 expenses paid in 1999, write **PYE** and the amount of the credit you are claiming for prior year expenses on the dotted line next to line 11. Also include this amount in the line 11 amount box. Attach a statement showing how you figured the credit for 1998 expenses.

Line 12

Transfer the amount from line 11 to line 12 and complete the remainder of Form IT-216.

Line 13

For 1999, the New York State child and dependent care credit is a minimum of 20% and as much as 100% of the federal credit, depending on the amount of your New York adjusted gross income. Enter in the space provided your New York adjusted gross income using the following:

- **Form IT-200 filers** — amount from line e of Worksheet 2 below.
- **Form IT-201 filers** — amount from line 31 of Form IT-201.
- **Form IT-203 filers** — amount from line 31 of Form IT-203.

Worksheet 2 (for IT-200 filers only)

- | | |
|--|----------|
| a. Enter the amount from Form IT-200, line 11 | a. _____ |
| b. Enter the amount from Form IT-200, line 12 | b. _____ |
| c. Enter the amount from Form IT-200, line 13 | c. _____ |
| d. Add lines b and c | d. _____ |
| e. Subtract line d from line a. Enter this amount here and on Form IT-216, in the New York adjusted gross income space | e. _____ |

Use the table on the next page to determine the decimal to be entered on line 13.

New York State child and dependent care credit limitation table

If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -		
Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13
\$	- 35,000*	1.000	38,700	- 38,800	0.800	42,500	- 42,600	0.597	46,300	- 46,400	0.395
	35,000 - 35,100	0.997	38,800 - 38,900	0.795	42,600 - 42,700	0.592	46,400 - 46,500	0.389	46,400 - 46,500	0.389	
	35,100 - 35,200	0.992	38,900 - 39,000	0.789	42,700 - 42,800	0.587	46,500 - 46,600	0.384	46,500 - 46,600	0.384	
	35,200 - 35,300	0.987	39,000 - 39,100	0.784	42,800 - 42,900	0.581	46,600 - 46,700	0.379	46,600 - 46,700	0.379	
	35,300 - 35,400	0.981	39,100 - 39,200	0.779	42,900 - 43,000	0.576	46,700 - 46,800	0.373	46,700 - 46,800	0.373	
	35,400 - 35,500	0.976	39,200 - 39,300	0.773	43,000 - 43,100	0.571	46,800 - 46,900	0.368	46,800 - 46,900	0.368	
	35,500 - 35,600	0.971	39,300 - 39,400	0.768	43,100 - 43,200	0.565	46,900 - 47,000	0.363	46,900 - 47,000	0.363	
	35,600 - 35,700	0.965	39,400 - 39,500	0.763	43,200 - 43,300	0.560	47,000 - 47,100	0.357	47,000 - 47,100	0.357	
	35,700 - 35,800	0.960	39,500 - 39,600	0.757	43,300 - 43,400	0.555	47,100 - 47,200	0.352	47,100 - 47,200	0.352	
	35,800 - 35,900	0.955	39,600 - 39,700	0.752	43,400 - 43,500	0.549	47,200 - 47,300	0.347	47,200 - 47,300	0.347	
	35,900 - 36,000	0.949	39,700 - 39,800	0.747	43,500 - 43,600	0.544	47,300 - 47,400	0.341	47,300 - 47,400	0.341	
	36,000 - 36,100	0.944	39,800 - 39,900	0.741	43,600 - 43,700	0.539	47,400 - 47,500	0.336	47,400 - 47,500	0.336	
	36,100 - 36,200	0.939	39,900 - 40,000	0.736	43,700 - 43,800	0.533	47,500 - 47,600	0.331	47,500 - 47,600	0.331	
	36,200 - 36,300	0.933	40,000 - 40,100	0.731	43,800 - 43,900	0.528	47,600 - 47,700	0.325	47,600 - 47,700	0.325	
	36,300 - 36,400	0.928	40,100 - 40,200	0.725	43,900 - 44,000	0.523	47,700 - 47,800	0.320	47,700 - 47,800	0.320	
	36,400 - 36,500	0.923	40,200 - 40,300	0.720	44,000 - 44,100	0.517	47,800 - 47,900	0.315	47,800 - 47,900	0.315	
	36,500 - 36,600	0.917	40,300 - 40,400	0.715	44,100 - 44,200	0.512	47,900 - 48,000	0.309	47,900 - 48,000	0.309	
	36,600 - 36,700	0.912	40,400 - 40,500	0.709	44,200 - 44,300	0.507	48,000 - 48,100	0.304	48,000 - 48,100	0.304	
	36,700 - 36,800	0.907	40,500 - 40,600	0.704	44,300 - 44,400	0.501	48,100 - 48,200	0.299	48,100 - 48,200	0.299	
	36,800 - 36,900	0.901	40,600 - 40,700	0.699	44,400 - 44,500	0.496	48,200 - 48,300	0.293	48,200 - 48,300	0.293	
	36,900 - 37,000	0.896	40,700 - 40,800	0.693	44,500 - 44,600	0.491	48,300 - 48,400	0.288	48,300 - 48,400	0.288	
	37,000 - 37,100	0.891	40,800 - 40,900	0.688	44,600 - 44,700	0.485	48,400 - 48,500	0.283	48,400 - 48,500	0.283	
	37,100 - 37,200	0.885	40,900 - 41,000	0.683	44,700 - 44,800	0.480	48,500 - 48,600	0.277	48,500 - 48,600	0.277	
	37,200 - 37,300	0.880	41,000 - 41,100	0.677	44,800 - 44,900	0.475	48,600 - 48,700	0.272	48,600 - 48,700	0.272	
	37,300 - 37,400	0.875	41,100 - 41,200	0.672	44,900 - 45,000	0.469	48,700 - 48,800	0.267	48,700 - 48,800	0.267	
	37,400 - 37,500	0.869	41,200 - 41,300	0.667	45,000 - 45,100	0.464	48,800 - 48,900	0.261	48,800 - 48,900	0.261	
	37,500 - 37,600	0.864	41,300 - 41,400	0.661	45,100 - 45,200	0.459	48,900 - 49,000	0.256	48,900 - 49,000	0.256	
	37,600 - 37,700	0.859	41,400 - 41,500	0.656	45,200 - 45,300	0.453	49,000 - 49,100	0.251	49,000 - 49,100	0.251	
	37,700 - 37,800	0.853	41,500 - 41,600	0.651	45,300 - 45,400	0.448	49,100 - 49,200	0.245	49,100 - 49,200	0.245	
	37,800 - 37,900	0.848	41,600 - 41,700	0.645	45,400 - 45,500	0.443	49,200 - 49,300	0.240	49,200 - 49,300	0.240	
	37,900 - 38,000	0.843	41,700 - 41,800	0.640	45,500 - 45,600	0.437	49,300 - 49,400	0.235	49,300 - 49,400	0.235	
	38,000 - 38,100	0.837	41,800 - 41,900	0.635	45,600 - 45,700	0.432	49,400 - 49,500	0.229	49,400 - 49,500	0.229	
	38,100 - 38,200	0.832	41,900 - 42,000	0.629	45,700 - 45,800	0.427	49,500 - 49,600	0.224	49,500 - 49,600	0.224	
	38,200 - 38,300	0.827	42,000 - 42,100	0.624	45,800 - 45,900	0.421	49,600 - 49,700	0.219	49,600 - 49,700	0.219	
	38,300 - 38,400	0.821	42,100 - 42,200	0.619	45,900 - 46,000	0.416	49,700 - 49,800	0.213	49,700 - 49,800	0.213	
	38,400 - 38,500	0.816	42,200 - 42,300	0.613	46,000 - 46,100	0.411	49,800 - 49,900	0.208	49,800 - 49,900	0.208	
	38,500 - 38,600	0.811	42,300 - 42,400	0.608	46,100 - 46,200	0.405	49,900 - 49,999	0.203	49,900 - 49,999	0.203	
	38,600 - 38,700	0.805	42,400 - 42,500	0.603	46,200 - 46,300	0.400	49,999	No Limit	0.200		

