# Instructions for Form IT-200 and Fast Form IT-100 (for full-year New York State residents only) 

Highlights for 2000 (see page 2)
This booklet also contains:
Instructions for Form IT-214, Claim for Real Property Tax Credit for Homeowners and Renters

Instructions for Form IT-215, Claim for Earned Income Credit

Instructions for Form IT-216, Claim for Child and Dependent Care Credit


## Think e-file... It's easy, fast, and safe.

See page 5 and log on to www.tax.state.ny.us/elf for more information.

## From Commissioner Arthur J. Roth:

The last six years have been a time of tremendous revitalization in the Empire State under Governor Pataki's leadership. Employment is up, and we lead the nation in cutting taxes, allowing us all to enjoy the benefits of a robust and expanding economy. The key to this revitalization has been the return of New York State to a sound financial foundation. At the same time, we have made government more responsive to the people we serve.

Here at the Department of Taxation and Finance, I'm proud of the role we've been able to play in those achievements. The tax regulations are simpler and easier to understand - in part because we took a hard look at all of our regulations, eliminating one quarter of them and simplifying others. Virtually every major tax has been cut, resulting in nearly $\$ 41$ billion in cumulative tax cuts. Businesses have responded positively to these changes, creating more than 700,000 new jobs, while New Yorkers are keeping more of their hard-earned pay. Clearly, New York is in the midst of an exciting renaissance.
But I feel strongly that the best is yet to come, and the Department will do its part in making that a reality.
That's why we have focused much of our energy on providing the very best customer service possible. Our employees are better trained and equipped than ever before to provide taxpayers with any assistance they may need. Advances in technology are resulting in a "Department Without Walls," where taxpayers may conduct much of their business from the comfort of their homes or offices. For example, you can now check your estimated tax balance and reconcile your account by accessing our Web
site at www.tax.state.ny.us and clicking the Online Services tab. You can also e-file now and pay electronically later. By harnessing the power of the Internet and modern telecommunications, taxpayers may request and print forms and publications, calculate tax liabilities, file returns and extensions, and inquire about the status of a pending refund. The directory of our online services expands monthly.

We have found that our blueprint for change has received invaluable input from our customers and staff. Taxpayers and tax practitioners have provided crucial feedback regarding our efforts, while our staff, in turn, has devised innovative strategies to address any concerns. The results of this partnership have been nothing short of extraordinary and hold even greater potential for the future.
I encourage you to visit our Web site at www.tax.state.ny.us and avail yourself of the tremendous resources at your fingertips. In addition, the Tax Department's staff stands ready to help you in any way we can. If you need assistance, we can also be reached toll free at 1800 CALL TAX. Thank you for helping us achieve our goal of being a world-class service provider.

Sincerely,


Arthur J. Roth
Commissioner

Make sure you enter your social security number(s) in the boxes to the right of your peel-off label on the front of your return.
The peel-off label no longer displays your social security number(s). You (and, if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number in the boxes in the top right corner of Form IT-200.

## Dependent care credit

The dependent care credit is increased as follows: taxpayers with New York adjusted gross income of $\$ 25,000$ or less will be allowed a New York State child and dependent care credit of $110 \%$ of the federal child and dependent care credit. The New York credit is gradually phased down from $110 \%$ to $20 \%$ of the federal credit for taxpayers with New York adjusted gross income between \$25,000 and $\$ 65,000$. The rate is $20 \%$ of the federal credit for taxpayers with New York adjusted gross income over \$65,000.

## Gift for Alzheimer's Disease Assistance Fund

There is a new entry on line 32 of Form IT-200 where you can contribute to the Alzheimer's Disease Assistance Fund (Alzheimer's Fund). The Alzheimer's Fund will enhance support services for people with Alzheimer's disease and their caregivers. If you want to contribute, see the instructions for line 32 on page 12.

## City of New York school tax credit

The city of New York school tax credit increases for city of New York residents under the age of 65 . For taxpayers under 65 years of age as of January 1, 2001, who are married individuals filing joint returns and surviving spouses, the credit is $\$ 85$; for all others the credit is $\$ 45$.

## New York City tax rate reduced

The city of New York highest effective tax rate is reduced to 3.7791\%.

## New York State earned income credit increased

The New York State earned income credit is increased from $20 \%$ of the federal earned income credit to $22 \frac{1}{2} \%$ of the federal credit.

## Advance notice of change for tax year 2001 - residential fuel oil storage tank credit

A credit is available, effective for taxable years beginning in 2001 and 2002, for the removal, permanent closure, or installation of a below-ground or above-ground residential fuel oil storage tank used to provide heating fuel for single- to four-family residences located in New York. The amount of the credit is equal to the sum of: (a) the costs of removal of an existing unprotected below-ground or above-ground residential fuel oil tank, not to exceed $\$ 250$; (b) the costs of permanently
closing an existing unprotected below-ground or above-ground residential fuel oil tank, not to exceed \$250; and (c) the purchase and installation costs of a new below-ground or above-ground residential fuel oil storage tank where the tank is used in place of a formerly used unprotected below-ground or above-ground residential fuel oil tank and provided that the unprotected tank was removed or permanently closed during the tax year or the immediately preceding taxable year, not to exceed $\$ 250$. The costs of (a), (b), and (c) may be used only once with respect to a particular residence in computing the credit. The credit may be carried over.

## 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, and (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.

## Credit card payments

Scheduled for March 1, 2001, you can choose to pay the amount you owe on your 2000 income tax return by credit card. See page 18 for additional information.

## E-file/payment

You can file your return electronically using your personal computer or, if you prefer, you can use the services of a professional preparer. You can also e-file now and pay electronically later by authorizing the Tax Department to withdraw the payment from your bank account (direct debit). For more information, see page 5.

## Visit our Web site

You can now download many of our forms, instructions, and publications, or check the status of your estimated tax account or your refund, by accessing our Web site at www.tax.state.ny.us

## Your rights under the Tax Law

The Taxpayer Bill of Rights requires, in part, that the Tax Department advise you, in writing, of your rights and obligations during an audit, when appealing a departmental decision and when your appeal rights have been exhausted and you need to understand enforcement capabilities available to the 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.
Direct deposit of refunds available
If you have a refund coming, you can choose to have it deposited directly into your bank account, rather than having it
mailed to you. See the instructions for Direct deposit on page 13.

## Do you need a tax packet?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item E of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.
When you check the box, we will send you a peel-off label that you or whoever prepares your return should use on your 2001 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.

## City of Yonkers resident income tax surcharge rate decreased

For tax year 2000, the city of Yonkers resident income tax surcharge rate has been decreased from $10 \%$ to $5 \%$ of your New York State tax, reduced by certain credits.

## 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.

## New York residents

You must file a New York State resident return if you meet any of the following conditions:

- You have to file a federal return.
- You did not have to file a federal return but:


## - your federal <br> filing status <br> would have <br> been:

single, and you
can be claimed
as a dependent on another taxpayer's federal return
n ...

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and you had federal adjusted gross income (plus New York additions*) of more than:
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single, and you
cannot be claimed
as a dependent on
another taxpayer's
federal return or
married filing joint return
or
married filing
separate return or
head of household or
qualifying widow(er) .......... \$4,000
*(New York additions are explained on page 7 of these instructions; see the
federal instructions to find your filing status and figure your federal adjusted gross income.)

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


## Residents of New York City and Yonkers

If you were a resident of New York City or Yonkers for 2000 and you have to file a New York State return, report your New York City income tax or your Yonkers resident income tax surcharge on your state return.

## Nonresidents of Yonkers

If you were not a Yonkers resident for 2000 but you earned wages or self-employment income in 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 Y-203. If you each have taxable earnings, you must each file a separate Form Y-203. Form Y-203 is due at the same time as your state return and must be attached to it. For more information, see the instructions for this form.

## Homeowners and renters

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

## TIP <br> If you do not have to file an income tax return, you may

 still claim the credit by filing only Form IT-214.For more information, see Instructions for Form IT-214 on page 23 and Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and Renters.

## New York City residents

If you are a New York City resident and cannot be claimed as a dependent on another taxpayer's federal return, you are entitled to the city of New York school tax credit. The amount of the credit can be as much as $\$ 125.00$, depending on your filing status and age.
See the instructions for line 37 on page 12.
T\|P Even if you do not have to file an income tax return, you may still claim the credit by filing only Form NYC-210, Claim for 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).

## Earned income credit



If you are a New York State resident and claimed a federal earned income credit, you may be entitled to a state earned income credit. To claim the credit, complete Form IT-215, Claim for Earned Income Credit, and attach it to your return.
For more information, see Instructions for Form IT-215 on page 27.

## Child and dependent care credit



If you are a New York State resident, you may be entitled to a child and dependent care credit even if you did not have to file a federal income tax return. To claim the credit, complete Form IT-216, Claim for Child and Dependent Care Credit, and attach it to your return.
For more information, see Instructions for Form IT-216 on page 29.

## Deceased taxpayers

If a taxpayer died before filing a return for 2000, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on Form IT-200 or Form IT-201, depending on which federal form was filed. The filing due date is the same as if the taxpayer had lived. The person who files the return for the deceased taxpayer 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 the filer is the surviving spouse, and the refund is not more than $\$ 1,000$, the refund will be issued to the surviving spouse. If the refund is more than $\$ 1,000$, the surviving spouse must complete Form AU-281.17, Survivor's
Affidavit. Other filers of the deceased taxpayer's return, such as a child, father, mother, brother, sister, niece, or nephew of the decedent, must also attach Form AU-281.17. Call, visit our Web site or write us for this form. See Need help? on page 17 of these instructions.

## 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, and (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. See Form IT-285, Request for Innocent Spouse Relief, for more information. Do not file Form IT-285 with your return.
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 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 back of your original return when filed. (See Disclaiming of spouse's debt on page 12.)

## Nonresidents and part-year residents

If you were not a New York State resident for 2000, or if your New York State resident status changed, and you had New York State source

## Who must file <br> (continued)

income, you may have to file Form IT-203, Nonresident and Part-Year Resident Income Tax Return. For more information, see the instructions for Form IT-203.

If you were a New York State resident for all of 2000, but a New York City or Yonkers resident for only part of the year, you cannot use Form IT-200. Instead, you must complete Form IT-201 and Form IT-360.1, Change of City Resident Status. For more information on change of city resident status, see IT-360.1-I, Instructions for Form IT-360.1, Change of City Resident Status.

## Members of the armed forces

If you are a member of the military and a New York State resident, the amount of your military pay that is subject to federal income tax is also subject to New York income tax. If your permanent home (domicile) was in New York State when you entered the military but you were assigned to duty outside the state, you are still a New York State resident and must file a resident return even if you are presently serving outside New York State. If your permanent home (domicile) was in New York State when you entered the military but you meet the conditions for nonresident status, your military pay is not subject to New York State income tax. If you are stationed in a foreign country when your return is due and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return. See Publication 361, New York State Income Tax Information for Military Personnel and Veterans, for more information regarding tax relief.
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 Yonkers nonresident earnings tax.
For more information, see Publication 361, New York State Income Tax Information for Military Personnel and Veterans.

## Which form to file

## TIP You may be eligible for free e-file!

E-file is faster and more accurate than paper filing, and now, if you qualify, 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 Web site at: www.tax.state.ny.us/elf

## If the And you were a full-year federal resident of New York State, income tax file your New York income

 return you tax return on:filed was:
1040EZ Form IT-100 if you want us to
or you figure your tax, and, if applicable,
used
Telefile

1040A
Form IT-100 if you want us to figure your tax and, if applicable, claim the earned income credit, the child and dependent care credit, and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income, social security benefits or capital gain distributions included in your federal adjusted gross income. (You must use Form IT-200 if you are married and filing a separate federal return and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income, social security benefits or capital gain distributions included in your federal adjusted gross income.)
Note: You must use Form IT-200 if you had 414(h) retirement contributions withheld from your pay or you have an IRC 125 amount shown on your wage and tax statement(s).
or
Form IT-200 if you want to figure your tax yourself and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income, social security benefits or capital gain distributions included in your federal adjusted gross income, or you want to claim the real property tax credit (see Homeowners and renters on page 3 ) or the city of New York school tax credit (see New York City residents on page 3) or you want to disclaim a spouse's debt (see Collection of debts from your refund and Disclaiming of spouse's debt, page 12), you want to claim the earned income credit (see page 3) or you want to claim the child and dependent care credit (see page 12).
Form IT-201 (but see Can you file
Form IT-200 instead of
Form IT-201 ? below).

## Can you file Form IT-200 instead of

 Form IT-201?Even though you filed federal Form 1040, you should file New York's shorter return, Form IT-200, instead of Form IT-201 if:
you itemized your deductions on federal Form 1040, but your New York standard deduction is larger than your New York itemized deduction (use worksheet below) andyour income was only from wages, interest, dividends, taxable refunds, credits or offsets of state and local income taxes or unemployment compensation; and
your adjustments to income are only for
IRA deductions, public employee 414(h) retirement contributions, IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers, interest income on U.S. government bonds or taxable refunds, credits or offsets of state and local income taxes; and
your taxable income is less than $\$ 65,000$; andyour only New York State tax credits are the child and dependent care, household, earned income, or real property tax credits and
your only New York City credits are the household credit and the New York City school tax credit;

## and

your only other income taxes are full-yearNew York City or Yonkers income taxes; and
$\square$ you didn't make estimated tax payments,
you don't need to extend the time to file
your return and you're a calendar-year filer.

for figuring which deduction is larger
a. Total itemized deductions from federal Schedule A, line 28
. a.
b. State, local, and foreign income taxes from federal Schedule A, lines 5 and 8 ... b. $\qquad$
c. Subtract line b from line a ......
c. $\qquad$
d. Enter the standard deduction
that applies to your filing status:
Single (can be
claimed as a
dependent).
Single (cannot
be claimed as a
dependent)
7,500
Married filing
joint return .. 13,000
Married filing
separate return
6,500
Head of household ....... 10,500
Qualifying widow(er) ... 13,000
If line $d$ is larger than line $c$, you meet the first requirement in Can you file Form IT-200 instead of Form IT-201?, and you should file Form IT-200 if you meet the other requirements. If line $c$ is larger than line $d$, your tax will be less if you file Form IT-201 and take the itemized deduction. If other adjustments to federal itemized deductions apply to you (for example, interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York State income tax), adjust line c appropriately.

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

You have individual retirement
arrangement (IRA) distributions, pension or annuity income, social security benefits or capital gain distributions included in your federal adjusted gross income.
You have any of the following New York adjustments to income: subtractions for taxable social security benefits, pension and annuity income exclusion, allowable contributions to a tuition savings account established under the New York State college choice tuition savings program, and any withdrawal from a New York State college choice tuition savings program account (the subtraction for interest income on U.S. government bonds can be made on all New York returns); additions to income for interest income from state and local bonds (but not those of New York State and local governments within the state), a nonqualified withdrawal from a New York State college choice tuition savings program account and the accelerated cost recovery system (ACRS) deduction.
$\square$ You can claim any of these New York State tax credits:

- resident credit
- accumulation distribution credit
- investment credits
- special additional mortgage recording tax credit carryover
- solar and wind energy credit carryover
- empire zone (EZ) credits (including zone equivalent areas)
- historic barns credit
- farmers' school tax credit
- claim of right credit
- credit for employment of persons with disabilities
- alternative fuels credit
- solar electric generating equipment credit
- QETC employment credit and capital tax credit
- low-income housing credit
- IMB credit for energy taxes.

You can claim the credit for city of New York unincorporated business tax paid.
The household credit, child and dependent care credit, earned income credit and the New York City school tax credit can be claimed on all New York returns. The real property tax credit can be claimed only on Forms IT-200 and IT-201.

You are subject to any of these taxes:

- minimum income tax
- separate tax on lump-sum distributions
- add-back of investment credit on early dispositions
- part-year city of New York resident tax
- part-year city of Yonkers resident income tax surcharge
- add-back of EZ investment tax credit
- add-back of EZ capital tax credit
- add-back of resident credit for taxes paid to a province of Canada
- add-back of farmers' school tax credit
- add-back of alternative fuels credit
- add-back of investment tax credit financial services industry on early disposition
- add-back of EZ investment tax credit - financial services industry on early disposition
- add-back of QETC capital credit on early disposition.

You are claiming a 2000 estimated tax payment or an overpayment credit from your 1999 return.You want to apply any part of your 2000 overpayment to your estimated tax for 2001You were a New York State resident for all of 2000, but a New York City or Yonkers resident for only part of the year. For more information on change of city resident status, see IT-360.1-I, Instructions for Form IT-360.1.You are filing for a taxable period other than the calendar year January 1 through December 31, 2000.
You need an extension of time to file your return.
If you did not have to file a federal return but you must file a New York return, use your federal instructions to choose the federal form you would have filed if one had been required. Then use these instructions to choose your New York form. You will also need your federal instructions to determine your filing status, your income, adjustments to income, and the number of exemptions you may claim. If you need help, see Need help? on page 17 of these instructions.

## Separate returns are required for some married taxpayers

 who file a joint federal return.If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The New York State resident must use Form IT-200 or Form IT-201. The nonresident or part-year resident, if required to file a New York return, must use Form IT-203. However, if both of you choose to file as New York residents, you may file a joint New York State return; use Form IT-200 or Form IT-201. Some Form IT-201 filers can use Form IT-200. See Can you file Form IT-200 instead of Form IT-201? on page 4. For the definition of resident, nonresident and part-year resident, see the instructions for Form IT-201.
Also, if you filed a joint federal return but are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you may be able to file a separate return. See Item A, Filing status, on page 8.


You can file Form IT-200 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.

Electronically filed returns with a balance due may be paid by submitting a check or money order with Form IT-201-V, Payment Voucher for Income Tax Returns Filed Electronically, by credit card (see instructions on page 18), or by authorizing the Tax Department to withdraw the payment from your bank account (direct debit). Authorization and account information for direct debit must be included with your electronic return and cannot be changed once
it is transmitted. To avoid interest and penalties, your check or money order must be mailed, credit card payment authorized, or direct debit withdrawal made, by the filing deadline. The direct debit payment will be withdrawn on the date you indicated on your electronic return. If paying by check or money order, Form IT-201-V will be provided to you by your electronic tax professional or may be printed from your software.

Other forms that may be filed electronically with Form IT-200 include:

| IT-214 | Claim for Real Property Tax Credit |
| :--- | :--- |
| IT-215 | Claim for Earned Income Credit |
| IT-216 | Claim for Child and Dependent |
| IT-280 | Care Credit |
| Nonobligated Spouse Allocation |  |
| Y-203 | City of Yonkers Nonresident <br>  <br> Earnings Tax Return |

Note: Not all software packages and preparers may be able to file these forms electronically for 2000, so you should verify that the one you select can file the forms that you need.
(For a complete listing of New York State tax forms that may be filed electronically, see the instructions for Form IT-201.)

## Other forms you may have to file

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

Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date the tax was paid, whichever is later. However, if you file an amended federal return showing a change in your taxable income, tax preference items, total taxable amount of capital gain or ordinary income portion of a lump-sum distribution, earned income credit or credit for child and dependent care expenses, you must also file an amended New York State return within 90 days of the date you amend your federal return.
You must also file an amended return to correct any error on your original state return, and to report changes made by the Internal Revenue Service.
If the Internal Revenue Service changes the taxable income, tax preference items, total taxable amount of capital gain or ordinary income portion of a lump-sum distribution, or disallows your refund claim, earned income credit or credit for child and dependent care expenses that you reported on your federal return, you must report these changes to the New York State Tax Department within 90 days from the date the Internal Revenue Service makes its final determination.
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 Internal Revenue Service, see the instructions for Form IT-201-X (IT-201-X-I).

## To amend your 2000 return, you must use

 2000 Form IT-201-X. Since we cannot process your amended return until we have completed the processing of all original returns, there may be some delay in processing your amended return.
## When to file

File your return as soon as you can after January 1, 2001, but not later than the filing deadline, April 16, 2001. (If you are required to file your 2000 federal return at the IRS Service Center in Andover, Mass., the deadline to file your New York State return is April 17, 2001.) If you file late, you may have to pay penalties and interest. See Interest and penalties on page 15 .


Extension of time to file - If you know that you cannot meet the filing deadline, ask for an extension of time by filing New York State Form IT-370, Application for Automatic Extension of Time to File for Individuals. The time to file will be automatically extended for four months if you file Form IT-370 on time and pay any tax you owe with it. If you expect to either receive a refund or have no amount of New York State, New York City, or Yonkers income tax remaining unpaid as of the due date of your return, and you are filing federal Form 4868 to extend the time to file your federal return, you can also use a copy of federal Form 4868 to extend the time to file your New York return instead of filing Form IT-370. Write New York State Copy at the top of the form.
If you are 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 you use a delivery service other than the U.S. Postal Service, see Private delivery services on page 2.
If the balance due from line 6 of Form IT-370 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 use a delivery service other than the U.S. Postal Service, see Private delivery services on page 2.
When you file, you must use Form IT-201; you cannot file Forms IT-100 or IT-200.
If, after asking for an extension of time to file, you choose to file your federal return electronically, you may still file your New York State resident income tax return electronically through October 15, 2001. Electronic returns may not be filed after this date.
If you are a U.S. citizen or a U.S. resident living and working abroad and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return. For more information, see Publication 88, General Tax Information for New York State Nonresidents and Part-Year Residents.

## Where to file

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

## For refund returns -

STATE PROCESSING CENTER-REFUND ‘00
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 2.

## Reminders

Refunds/real property tax credit/ earned income credit/child and dependent care credit
Even if you do not have to file a return for any other reason, (see Who must file, page 3) you cannot get a refund of New York State,
New York City, or Yonkers income taxes withheld from your pay unless you file a return. You must also file a return to receive any refund to which you are entitled because you are qualified to claim the earned income credit. If you qualify, attach Form IT-215 to your IT-200 to claim the refund for this credit. For more information see Earned income credit on page 3 of these instructions.
You may also be eligible for a refund if you are qualified to claim the city of New York school tax credit. If you qualify, answer the questions at Item C on page 1 of your return and enter the amount of the credit on line 37. If you do not have to file a tax return, you can still claim the credit by filing only Form NYC-210. For more information, see New York City residents on page 3.
You may also be eligible for a refund if you are qualified to claim the real property tax credit. If you qualify, file Form IT-214 to claim the refund for the credit. You do not have to file a tax return in order to file Form IT-214. For more information on the real property tax credit, see Homeowners and renters on page 3 of these instructions.
You may also be eligible for a refund if you are qualified to claim the child and dependent care credit. If you qualify, complete Form IT-216 and attach it to your return. For more information on the child and dependent care credit, see the instructions for line 34 on page 12 of these instructions.

## Name and social security number

You must enter your first name, middle initial and last name and social security number on all forms you send to us. If you are making a payment, write your social security number and 2000 income tax on your check or money order.

New for 2000 - You (and if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number(s) in the boxes in the top right corner of Form IT-200, even when using the preprinted peel-off label.

## Whole dollar amounts

You may round all money items on your return to the nearest dollar. For example, round $\$ 10.49$ to $\$ 10.00$; round $\$ 10.50$ to $\$ 11.00$. If you round to the nearest dollar, round for all amounts.

## Household credit

If you are single, with federal adjusted gross income of $\$ 28,000$ or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a household credit.
If you are married filing jointly, head of household (with qualifying person) or a qualifying widow(er) with dependent child with federal adjusted gross income of $\$ 32,000$ or
less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a household credit.

If you are a New York City resident you may also qualify for the New York City household credit and the New York City school tax credit.
For more information on the New York State household credit, see the instructions for line 20 on page 10 of these instructions. For more information on the New York City household credit, see the instructions for line 23 on page 11 of these instructions.

## Wage and tax statements

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

You must staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, Return assembly, on page 14 of these instructions. If you have not received your wage and tax statement by February 15, 2001, or if the statement you received is incorrect, contact your employer.

## Paid preparers must sign your return

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

Paid preparers may be subject to a penalty for failure to comply with certain requirements. For more information, see Interest and penalties on page 15.

## Computer filled-in returns

If you use a computer to fill in your return, be sure:
$\square$ any computer-generated form you use complies with the guidelines in Publication 75, Specifications for Reproduction of 2000 New York State Income Tax Forms.your software conforms to current federal and state income tax laws.

## Check your withholding for 2001

If, after completing your 2000 tax return, you want to change the amount of tax withheld from your paycheck, complete Form IT-2104, Employee's Withholding Allowance Certificate, and give it to your employer.

## Keep copies of your tax records

## TIP Please remember to keep a

 copy of your completed income tax return. Also keep copies of any books, records, schedules, statements or other related documents.You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

## New York additions

New York additions are items you must add to the adjusted gross income from your federal return, and help determine whether or not you have to file a New York income tax return. Brief descriptions of the two additions that can be reported on Form IT-200 follow:

1. The amount of public employee 414(h) retirement contributions paid by Tier 3 or Tier 4 members of the New York State and Local Retirement Systems, which includes the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System; or employees of the Manhattan and Bronx

Surface Transportation Operating Authority (MABSTOA); or Tier 3 or Tier 4 members of the New York State Teachers' Retirement System; or employees of the State or City University of New York who belong 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.
2. The IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers (City University of New York, New York City Health and Hospitals Corporation, New York City Transit 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).

## 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 338, W A Harriman Campus, Albany NY 12227; telephone 1800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

## Scannable returns

You may have noticed that rectangular boxes and white entry areas have been printed on a number of our forms. These design changes will let us use state-of-the-art scanning equipment to process your return. The boxes will guide you in making your handwritten entries on the forms, and will allow our scanning equipment to more accurately read your return and let us process it more efficiently.
You can help by observing the following:

- Please print (using a blue or black pen) or type all " $X$ " marks and money amounts in the boxes and spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols. All necessary punctuation has been printed on the form.
- Write your numbers like this:

$\boxed{123} 3141516778910$ 区

- Enter your money amounts so that the whole dollar amount ends immediately to the left of the cents decimal, and the cents amount starts immediately to the right.
- Make your money amount entries in the boxes, allowing one numeral for each box.

Example: If your entry for line 1 is $\$ 13,525.50$, your money field entry should look like this:


- If you are rounding all money items on your return (see Whole dollar amounts on page 6) please enter " 00 " in the cents boxes.
- Leave blank any spaces and boxes that do not apply to you.


## Steps for preparing your return

> TIP Prepare your federal return first; much of the information on your New York State return will be the same. If you filed using Telefile, report the information on Form IT-200 that you would have reported if you had filed your federal return on paper. In many cases when New York State and federal tax laws are similar, the New York instructions do not repeat all the requirements but, instead, explain the differences.

## Step 1

Get all forms and publications you need.
If you need any forms or publications, see Need help? on page 17.

## Step 2

Get your tax records together.
If you received a salary or wages, get all your 2000 wage and tax statements together. These can be either New York Form IT-2102 or federal Form W-2. Only your employer can issue or correct these forms. If you have not
received your wage and tax statements by February 15 , or if the form you received is incorrect, contact your employer.
If you plan to take the real property tax credit, get all the supporting information and records you will need.

## Step 3

Fill in your return.
Fill in your return using the line instructions for Form IT-200 that begin on this page or the instructions for Fast Form IT-100 that begin on page 19. Then continue with Step 4 on page 13.

## Line instructions for Form IT-200

All information on your return, except for your present address, must be for the calendar year January 1 through
December 31, 2000.
Make your entries in the white areas of Form IT-200.
Name and address box, and sociall security number's
Do not attach your label or write in the name and address box, or enter your social security
number(s), until you have completed and checked your return.
New for 2000 - You (and, if married, your spouse, whether filing a joint return or married filing separately) must enter your social security number in the boxes in the top right corner on the front of your Form IT-200.
Step 5 on page 13 of these instructions will tell you how to complete this section of your return.

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

## Deceased taxpayers

Enter the name of the deceased taxpayer and, in the boxes provided, list the date of death in month, day, and last 2 digits of year order.

## Line instructions for Form IT-200 (continued)

## Item A

## Filing status

Show your filing status by marking an $\boldsymbol{X}$ in only one box. In nearly all cases, you must use the same filing status on your state return that you used on your federal return. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.
The only exceptions to this rule apply to married individuals who file a joint federal return and:
(1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case you must either:
(a) file separate New York returns using filing status (3) or
(b) file jointly, as if you both were New York State residents, using filing status (2).
(2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown or your spouse refuses to sign a joint New York return. In this case, you may file a separate New York return using filing status (3).
Caution - A separate return may be filed using exception (2) only if you meet at least one of the following conditions:

- you can demonstrate that the address or whereabouts of your spouse is unknown, reasonable efforts have been made to locate your spouse and good cause exists for the failure to file a joint New York return; or
- reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart at all times during the preceding year, and good cause exists for the failure to file a joint return.
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 Innocent spouse relief on page 3.


## Item B

Did you itemize your deductions on your 2000 federal return?
If you itemized your deductions on your 2000 federal income tax return, check the Yes box. If you claimed the standard deduction on your federal return, check the No box.

## Item C

## City of New York residents only

(1) Were you 65 or older on Jan. 1, 2001? If you were 65 or older, check the Yes box. If not, check the No box.
(2) Was your spouse 65 or older on Jan. 1, 2001? - If you were married and marked an $\mathbf{X}$ in box 2 of Item $\mathbf{A}$ (Married filing joint return) and your spouse was 65 or older, check the Yes box. If your spouse was not 65 or older, check the No box.
We need this information to help verify your
New York City school tax credit.

## Item E

If you do not need a tax packet (IT-200-P) sent to you next year:
If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax
packet mailed to you for next year's taxes, please check the box at item E of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.
When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 2001 return.

## Tax computation

## Simplified instructions for resident taxpayers who do not have to file a federal return but may have to file a New York State return.

Even if you did not have to file a federal return, you do have to file a New York State return if:
your federal filing status would have been:
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 or
married filing joint return or
married filing separate return or
head of household or
qualifying widow(er) ........................................................................... \$4,000
*(New York additions are explained on page 7 of these instructions.)
If your income consists only of wages, salaries, tips, interest, dividends and unemployment compensation, you may qualify for simplified filing. To see if you qualify, answer the following questions:

Are you required to file a federal return?
Did you have New York State, New York City, or Yonkers tax withheld from your wages?
Are you claiming the earned income tax credit?
Are you claiming the child and dependent care credit?
Does your income consist only of wages, salaries, tips, interest,
dividends and unemployment compensation?
If you checked a shaded box, stop; you do not qualify for this simplified filing method. You must file Form IT-100, Form IT-200, or Form IT-201 in its entirety. If you did not check any shaded box, continue with the worksheet below.

## Worksheet

Wages, salaries, tips, etc.
Taxable interest income
Ordinary dividends
Unemployment compensation
Total. This is your federal adjusted gross income Enter from the table below the standard deduction amount that applies to your filing status

| Filing status | Standard deduction amount |  |
| :---: | :---: | :---: |
| Single (and can be claimed as a dependent on another taxpayer's return) |  | \$ 3,000 |
| Single (and cannot be claimed as a dependent on another taxpayer's return) |  | 7,500 |
| Married filing joint return |  | 13,000 |
| Married filing separate return |  | 6,500 |
| Head of household |  | 10,500 |
| Qualifying widow(er) with dependent child |  | 13,000 |
| If your federal adjusted gross income (plus New York additions*) is less than your standard deduction amount, all you have to do is enter the amounts from the above worksheet on the corresponding lines of your Form IT-200, sign the return, and mail it. You do not owe any New York State tax. |  |  |
| If you are a city of New York resident and cannot be claimed as a dependent on another taxpayer's federal return, we will compute your city of New York school tax credit and send you a refund. |  |  |
| If your federal adjusted gross income (plus New York standard deduction amount, you must complete Form entirety. | $\left.\mathrm{s}^{*}\right) \text { is } \mathrm{m}$ IT-200, | than you Form IT-201 |

*(New York additions are explained on page 7 of these instructions.)

If you filed your federal return by telephone, report the same information on Form IT-200 that you would have reported if you had filed your federal return on paper.
If you are a full-year New York State resident and your income consists of wages, salaries, tips, interest income, dividends, taxable refunds, credits, or offsets of state and local income taxes or unemployment compensation, you may be able to file Form IT-200. If you have any items of income that are not listed above, you must file Form IT-201.
Nonresidents or part-year residents who are required to file a return must use Form IT-203, Nonresident and Part-Year Resident Income Tax Return.

## Line 1

Wages, salaries, tips, etc.
Enter the total of all wages, salaries, fringe benefits and tips you reported on your 2000 federal return, including any that were not reported by your employer on a wage and tax statement.
If you did not have to file a federal return, report the same income you would have reported for federal income tax purposes.

## Line 2

## Taxable interest income

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

## Line 3

## Ordinary dividends

Enter the dividends reported on your federal return.

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

## Line 4

Taxable refunds, credits or offsets of state and local income taxes
Enter the amount of taxable state and local income tax refunds, credits or offsets included as income on your federal return. Also enter this amount on line 12.
If you did not have to file a federal return, report the same amount of taxable state and local income tax refunds, credits or offsets you would have reported for federal income tax purposes.

## Line 5

## Unemployment compensation

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

## Line 6

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

## Line 7

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

## Line 8

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

## TIP <br> Certain items of income not taxed by the federal government are taxed by

## New York State

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

## Line 9

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

1. The amount of $414(\mathrm{~h})$ retirement contributions shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1), or federal Form W-2 (Copy 2), if you were:

- a Tier 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
- any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund (section 612(b)(26) of the Tax Law) or
- a member of the Manhattan and Bronx Surface Transportation Operating Authority Pension Plan.

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

- the New York City Employees' Retirement System, or
- the New York City Board of Education Retirement System.
Do not enter on line 9 contributions to a section 401(k) deferred arrangement,
section 403(b) annuity or section 457 deferred compensation plan.


## Line 10

Flexible benefits program (IRC 125)
If you were employed by only one of the following agencies, enter your IRC 125 amount in the money column.
If you were employed by more than one of the following agencies, write the name of each agency and the IRC 125 amount in the white area on line 10. Enter the total amount on line 10 in the money column.
The IRC 125 amount(s) shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted or deferred from your salary (section 612 (b)(31) of the Tax Law) under a flexible benefits program established on your behalf by the city of New York and certain other New York City public employers (City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York City Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, Manhattan and Bronx Surface Transit Operating Authority or the Staten Island Rapid Transit Authority).

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

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

## Line 13

Interest income on U.S. government bonds Enter on line 13 the amount of interest income from U.S. government bonds or other U.S. government obligations that is included in your federal adjusted gross income. (This may be all or part of the line 2 taxable interest income amount, or it may be zero. Check your interest income records to determine the correct amount to enter on line 13.) Interest income on bonds or other obligations of the U.S. government is not taxed by New York State. Include on line 13 dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meets the 50\% asset requirement each quarter. Once this requirement is met, the portion of the dividends you received that may be included on line 13 is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations
(section 612(c)(1) of the Tax Law). Information regarding the $50 \%$ asset requirement and figuring your allowable subtraction (if any) should be obtained from the mutual fund.

## Line 14

## New York standard deduction

The standard deduction you take on line 14 depends on your filing status for New York State.
If you took the standard deduction on federal Form 1040 or you did not have to file a federal return, you must take the standard deduction on
line 14. Find the correct amount for your filing status in the Standard deduction table below:


## Line 15

## New York dependent exemptions

Enter on line 15 the number of your dependent exemptions from the Dependent exemption worksheet below.

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


Example - For a husband and wife with 1 dependent child, the entry on line 15 would be " 1 " as shown below.


Line 17

## Taxable income

Subtract line 16 from line 11 and enter the difference on line 17. If line 16 is more than or equal to line 11 , enter " 0 " on line 17 and skip to line 28. If line 17 is $\$ 65,000$ or more, stop; you cannot file on this form. You must file your return using Form IT-201.