*This may be any amount up to \$35,000, including zero or a negative amount.

Line 14 — If you are attaching this claim to your original 1999 New York State income tax return and you answered *No* at line 1:

- **Residents** — Transfer the line 14 amount to Form IT-200, line 34, or Form IT-201, line 57.
- **Nonresidents** — Transfer the line 14 amount to Form IT-203, line 39.
- **Part-year residents** — Transfer the line 14 amount to Form IT-203, line 39 and continue on line 15 of Form IT-216.

If you pay someone to prepare your return, the paid preparer must also sign and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Where to file

If you have previously filed your 1999 New York State income tax return and you answered *Yes* at line 1: mail your completed form to: State Processing Center, PO Box 61000, Albany, NY 12261-0001.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* on the back page of Form IT-216 for information on ordering forms and publications.) If you use any private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 431C Broadway, Albany NY 12204-4836**.

Line instructions for part-year residents only (lines 15-22)

Lines 15 through 22 need to be completed **only** by part-year residents claiming the New York State child and dependent care credit who are filing, or have previously filed, Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, for 1999. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*, or the instructions for Form IT-203.

The New York State child and dependent care credit must first reduce your tax liability to zero before the remaining excess is eligible to be refunded. The amount to be refunded will be based on the ratio of resident period income to the combined income from both the resident and nonresident periods.

Line 21— Divide line 19 by line 20 and carry the result to four decimal places. **Do not enter more than 100% (1.0000)** even if your actual result is more than 100%. If the result is zero percent (0%), you have no remaining excess child care credit available to be refunded. Do not complete line 22.

Line 22 — If line 21 is greater than 0%, multiply line 18 by line 21 and enter the result on line 22. If you answered *No* at line 1, transfer the line 22 amount to Form IT-203-ATT, line 56 and attach Form IT-216 to your Form IT-203-ATT. This amount represents the refundable portion of your part-year resident child and dependent care credit.