## Line 19

## New York State tax

Find your New York State tax by using the State Tax Table on violet pages 37 through 44 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 19.

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

## Line 20

New York State household credit
Depending on your filing status, enter your household credit from the table below. This credit can reduce your tax to zero but cannot be refunded. You qualify to claim this credit if you checked the No box at item D on your Form IT-200 and if you checked:
filing status (1) only (Single) and the amount on Form IT-200, line 8, is not over \$28,000; or
$\square$ filing status (2), (3), (4) or (5) and the amount on Form IT-200, line 8, is not over \$32,000.
Filing Status (1) only (Single) - Use Household credit table I 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

|  |  |  | New York State <br> Household credit table II Filing status (2, (4) and (5) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| If Form IT-200, line 8 is: |  |  | And the number of exemptions from your federal return, line 6d, (married 1040EZ filers use column 2), is: |  |  |  |  |  |  |  |
|  | Over | but not over | $\stackrel{1}{\text { Enter } 0}$ | $\stackrel{2}{\text { Form }}$ | $\stackrel{3}{-200}$ | $4$ | 5 | 6 | 7 | over ${ }_{\text {7** }}$ |
|  |  | \$ 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 |

No credit is allowed; enter " 0 " on Form IT-200, line 20

* 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.


[^0]** For each exemption over 7, add amount in this column to column 7 amount.

Lines 22 through 24 and lines 37 and 39 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

## Line 22

## City of New York resident tax

If you were a resident of New York City enter your city resident tax on line 22.
A city of New York resident tax surcharge has been built into the tax table. The amount of the surcharge is determined by your filing status and level of taxable income.
Find your New York City resident tax by using the City Tax Table on white pages 45 through 52 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 22. There is an example at the beginning of the tables to help you find the correct tax.

## Line 23

## City of New York household credit

Enter your New York City household credit. This credit can reduce your tax to zero but cannot be refunded. You qualify to claim this credit if you checked the No box at item D on your Form IT-200 and if you checked:
$\square$ filing status (1) and the amount on Form IT-200, line 8, is not over \$12,500; or
$\square$ filing status (2, (3), (4) or (5) and the amount on Form IT-200, line 8, is not over \$22,500.
Filing status (1) only (Single) - Use Household credit table IV below to find the amount of your New York City household credit.
Filing status (2), (4) and (5) - Use Household credit table $V$ below to find the amount of your New York City household credit. (Married 1040EZ filers use column 2)
Filing status (3) only (Married filing separate return) - Use Household credit table VI below to find the amount of your New York City household credit.

## City of New York

Household credit table IV
Filing status $\mathbb{1}$ only (Single)
If Form IT-200, line $\mathbf{8}$ is:

*This may be any amount up to $\$ 10,000$, including " 0 " or a negative amount.

| City of New York - <br> Filing status (2, (4) and |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| If Form IT-200, line 8 is: |  | And the number of exemptions from your federal return, line 6d, (married 1040EZ filers use column 2), is: |  |  |  |  |  |  |  |  |
| Over | but not over |  | $\begin{aligned} & 1 \\ & \text { ter o } \end{aligned}$ | $\stackrel{2}{2}$ | $\stackrel{3}{-200}$ | $\begin{gathered} 4 \\ \text { ne } 23 \text { : } \end{gathered}$ | 5 | 6 | 7 | over ${ }_{\text {7** }}$ |
|  | \$ 15,000* | \$ 30 |  | 60 | 90 | 120 | 150 | 180 | 210 | 30 |
| \$15,000 | 17,500 |  | 25 | 50 | 75 | 100 | 125 | 150 | 175 | 25 |
| 17,500 ................. | 20,000 |  | 15 | 30 | 45 | 60 | 75 | 90 | 105 | 15 |
| 20,000 ..................... | 22,500 |  | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 10 |
| 22,500 ............. |  |  | cred | s allo | d; en | "0" on | Form | 200, | 23. |  |

## City of New York

Household credit table VI
Filing status (3) only (Married filing separate return)


[^1]** For each exemption over 7, add amount in this column to column 7 amount.

Lines 25, 26 and line 40 apply only to city of Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

## Line 25

City of Yonkers resident income tax surcharge
If you were a resident of Yonkers, enter your tax from the worksheet below.
*
Yonkers worksheet
a. Amount from line 21
a. $\qquad$
b. Amount from

Form IT-214, Real
Property Tax Credit
for Homeowners
and Renters,
line 17, if any.
b. $\qquad$
c. Amount from

Form IT-215, Claim
for Earned Income
Credit, line 17
(New York State
filing status (3)
taxpayers, transfer
the amount from
Form IT-215,
line 18), if any.
c. $\qquad$
d. Amount from

Form IT-216, Claim
for Child and
Dependent Care
Credit, line 14.
e. Add lines $b, c$ and $d$.
f. Subtract line e from line a.
g. Yonkers resident tax rate ( $5 \%$ )
f.
this amount on Form IT-200,
line 25.
h.

## Line 26

City of Yonkers nonresident earnings tax
Complete line 26 only if you are subject to the city of Yonkers nonresident earnings tax.
If you were not a Yonkers resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the Yonkers nonresident earnings tax. Fill in Form Y-203, City of Yonkers Nonresident Earnings Tax Return, transfer the Total nonresident earnings tax (line 6) to Form IT-200, and attach Form Y-203 to Form IT-200. For more information, see the instructions for Form Y-203.

## Line 28

## Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount on line 28. The amount you give must be in whole dollars: $\$ 5, \$ 10, \$ 20$ or any other dollar amount. Your gift will reduce your refund or increase your tax payment. Also, you cannot change the amount you give after you file your return.

## Line 29

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.) No other amounts can be accepted. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

## Line 30

Gift for Breast Cancer Research and Education
If you want to contribute to the Breast Cancer Research and Education Fund, enter the amount on line 30. The amount you give must be in whole dollars: $\$ 5, \$ 10, \$ 20$ or any other dollar amount. Your gift will reduce your refund or increase your tax payment. Also, you cannot change the amount you give after you file your return.

## Line 31

## Gift for Missing and Exploited Children

 Clearinghouse FundIf you want to give a gift to the Missing and Exploited Children Clearinghouse Fund, enter the amount. The amount you give must be in whole dollars: $\$ 5, \$ 10, \$ 20$ or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

## Line 32

Gift for Alzheimer's Disease Assistance Fund (Alzheimer's Fund)
If you want to give a gift to the Alzheimer's Disease Assistance Fund, enter the amount on line 32. The amount you give must be in whole dollars: $\$ 5, \$ 10, \$ 20$ or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

## Line 34

## New York State child and dependent care

 creditThe New York State child and dependent care credit is refundable. If you qualify, file Form IT-216, Claim for Child and Dependent Care Credit. If the credit is more than the tax you owe, we will refund the difference.

Enter the amount of New York State child and dependent care credit from Form IT-216, line 14.

You may be eligible to claim a New York State child and dependent care credit even if you did not claim the credit on your federal return or did not have to file a federal return. For filing status (2), if you did not have to file a federal return, you must file a joint New York State return to be eligible to claim the credit. For more information, see the instructions for Form IT-216.

## Line 35

## New York State earned income credit

If you qualify, enter your earned income credit. To claim this credit, fill in Form IT-215, Claim for Earned Income Credit, and transfer the amount to Form IT-200, line 35 and attach it to your return.
If you are having the IRS compute the credit for you, complete lines 1-8 and 10 of Form IT-215 and write EIC in the white area to the left of line 35 of Form IT-200. Do not enter an amount on line 35. Complete lines 36-40, but do not enter any amounts on lines 41,42 , or 43 . We will figure your earned income credit for you. Attach Form IT-215 to your return. 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 21 days, or by April 16, 2001 (April 17, 2001, if you file your federal return at the IRS Service Center in Andover, Mass.), whichever is later.

## Line 36

Real property tax credit
If you qualify, enter your real property tax credit. To claim this credit, fill in Form IT-214, Claim for Real Property Tax Credit for Homeowners and Renters, transfer the real property tax credit (line 17) to Form IT-200, and attach Form IT-214 to your Form IT-200 For more information, see the instructions for Form IT-214 on page 23.

## Line 37

## City of New York school tax credit

The city of New York school tax credit is refundable.
Note: If you checked the Yes box at item D, you cannot claim the New York City school tax credit.

If you checked filing status:
${ }^{(1)}$, (3), or (4), and the Yes box at Item C (1), enter $\$ 62.50$.

- (1), (3), or (4), and the No box at Item C (1), enter $\$ 45.00$.
(2) and the Yes box at either Item C (1) or C (2), enter \$125.00.
- (2) and the No box at both Item C (1) and C (2), enter \$85.00.
- (5) and the Yes box at Item C (1), enter \$125.00.
${ }^{(5)}$ and the No box at Item C (1), enter $\$ 85.00$.


## Line 38

Total New York State tax withheld Enter your total New York State tax withheld as shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). If you are married and filing a joint return, enter your combined New York State tax withheld. Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7, Return assembly on page 14 of these instructions. The amount on line 38 should be the same as the total New York State tax withheld on your statement(s).

## Line 39

## Total city of New York tax withheld

Enter your total New York City tax withheld as shown on your wage and tax statement(s). If you are married and filing a joint return, enter your combined New York City tax withheld. Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7, Return assembly on page 14 of these instructions. The amount on line 39 should be the same as the total city of New York tax withheld on your statement(s).

## Line 40

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

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to the front bottom of your return as shown in Step 7, Return assembly on page 14 of these instructions. The amount on line 40 should be the same as the total city of Yonkers tax withheld on your statement(s).

## Line 42

Refund
If line 41 is more than line 33 , subtract line 33 from line 41 and enter your refund on line 42.

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.

If you want us to deposit your refund directly into your bank account, see Direct deposit on page 13.

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 Internal Revenue Service or 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 back 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 Internal Revenue Service 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 1800 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.

## 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:

- Make sure you enter your social security number(s) at the top of your return.
- 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 Step 5 below for details.
- Make sure the address is complete include $\boldsymbol{c} / \mathrm{o}$ 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.


## D. Direct Deposit

Complete lines 42a through 42c if you want us to deposit your refund directly into your bank account instead of sending you a check.
You can contact your financial institution to make sure that your deposit will be accepted and to get your correct routing and account numbers.
On line 42a, enter your nine digit routing number. 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 on this page, the routing number is 090090099 .
Your check may state that it is payable through a bank different from the one where you have your checking 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.
On line 42b, check the box for the type of account, checking or savings.
On line 42c, enter the account number where you want your refund deposited. If you selected Checking on line 42b, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468 . Be sure not to include the check number.) If you chose Savings on line 42 b, you can get your savings account
number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution. 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.
The 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 your refund is 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 1800 321-3213. The processing time for an income tax return is approximately six to eight weeks.

## Line 43

Amount you owe
If line 41 is less than line 33 , subtract line 41 from line 33 and enter the amount you owe on line 43.
If you owe more than one dollar, make your check or money order payable to New York
State Income Tax and write your social security number and 2000 income tax on it. Staple your payment to the area indicated on the front left of your return. Do not send cash. You do not have to pay one dollar or less.

## Installment payments

If you cannot pay the full amount you owe as shown on line 43 of your 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 16, 2001 (April 17, 2001, 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, and include all information requested. To get Form DTF-383, use the Income Tax Forms Order Blank (Form IT-86) that came with your income tax packet or see page 17 for a listing of our phone numbers.
You must attach your completed DTF-383 to the front of the 2000 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.

## Penalty for not paying enough tax during

 the year (estimated tax penalty)If line 43 is at least $\$ 300$ and, in addition, represents more than $10 \%$ of the tax shown on your return, you may owe a penalty. Generally, you are not subject to a penalty if your 2000 prepayments equal at least $100 \%$ of your $1999 \operatorname{tax}$ ( $110 \%$ of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than $\$ 150,000$ or, if married filing separately, more than $\$ 75,000$ ) based upon a return covering 12 months.
If you owe a penalty you cannot file Form IT-200. You must file Form IT-201 and Form IT-2105.9.
Now continue with Step 4 below.

## Step 4

Check the figures on your return and any attachments.

## Step 5

## Complete the top of your return.

Peel-off label — Remove the peel-off label from under the flap on the inside front cover of your packet and place it in the name and address box at the top of your return. Check the peel-off label to make sure the information on it is complete and correct. The peel-off label has been redesigned to include two bar codes which represent the numeric information on the label. This peel-off label has been designed to allow us to take advantage of the latest technology available to process your return.

| School district code | County |
| :--- | :--- |
| Your name |  |
| Spuse's name |  |
| Number and street  <br> City State |  |
|  |  |

If your name (or spouse's name) or address is wrong, cross it out and make the corrections directly on the peel-off label. Space for names on the label is limited to 36 characters. Do not correct the label if it is correct except for some missing final characters. You must enter your social security number(s) in the boxes to the

Note: The routing and account numbers may appear in different places on your check.
right of the peel-off label. Be sure your social security numbers are in the same order as your names.

If any other information is incorrect or missing enter the correct information in the white spaces. Do not make any entries in this area, except your social security numbers, if all the information on the peel-off label is correct (your county of residence is in the middle.) If this information is not on your peel-off label, enter it in the white spaces at the top of the form. If you do not have a peel-off label, enter the correct information in the white spaces.
School district name and code number If your public school district code number is missing or incorrect, enter the name and code number of your public school district. This is the district where you were a resident on December 31, 2000. School districts and code numbers are on pages 33 through 36 of these instructions. If you do not know the name of your school district in which you lived on December 31, 2000, contact your nearest public school.
You must enter your school district name and code number even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. School aid may be affected if the school district or code number is not correct.

## Permanent home address

Enter your permanent home address within New York State on December 31, 2000, if it is not the same as the address on your peel-off label.
We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.
Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it. A summer or vacation home is not your permanent home.
Your permanent home address is not always the same as the mailing address that is entered on your income tax return. For example, you may use a post office box number for your mailing address; this is not your permanent home address.

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address as your permanent home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you moved after December 31, 2000, enter your permanent home address as of December 31, 2000, not your current home address.
If you do not have a peel-off label, enter all of the following information in the white spaces at the top of your return:
$\square$ first name, middle initial, last name and address (both names if filing a joint return).permanent home address (if different from mailing address).social security number(s).New York State county of residence on December 31, 2000.
If you live in New York City, use the following county names:

| Borough you live in | use county |
| :--- | :--- |
| Manhattan | New York |
| Brooklyn | Kings |
| Bronx | Bronx |
| Queens | Queens |
| Staten Island | Richmond |

## $\square$ school district name and code.

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.

Step 6
Sign and date your return at the bottom. You must sign and date your return. If you are married and filing a joint return, you both must sign it. Your return cannot be processed if you do not sign it.

## Enter your daytime telephone number

 including the area code. This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return. You are not required to give your telephone number.Keep a copy of your return and any attachments for future reference. If someone prepares your return for you, be sure to get a copy for your records.
If the return is for someone who died and there is no surviving spouse to sign it, the name and address of the person signing it must be printed or typed below the signature.
A paid preparer must also sign your return. If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area on the back of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.
Note to paid preparers - When signing a taxpayer's New York State income tax return, you must use the same identification number (social security number or federal preparer's Tax Identification Number) that you used on the taxpayer's federal income tax return.

## Step 7

Return assembly
Illustrated in the next column 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 wage and tax statements to the front bottom of your return.
- Staple payments, if any, to the front of your return where indicated.
- Staple any other forms and correspondence behind your Form IT-200, face up.


Step 8
Checklist
Before you mail your return, a quick check will help you avoid common errors that may delay your refund. Did you:
$\square$ attach your peel-off label? You must enter your social security number(s) in the boxes to the right of the peel-off label. If you do not have a label, did you enter your name, address, social security number(s), county of residence, school district name and school district code number at the top of your return?
$\square$ enter your permanent home address (if different from your mailing address or you are using a PO box or a c/o address)?
$\square$ check the box for item ( E ) on the front of Form IT-200 if you do not need a tax packet mailed to you for next year?
check appropriate boxes for items (A), (B), (C) and (D)?
$\square$ enter the amount of your New York dependent exemptions? claim any adjustments or credits that you may qualify for?use the correct tax table(s)?
sign your return (both husband and wife must sign a joint return)?
staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) to the front bottom of your 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 2000 income tax on your check or money order?

## Step 9

Use the preaddressed mailing envelope. To avoid delaying 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 '00
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 2.

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.

Our representatives will, depending upon the nature of your complaint, either give you the address and phone number of the Problem Resolution Officer in your area, or refer your complaint for further investigation and analysis.
Our Problem Resolution Officers are available to assist you when you have repeatedly attempted to clear up a difficulty and you have been unable to do so.

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

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

- You can request a conciliation conference through the Bureau of Conciliation and Mediation Services. The conference is conducted informally by a conferee who issues an order that is binding on the Tax Department, but not on you (you can appeal by filing a petition for a formal hearing, as explained below). To set up a conference, get a Request for Conciliation Conference by calling toll free $1800462-8100$ or by writing to the Bureau of Conciliation and Mediation Services, NYS Tax Department,
W A Harriman Campus, Albany NY 12227.
- 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.

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

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 POA-1, Power of Attorney (Individual).

## Interest and penalties

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:

- on the portion of your refund that is attributable to the real property tax credit, earned income credit, child and dependent care credit, or City of New York school tax credit; or
- if your return cannot be processed.

To be processed, your return must show your name, address, social security number, signature and the information needed to mathematically verify your tax liability.

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

Late payment penalty - If you do not pay your tax when due, you will be charged a penalty of $1 / 2$ of $1 \%$ of the unpaid amount for each month or part of a month it is not paid, up to a maximum of $25 \%$. This penalty is in addition to the interest charged for late payments.

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

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

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

Fraudulent returns - If any part of a deficiency is due to fraud, you will be charged a penalty of $50 \%$ of the deficiency. In general a deficiency is the difference between the correct tax and the tax shown on your return. In addition, $50 \%$ of the interest due on any deficiency resulting from a fraudulent act will be added to your tax.
Frivolous returns - A penalty of up to $\$ 500$ will be imposed on any person who files a frivolous tax return. A return is considered frivolous when it does not contain information needed to judge the correctness of the tax return, or reports
information that is obviously and substantially incorrect, and intended to delay or impede the administration of Article 22 of the Tax Law or the processing of the return. This penalty is added to any other penalty provided by law.

## Failure of paid preparers to conform to

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

- failure to include the identifying number of the paid preparer (if an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);
- failure to furnish a completed copy of the tax return or claim for refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep a completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return was prepared on a list and to make the copy or list available for inspection upon request

The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (not counting extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later.
For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of $\$ 25,000$.



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
1800 FIND-KID or via the Internet
(http://criminaljustice.state.ny.us)

## ALZ /leimer's $_{\text {AsSociation }}$ <br> ASSOCIATION

## Let's help the families

Until preventions and a cure are found, we must commit ourselves to helping the nearly 400,000 families affected by Alzheimer's Disease in New York State. Family members provide more than 75\% of the caregiving required by persons with Alzheimer's. Your Alzheimer's Association chapters, located in communities across the state, serve as the nation's leaders in education, support, and advocacy on behalf of these important, and hard-pressed, long-term care providers. Look for the Alzheimer's check-off line on your state income tax form...and help us to help these families meet their significant challenges. For more information about the Alzheimer's Association in NYS, call (toll free) 1-877-489-1339 or find us on the web at www.alzheimersnewyorkstate.org.


## 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. In addition to these winter sports, some summer sports include: mountain biking, volleyball, handball, and canoe/kayak.

## 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 13 and 14 of these instructions.


## Earned income credit

New York State is providing an earned income credit (EIC) based on the federal earned income credit. Like the federal credit,
New York's earned income credit is meant to assist lower-income workers, especially those with families. The program provides incentives
to work while bolstering families under economic hardship. The credit can be used to reduce a household's tax liability, and in many cases, may totally offset the income tax and even provide a refundable payment.

To claim New York's earned income credit, you must be eligible for and claim the federal credit.

## Direct deposit

You can now have your tax refund deposited directly into your bank account. That way, there is no check to get lost or stolen. You'll
have your refund a day or two faster than by mail, and it's more convenient, since you won't have to go to your bank to deposit your check.

For more information, see the instructions for Direct deposit on page 13 of these instructions.

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

- Enter your social security number(s) to the right of the peel-off label.

The peel-off label no longer displays your social security number(s). Be sure to enter your social security numbers in the same order as your name(s).

- Public employee contributions must be entered on line 9.

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 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 employees of the Manhattan and Bronx Surface Transportation Operating Authority, you must enter the amount of public employee 414(h) retirement contributions you made in 2000 on line 9.

- New York City IRC 125 flexible benefits program must be entered on line 10.

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

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

Item D asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to check either the Yes or No box, especially if you are single, since the answer determines the amount of standard deduction allowed.

- Complete the New York Dependent exemption worksheet on page 10 and enter the line c number on line 15.

Some taxpayers make the mistake of entering their federal exemptions on line 15. Federal exemptions may include both personal and dependent exemptions. Only dependent exemptions are allowed on your New York State return.

- Nonobligated spouses should attach Form IT-280 to the back of 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. Nonobligated spouses filing Form IT-280 cannot file Form IT-100, Resident Fast Form Income Tax Return.

- Check the New York Standard deduction table on page 10 and make sure that you have claimed the correct standard deduction for your filing status on line 14.
- Use the correct New York tax table.

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

- Enter your refund or amount you owe on the correct line of your return.

Taxpayers sometimes enter the amount they owe on the refund line (line 42) instead of on the amount you owe line (line 43). If you owe tax, enter this amount on the correct line and pay this amount when you file your return to avoid a bill for the tax owed plus interest and possible penalty.

# New - Scheduled for March 1, 2001, pay your taxes by credit card <br> Scheduled for March 1, 2001, you will be able to use your American Express Cards ®, Discover®/Novus®, or MasterCard® to pay the amount you owe on your 2000 New York State income tax return. You can pay your taxes by credit card using a touch-tone phone or through the Internet. The credit card service provider will charge you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. Please note that the convenience fee, terms, and conditions may vary between the credit card service providers These are the same credit card service providers that have agreements with the IRS to process income tax payments. <br> You can make your payment by credit card regardless of how you file your income tax return. While credit card payments may be made at any time after you file the return, payments made after the due date of the income tax return may result in interest and penalty charges (see Interest and penalties on page 15). <br> You can pay your income taxes using either of the two credit card service providers listed below. <br> Official Payments Corp.sm <br> Call toll free 1800 2PAYTAX ${ }^{\text {sm }}$ <br> (1 800 272-9829), or <br> Visit their Web site at www.officialpayments.com <br> PhoneCharge, Inc. <br> Call toll free 1877521 8NYS <br> (1877521-8697), or <br> Visit their Web site at <br> www.paynystatetax.com <br> You can also connect to either of these Web sites by going to the Tax Department's Web site at www.tax.state.ny.us and clicking on Pay By Credit Card. <br> Whether paying by telephone or through the Internet, follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (line 43 of Form IT-200). Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point you may elect to accept or cancel the credit card transaction. <br> If you accept the credit card transaction you will be given a confirmation number. Please keep this confirmation number as proof of payment. <br> For additional information on the credit card program, log on to the Tax Department's Web site at www.tax.state.ny.us and click on Pay By Credit Card. 

NEW YロRK


CLICK. ZIP. FAST ROUND TRIP.

## Think e-file ... It's easy, fast, and safe.

## E-file provides the fastest and most accurate processing of your

 return, an electronic acknowledgement that your return has been received, and the quickest way to get your refund, especially when you use the direct deposit option. New this year, you can e-file now and pay electronically later by direct debit from your bank account or by credit card. You can $e$-file through a paid preparer, from your home computer using New York State approved tax preparation software, or through the Internet (e-file may be offered as a free Internet service to certain filers). See page 5 and log on to www.tax.state.ny.us/elf for more information.
## Federal/state tax agreement

[^2]
## Step 1

Get your tax records together - If you received a salary or wages, get all your 2000 wage and tax statement(s) together. These will be either New York State Form IT-2102 or federal
Form W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statement(s) by February 15, or if the form you received is incorrect, contact your employer.
Much of the information you need for Fast Form IT-100 comes from your federal return. Where possible, we have provided the specific line numbers on the federal form from which you can copy this information.
If you did not have to file a federal return but you must file a New York return, use the federal instructions to determine your filing status, the number of federal exemptions you may claim and your income and adjustments to income.

## Step 2

Fill in your return - Fill in Fast Form IT-100 using the following line instructions. Print your numbers inside the boxes. Do not use dollar signs. Leave blank any line that does not apply to you. Please write like this:

## 12234516778190 区

After completing all items that apply to you, continue with Step 3 on the next page.

## IT-100 line instructions

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 2000.

We will figure your tax and send you a refund or a bill for any additional tax you owe. We will also send a statement showing how we figured your tax. If you do owe additional tax, you must pay it by April 16, 2001 (April 17, 2001, if you file your federal return at the IRS Service Center in Andover, Mass.), or within twenty-one days of the date of your bill, whichever is later.
Name and address box - Do not write in this box or attach your peel-off label until you have completed and checked your return. Step 4 on the next page will tell you how to complete this section.

## Item (A)

Filing status - Show your filing status by putting an $\mathbf{X}$ in one box. If you filed a federal return, your filing status is the same. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.

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, 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 Form IT-285, Request for Innocent Spouse Relief, for more information.

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 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 back of your original return when filed. (See Disclaiming of spouse's debt on page 12.)

## Item (B)

Can you be claimed as a dependent? - If you can be claimed as a dependent on another taxpayer's federal return, put an $\mathbf{X}$ in the Yes box. If not, put an $\mathbf{X}$ in the No box.

## Item (C)

Were you a resident of the city of New York for all of 2000? - If you were a city of New York resident for all of 2000, put an $\mathbf{X}$ in the Yes box. If you were not a resident of the city of New York for all of 2000, put an $\mathbf{X}$ in the No box. If you were a resident of the city of New York for only part of 2000, stop; you must use Form IT-201.

## Item (D)

City of New York residents only:
(1) Were you 65 or older on Jan. 1, 2001? - If you were 65 or older, check the Yes box. If not, check the No box.
(2) Was your spouse 65 or older on Jan. 1, 2001? - If you were married and marked an $\mathbf{X}$ in box 2 of Item A (married filing joint return) and your spouse was 65 or older, check the Yes box. If your spouse was not 65 or older, check the No box.

We need this information to compute your New York City school tax credit.
If you were not a resident of New York City, do not make entries in these boxes.

## Item (E)

Were you a resident of the city of Yonkers for all of 2000? - If you were a city of Yonkers resident for all of 2000, put an $\mathbf{X}$ in the Yes box. If you were not a resident of the city of Yonkers for all of 2000, put an $\mathbf{X}$ in the No box. If you were a resident of the city of Yonkers for only part of 2000, stop; you must use Form IT-201.
If you were not a resident of Yonkers for any part of the year but earned wages there, you must use Form IT-200.
The information for lines 1 through 7 should be the same as on your federal return. If you did not have to file a federal return, report the same information that you would have reported if you had filed one.
If you filed your federal return by telephone (Telefile), report the same information on Form IT-100 that you would have reported if you had filed your federal return on paper.

## Line 1

Number of federal exemptions - Enter the number of exemptions claimed on your federal return. If you filed your federal return using Telefile enter 1. We will figure the number of your dependent exemptions that you can claim, since personal exemptions for you and your spouse, if you are married, are not allowed on your New York State return.

## Line 2

Wages, salaries, tips, etc. - Enter the total wages, salaries and tips you reported on your 2000 federal return. Include all wages, salaries and tips even if they were not reported by your employer on a wage and tax statement.

## Line 3

Taxable interest income - Enter the taxable interest income reported on your federal return.

## Line 4

Interest income on U.S. government bonds Enter any interest income on bonds or other obligations of the United States government that you included on line 3.
Interest income on U.S. government bonds is not subject to New York State income tax.
Therefore, any amount entered on line 4 will reduce your tax liability.

## Line 5

Ordinary dividends - Enter the ordinary dividends reported on your federal return.

## Line 6

Unemployment compensation - Enter the unemployment compensation reported on your federal return.

## Line 7

Individual retirement arrangement (IRA)
deduction - Enter the IRA deduction from your federal return.

## Line 8

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

## Line 9

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

## Line 10

## Gift for Breast Cancer Research and

Education - If you want to give a gift for breast cancer research and education, enter the amount. It must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

## Line 11

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

## Line 12

Gift for Alzheimer's Disease Assistance Fund (Alzheimer's Fund) - If you want to give a gift to the Alzheimer's Disease Assistance Fund, enter the amount. It must be in whole dollars: \$5, \$10, $\$ 20$ or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

## Line 13

Amount of federal earned income credit - You must have claimed the federal earned income credit in order to claim the New York State earned income credit. Enter the amount of federal earned income credit from federal Form 1040EZ, line 8a; Form 1040A, line 38a; or

Form 1040, line 60a and complete the Claim for Earned Income Credit for IT-100 Filers on the back of Form IT-100. Do not complete and file Form IT-215, Claim for Earned Income Credit.
If you are claiming the federal earned income credit and you are having the IRS compute the credit for you, do not enter an amount on line 13. Write EIC in the area to the left of line 13 and complete the Claim for Earned Income Credit for IT-100 Filers on the back of Form IT-100.

## Line 14

Amount of federal child and dependent care credit - If you filed federal Schedule 2, Child and Dependent Care Expenses, and claimed the credit on your federal return, enter the amount of the federal credit on line 14 and complete the Claim for Child and Dependent Care Credit for IT-100 Filers on the back of Form IT-100.
If you did not file federal Schedule 2, you may still be entitled to a New York State child and dependent care credit. Complete the Claim for Child and Dependent Care Credit for IT-100 Filers on the back of Form IT-100, and if you are entitled to a New York State child and dependent care credit, we will compute it for you. For additional information, see Instructions for Claim for Child and Dependent Care Credit for IT-100 Filers starting on page 21.
Do not complete and file Form IT-216, Claim for Child and Dependent Care Credit.

## Lines 15, 16, and 17

The information for lines 15, 16, and 17 is from your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). The amounts you enter on these lines should be the same as the total New York State, city of New York and city of Yonkers tax withheld shown on your wage and tax statements. Be sure to attach these statements to your return as explained in Step 6, Attachments, on the next page.

## Line 15

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

## Line 16

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

## Line 17

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

## - Direct Deposit

Complete lines 1a through 1c on the back of your return if you want us to deposit your refund (the total of any credit and refund amounts) computed on your return directly into your bank account instead of sending you a check.
You can contact your financial institution to make sure that your deposit will be accepted and to get your correct routing and account numbers. On line 1a, enter your 9 -digit routing number. 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 on this page, the routing number is 090090099.
Your check may state that it is payable through a bank different from the one where you have your checking 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.

On line 1b, check the box for the type of account, checking or savings.
On line 1c, enter the account number where you want your refund deposited. If you selected Checking on line 1b, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. Be sure not to include the check number.) If you chose Savings on line 1b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution. 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.
We will send you a written explanation of how we computed your tax. Any refund that you may be entitled to will be reflected in your bank

## statement.

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
1800 321-3213. The processing time for an income tax return is approximately six to eight weeks.

## (Now continue with Step 3 below.)

Step 3
Check the figures on your return.

## Step 4

Complete the top of your return - If you have your peel-off label (it is inside the income tax packet that was mailed to you), place it in the name and address box at the top of your return.

- If any information on the peel-off label is incorrect, cross it out and make the corrections directly on the label.
- If the information on your peel-off label is correct, do not enter your New York State county of residence, school district name or school district code number in the spaces at the top of your Form IT-100.
- You must enter your social security number(s) in the boxes to the right of the peel-off label. Be sure your social security numbers are in the same order as your names.
If you do not have a peel-off label, enter the following in the spaces at the top of your return:
- your social security number (and your spouse's social security number if you are married);
- your first name, middle initial and last name (and, if you are married filing a joint return, your spouse's first name, middle initial and last name). 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;


## - your address

- your New York State county of residence (on December 31, 2000);
- your school district name and code number - Enter the name and code number of your public school district. This is the district where you were a resident on December 31, 2000. School districts and code numbers are listed, by county, in the instructions for Forms IT-200 and Form IT-201. If you do not know the name of your school district, contact your nearest public school.
You must enter the name of your school district and code number even if you were absent from your school district temporarily, if your children did not attend the school in your school district, or if you had no children attending school. School aid may be affected if the school district code number is not correct.
- permanent home address - Enter your permanent home address within New York State on December 31, 2000, if it is not the same as your mailing address.
We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.
Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it. A summer or vacation home is not your permanent home.
Your permanent home address is not always the same as the mailing address on your income tax return. For example, you may use a post office box number for your mailing address; this is not your permanent home address.
If you are a permanent resident of a nursing home, enter the nursing home address as your permanent home address.
If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.


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

If you moved after December 31, 2000, enter your permanent home address as of December 31, 2000, not your current home address.

## Step 5

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

## Enter your daytime telephone number

 including the area code. This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return. You are not required to give your telephone number.
## Step 6

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

## Step 7

## Checklist

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

- apply the peel-off label from your income tax packet and enter your social security number(s) in the boxes to the right of the peel-off label?
- if you did not receive a peel-off label, did you enter your social security number(s), name, address, county of residence and school district name and code number at the top of your return?
- enter your permanent home address (if different from your mailing address)?
- check appropriate boxes for items (A) through (E)?
- enter the number of your federal exemptions?
- claim the IRA deduction, earned income credit or child care credit (if you qualify)?
- sign your return?
- complete the direct deposit section on the back of the return if you want any refund deposited.
- attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?


## Step 8

File your return as soon as you can after January 1, 2001, but not later than April 16, 2001. (If you are required to file your 2000 federal return at the IRS Service Center in Andover, Mass., the deadline to file your
New York State return is April 17, 2001.) To avoid penalty and interest, mail your return 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. 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.
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.

## Don't delay your refund

We want to send your refund to you as soon as possible. You can help us by filing an error-free return. Be sure that you have checked your correct filing status and that you have signed your return and attached your wage and tax statements so that we do not have to send your return back to you. Please check the figures on your return and carefully follow steps $4,5,6,7$, and 8 beginning on the previous page.

## 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:

- Make sure you enter your social security number(s) at the top of your return.
- 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 PO 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.


## Instructions for claim for earned income credit for IT-100 filers

## Line 3

You cannot claim the earned income credit if your investment income is more than $\$ 2,400$. For most people, investment income is the total of the following amounts:

- Taxable interest (line 8a of Form 1040A).
- Tax-exempt interest (line 8b of Form 1040A).
- Ordinary dividends (line 9 of Form 1040A).


## Line 4

List the name, social security number and year of birth for the qualifying child(ren) for whom you are claiming the federal earned income credit. Also, be sure to place an $\mathbf{X}$ in the box under the heading:

- Full time student if the qualifying person was born before 1982 and was at the end of 2000 under age 24 and a full time student.
- Person with disability if the qualifying person had a disability and was incapable of caring for himself or herself during 2000.
If you have checked the box Person with disability and your qualifying person is 24 years of age or older, you must attach a letter from the qualifying person's doctor stating that the person is disabled. When we receive a letter from your doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.


## Instructions for claim for child and dependent care credit for IT-100 filers

## Who qualifies

You may claim the New York State child and dependent care credit even if you did not claim the federal child and dependent care credit on federal Form 2441 or federal Form 1040A, Schedule 2. However, to claim the New York credit, you must qualify to claim the federal credit. To qualify and to use Form IT-100, you must meet all of the following federal requirements.