See *Where to file* and *Private delivery services* above.



School districts and code numbers

Albany - Erie

If you were a part-year resident of New York State, use this list to find the name and code number of the public school district located in the county where you were last a New York State resident. (If you were also a part-year resident of New York City, 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 to your New York State home.

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	School district name School district code number	School district name School district code number	School district name School district code number
Albany	Cattaraugus (cont'd)	Chenango (cont'd)	Delaware (cont'd)
Albany 005	Forestville 198	Brookfield 070	Livingston Manor 349
Berne-Knox (Westerlo) 050	Franklinville 205	Chenango Forks 107	Margaretville 375
Bethlehem 051	Frewsburg 208	Cincinnatus 113	Oneonta 464
Cairo (Durham) 076	Gowanda 230	De Ruyter 141	Roscoe 545
Cohoes 122	Griffith Institute (Springville) 244	Gilbertsville-Mt. Upton 222	Roxbury 547
Duanesburg 153	Hinsdale 277	Greene 238	Sidney 586
Green Island 236	Little Valley 347	Harpursville 259	South Kortright 601
Greenville 240	Olean 462	Norwich 455	Stamford 620
Guelderland 246	Pine Valley (South Dayton) 497	Otselic Valley (Georgetown- South Otselic) 606	Unatego (Otego-Unadilla) 649
Maplewood (Colonie) 371	Pioneer (Yorkshire) 498	Oxford 475	Walton 663
Menands 388	Portville 512	Sherburne-Earlville 582	Worcester 711
Middleburgh 393	Randolph 522	Sidney 586	
Mohonasen-Draper (Rotterdam) 402	Randolph Children's Home 723	Unadilla Valley (New Berlin- South New Berlin) 422	Dutchess
Niskayuna 439	Salamanca 556	Whitney Point 703	Arlington 022
North Colonie 443	West Valley 690		Beacon 040
Ravena-Coeymans (Selkirk) 524		Clinton	Carmel 089
Schalmont (Rotterdam) 568	Cayuga	Ausable Valley (Keeseville) 026	Dover Union Free 149
Schoharie 572	Auburn 025	Beekmantown 043	Haldane (Philipstown) 249
South Colonie 595	Cato Meridian 092	Chateaugay 102	Hyde Park 293
Voorheesville 660	Groton 245	Chazy 105	Millbrook 396
Watervliet 674	Hannibal 257	N. Eastern Clinton 418	Pawling 483
	Homer 281	Northern Adirondack 453	Pine Plains 496
Allegany	Jordan Elbridge 315	Peru 492	Poughkeepsie 514
Alfred Almond 010	Moravia 407	Plattsburgh 503	Red Hook 526
Andover 017	Oswego 472	Saranac (Dannemora) 560	Rhinebeck 531
Angelica-Belmont 018	Port Byron 507	Saranac Lake 561	Spackenkill 612
Arkport 021	Red Creek 525		Taconic Hills (Copake) 632
Belfast 044	Skaneateles 588	Columbia	Wappingers Falls 665
Bolivar-Richburg 054	Southern Cayuga 609	Chatham 103	Webutuck (Northeast) 680
Canaseraga 083	Union Springs 650	East Greenbush 158	
Cuba-Rushford 138	Weedsport 681	Germantown 221	Erie
Fillmore 192		Hudson 289	Akron 004
Friendship 209	Chautauqua	Ichabod Crane (Kinderhook) 294	Alden 007
Greenwood 242	Bemus Point 048	New Lebanon 426	Amherst 719
Hinsdale 277	Brocton 067	Pine Plains 496	Attica 024
Keshequa (Dalton-Nunda) 320	Cassadaga Valley 091	Red Hook 526	Buffalo 073
Letchworth (Gainesville) 339	Chautauqua Lake (Mayville) 104	Schodack 571	Cheektowaga 106
Pioneer (Yorkshire) 498	Clymer 119	Taconic Hills (Copake) 632	Cheektowaga-Maryvale 378
Portville 512	Dunkirk 155	Webutuck (Northeast) 680	Cheektowaga-Sloan 589
Scio 575	Falconer 189		Clarence 114
Wellsville 683	Forestville 198	Cortland	Cleveland Hill 115
Whitesville 702	Fredonia 206	Cincinnatus 113	Depew 145
	Frewsburg 208	Cortland 134	East Aurora 156
Broome	Gowanda 230	De Ruyter 141	Eden 171
Afton 003	Jamestown 306	Dryden 152	Frontier 210
Bainbridge Guilford 031	Jamestown (Southwestern) 611	Fabius (Pompey) 187	Gowanda 230
Binghamton 053	Panama 479	Greene 238	Grand Island 232
Chenango Forks 107	Pine Valley (South Dayton) 497	Groton 245	Griffith Institute (Springville) 244
Chenango Valley 108	Randolph 522	Homer 281	Hamburg 251
Cincinnatus 113	Ripley 536	Marathon 372	Holland 278
Deposit 146	Sherman 583	McGraw 385	Iroquois 300
Greene 238	Silver Creek 587	Newark Valley 432	Kenmore-Town of Tonawanda 319
Harpursville 259	Westfield 692	Tully 646	Lackawanna 326
Johnson City 313		Whitney Point 703	Lake-Shore (Evans-Brant) 330
Maine Endwell 364	Chemung		Lancaster 332
Marathon 372	Corning 132	Delaware	Maryvale (Cheektowaga) 378
Newark Valley 432	Elmira 182	Andes 016	North Collins 442
South Mountain-Hickory 720	Elmira Heights 183	Bainbridge Guilford 031	Orchard Park 468
Susquehanna Valley 627	Horseheads 287	Charlotte Valley 101	Pioneer (Yorkshire) 498
Union-Endicott 651	Newfield 436	Delaware Valley - Jeff Youngsville - Narrowsburg 143	Silver Creek 587
Vestal 658	Odessa Montour 460	Delhi 144	Sloan (Cheektowaga) 589
Whitney Point 703	Spencer Van Etten 613	Deposit 146	Sweet Home 628
Windsor 710	Watkins Glen 675	Downsville 150	Tonawanda (City of) 638
	Waverly 676	Franklin 203	West Seneca 689
Cattaraugus		Gilboa Conesville 223	Williamsville 706
Allegany-Limestone 011	Chenango	Hancock 256	
Cattaraugus 094	Afton 003	Jefferson 310	
Cuba-Rushford 138	Bainbridge Guilford 031		
Ellicottville 181			