1. Your filing status is Single, Head of Household, Qualifying widow(er) with dependent child, or Married filing jointly.
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 13 instructions on the next page.
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 the qualified person(s) 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 2000.
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 2000; and complete the Claim for Child and Dependent Care Credit for IT-100 Filers section on the back of Form IT-100.
If you are a resident, you may qualify for a refund of any child and dependent care credit in excess of your New York State tax liability.


## Important terms

## 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 who 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 $\$ 2,800$ 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 2000.


## 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 2000, you may be able to take the credit or the exclusion 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 apply:

1. You had custody of the child for a longer time in 2000 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 2000.
3. One or both of the parents had custody of the child for more than half of 2000.
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 2000 , or
- your divorce decree or written agreement went into effect before 1985 and 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 2000. 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.
Dependent care benefits - include amounts your employer paid directly to either you or your care provider for the care of your qualifying person(s) while you worked. These benefits also include the fair market value of care in a day-care facility provided or sponsored by your employer.
Your salary may have been reduced to pay for these benefits. If you received dependent care benefits, they should be shown in box 10 of your 2000 federal W-2 form(s).
Qualified expenses - 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 - 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 - 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.
Some disabled spouse and dependent care expenses may qualify as medical expenses if you itemize deductions on federal Schedule A (Form 1040). For more information on qualifying medical expenses, see federal Publication 503, Child and Dependent Care Expenses, and Publication 502, Medical and Dental Expenses.

## Line 8

List the name, amount of qualified expenses paid in 2000, social security number and year of birth for the qualifying persons for whom you are claiming the New York State child and dependent care credit. Also, be sure to place an $\mathbf{X}$ in the box under the heading Person with disability if the qualifying person was permanently disabled during 2000.

If you have checked the box Person with disability and your qualifying person is 13 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your child's or other qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

## Line 10

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 credi (and exclusion, if applicable) 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 that you used due diligence by keeping in your records a federal $W$-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 10. For example, enter the provider's name and address. Write see attached in the columns for which you do not have the information. Then, on a separate sheet, explain that the 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 W-2 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 2000 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 11

Enter the amount of qualified expenses you incurred and paid in 2000 only. Do not enter more than $\$ 2,400$ (one qualifying person) or $\$ 4,800$ (two or more qualifying persons). If you had qualified prior year expenses for 1999 that you didn't pay until 2000, write PYE and the amount of the expenses on the dotted line next to line 11.

## Line 12

Enter only your earned income on line 12 (do not include your spouse's). Earned Income is generally your wages, salaries, tips, and other employee compensation. 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 also includes 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, if filing a joint return) is less than the qualified expenses entered on line 11 on the back of Form IT-100.

If you are filing a joint federal return, disregard community property laws. If your spouse died in 2000 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2000, see the line 13 instructions below.

## Line 13

If you are filing your return using filing status Á, Married filing joint return, enter only your spouse's earned income on line 13. If you are using any other filing status, enter the amount from line 12 on line 13.

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 2000. 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 earned income for each month is considered to be at least \$200 (\$400 if more than one qualifying person was cared for in 2000). If your spouse also worked during that month, use the higher of $\$ 200$ (or $\$ 400$ ) or his or her actual earned income for the 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.

## Real property tax credit

If your household gross income was $\$ 18,000$ or less, you may be entitled to a credit on your New York State income tax return for part of the real property taxes or rent you paid during 2000. If you do not have to file a return, you can file for a refund of the credit by using Form IT-214 only.

## Who qualifies

Homeowners - To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 2000:

- your household gross income was $\$ 18,000$ or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid real property taxes on your residence;
- you were a New York State resident for all of 2000;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all your real property (house(s), garage(s), land, etc.) was $\$ 85,000$ or less;
- any rent you received for nonresidential use of your residence (see Definitions below) was $20 \%$ or less of the total rent you received.
Renters - To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 2000:
- your household gross income was $\$ 18,000$ or less;
- you occupied the same New York residence for six months or more;
- you, your spouse, or other qualified household member paid rent for the residence;
- you were a New York State resident for all of 2000;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all of your real property (house(s), garage(s), land, etc.) was $\$ 85,000$ or less;
- the average monthly rent you and other members of your household paid was $\$ 450$ or less, not counting charges for heat, gas, electricity, furnishings or board.
If you meet all of these conditions as a homeowner or renter, you are a qualified taxpayer and may be entitled to the real property tax credit.


## You cannot file a real property tax credit

 claim form for a taxpayer who has died.
## Definitions

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

However, tenants, subtenants, roomers or boarders are not members of your household unless they are related to you in one of the following ways:

- a son, daughter or a descendent of either;
- a stepson or stepdaughter;
- a brother, sister, stepbrother or stepsister;
- a father, mother or an ancestor of either;
- a stepfather or stepmother;
- a niece or nephew;
- an aunt or uncle;
- a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-inlaw.
No one can be a member of more than one household at one time.
Household gross income is the annual total of the following income items that you and all members of your household received during 2000:
- Federal adjusted gross income (even if you don't have to file a federal return).
- New York State additions to federal adjusted gross income. For a list of these additions, see Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and Renters, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200.
- Support money, including foster care support payments.
- Income earned abroad exempted by section 911 of the Internal Revenue Code.
- Supplemental security income (SSI) payments.
- Nontaxable interest received from New York State, its agencies, instrumentalities, public corporations or political subdivisions.
- Workers' compensation.
- The gross amount of loss-of-time insurance. (For example, an accident or health insurance policy and disability benefits received under a "no-fault" automobile policy, etc.).
- Cash public assistance and relief, other than medical assistance for the needy. (For example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.) Do not include amounts received from the Home Energy Assistance Program (HEAP).
- Nontaxable strike benefits.
- The gross amount of pensions and annuities, including railroad retirement benefits;
- All payments received under the Social Security Act and veterans disability pensions reduced by any "Medicare premiums deducted from your benefit" reported on Federal Form SSA-1099, Social Security Benefit Statement.
Household gross income does not include food stamps, medicare, medicaid,
scholarships, grants, surplus food, or other relief in kind. It also does not include
payments made to veterans under the Federal
Veterans' Dioxin and Radiation Exposure

Compensation Standards Act because of exposure to herbicides containing dioxin (agent orange), or pursuant to certain agent orange product liability litigation.
Further, household gross income does not include payments made to individuals because of their status as victims of Nazi persecution as defined in federal Public Law 103-286.

A residence is a dwelling that you own or rent, and up to one acre of land around it. It must be located in New York State. If your residence is on more than one acre of land, only the amount of real property taxes or rent paid that applies to the residence and only one acre around it may be used to figure the credit. (If you do not know how much rent or real property tax you paid for the one acre surrounding your residence, contact your local assessor.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative or a rental unit within a single dwelling is also a residence.
A trailer or mobile home that is used only for residential purposes is also a residence.
Real property taxes paid are all current, prior, and prepaid real property taxes, special ad valorem levies and assessments levied and paid upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) during the taxable year. You may elect to include real property taxes that are exempted from tax under section 467 (for persons 65 and older) of the Real Property Tax Law (veterans' tax exemption does not qualify). If you do not know this amount, contact your local assessor.
Real property taxes paid also include any real estate taxes allowed (or which would be allowable if the taxpayer had filed return on a cash basis) as a deduction for
tenant-stockholders in a cooperative housing corporation under section 216 of the Internal Revenue Code.
If any part of your residence was owned by someone who was not a member of your household, include only the real property taxes paid that apply to the part you and other qualified members of your household own.
If your residence was part of a larger unit, include only the amount of real property taxes paid that can be reasonably applied to your residence.
If you owned and occupied more than one residence during the taxable year, add together the prorated part of real property taxes paid for the period you occupied each residence.
Rent constituting real property taxes paid is $25 \%$ of the adjusted rent paid on a New York residence during the taxable year.
Adjusted rent is the rent paid after subtracting any charges for heat, gas, electricity, furnishings or board. If these charges are not separately stated, complete lines 22 through 25 of Form IT-214 to figure 25\% of adjusted rent. Do not include any subsidized part of your rental charge in adjusted rent.

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

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

## Which form to file

To claim the real property tax credit, complete Form IT-214, Claim for Real Property Tax Credit, and attach it to Form IT-200 or Form IT-201 (You cannot claim this credit on Fast Form IT-100.) If neither you nor your spouse has to file a New York return but you qualify to claim the credit, just file Form IT-214 to claim your refundable credit.
If you are filing or have filed an original Form IT-214 without attaching it to another return, such as Form IT-200, please enter your daytime telephone number including the area code. This voluntary entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your Form IT-214. You are not required to give your telephone number.
To file an amended Form IT-214, get a blank Form IT-214 for the tax year involved and write Amended at the top of the form. Complete the form by entering the corrected information. If more than one member of your household qualifies for the credit, each must file a separate Form IT-214. See the line 17 instructions for division of the credit. However, if you are married and filing a joint tax return, you must file a joint claim on Form IT-214.

## When to file

If you are filing a New York State income tax return, attach Form IT-214 to it. File your New York State income tax return as soon as you can after January 1, 2001, but not later than April 16, 2001 (April 17, 2001, if you file your federal return at the IRS Service Center in Andover, Mass.)
If you don't have to file a New York State income tax return, file Form IT-214 as soon as you can after January 1, 2001.
If you have previously filed Form IT-200 or Form IT-201 without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit, file Form IT-214 as soon as you can, but no later than April 15, 2004.

## Filing Form IT-214 for past years

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

## Year

Last Date to File
1997
April 16, 2001
1998
April 15, 2002
1999
April 15, 2003

## 跙 Need help?

Telephone assistance is available from
8:30 a.m. to 4:25 p.m. (eastern time),
Monday through Friday.
For tax information: 1800 225-5829
To order forms and publications: 1800 462-8100
Refund status: (electronically filed) 1800 353-0708
(direct deposit) 1800 321-3213
(all others) 1800 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, 1800748 -3676 7 days a week)

Internet access: http://www.tax.state.ny.us (for forms, publications, your refund status, and other information)
Hotline for the hearing and speech impaired: 1800 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.

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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 1800 225-5829.

If you need to write, address your letter to: NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU W A HARRIMAN CAMPUS ALBANY NY 12227

## Line instructions

You must enter your social security number(s) in the boxes to the right of the peel-off label. Be sure your social security numbers are in the same order as your names. Do not enter information in the spaces of the address, the county of residence, the school district name, or school district code number boxes if all the information on the peel-off label is correct.
If you do not have a peel-off label, print or type the information requested in the name and address box at the top of the front. Enter your name, address, social security number, and county of residence as of December 31, 2000. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the address of the New York residence that qualifies you for this credit if it is different from your mailing address. If not, enter the word same on this line.

## Filling in your claim form

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.
Form IT-214 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return 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 or spaces provided.
- Do not use dollar signs, commas, decimal points, dashes or any other punctuation marks or symbols. All necessary punctuation has been printed on the form.
- Write your numerals like this:

1233145167781910 区

- Carefully enter your money amounts so that the whole dollar amount ends immediately to the left of the cents decimal and the cents amount starts immediately to the right of the cents decimal.
- Make your money amount entries in the white areas allowing one numeral for each box.
Example: If your entry for line 10 is $\$ 3,525.50$, your money field entry should look like this:

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


## Line 5

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 2000, check the Yes box. If not, check the No box.
Generally, residents of nursing homes do not qualify for this credit since they are all considered to be members of one household which usually exceeds the household gross income level of $\$ 18,000$ and the average monthly rent level of $\$ 450$. If you are a resident of a nursing home and you check the Yes box, do not file Form IT-214 unless you attach a statement explaining how your household does not exceed these two limitations.
Residents of housing facilities that are completely exempt from paying real property taxes do not qualify for this credit. Some examples include, but are not limited to, residents of public housing projects and senior citizen homes. Find out if your residence is completely exempt from paying real property taxes by asking the management of your housing facility. If you check the Yes box on line 5, do not file Form IT-214.

## Line 6

Enter the number of members of your household, including yourself, who are filing a Form IT-214 for 2000. Count a joint claim filed by husband and wife as one Form IT-214. See the instructions for line 17 if more than one member of your household is filing Form IT-214.

## Line 7

If any qualified member of your household was 65 or older on January 1, 2001, check the Yes box. If not, check the No box. Among other conditions (see Who qualifies), a household member 65 or older must have paid real property taxes or rent to qualify for this credit. If you checked the Yes box on line 7, indicating that you or a member of your household was 65 or older on
January 1, 2001, enter the social security number of that person in the box Qualifying social security number. Enter same if it is your social security number.

## Line 8

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

## Complete Schedule A or B and Schedule C on the back of Form IT-214 before continuing with line 9. <br> Schedule A (homeowners)

Enter on lines 18 and 19 any county, city, town, village or school district taxes and
assessments that you and all qualified members of your household paid during 2000 (do not include penalty and interest charges). Persons age 65 or older may enter on line 20 the amount exempted from taxation under section 467 of the Real Property Tax Law (do not include the veterans' tax exemption or the STAR exemption). However, if you choose to make an entry on line 20, your credit, before limitation, will be only $25 \%$ (instead of $50 \%$ ) of your eligible real property taxes. You may want to figure your credit both ways to see which results in the greater credit. Add lines 18 through 20 and enter the total on line 21. Transfer this amount to line 10 on the front of Form IT-214.

## Schedule B (renters)

Enter on line 22 the total rent you and all members of your household paid during 2000; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 23, 24, and 25. Transfer the amount on line 25 to line 10, on the front of Form IT-214.
If the monthly average of your adjusted rent (line 24) was more than $\$ 450$, stop; you do not qualify for this credit.

## Schedule C

## (homeowners and renters)

List the name, social security number and year of birth of everyone, including yourself, who lived in your household in 2000. If you need more space, list additional names on a separate sheet and attach it to Form IT-214. Enter in the boxes on line 26 the total number of household members.
Figure your household gross income by completing lines 27 through 34.
Enter on line 27 the total federal adjusted gross income of you and all members of your household. If you or any members of your household do not have to file a federal return, include the amount that would be included in federal adjusted gross income if a federal return had been required.
Enter on line 28 the total additions to federal adjusted gross income required by section 612(b) of the Tax Law. For a list of these additions, see Publication 22, General Information on New York State's Real Property Tax Credit for Homeowners and Renters, or the instructions for Form IT-201. For Form IT-200 filers, the New York State additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200. Include the total of these additions that apply to you and all members of your household, even if a New York State income tax return is not required.
Enter on lines 29 through 33 the total of each type of income you and all members of your household received during 2000 that was not included on lines 27 and 28.
If someone was a member of your household for only part of the taxable year, include on lines 27 through 33 the income he or she received while a member of your household.
Add lines 27 through 33 and enter the total on line 34. Round this amount to the nearest whole dollar and transfer it to line 11 on the front of Form IT-214. If this amount is more than $\$ 18,000$, stop; you do not qualify for this credit.

## Line 9

If you qualify for an exemption from taxation under section 467 of the Real Property Tax

Law and elect to enter this exemption on line 20, check the Yes box. If not, check the No box.

## Line 10

Real property taxes paid or 25\% of adjusted rent paid
If you owned your residence for all of 2000, enter your real property taxes paid (from line 21) on line 10.
If you rented your residence for all of 2000, enter $25 \%$ of your adjusted rent paid (from line 25) on line 10.
If you owned your residence for part of the taxable year and rented your residence for part of the taxable year, add $25 \%$ of your adjusted rent paid (from Schedule B) to the prorated part of any charges you list on
Schedule A. Enter the total on line 10.

## Line 15

If you entered on line 20 any amount of taxes not paid due to the exemption for persons 65 or older (section 467 of the Real Property Tax Law), figure $25 \%$ of line 14 and enter the result on line 15 . If you did not make an entry on line 20 , figure $50 \%$ of line 14 and enter the result on line 15.

## Line 16

## Credit limitation

Using the following table, find your credit limitation according to the amount of your household gross income (line 11) and the age of qualified household members (line 7). Be careful to select your limitation from the proper column.

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

## * This may include a negative amount

## Line 17

## Real property tax credit

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

If more than one member of your household is filing Form IT-214, divide the line 17 amount equally among all filers. You can divide the line 17 amount any way you want if you each agree to the amount of your share and attach a copy of the agreement to your Form IT-214. Enter only your share of the line 17 amount on your Form IT-214 (and on your return if you have to file one)
If you are married and filing a joint Form IT-214, you do not have to divide the credit. However, if you do not want to apply your share of a credit to a debt owed by your spouse, you must also file Form IT-280,

Nonobligated Spouse Allocation (see Collection of debts from your refund and Disclaiming of spouse's debt on the next page).

If you are filing a $\mathbf{2 0 0 0}$ New York State income tax return, transfer your line 17 amount to Form IT-200, line 36 or Form IT-201, line 58.
Your credit will be subtracted from the amount of tax you owe. Any amount over the tax you owe will be refunded to you.

## Sign Form IT-214 and attach it to the return

 you are filing.If you pay someone to prepare Form IT-214, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form IT-214 for you and does not charge you, that person should not sign it.
Note to paid preparers - When signing a taxpayer's New York State income tax return, you must use the same number (social security number or federal preparers tax identification number) that you use when preparing federal income tax returns.

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

- failure to include the identifying number of the paid preparer (if an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);
- failure to furnish a completed copy of the tax return or claim for a refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep 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 completed copy of the return or information on the list is three years after the due date of the return (without regard to extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later. The period for keeping a completed copy of a claim for refund is three years from the time the claim for refund was presented to the taxpayer for signature.
For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of $\$ 25,000$.
If you are not filing a $\mathbf{2 0 0 0}$ New York State income tax return, sign and date Form IT-214 and mail it 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 page 2 of these instructions 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.

## D. Direct Deposit

Complete lines 35a through 35 c if you want us to deposit your real property tax credit directly into your bank account instead of sending you a check. Do not complete these lines if you are filing Form IT-214 with your New York State income tax return. Instead, complete the lines for direct deposit on the return that you are filing.
You can contact your financial institution to make sure your deposit will be accepted and to get your correct routing and account numbers.

## Line 35a

Enter your 9 digit routing number. 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 on this page, the routing number is 090090099 .
Your check may state that it is payable through a bank different from the one where you have your checking 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 35b

Check the box for the type of account, checking or savings.

## Line 35c

Enter the account number where you want your real property tax credit deposited. If you selected Checking on line 35b, enter the account number shown on your checks. (On the sample check on this page, the account number is 1357902468 . Be sure not to include the check number.) If you chose Savings on line 35b, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your financial institution. 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.

The Department will not notify you that your refund of your real property tax credit has been deposited. However, if the amount we deposit is different from the amount of real property tax credit you claimed on your Form IT-214, we will send you a written explanation of the adjustment within two weeks from the date your refund of your real property tax credit is 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 credit claim 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 claim of your real property tax credit to your account, call toll free 1800 321-3213. The processing time is approximately six to eight weeks.

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

If you have any questions about whether you owe a past-due legally enforceable debt to the Internal Revenue Service 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 1800 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.

## 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:

- Make sure you enter your social security number(s) at the top of your return.
- We mail the refund to the address shown on the return.
- Don't assume that we already have your correct address. Check it.
- Make sure the address is complete include $\boldsymbol{c} / \boldsymbol{o}$ if necessary, and PO 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.


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

## 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 338, W A Harriman Campus, Albany NY 12227; telephone 1800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

## General information

## Who qualifies

To qualify for the New York State earned income credit you must:

- have claimed the federal earned income credit for tax year 2000; and
- file (or have filed) a New York State return for 2000.
If you are a resident or part-year resident, you may qualify for a refund of any earned income credit in excess of your New York State tax liability. Nonresidents do not qualify for a refund of the New York State earned income credit.


## How to claim the credit

In order to claim the New York State earned income credit you must: complete Form IT-215 using the information from your federal return, worksheets, and, if applicable, the federal return's federal earned income credit line instructions; or - if you file the IT-100 return, complete the Claim for earned income credit for IT-100 filers on the back of the return.

## Filling in your claim form

Form IT-215 for 2000 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas 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:


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 9 is
$\$ 329.68$, your money field entry should look like:

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


## Line instructions for all filers

All resident, nonresident, and part-year resident filers complete lines 1 through 18 as applicable. (Form IT-100 filers - Do not file Form IT-215 unless you have already filed your Form IT-100 for 2000.)
All part-year resident filers must also complete lines 19 through 27.
Line 1 - You must have claimed the federal earned income credit for 2000 in order to claim the New York State earned income credit.
Line 2 - You cannot claim the New York State earned income credit if your investment income is more than $\$ 2,400$. For most people, investment income is the total amount of:

- taxable interest (from line 8a of federal Form 1040 or 1040A);
- tax-exempt interest (from line 8b of federal Form 1040 or 1040A);
ordinary dividends income (from line 9 of federal Form 1040 or 1040A); and
- capital gain net income from line 13 of Form 1040 (if more than zero).
For additional information on what qualifies as investment income, see federal Publication 596, Earned Income Credit.
Line 3 - File Form IT-215 with your original 2000 New York State income tax return. If you have already filed your original return, you may file Form IT-215 by itself. If you haven't previously filed your income tax return for this year, you must file one with this claim.
Line 4 - If you filed federal schedule EIC, be sure to list the name, relationship, number of months the child lived with you, social security number and year of birth for the same children you claimed on the federal schedule.
Caution: To be eligible to claim the New York State earned income credit, you must provide a correct and valid social security number (SSN) for each child listed on line 4.
If you have applied for a social security number by filing federal Form SS-5 with the Social Security Administration, but you have not received it by the April 16, 2001 (April 17, 2001 if you file your federal return at the IRS Service Center in Andover, Mass.), filing deadline, you can either:

1) File Form IT-370 requesting an automatic extension of time to file until August 15, 2001. (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.) or
2) File your return on time without claiming the earned income credit and do not attach Form IT-215. After receiving the SSN, file Form IT-215 and claim the credit.
Be sure to place an $\mathbf{X}$ in the box under the heading Full-time student if your child was born before 1982 and was a full-time student
under 24. Place an $\mathbf{X}$ in this box only if you put a checkmark in the yes box on your 2000 federal Schedule EIC, line 4a.
Be sure to place an $\mathbf{X}$ in the box under the heading Person with disability if your child was born before 1982 and was permanently disabled during any part of 2000. Place an $\mathbf{X}$ in this box only if you put a checkmark in the Yes box on your 2000 federal schedule EIC, line 4b.
If you have checked the box Person with disability, and your qualifying person is 24 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.
Line 6 - This amount can be found on the appropriate line of the federal return you filed.
Line 8 - If you received a taxable scholarship or fellowship that was not reported on a federal Form W-2, or if you were paid an amount as an inmate in a penal institution for work, enter the amount from your federal Form 1040 instructions for lines 60a and 60b, earned income credit computation step 7, item 3 (subtract line.)

Line 9 - Business income or loss, applies only to federal Form 1040 filers. Enter the amount of business income or loss from your federal Form 1040 instructions, Earned Income Credit Worksheet B, line 4a. Do not use a minus sign or brackets to show a loss. Check the appropriate box on line 9 to indicate if the amount reported is a profit or a loss. Be sure to enter your Employer Identification Number (EIN) for your business. If you have income or loss from more than one business, enter the EIN representing your primary business activity. If your primary business activity doesn't have an EIN, use your social security number.
Line 10 - If you are filing New York State Form IT-200, IT-201, or IT-203, you must enter your federal modified adjusted gross income (FMAGI) from the line instructions for the earned income credit for the federal form you filed.

- 1040 filers - Form 1040 lines 60a and 60b instructions, Step 6, Box A
- 1040A filers - Form 1040A lines 37a and 38b instructions, Step 6, Box A
- 1040EZ filers - Form 1040EZ lines 8a and 8b instructions.
If you elected to have the Internal Revenue Service figure your federal earned income credit for you, you must figure your federal modified adjusted gross income using either:
- federal Publication 596, Earned Income Credit, or
- the Federal modified adjusted gross income worksheet provided on the back page of these instructions (even if you are requesting the Tax Department to compute your New York State earned income credit for you).

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.

Federal modified adjusted
gross income worksheet

1. Enter your federal adjusted gross income from Form 1040, line 33 or federal Form 1040A, line 19
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 "TEl"). I"). .........
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, 15 a and 16a, or federal Form 1040A, lines 11a and 12a. .................................
3. Enter any net capital loss claimed on federal Form 1040, Schedule D, line 18.
4. Enter any net loss from an estate or trust claimed on federal Form 1040 Schedule E, line 36. $\qquad$
5. Enter any royalty loss included on federal Form 1040 Schedule E, line 26. ... 6
6. Enter any net business loss from federal Form 1040, Schedule C, line 31. ...........
Enter any net farm loss from federal Form 1040, Schedule F, line 36.
7. 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. .......
Add lines 7, 8, and $9 \ldots . . . . . . . . . .$. $\qquad$
11. Multiply line 10 by $75 \%$ (.75) .............. 11
12. Add lines 1 through 6 and line $11 \ldots \ldots .12$

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 2000, the New York State earned income credit is $22.5 \%$ (.225) 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 2000 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 57.
- 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 2000 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 57.
- 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 2000 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-B, Other New York State and City of New York 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-B, line 45 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 2000
New York State income tax return and you answered Yes at line 3, mail your completed Form IT-215 to:

## STATE PROCESSING CENTER <br> PO BOX 61000 <br> 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.)

## 雨 Need help?

Tax information: 1800 225-5829
Forms and publications: 1800 462-8100
Refund status: Access our website or call 1800 443-3200;
if electronically filed 1800 353-0708;
direct deposit refunds: 1800 321-3213
From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1800 748-3676
Internet access: http://www.tax.state.ny.us
Hearing and speech impaired
(telecommunications device for the
deaf (TDD) callers only): $1800634-2110$

## General information

The New York State child and dependent care credit is a minimum of $20 \%$ and as much as $110 \%$ 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, or federal Form 1040A, Schedule 2 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 31.
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 2000.

## 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 2000, and
- the qualifying person lived in your home more than half of 2000, 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 2000,
- 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 $\$ 2,800$ 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 2000.


## 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 2000, 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 2000 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 2000.
3. One or both of the parents had custody of the child for more than half of 2000.
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 2000, 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 2000. 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 1999 that you didn't pay until 2000, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2000. 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 2000 and had no earned income, see federal Publication 503. If your spouse was a student or disabled in 2000, 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:

$\square 12314516778910$ 区

- 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 this:

- 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 2000 and did not claim the child and dependent care credit on it.)

## Line 1

File Form IT-216 with your original 2000 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 2000 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 2000, 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 16, 2001, filing deadline (April 17, 2001, 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, 2001. (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 $\mathbf{X}$ 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 2000. If you have checked the box Person with disability and your qualifying person is 13 years of age or older, you must attach a letter from a doctor stating that the person is disabled. When we receive a letter from your qualifying person's doctor stating that your qualifying person is, by definition, permanently and totally disabled, we will keep that statement on file, and you will not have to provide this information again.

## 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 or federal Form 1040A, Schedule 2 to claim the federal child and dependent care credit,
enter on Form IT-216, line 5, the line 3 amount from federal Form 2441, or federal Form 1040A, Schedule 3.
- If you filed Form 2441 or federal Form 1040A, Schedule 2 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 or federal Form 1040A, Schedule 2 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 1999. Do not include the following expenses on line 5:

1. Qualified expenses you incurred in 2000 but did not pay until 2001. However, next year you may be able to use these expenses to increase your 2001 credit.
2. Qualified expenses you incurred in 2000 but did not pay until 2000. If you had prior year expenses you did not pay until 2000, see the instructions for line 11 below.

## Worksheet 1

a. Enter the amount of qualified expenses you
incurred and paid in 2000.
Do not include on this line
any excluded benefits
shown on federal
Form 2441, line 18 or
federal Form 1040A,
Schedule 2, line 18 $\qquad$
a.
b. Enter $\$ 2,400$ ( $\$ 4,800$ if
two or more qualifying persons)
b. $\qquad$
c. Enter the amount from federal Form 2441, line 18 or federal Form 1040A, Schedule 2, 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 (1999)
expenses in 2000, 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 2000 . 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 2000). 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 20, 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, or federal Form 1040A, Schedule 2, line 9, before any federal limitation.
If you had qualified expenses for 1999 that you didn't pay until 2000, you may be able to claim these qualified expenses and increase the amount of credit you can take in 2000. If you can take a credit for 1999 expenses paid in 2000, 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 1999 expenses.

## Line 12

Transfer the amount from line 11 to line 12 and complete the remainder of Form IT-216.

## Line 13

For 2000, the New York State child and dependent care credit is a minimum of $20 \%$ and as much as $110 \%$ 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
$\qquad$

Enter the amount from Form IT-200, line 13
d. Add lines b and c. $\qquad$ c.
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.
e.

Use the table on the next page to determine the decimal to be entered on line 13.
Line 14 - If you are attaching this claim to your original 2000 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 56.
- 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 2000 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.

New York State child and dependent care credit limitation table


## 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 2000. The amounts for these lines can be found on the appropriate lines of Form IT-203 or Form IT-203-B, Other New York State and City of New York 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-B, line 44 and attach Form IT-216 to your Form IT-203. This amount represents the refundable portion of your part-year resident child and dependent care credit.

See Where to file and Private delivery services on previous page.

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2000.
(If you are a New York City resident, look for your listing after Nassau County.) Enter the school district name and code number at the top of the front of your return in the white spaces and boxes provided. If you do not know the name of your school district, contact your nearest public school.

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

## School district name School district code number

## Albany

Albany 005
Berne-Knox-Westerlo 050
Bethlehem 051
Cairo-Durham 076
Cohoes 122
Duanesburg 153
Green Island 236
Greenville 240
Guilderland 246
Maplewood (Colonie) 371
Menands 388
Middleburgh 393
Mohonasen-Draper
(Rotterdam) 402
Niskayuna 439
North Colonie 443
Ravena-Coeymans-Selkirk 524
Schalmont (Rotterdam) 568
Schoharie 572
South Colonie 595
Voorheesville 660
Watervliet 674

## Allegany

Alfred Almond 010
Andover 017
Arkport 021
Belfast 044
Bolivar-Richburg 054
Canaseraga 083
Cuba-Rushford 138
Fillmore 192
Friendship 209
Genesee Valley
(Angelica-Belmont) 018
Greenwood 242
Hinsdale 277
Keshequa (Dalton-Nunda) 320
Letchworth (Gainesville) 339
Pioneer (Yorkshire) 498
Portville 512
Scio 575
Wellsville 683
Whitesville 702
Broome
Afton 003
Bainbridge Guilford 031
Binghamton 053
Chenango Forks 107
Chenango Valley 108
Cincinnatus 113
Deposit 146
Greene 238
Harpursville 259
Johnson City 313
Maine Endwell 364
Marathon 372
Newark Valley 432
South Mountain-Hickory 720
Susquehanna Valley 627
Union-Endicott 651
Vestal 658
Whitney Point 703
Windsor 710
Cattaraugus
Allegany-Limestone 011
Cattaraugus-Little Valley 094

## School district name School district code number

Cattaraugus (Cont'd)
Cuba-Rushford 138
Ellicottville 181
Forestville 198
Franklinville 205
Frewsburg 208
Gowanda 230
Griffith Institute
(Springville) 244
Hinsdale 277
Olean 462
Pine Valley (South Dayton) 497
Pioneer (Yorkshire) 498
Portville 512
Randolph 522
Randolph Academy 723
Salamanca 556
West Valley 690

## Cayuga

Auburn 025
Cato Meridian 092
Groton 245
Hannibal 257
Homer 281
Jordan Elbridge 315
Moravia 407
Oswego 472
Port Byron 507
Red Creek 525
Skaneateles 588
Southern Cayuga 609
Union Springs 650
Weedsport 681
Chautauqua
Bemus Point 048
Brocton 067
Cassadaga Valley 091
Chautauqua Lake
(Mayville) 104
Clymer 119
Dunkirk 155
Falconer 189
Forestville 198
Fredonia 206
Frewsburg 208
Gowanda 230
Jamestown 306
Panama 479
Pine Valley (South Dayton) 497
Randolph 522
Ripley 536
Sherman 583
Silver Creek 587
Southwestern at Jamestown 611
Westield 692

## Chemung

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

## School district name School district code number

## Chenango

Afton 003
Bainbridge Guilford 031
Brookfield 070
Chenango Forks 107
Cincinnatus 113
De Ruyter 141
Gilbertsville-Mt. Upton 222
Greene 238
Harpursville 259
Norwich 455
Otselic Valley (Georgetown-
South Otselic) 606
Oxford 475
Sherburne-Earlville 582
Sidney 586
Unadilla Valley (New Berlin-
South New Berlin) 422
Whitney Point 703
Clinton
Ausable Valley (Keeseville) 026
Beekmantown 043
Chateaugay 102
Chazy 105
N. Eastern Clinton 418

Northern Adirondack 453
Peru 492
Plattsburgh 503
Saranac (Dannemora) 560
Saranac Lake 561
Columbia
Chatham 103
East Greenbush 158
Germantown 221
Hudson 289
Kinderhook (Ichabod Crane) 294
New Lebanon 426
Pine Plains 496
Red Hook 526
Schodack 571
Taconic Hills (Copake) 632
Webutuck (Northeast) 680

## Cortland

Cincinnatus 113
Cortland 134
De Ruyter 141
Dryden 152
Fabius-Pompey 187
Greene 238
Groton 245
Homer 281
Marathon 372
McGraw 385
Newark Valley 432
Tully 646
Whitney Point 703
Delaware
Andes 016
Bainbridge Guilford 031
Charlotte Valley 101
Delhi 144
Deposit 146
Downsville 150
Franklin 203
Gilboa Conesville 223
Hancock 256
Jefferson 310
Livingston Manor 349

## School district name School district code number

## Delaware (Cont'd)

Margaretville 375
Oneonta 464
Roscoe 545
Roxbury 547
Sidney 586
South Kortright 601
Stamford 620
Sullivan West (Delaware
Valley-Jeff Youngsville-
Narrowsburg) 143
Unatego (Otego-Unadilla) 649
Walton 663
Worcester 711

## Dutchess

Arlington 022
Beacon 040
Carmel 089
Dover Union Free 149
Haldane (Philipstown) 249
Hyde Park 293
Millbrook 396
Pawling 483
Pine Plains 496
Poughkeepsie 514
Red Hook 526
Rhinebeck 531
Spackenkill 612
Taconic Hills (Copake) 632
Wappingers Falls 665
Webutuck (Northeast) 680
Erie
Akron 004
Alden 007
Amherst 719
Attica 024
Buffalo 073
Cheektowaga 106
Cheektowaga-Maryvale 378
Cheektowaga-Sloan 589
Clarence 114
Cleveland Hill 115
Depew 145
East Aurora 156
Eden 171
Frontier 210
Gowanda 230
Grand Island 232
Griffith Institute
(Springville) 244
Hamburg 251
Holland 278
roquois 300
Kenmore-Town of
Tonawanda 319
Lackawanna 326
Lake-Shore (Evans-Brant) 330
Lancaster 332
Maryvale (Cheektowaga) 378
North Collins 442
Orchard Park 468
Pioneer (Yorkshire) 498
Silver Creek 587
Sloan (Cheektowaga) 589
Sweet Home 628
Tonawanda (City of) 638
West Seneca 689
Williamsville 706

Essex - Nassau
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
llion 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
Geneseo 218

## School district name School district code number

## Livingston (Cont'd)

Honeoye 282
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
Fayetteville-Manlius 370
Hamilton 252
Madison 361
Morrisville Eaton 411
Mount Markham (Bridgewater-
W. Winfield) 412

Oneida (Sylvan Beach) 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

School district name School district code number

## Montgomery (Cont'd)

Fonda Fultonville 197
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

[^3]
## school district where you live.