School districts and code numbers


School district name
School district code number
Essex

Ausable Valley (Keeseville) 026
 Crown Point 137
 Elizabethtown (Lewis) 179
 Keene 317
 Lake Placid 328
 Minerva 399
 Moriah 408
 Newcomb 434
 Putnam 517
 Saranac Lake 561
 Schroon Lake 573
 Ticonderoga 636
 Westport 696
 Willsboro 707

Franklin

Ausable Valley (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

School district name
School district code number
Hamilton

Indian Lake 296
 Inlet 298
 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) 474
 Poland 506
 Remsen 528
 Richfield Springs 533
 Sauquoit Valley 564
 St. Johnsville 618
 Town of Webb 639
 West Canada Valley 685
 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
 Genesee 218
 Honeoye 282

School district name
School district code number
Livingston (cont'd)

Honeoye Falls-Lima 283
 Keshequa (Dalton-Nunda) 320
 Le Roy 338
 Livonia 350
 Mount Morris 413
 Naples 420
 Pavilion 482
 Perry 490
 Wayland-Cohocton 677
 Wheatland Chili 697
 York 716

Madison

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

School district name
School district code number
Montgomery (cont'd)

Fort Plain 201
 Galway 212
 Johnstown 314
 Owen D. Young
 (Hornesville) 474
 Schalmont (Rotterdam) 568
 Schoharie 572
 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 539
 Roosevelt 544
 Roslyn 546
 Seaford 577
 Sewanhaka*
 Syosset 630
 Uniondale 652
 Valley Stream CHS*
 Valley Stream
 Hempstead -13 655
 Valley Stream
 Hempstead -24 656
 Valley Stream
 Hempstead -30 657
 Wantagh 664
 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 districts and code numbers

New York City - Schuyler

School district name School district code number

New York City

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

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 (Sylvan) 463
Oriskany 469
Poland 506
Remsen 528
Rome 541
Sauquoit Valley 564
Sherrill 584
Stockbridge Valley 624
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) 167
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
East Syracuse (Minoa) 167
North Syracuse 449
Tully 646
West Genesee (Camillus) 686
Westhill 694

School district name School district code number

Ontario

Canandaigua 082
East Bloomfield
(Bloomfield) 157
Geneva 219
Honeoye 282
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-Cohocton 677

Orange

Chester 110
Cornwall 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
Walkill 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

School district name School district code number

Otsego (cont'd)

Cobleskill-Richmondville 120
Cooperstown 128
Edmeston 174
Franklin 203
Gilbertsville-Mt. Upton 222
Laurens 336
Milford 395
Morris 409
Mount Markham (Bridgewater-
W. Winfield) 412
Oneonta 464
Owen D. Young
(Hornesville) 474
Richfield Springs 533
Schenevus (Andrew S.
Draper) 570
Sharon Springs 579
Sidney 586
Unadilla Valley (New Berlin-
South New Berlin) 422
Unatego (Otego-Unadilla) 649
Worcester 711

Putnam

Brewster 060
Carmel 089
Garrison 215
Haldane (Philipstown) 249
Lakeland (Shrub Oak) 331
Mahopac 363
North Salem 447
Pawling 483
Putnam Valley 518
Wappingers Falls 665