School districts and code numbers
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 Beach) 463
Oriskany 469
Poland 506
Remsen 528
Rome 541
Sauquoit Valley 564
Sherrill (Vernon-Verona) 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
Fayetteville-Manlius 370
Homer 281
Jamesville-Dewitt 307
Jordan Elbridge 315
La Fayette 325
Liverpool 348
Lyncourt (Salina) 358
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
Manchester-Shortsville
(Red Jacket) 527
Marcus Whitman (Gorham-
Middlesex) 374
Naples 420
Newark 431
Palmyra-Macedon 478
Penn Yan 489
Phelps-Clifton Springs 493
Pittsford 500
Victor 659
Wayland-Cohocton 677

## Orange

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

## Orleans

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

## Oswego

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

## Otsego

Bainbridge Guilford 031
Charlotte Valley 101
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120

School district name
School district code number
Otsego (Cont'd)
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
Kinderhook (Ichabod Crane) 294
Lansingburgh 334
Mechanicville 386
New Lebanon 426
North Greenbush (Williams) 704
Rensselaer 530
Schodack 571
Stillwater 623
Troy 642
Wynantskill 713

## Rockland

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

St. Lawrence
Alexandria Bay
(Alexandria) 009
Brasher Falls
(St. Lawrence) 058
Brushton Moira 072
Canton 087
Clifton Fine 116
Colton Pierrepont 124
Edwards-Knox 724
Gouverneur 229

School district name School district code number

St. Lawrence (Cont'd)
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
South Seneca 607

Schuyler - Yates
School districts and code numbers

School district name
School district code number

## Schuyler (Cont'd)

Spencer Van Etten 613
Trumansburg 643
Watkins Glen 675
Seneca
Clyde-Savannah 118
Geneva 219
Lyons 360
Phelps-Clifton Springs 493
Romulus 542
Seneca Falls 578
South Seneca 607
Trumansburg 643
Waterloo (Border City) 671
Steuben
Addison 001
Alfred Almond 010
Andover 017
Arkport 021
Avoca 028
Bath (Haverling) 037
Bradford 057
Campbell-Savona 080
Canaseraga 083
Canisteo 086
Corning 132
Dansville 140
Elmira 182
Greenwood 242
Hammondsport 254
Hornell 286
Jasper-Troupsburg 308
Naples 420
Penn Yan 489
Prattsburg 515
Wayland-Cohocton 677
Whitesville 702

## Suffolk

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

School district code number
Suffolk (Cont'd)
West Islip 688
Kings Park 321
Lindenhurst 344
Longwood (Middle Island) 392
Mattituck (Cutchogue) 382
Middle Country 391
Miller Place 397
Montauk 404
Mount Sinai 414
New Suffolk 429
North Babylon 440
Northport-East Northport 452
Oysterponds 477
Patchogue-Medford 481
Port Jefferson 509
Quogue 521
East Quogue 164
Remsenburg-Speonk 529
Riverhead 537
Rocky Point 540
Sachem (Holbrook) 553
Sag Harbor 554
Sagaponack 555
Sayville 566
Shelter Island 580
Shoreham-Wading River 585
Smithtown 590
South Country (South
Haven) 596
South Huntington 599
South Manor (West Manor) 603
Southhampton 608
Southold 610
Springs 617
Three Village 635
Tuckahoe Common
(Southampton) 645
Wainscott 661
West Babylon 684
West Islip 688
Westhampton Beach 693
William Floyd (Mastic Beach) 381
Wyandanch 712

## Sullivan

Eldred 178
Ellenville 180
Fallsburgh 190
Liberty 342
Livingston Manor 349
Minisink Valley 400
Monticello 406
Pine Bush 495
Port Jervis 510
Sullivan West (Delaware Valley-
Jeff Youngsville-
Narrowsburg) 143
Roscoe 545
Tri Valley 640
Tioga
Candor 085
Dryden 152
Ithaca 305
Maine Endwell 364
Marathon 372
Newark Valley 432
Owego-Apalachin 473
Spencer Van Etten 613
Tioga 637
Union-Endicott 651
Vestal 658
Waverly 676
Whitney Point 703
Tompkins
Candor 085


School district code number
Tompkins (Cont'd)
Cortland 134
Dryden 152
Groton 245
Homer 281
Ithaca 305
Lansing 333
Moravia 407
Newark Valley 432
Newfield 436
Odessa Montour 460
Southern Cayuga 609
Spencer Van Etten 613
Trumansburg 643
Ulster
Ellenville 180
Fallsburgh 190
Highland 274
Kingston 322
Livingston Manor 349
Margaretville 375
Mariboro 377
New Paltz 427
Onteora 466
Pine Bush 495
Rondout Valley 543
Saugerties 563
Tri Valley 640
Valley (Montgomery) 405
Wallkill 662
Warren
Bolton 055
Corinth 131
Glens Falls 225
Glens Falls Common
(Abraham Wing) 226
Hadley Luzerne 247
Hudson Falls 290
Johnsburg 312
Lake George 327
Minerva 399
North Warren 451
Queensbury 520
Schroon Lake 573
Ticonderoga 636
Warrensburg 666
Washington
Argyle 020
Cambridge 078
Fort Ann 199
Fort Edward 200
Granville 233
Greenwich 241
Hartford 262
Hoosic Valley 284
Hoosick Falls 285
Hudson Falls 290
Lake George 327
Putnam 517
Salem 557
Schuylerville 574
Stillwater 623
Whitehall 700
Wayne
Cato Meridian 092
Clyde-Savannah 118
Gananda 213
Lyons 360
Marion 376
North Rose-Wolcott 446
Newark 431
Palmyra-Macedon 478
Penfield 488
Phelps-Clifton Springs 493
Port Byron 507

School district name School district code number

## Wayne (Cont'd)

Red Creek 525
Sodus 592
Victor 659
Wayne 678
Webster 679
Williamson 705
Westchester
Ardsley 019
Armonk (Byram Hills) 023
Bedford (Mt. Kisco) 042
Blind Brook-Rye
(Ridge Street) 535
Briarcliff Manor 061
Bronxville 069
Chappaqua 100
Croton Harmon 136
Dobbs Ferry 147
Eastchester 169
Edgemont 172
Elmsford 185
Greenburgh 237
Harrison 260
Hastings-on-Hudson 263
Hendrick Hudson 267
Irvington 301
Katonah Lewisboro 316
Lakeland (Shrub Oak) 331
Mamaroneck 367
Mt. Pleasant Central 417
Mount Vernon 416
New Rochelle 428
North Salem 447
Ossining 471
Peekskill 485
Pelham 486
Pleasantville 504
Pocantico Hills 505
Port Chester-Rye 508
Putnam Valley 518
Rye 551
Rye Neck 552
Scarsdale 567
Somers 594
Tarrytown 633
Tuckahoe 644
Valhalla 654
White Plains 699
Yonkers 715
Yorktown Heights
(Yorktown) 717
Wyoming
Alden 007
Alexander 008
Attica 024
Fillmore 192
Holland 278
Iroquois 300
Keshequa (Dalton-Nunda) 320
Letchworth (Gainesville) 339
Pavilion 482
Perry 490
Pioneer (Yorkshire) 498
Warsaw 667
Wyoming 714
York 716
Yates
Dundee 154
Geneva 219
Marcus Whitman (Gorham-
Middlesex) 374
Naples 420
Penn Yan 489
Prattsburg 515

## * Do not use a high school district (CHS) in Eastport-South Manor. Use the code number for the elementary school district where you live.

 e.
## Based on Taxable Income

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

Example: Mr. and Mrs. Allen are filing a joint return. Their taxable income on line 18 of Form IT-200 is $\$ 36,275$. First, they find the 36,250-36,300 income line. Next, they find the column for Married filing jointly and read down the column. The amount shown where the income line and filing

| At least | But less than | Single <br> or <br> Married <br> filing <br> separately <br> Your New | Married filing jointly <br> York Sta | Head of a house hold <br> tax is: |
| :---: | :---: | :---: | :---: | :---: |
| 36,200 | 36,250 | 2,084 | 1,723 | 1,918 |
| 36,250 | 36,300 | 2,088 | 1,726 | 1,922 |
| 36,300 | 36,350 | 2,091 | 1,729 | 1,925 |
| 36,350 | 36,400 | 2,095 | 1,732 | 1,929 | status column meet is $\$ 1,726$. This is the tax amount they must write on line 19 of Form IT-200.



[^4]continued on next page

| If line 18 (taxable income) |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married <br> 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 <br> 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 |

[^5]continued on next page


| If line 18 (taxable income) |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single <br> or <br> Married <br> filing separately | Married filing jointly | Head of a household | At least | But less than | Single <br> or <br> Married <br> filing separately | Married filing jointly | Head of a household | At least | But less than | Single <br> or <br> Married <br> 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)

| If line (taxab incom |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single <br> or <br> Married <br> filing separately | Married filing jointly | Head of a household | At least | But less than | Single <br> or <br> Married <br> filing separately | Married filing jointly | Head of a house hold | At least | But less than | Single <br> or <br> Married <br> filing <br> 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 | 1,8651,8691,8721,875 | 1,534 | $\begin{aligned} & 1,699 \\ & 1,703 \\ & 1,706 \\ & 1,709 \end{aligned}$ |  | 36,050 | $\begin{aligned} & 2,071 \\ & 2,074 \\ & 2,078 \\ & 2,081 \end{aligned}$ | 1,711 | 1,905 | 39,000 39,000 |  |  | 1.888 | 2,110 |
| 33,050 | 33,100 |  | 1,537 |  |  | 36,100 |  | 1,714 | 1,908 | 39,050 | 39,100 | $\begin{aligned} & 2,280 \\ & 2,283 \end{aligned}$ | $\begin{aligned} & 1,891 \\ & 1,894 \end{aligned}$ | $\begin{aligned} & 2,114 \\ & 2,117 \end{aligned}$ |
| 33.100 | 33,150 |  | 1.540 |  |  | 36.150 |  | 1,717 | 1,912 | 39.100 | 39,150 |  |  |  |
| 33,150 | 33,200 |  | 1,543 |  |  | 36,200 |  | 1,720 | 1,915 | 39,150 | 39,200 | 2,286 | 1,897 | 2,120 |
| 33,200 | 33,250 | 1,882 1,549 1,716 |  |  | 36,20036,25036,300 | 36,250 | $\begin{aligned} & 2,084 \\ & 2,088 \\ & 2,091 \end{aligned}$ | $\begin{aligned} & 1,723 \\ & 1,726 \\ & 1,729 \end{aligned}$ | $\begin{aligned} & 1,918 \\ & 1,922 \\ & 1,925 \\ & 1,929 \end{aligned}$ | $\begin{aligned} & 39,200 \\ & 39,250 \\ & 39,300 \\ & 39,350 \end{aligned}$ | $\begin{aligned} & 39,250 \\ & 39,300 \\ & 39,350 \end{aligned}$ | $\begin{aligned} & 2,290 \\ & 2,293 \\ & 2,297 \\ & 2,300 \end{aligned}$ | $\begin{array}{r} 1,900 \\ 1,903 \\ 1,906 \\ 1,909 \end{array}$ | $\begin{aligned} & 2,124 \\ & 2,127 \\ & 2,131 \\ & 2,134 \end{aligned}$ |
| 33,250 | 33,300 |  |  |  | 36,300 |  |  |  |  |  |  |  |  |
| 33,300 | 33,350 | 1,886 | 1,552 | 1,720 |  | 36,350 |  |  |  |  |  |  |  |  |
| 33,350 | 33.400 | 1,889 | 1.555 | 1,723 |  | 36,350 | 36.400 | 2.095 |  |  | 1.732 |  |  |  | 39,400 |
| 33,400 | 33,450 | $\begin{aligned} & 1,896 \\ & 1,899 \\ & 1,903 \end{aligned}$ | 1,5581,5611,5641,567 | $\begin{aligned} & 1,727 \\ & 1,730 \\ & 1,733 \\ & 1,737 \end{aligned}$ | $\begin{aligned} & 36,400 \\ & 36,450 \\ & 36,500 \\ & 36,550 \end{aligned}$ | 36,450 | $\begin{aligned} & 2,098 \\ & 2,102 \\ & 2,105 \\ & 2,108 \end{aligned}$ | $\begin{aligned} & 1,735 \\ & 1,738 \\ & 1,741 \\ & 1,744 \end{aligned}$ | $\begin{array}{r} 1,932 \\ 1,936 \\ 1,939 \\ 1,942 \end{array}$ | 39,400 39,450 <br> 39,450 39,500 <br> 39,500 39,550 <br> 39,550 39,600 |  | $\begin{aligned} & 2,304 \\ & 2,307 \\ & 2,310 \\ & 2,314 \end{aligned}$ | $\begin{array}{r} 1,912 \\ 1,915 \\ 1,918 \\ 1,921 \end{array}$ | $\begin{aligned} & 2,138 \\ & 2,141 \\ & 2,144 \end{aligned}$ |
| 33,450 | 33,500 |  |  |  |  | 36,500 |  |  |  |  |  |  |  |  |  |
| 33.500 | 33.550 |  |  |  |  | 36.550 |  |  |  |  |  |  |  |  |  |
| 33,550 | 33,600 |  |  |  |  | 36,600 |  |  |  |  |  | 2,148 |  |  |
| 33,600 | 33,650 | $\begin{array}{r} 1,906 \\ 1,910 \\ 1,913 \\ 1,917 \end{array}$ | $\begin{array}{r} 1,570 \\ 1,573 \\ 1,576 \\ 1,579 \end{array}$ | $\begin{aligned} & 1,740 \\ & 1,744 \\ & 1,747 \\ & 1,751 \end{aligned}$ | $\begin{aligned} & 36,600 \\ & 36650 \\ & 36,700 \\ & 36,750 \end{aligned}$ | 36,650 | $\begin{aligned} & 2,112 \\ & 2,115 \\ & 2,119 \\ & 2,122 \end{aligned}$ | $\begin{aligned} & 1,747 \\ & 1,750 \\ & 1,753 \\ & 1,756 \end{aligned}$ | $\begin{array}{r} 1,946 \\ 1,949 \\ 1,953 \\ 1,956 \end{array}$ | 39,600 39,650 <br> 39,650 39,700 <br> 39,700 39,750 <br> 39,750 39,800 |  |  | $\begin{aligned} & 2,317 \\ & 2,321 \\ & 2,324 \\ & 2,328 \end{aligned}$ | $\begin{aligned} & 1,924 \\ & 1,927 \\ & 1,930 \\ & 1,933 \end{aligned}$ | $\begin{aligned} & 2,151 \\ & 2,155 \\ & 2,158 \\ & 2,162 \end{aligned}$ |
| 33.650 | 33.700 |  |  |  |  | 36,700 |  |  |  |  |  |  |  |  |  |  |
| 33,700 | 33,750 |  |  |  |  | 36,750 |  |  |  |  |  |  |  |  |  |  |
| 33,750 | 33,800 |  |  |  |  | 36,800 |  |  |  |  |  |  |  |  |  |  |
| 33,800 | 33,850 | $\begin{aligned} & 1,920 \\ & 1,923 \\ & 1,927 \\ & 1,930 \end{aligned}$ | $\begin{aligned} & 1,582 \\ & 1,585 \\ & 1,588 \\ & 1,591 \end{aligned}$ | $\begin{array}{r} 1,754 \\ 1,757 \\ 1,761 \\ 1,764 \end{array}$ | 36,800 36,850 <br> 36,850 36,900 <br> 36,900 36,950 <br> 36,950 37,000 |  | $\begin{aligned} & 2,126 \\ & 2,129 \\ & 2,132 \\ & 2,136 \end{aligned}$ | 1,759 | 1,960 | 39,800 | 39,850 | 2,331 | 1,936 | 2,165 |  |
| 33,850 | 33,900 |  |  |  |  |  | 1,762 | 1,963 | 39,850 | 39,900 | 2,334 | 1,939 | 2,168 |  |  |
| 33.900 | 33.950 |  |  |  |  |  | 1.765 | 1.966 | 39,900 | 39,950 | 2.338 | 1,942 | 2.172 |  |  |
| 33,950 | 34,000 |  |  |  |  |  | 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 | 35,4 | 2,026 | 1,673 | 1,860 | 38 | 38, | 2,2 | 1,850 | 2,06 | 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 18 (taxable income |  | And you are - |  |  | If line 18 (taxable income |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married <br> filing jointly | Head of a household | At least | But <br> less than | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household | At least | But <br> 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 | $\begin{aligned} & 2,482 \\ & 2,485 \\ & 2,489 \\ & 2,492 \end{aligned}$ | $\begin{aligned} & 2,085 \\ & 2,088 \\ & 2,092 \\ & 2,095 \end{aligned}$ | $\begin{aligned} & 2,316 \\ & 2,319 \\ & 2,323 \\ & 2,326 \end{aligned}$ | 45,000 | 45,050 | $\begin{aligned} & 2,687 \\ & 2,691 \\ & 2,694 \\ & 2,697 \end{aligned}$ | $\begin{aligned} & 2,290 \\ & 2,294 \\ & 2,297 \\ & 2,300 \end{aligned}$ | $\begin{aligned} & 2,521 \\ & 2,525 \\ & 2,528 \\ & 2,531 \end{aligned}$ | 48,000 48,050 <br> 48,050 48,100 <br> 48,100 48,150 <br> 48,150 48,200 |  | $\begin{aligned} & 2,893 \\ & 2,896 \\ & 2,900 \\ & 2,903 \end{aligned}$ | $\begin{aligned} & 2,496 \\ & 2,499 \\ & 2,503 \\ & 2,506 \end{aligned}$ | $\begin{aligned} & 2,727 \\ & 2,730 \\ & 2,734 \\ & 2,737 \end{aligned}$ |
| 42,050 | 42,100 |  |  |  | 45,050 | 45,100 |  |  |  |  |  |  |  |  |
| 42,100 | 42,150 |  |  |  | 45,100 | 45,150 |  |  |  |  |  |  |  |  |
| 42,150 | 42,200 |  |  |  | 45,150 | 45,200 |  |  |  |  |  |  |  |  |
| 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)