Rensselaer

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

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

St. Lawrence

Alexandria Bay
(Alexandria) 009
Brasher Falls
(St. Lawrence) 058
Brushton Moira 072
Canton 087
Clifton Fine 116
Colton Pierrepont 124

School district name School district code number

St. Lawrence (cont'd)

Edwards-Knox 724
Gouverneur 229
Hammond (Alexandria
Common) 253
Harrisville 261
Hermon Dekalb 269
Heuvelton 271
Indian River 297
Lisbon 345
Madrid Waddington 362
Massena 380
Morristown 410
Norwood Norfolk 456
Ogdensburg 461
Parishville-Hopkinton 480
Potsdam 513
Salmon River 558
St. Regis Falls 619
Tupper Lake 647

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

School districts and code numbers



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
Schuyler (cont'd)	Suffolk (cont'd)	Tompkins	Wayne (cont'd)
South Seneca 607	East Islip 161	Candor 085	Palmyra-Macedon 478
Spencer Van Etten 613	West Islip 688	Cortland 134	Penfield 488
Trumansburg 643	Kings Park 321	Dryden 152	Phelps-Clifton Springs 493
Watkins Glen 675	Lindenhurst 344	Groton 245	Port Byron 507
Seneca	Longwood (Middle Island) 392	Homer 281	Red Creek 525
Clyde-Savannah 118	Mastic Beach (William Floyd) 381	Ithaca 305	Sodus 592
Geneva 219	Mattituck (Cutchogue) 382	Lansing 333	Victor 659
Lyons 360	Middle Country 391	Moravia 407	Wayne 678
Phelps-Clifton Springs 493	Miller Place 397	Newark Valley 432	Webster 679
Romulus 542	Montauk 404	Newfield 436	Williamson 705
Seneca Falls 578	Mount Sinai 414	Odessa Montour 460	Westchester
South Seneca 607	New Suffolk 429	Southern Cayuga 609	Ardley 019
Trumansburg 643	North Babylon 440	Spencer Van Etten 613	Armonk (Byram Hills) 023
Waterloo (Border City) 671	Northport (East Northport) 452	Trumansburg 643	Bedford (Mt. Kisco) 042
Steuben	Oyster Ponds 477	Ulster	Blind Brook-Rye 535
Addison 001	Patchogue (Medford) 481	Ellenville 180	Briarcliff Manor 061
Alfred Almond 010	Port Jefferson 509	Fallsburgh 190	Bronxville 069
Andover 017	Quogue 521	Highland 274	Chappaqua 100
Arkport 021	East Quogue 164	Kingston 322	Croton Harmon 136
Avoca 028	Remsenburg (Speonk) 529	Livingston Manor 349	Dobbs Ferry 147
Bath (Haverling) 037	Riverhead 537	Margaretville 375	Eastchester 169
Bradford 057	Rocky Point 540	Marlboro 377	Edgemont (Greenburgh) 172
Campbell-Savona 080	Sachem (Holbrook) 553	Montgomery (Valley Central) 405	Elmsford 185
Canaseraga 083	Sag Harbor 554	New Paltz 427	Greenburgh 237
Canisteo 086	Sagaponack 555	Onteora 466	Harrison 260
Corning 132	Sayville 566	Pine Bush 495	Hastings-on-Hudson 263
Dansville 140	Shelter Island 580	Rondout Valley 543	Hendrick Hudson 267
Elmira 182	Shoreham-Wading River 585	Saugerties 563	Irvington 301
Greenwood 242	Smithtown 590	Tri Valley 640	Katonah Lewisboro 316
Hammondsport 254	South Country (South Haven) 596	Walkkill 662	Lakeland (Shrub Oak) 331
Hornell 286	South Huntington 599	Warren	Mamaroneck 367
Jasper-Troupsburg 308	South Manor (West Manor) 603	Bolton 055	Mt. Pleasant Central 417
Naples 420	Southampton 608	Corinth 131	Mount Vernon 416
Penn Yan 489	Southold 610	Glens Falls 225	New Rochelle 428
Prattsburg 515	Springs 617	Glens Falls Common (Abraham Wing) 226	North Salem 447
Wayland-Cohocton 677	Three Village 635	Hadley Luzerne 247	Ossining 471
Whitesville 702	Tuckahoe Common (Southampton) 645	Hudson Falls 290	Peekskill 485
Suffolk	Wainscott 661	Johnsburg 312	Pelham 486
Amagansett 013	West Babylon 684	Lake George 327	Pleasantville 504
Amityville 014	West Islip 688	Minerva 399	Pocantico Hills 505
Babylon 030	Westhampton Beach 693	North Warren 451	Port Chester (Rye) 508
North Babylon 440	Wyandanch 712	Queensbury 520	Putnam Valley 518
West Babylon 684	Sullivan	Schroon Lake 573	Rye 551
Bay Shore 038	Delaware Valley - Jeff	Ticonderoga 636	Rye Neck 552
Bayport Blue Point 039	Youngsville - Narrowsburg 143	Warrensburg 666	Scarsdale 567
Brentwood 059	Eldred 178	Washington	Somers 594
Bridgehampton 062	Ellenville 180	Argyle 020	Tarrytown 633
Center Moriches 096	Fallsburgh 190	Cambridge 078	Tuckahoe 644
Central Islip 097	Liberty 342	Fort Ann 199	Valhalla 654
Cold Spring Harbor 123	Livingston Manor 349	Fort Edward 200	White Plains 699
Commack 125	Minisink Valley 400	Granville 233	Yonkers 715
Comsewogue (Brookhaven) 126	Monticello 406	Greenwich 241	Yorktown Heights (Yorktown) 717
Connetquot (Islip) 127	Pine Bush 495	Hartford 262	Wyoming
Copiague 130	Port Jervis 510	Hoosic Valley 284	Alden 007
Deer Park 142	Roscoe 545	Hoosick Falls 285	Alexander 008
East Hampton 159	Tri Valley 640	Hudson Falls 290	Attica 024
East Islip 161	Tioga	Lake George 327	Fillmore 192
East Moriches 163	Candor 085	Putnam 517	Holland 278
East Quogue 164	Dryden 152	Salem 557	Iroquois 300
Eastport 170	Ithaca 305	Schuylerville 574	Keshequa (Dalton-Nunda) 320
Elwood 186	Maine Endwell 364	Stillwater 623	Letchworth (Gainesville) 339
Farmingdale 191	Marathon 372	Whitehall 700	Pavilion 482
Fire Island (Ocean Beach) 193	Newark Valley 432	Wayne	Perry 490
Fishers Island 194	Owego-Apalachin 473	Cato Meridian 092	Pioneer (Yorkshire) 498
Greenport 239	Spencer Van Etten 613	Clyde-Savannah 118	Warsaw 667
Half Hollow Hills 250	Tioga 637	Gananda 213	Wyoming 714
Hampton Bays 255	Union-Endicott 651	Lyons 360	York 716
Harborfields 258	Vestal 658	Marion 376	Yates
Hauppauge 264	Waverly 676	North Rose-Wolcott 446	Dundee 154
Huntington 292	Whitney Point 703	Newark 431	Geneva 219
South Huntington 599			Marcus Whitman (Gorham- Middlesex) 374
Islip 304			Naples 420
Central Islip 097			Penn Yan 489
			Prattsburg 515



Employee's Withholding Allowance Certificate

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

Print or type	First name and middle initial	Last name	Your social security number	
	Permanent mailing address (number and street or rural route)		Apartment number	<input type="checkbox"/> Single/Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> Qualifying widow(er) Note: If married but legally separated, check the <i>Single/Head of household</i> box.
	City, village or post office	State	ZIP code	

Complete the worksheet on the back before making any entries.

1 Total number of allowances you are claiming for New York State and the city of Yonkers, if applicable (from line 18)	1
Lines 2 and 3 apply only to city of New York taxpayers.	
2 Allowances for New York State credits, if applicable (from lines 8 through 11 on the back)	2
3 Total number of allowances for city of New York (subtract line 2 from line 1)	3
Use lines 4, 5, and 6 below to have additional withholding per pay period under special agreement with your employer.	
4 New York State amount	4
5 City of New York amount	5
6 City of Yonkers amount	6

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
Employer's name and address (Employer: complete this section only if you must send a copy to the New York State Tax Department.)	Employer identification number

..... Cut here and give the completed certificate to your employer

Instructions

Who should file this form

The certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City and Yonkers. Complete a Form IT-2104 each year, and file it with your employer if the number of allowances you may claim is different than on federal Form W-4 or has changed. Common reasons why you should complete a new Form IT-2104 each year include the following:

- you started a new job;
- you are no longer a dependent;
- your individual circumstances may have changed (for example, you were married or have an additional child);
- you itemize your deductions on your personal income tax return;
- you claim allowances for New York State credits;
- you owed tax or received a large refund when you filed your personal income tax return for the past year;
- you have significantly more or less income from other sources or from another job;
- you no longer qualify for exemption from withholding; **or**
- you have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original IT-2104.

Exemption from withholding

You cannot use this Form IT-2104 to claim exemption from withholding.

To claim exemption from income tax withholding, you must file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, and you are over 65 years of age, under 18, or a full-time student under 25. If you are a dependent who

is under 18 or a full-time student, you may owe tax if your income is more than \$3,000.

Avoid underwithholding

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay, so that you do not have to pay additional tax when you file your return.

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you figure in Part I on the back of this form. If you want more tax withheld, you may claim fewer allowances. If you arrive at negative allowances (less than zero) on lines 1, 3, or 18, and your employer cannot accommodate negative allowances, enter "0" and ask your employer to withhold an additional dollar amount each pay period by completing lines 4, 5, and 6 on the allowance certificate. For each negative allowance claimed, you should have an additional \$2 of tax withheld each week. You may also consider filing estimated tax, especially if you have significant amounts of non-wage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher*. If you need assistance, see *Need help?* on the back of this form. If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department. You may then be asked to verify your allowances.

Income from sources other than wages — If you have more than \$1,000 of income from sources other than wages (such as interest, dividends or alimony received), reduce the number of allowances claimed on line 1 of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Avoid underwithholding* above.

Credits — When a taxpayer is eligible for both the household credit and the earned income credit, the earned income credit must be reduced by the household credit. If you expect to claim the earned income credit on line 11, enter "0" on line 8.

Married couples with both spouses working — If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each check the box *Married, but withhold at higher single rate* on the certificate front,

and divide the total number of allowances that you compute on line 18 between you and your working spouse. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If the total income of you and your spouse is between \$100,000 and \$150,000, use the chart in Part III to compute the number of allowances to transfer to Part I, line 17.

Taxpayers with more than one job — If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, reduce the number of allowances by two on line 1 on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Avoid underwithholding* above.

Dependents — If you are a dependent of another taxpayer and expect your income to exceed \$3,000, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

Penalty - A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Heads of households with only one job

If you will use the head-of-household filing status on your state income tax return, check the *Single/Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on Part I, line 12.

Married couples with only one spouse working

If your spouse does not work and has no income subject to state income tax, check the *Married* box on the front of the certificate. You may also wish to claim two additional allowances on Part I, line 13.

Part I - Complete this worksheet to figure your withholding allowances.

7	Enter the number of dependents that you will claim on your state return (<i>do not include yourself or, if married, your spouse</i>)	7	_____
For lines 8 through 11, enter "1" for each credit you expect to claim on your state return.			
8	New York State household credit (<i>see instructions</i>)	8	_____
9	Child and dependent care credit	9	_____
10	Real property tax credit	10	_____
11	Earned income credit (<i>see instructions</i>)	11	_____
For lines 12 and 13, enter "2" if either situation applies.			
12	Head of household status and only one job	12	_____
13	Married couples with only one spouse working and only one job	13	_____
14	Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ _____. Divide this estimate by \$1,000. Drop any fraction and enter the number	14	_____
15	If you expect to itemize deductions on your state tax return, complete Part II below and enter the number from line 24. All others enter "0"	15	_____
16	Add lines 7 through 15	16	_____
17	Married couples with both spouses working, whose total combined income is between \$100,000 and \$150,000, enter the appropriate number from Part III below. All others enter "0"	17	_____
18	Subtract line 17 from line 16. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter "0" here and on line 1 and see <i>Avoid underwithholding</i> in the instructions. (<i>If you have more than one job, or if you and your spouse both work, see instructions.</i>)	18	_____

Part II - Complete this worksheet only if you expect to itemize deductions on your state return.

19	Enter your estimated federal itemized deductions for the tax year	19	_____	
20	Enter your estimated state, local, and foreign income taxes included on line 19	20	_____	
21	Subtract line 20 from line 19	21	_____	
22	Based on your federal filing status, enter the applicable amount from the table below	22	_____	
Standard Deduction Table				
	Single (cannot be claimed as a dependent)	\$ 7,500	Qualifying widow(er)	\$13,000
	Single (can be claimed as a dependent)	\$ 3,000	Married filing jointly	\$13,000
	Head of household	\$10,500	Married filing separate returns	\$ 6,500
23	Subtract line 22 from line 21 (<i>if line 22 is larger than line 21, enter "0" here and on line 15 above</i>)	23	_____	
24	Divide line 23 by \$1,000. Drop any fraction and enter the result here and on line 15 above	24	_____	

Part III - Chart for married couples with both spouses working whose combined income from all sources is between \$100,000 and \$150,000. Use this chart to compute either the number of allowances to transfer to Part I, line 17, or the dollar amount to transfer to line 4 of Form IT-2104 to request additional withholding. All others do not have to use this chart.

Total income of both spouses	\$100,000	\$105,000	\$110,000	\$115,000	\$120,000	\$125,000	\$130,000	\$135,000	\$140,000	\$145,000	\$150,000
	to 105,000	to 110,000	to 115,000	to 120,000	to 125,000	to 130,000	to 135,000	to 140,000	to 145,000	to 150,000	
Allowances for higher wage earner with wages under \$90,000,*	1	2	3	4	5	6	7	8	9	10	
or additional withholding per week **	\$1.50	\$3.00	\$4.50	\$6.00	\$7.50	\$9.00	\$10.50	\$12.00	\$13.50	\$15.00	
Allowances for higher wage earner with wages between \$90,000 and \$110,000,*			1	2	3	4	5	6	7	8	
or additional withholding per week **			\$1.50	\$3.00	\$4.50	\$6.00	\$7.50	\$9.00	\$10.50	\$12.00	
Allowances for higher wage earner with wages between \$110,000 and \$120,000,*							1	2	3	4	
or additional withholding per week **							\$1.50	\$3.00	\$4.50	\$6.00	
Allowances for higher wage earner with wages between \$120,000 and \$130,000,*									1	2	
or additional withholding per week**									\$1.50	\$3.00	
Higher wage earner with wages over \$130,000	no additional withholding is required										

* Transfer the number of allowances to Part I, line 17, above.
 ** Transfer the dollar amount to line 4 of Form IT-2104. If paid other than weekly, adjust this amount accordingly.

 **Need help?**

Tax information: 1 800 225-5829
 Forms and publications: 1 800 462-8100
 Refund status (after mid-April): 1 800 443-3200; if electronically filed 1 800 353-0708;
 direct deposit refunds: 1 800 321-3213
 From outside the U.S. and outside Canada: (518) 485-6800
 Fax-on-demand forms: 1 800 748-3676
 Internet access: <http://www.tax.state.ny.us>
 Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department uses this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers is provided to certain state agencies, for research purposes to evaluate the effectiveness of certain employment and training programs.

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

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Return a Gift to Wildlife

Look For This Line

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



Lake Placid Olympic Training Center Fund

New York State is home to one of just three U.S. Olympic Training Centers. The \$16 million Lake Placid complex, constructed by the New York State Olympic Regional Development Authority, features 96 hotel-style rooms, a gymnasium, sports medicine, weight training and dining facilities. Your voluntary contribution on your tax return to the Olympic Training Center fund will help provide the necessary

facilities for America's Olympic hopefuls. The Lake Placid training center is used principally by the Olympic winter sports of bobsled, biathlon, luge, speed skating, figure skating, ice hockey and skiing, as well as certain summer Olympic sports.

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 —

STATE PROCESSING CENTER — REFUND '99
PO BOX 61000

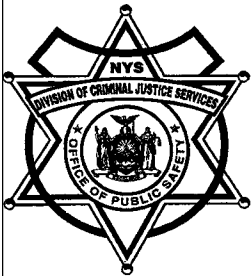
ALBANY NY 12261-0001

For all other returns —

STATE PROCESSING CENTER
PO BOX 61000

ALBANY NY 12261-0001

* If you use a delivery service other than the U.S. Postal Service, see *Private Delivery Services* on page 32.



NEW YORK STATE MISSING & EXPLOITED CHILDREN CLEARINGHOUSE

Your voluntary contribution helps the NYS Missing and Exploited Children Clearinghouse to provide direct assistance to parents, law enforcement officials and others when searching for missing and abducted children.

Contributions also support statewide dissemination of

informational and educational materials, and advanced training for law enforcement officers in the area of missing, abducted and exploited children. Additional information, including a listing of all available services, can be obtained by contacting the Clearinghouse at 1 800 FIND-KID or via the Internet (<http://criminaljustice.state.ny.us>).

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 30, 31, and 32 of these instructions.



Make Breast Cancer a Disease of the Past

Your gifts to the Breast Cancer Research and Education Fund now support 28 ground-breaking research projects in New York State. More dollars will support more studies that bring us closer to the cures and the prevention of breast cancer. Look for the line on your state tax form and write in a tax-deductible donation that could help put an end to this dreaded disease.

Need help?



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

For tax information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, seven days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms:
(available 24 hours a day, 7 days a week) 1 800 748-3676



Internet access: <http://www.tax.state.ny.us>
(for forms, publications, your refund status, and other information)

**Hotline for the hearing and speech impaired:**

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 accommodations for persons with disabilities, please call 1 800 225-5829.

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

NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
TAXPAYER CORRESPONDENCE
W A HARRIMAN CAMPUS
ALBANY NY 12227

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 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

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 department procedures.

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

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

- You can request a **conciliation conference** through the Bureau of Conciliation and Mediation Services. The conference is conducted informally by a conferee who issues an order that is binding on the Tax Department, but not on you (you can appeal by filing a petition for a formal hearing, as explained below). To set up a conference, get a *Request for Conciliation Conference* by calling toll free 1 800 462-8100 or by writing to the Bureau of Conciliation and Mediation Services, NYS Tax Department, W A Harriman Campus, Albany NY 12227.
- You can request a **small claims hearing** before an impartial presiding officer if the disputed amount is within certain dollar limitations set by the *Rules of Practice and Procedure*. The presiding officer's decision is final, but at any time before the end of the small claims hearing, you can request a transfer to a formal hearing before an administrative law judge. A copy of the *Rules of Practice and Procedure* will be sent to you when you request a petition form as explained below.
- You can file a petition for a **tax appeals hearing**. The hearing is held before an administrative law judge, and both you and the Tax Department may appeal the judge's decision to the Tax Appeals Tribunal. The Tax Department cannot seek a review of the Tribunal's decision, but you can by instituting an Article 78 proceeding in the Appellate Division of the State Supreme Court. You can get the petition forms by writing to the Division of Tax Appeals, Riverfront Professional Tower, 500 Federal Street, 4th Floor, Troy NY 12180-2894.

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