| If line (taxa incom |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single or Married filing separately | Married <br> filing jointly | Head of a house hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing separately | Married <br> filing <br> 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: |  |  |
| 1,000 | 51,05 | $\begin{aligned} & 3,098 \\ & 3,102 \\ & 3,105 \\ & 3,108 \end{aligned}$ | $\begin{aligned} & 2,701 \\ & 2,705 \\ & 2,708 \\ & 2,711 \end{aligned}$ | $\begin{aligned} & 2,932 \\ & 2,936 \\ & 2,939 \\ & 2,942 \end{aligned}$ | 54,000 54,050 54,100 54,150 | 54,050 54,100 54,150 54,200 | $\begin{aligned} & 3,304 \\ & 3,307 \\ & 3,311 \\ & 3,314 \end{aligned}$ | $\begin{aligned} & 2,907 \\ & 2,910 \\ & 2,914 \\ & 2,917 \end{aligned}$ | 3,138 | 57,0 |  | $\begin{aligned} & 3,509 \\ & 3,513 \\ & 3,516 \\ & 3,519 \end{aligned}$ | $\begin{aligned} & 3,112 \\ & 3,116 \\ & 3,119 \\ & 3,122 \end{aligned}$ | $\begin{aligned} & 3,343 \\ & 3,347 \\ & 3,350 \\ & 3,353 \end{aligned}$ |
| 51,050 | 51,100 |  |  |  |  |  |  |  | 3,141 | 57,050 | 57,100 |  |  |  |
| 51,100 | 51,150 |  |  |  |  |  |  |  | 3,145 | 57,100 | 57,150 |  |  |  |
| 51,150 | 51,200 |  |  |  |  |  |  |  | 3,148 | 57,150 | 57,200 |  |  |  |
| 51, | 51,250 | $\begin{aligned} & 3,112 \\ & 3,115 \\ & 3,119 \\ & 3,122 \end{aligned}$ | $\begin{aligned} & 2,715 \\ & 2,718 \\ & 2,722 \\ & 2,725 \end{aligned}$ | $\begin{aligned} & 2,946 \\ & 2,949 \\ & 2,953 \\ & 2,956 \end{aligned}$ | $\begin{aligned} & 54,200 \\ & 54,250 \\ & 54,300 \\ & 54,350 \end{aligned}$ | $\begin{array}{cc} 0 & 54,250 \\ 0 & 54,300 \\ 0 & 54,350 \\ 0 & 54,400 \end{array}$ | $\begin{aligned} & 3,317 \\ & 3,321 \\ & 3,324 \\ & 3,328 \end{aligned}$ | $\begin{aligned} & 2,920 \\ & 2,924 \\ & 2,927 \\ & 2,931 \end{aligned}$ | $\begin{aligned} & 3,151 \\ & 3,155 \\ & 3,158 \\ & 3,162 \end{aligned}$ | $\begin{array}{ll} 57,200 & 57,250 \\ 57,250 & 57,300 \\ 57,300 & 57,350 \\ 57,350 & 57,400 \end{array}$ |  | $\begin{aligned} & 3,523 \\ & 3,526 \\ & 3,530 \\ & 3,533 \end{aligned}$ | $\begin{aligned} & 3,126 \\ & 3,129 \\ & 3,133 \\ & 3,136 \end{aligned}$ | $\begin{aligned} & 3,357 \\ & 3,360 \\ & 3,364 \\ & 3,367 \end{aligned}$ |
| 51,250 | 51,300 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,300 | 51,350 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,350 | 51,400 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,400 | 51,450 | $\begin{aligned} & 3,126 \\ & 3,129 \\ & 3,132 \\ & 3,136 \end{aligned}$ | $\begin{aligned} & 2,729 \\ & 2,732 \\ & 2,735 \\ & 2,739 \end{aligned}$ | $\begin{aligned} & 2,960 \\ & 2,963 \\ & 2,966 \\ & 2,970 \end{aligned}$ | 54,400 54,450 <br> 54,450 54,500 <br> 54,500 54,550 <br> 54,550 54,600 |  | $\begin{aligned} & 3,331 \\ & 3,335 \\ & 3,338 \\ & 3,341 \end{aligned}$ | $\begin{aligned} & 2,934 \\ & 2,938 \\ & 2,941 \\ & 2,944 \end{aligned}$ | $\begin{aligned} & 3,165 \\ & 3,169 \\ & 3,172 \\ & 3,175 \end{aligned}$ | 57,400 57,450 <br> 57,450 57,500 <br> 57,500 57,550 <br> 57,550 57,600 |  | $\begin{aligned} & 3,537 \\ & 3,540 \\ & 3,543 \\ & 3,547 \end{aligned}$ | $\begin{aligned} & 3,140 \\ & 3,143 \\ & 3,146 \\ & 3,150 \end{aligned}$ | $\begin{aligned} & 3,371 \\ & 3,374 \\ & 3,377 \\ & 3.381 \end{aligned}$ |
| 51,450 | 51,500 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,500 | 51,550 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,550 | 51,600 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,600 | 51,650 | $\begin{aligned} & 3,139 \\ & 3,143 \\ & 3,146 \\ & 3,150 \end{aligned}$ | $\begin{aligned} & 2,742 \\ & 2,746 \\ & 2,749 \\ & 2,753 \end{aligned}$ | $\begin{aligned} & 2,973 \\ & 2,977 \\ & 2,980 \\ & 2,984 \end{aligned}$ | 54,600 54,650 <br> 54,650 54,700 <br> 54,700 54,750 <br> 54,750 54,800 |  | $\begin{aligned} & 3,345 \\ & 3,348 \\ & 3,352 \\ & 3,355 \end{aligned}$ | $\begin{aligned} & 2,948 \\ & 2,951 \\ & 2,955 \\ & 2,958 \end{aligned}$ | $\begin{aligned} & 3,179 \\ & 3,182 \\ & 3,186 \\ & 3,189 \end{aligned}$ | $\begin{array}{ll} 57,600 & 57,650 \\ 57,650 & 57,700 \\ 57,700 & 57,750 \\ 57,750 & 57,800 \end{array}$ |  | $\begin{aligned} & 3,550 \\ & 3,554 \\ & 3,557 \\ & 3,561 \end{aligned}$ | $\begin{aligned} & 3,153 \\ & 3,157 \\ & 3,160 \\ & 3,164 \end{aligned}$ | $\begin{aligned} & 3,384 \\ & 3,388 \\ & 3,391 \\ & 3,395 \end{aligned}$ |
| 51,650 | 51,700 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,700 | 51,750 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,750 | 51,800 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,800 | 51,850 | $\begin{aligned} & 3,153 \\ & 3,156 \\ & 3,160 \\ & 3,163 \end{aligned}$ | $\begin{aligned} & 2,756 \\ & 2,759 \\ & 2,763 \\ & 2,766 \end{aligned}$ | $\begin{aligned} & 2,987 \\ & 2,990 \\ & 2,994 \\ & 2,997 \end{aligned}$ | 54,800 | 54,850 | 3,359 | 2,962 | 3,193 | 57,800 | 57,850 | 3,564 | 3,167 | 3,398 |
| 51,850 | 51,900 |  |  |  | 54,850 | 54,900 | 3,362 | 2,965 | 3,196 | 57,850 | 57,900 | 3,567 | 3,170 | 3,401 |
| 51,900 | 51,950 |  |  |  | 54,900 | 54,950 | 3,365 | 2,968 | 3,199 | 57,900 | 57,950 | 3,571 | 3,174 | 3,405 |
| 51,950 | 52,000 |  |  |  | 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 | $\begin{aligned} & 3,167 \\ & 3,170 \\ & 3,174 \\ & 3,177 \end{aligned}$ | $\begin{aligned} & 2,770 \\ & 2,773 \\ & 2,777 \\ & 2,780 \end{aligned}$ | $\begin{aligned} & 3,001 \\ & 3,004 \\ & 3,008 \\ & 3,011 \end{aligned}$ | $\begin{array}{ll} 55,000 & 55,050 \\ 55,050 & 55,100 \\ 55,100 & 55,150 \\ 55,150 & 55,200 \end{array}$ |  | 3,372 <br> 3,376 <br> 3,379 <br> 3,382 | $\begin{aligned} & 2,975 \\ & 2,979 \\ & 2,982 \\ & 2,985 \end{aligned}$ | $\begin{aligned} & 3,206 \\ & 3,210 \\ & 3,213 \\ & 3,216 \end{aligned}$ | 58,000 58,050 <br> 58,050 58,100 <br> 58,100 58,150 <br> 58,150 58,200 |  | $\begin{aligned} & 3,578 \\ & 3,581 \\ & 3,585 \\ & 3,588 \end{aligned}$ | $\begin{aligned} & 3,181 \\ & 3,184 \\ & 3,188 \\ & 3,191 \end{aligned}$ | $\begin{aligned} & 3,412 \\ & 3,415 \\ & 3,419 \\ & 3.422 \end{aligned}$ |
| 52,050 | 52,100 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,100 | 52,150 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,150 | 52,200 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,200 | 52,250 | $\begin{aligned} & 3,180 \\ & 3,184 \\ & 3,187 \\ & 3,191 \end{aligned}$ | $\begin{aligned} & 2,783 \\ & 2,787 \\ & 2,790 \\ & 2,794 \end{aligned}$ | $\begin{aligned} & 3,014 \\ & 3,018 \\ & 3,021 \\ & 3,025 \end{aligned}$ | 55,200 55,250 <br> 55,250 55,300 <br> 55,300 55,350 <br> 55,350 55,400 |  | $\begin{aligned} & 3,386 \\ & 3,389 \\ & 3,393 \\ & 3,396 \end{aligned}$ | $\begin{aligned} & 2,989 \\ & 2,992 \\ & 2,996 \\ & 2,999 \end{aligned}$ | $\begin{aligned} & 3,220 \\ & 3,223 \\ & 3,227 \\ & 3,230 \end{aligned}$ | 58,200 58,250 <br> 58,250 58,300 <br> 58,300 58,350 <br> 58,350 58,400 |  | $\begin{aligned} & 3,591 \\ & 3,595 \\ & 3,598 \\ & 3,602 \end{aligned}$ | $\begin{aligned} & 3,194 \\ & 3,198 \\ & 3,201 \\ & 3,205 \end{aligned}$ | $\begin{aligned} & 3,425 \\ & 3,429 \\ & 3,432 \\ & 3,436 \end{aligned}$ |
| 52,250 | 52,300 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,300 | 52,350 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,350 | 52,400 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,400 | 52,450 | $\begin{aligned} & 3,194 \\ & 3,198 \\ & 3,201 \\ & 3,204 \end{aligned}$ | $\begin{aligned} & 2,797 \\ & 2,801 \\ & 2,804 \\ & 2,807 \end{aligned}$ | $\begin{aligned} & 3,028 \\ & 3,032 \\ & 3,035 \\ & 3,038 \end{aligned}$ | 55,400 55,450 <br> 55,450 55,500 <br> 55,500 55,550 <br> 55,550 55,600 |  | $\begin{aligned} & 3,400 \\ & 3,403 \\ & 3,406 \\ & 3,410 \end{aligned}$ | $\begin{aligned} & 3,003 \\ & 3,006 \\ & 3,009 \\ & 3,013 \end{aligned}$ | $\begin{aligned} & 3,234 \\ & 3,237 \\ & 3,240 \\ & 3,244 \end{aligned}$ | 58,400 58,450 <br> 58,450 58,500 <br> 58,500 58,550 <br> 58,550 58,600 |  | $\begin{aligned} & 3,605 \\ & 3,609 \\ & 3,612 \\ & 3,615 \end{aligned}$ | $\begin{aligned} & 3,208 \\ & 3,212 \\ & 3,215 \\ & 3,218 \end{aligned}$ | $\begin{aligned} & 3,439 \\ & 3,443 \\ & 3,446 \\ & 3,449 \end{aligned}$ |
| 52,450 | 52,500 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,500 | 52,550 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,550 | 52,600 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,600 | 52,650 | $\begin{aligned} & 3,208 \\ & 3,211 \\ & 3,215 \\ & 3,218 \end{aligned}$ | $\begin{aligned} & 2,811 \\ & 2,814 \\ & 2,818 \\ & 2,821 \end{aligned}$ | $\begin{aligned} & 3,042 \\ & 3,045 \\ & 3,049 \\ & 3,052 \end{aligned}$ | 55,600 55,650 <br> 55,650 5,700 <br> 55,700 55,750 <br> 55,750 55,800 |  | $\begin{aligned} & 3,413 \\ & 3,417 \\ & 3,420 \\ & 3,424 \end{aligned}$ | $\begin{aligned} & 3,016 \\ & 3,020 \\ & 3,023 \\ & 3,027 \end{aligned}$ | $\begin{aligned} & 3,247 \\ & 3,251 \\ & 3,254 \\ & 3,258 \end{aligned}$ | 58,600 58,650 <br> 58,650 58,700 <br> 58,700 58,750 <br> 58,750 58,800 |  | $\begin{aligned} & 3,619 \\ & 3,622 \\ & 3,626 \\ & 3,629 \end{aligned}$ | $\begin{aligned} & 3,222 \\ & 3,225 \\ & 3,229 \\ & 3,232 \end{aligned}$ | $\begin{aligned} & 3,453 \\ & 3,456 \\ & 3,460 \\ & 3,463 \end{aligned}$ |
| 52,650 | 52,700 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,700 | 52,750 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,750 | 52,800 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 52,800 | 52,850 | $\begin{aligned} & 3,222 \\ & 3,225 \\ & 3,228 \\ & 3,232 \end{aligned}$ | $\begin{aligned} & 2,825 \\ & 2,828 \\ & 2,831 \\ & 2,835 \end{aligned}$ | $\begin{aligned} & 3,056 \\ & 3,059 \\ & 3,062 \\ & 3,066 \end{aligned}$ | 55,800 55,850 <br> 55,850 55,900 <br> 55,900 55,950 <br> 55,950 56,000 |  | 3,427 | 3,030 | 3,261 | 58,800 | 58,850 | 3,633 | 3,236 | 3,467 |
| 52,850 | 52,900 |  |  |  |  |  | 3,430 | 3,033 | 3,264 | 58,850 | 58,900 | 3,636 | 3,239 | 3,470 |
| 52,900 | 52,950 |  |  |  |  |  | 3,434 | 3,037 | 3,268 | 58,900 | 58,950 | 3,639 | 3,242 | 3,473 |
| 52,950 | 53,000 |  |  |  |  |  | 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 |  | Oour New York State tax is: |  |  |
| 53,000 | 53,050 | $\begin{aligned} & 3,235 \\ & 3,239 \\ & 3,242 \\ & 3,245 \end{aligned}$ | $\begin{aligned} & 2,838 \\ & 2,842 \\ & 2,845 \\ & 2,848 \end{aligned}$ | $\begin{aligned} & 3,069 \\ & 3,073 \\ & 3,076 \\ & 3,079 \end{aligned}$ | 56,000 56,050 56,10056,150 | 56,050 <br> 56,100 <br> 56,150 <br> 56,200 | $\begin{aligned} & 3,441 \\ & 3,444 \\ & 3,448 \\ & 3,451 \end{aligned}$ | $\begin{aligned} & 3,044 \\ & 3,047 \\ & 3,051 \\ & 3,054 \end{aligned}$ | 3,2 | 59,000 59,050 |  | $\begin{aligned} & 3,646 \\ & 3,650 \\ & 3,653 \\ & 3,656 \end{aligned}$ | $\begin{aligned} & 3,249 \\ & 3,253 \\ & 3,256 \\ & 3,259 \end{aligned}$ | $\begin{aligned} & 3,480 \\ & 3,484 \\ & 3,487 \\ & 3,490 \end{aligned}$ |
| 53,050 | 53,100 |  |  |  |  |  |  |  | 3,278 | 59,050 | 59,100 |  |  |  |
| 53,100 | 53,150 |  |  |  |  |  |  |  | 3,282 | 59,100 | 59,150 |  |  |  |
| 53,150 | 53,200 |  |  |  |  |  |  |  | 3,285 | 59,1 | 59,200 |  |  |  |
| 53,200 | 53,250 | $\begin{aligned} & 3,249 \\ & 3,252 \\ & 3,256 \\ & 3,259 \end{aligned}$ | $\begin{aligned} & 2,852 \\ & 2,855 \\ & 2,859 \\ & 2,862 \end{aligned}$ | $\begin{aligned} & 3,083 \\ & 3,086 \\ & 3,090 \\ & 3,093 \end{aligned}$ | 56,200 56,250 56,300 56,350 | $\begin{aligned} & 56,250 \\ & 56,300 \\ & 56,350 \\ & 56,400 \end{aligned}$ | $\begin{aligned} & 3,454 \\ & 3,458 \\ & 3,461 \\ & 3,465 \end{aligned}$ | $\begin{aligned} & 3,057 \\ & 3,061 \\ & 3,064 \\ & 3,068 \end{aligned}$ | $\begin{aligned} & 3,288 \\ & 3,292 \\ & 3,295 \\ & 3,299 \end{aligned}$ | 59,200 <br> 59,250 <br> 59,300 59,350 | 59,250 | 3,660 | 3,263 | 3,494 |
| 53,250 | 53,300 |  |  |  |  |  |  |  |  |  | 59,300 | 3,663 | 3,266 | 3,497 |
| 53,300 | 53,350 |  |  |  |  |  |  |  |  |  | 59,350 | 3,667 | 3,270 | 3,501 |
| 350 | 53,400 |  |  |  |  |  |  |  |  |  | 59,400 | ,670 | 3,273 | 3,5 |
| 53,400 | 53,450 | $\begin{aligned} & 3,263 \\ & 3,266 \\ & 3,269 \\ & 3,273 \end{aligned}$ | $\begin{aligned} & 2,866 \\ & 2,869 \\ & 2,872 \\ & 2,876 \end{aligned}$ | $\begin{aligned} & 3,097 \\ & 3,000 \\ & 3,103 \\ & 3,107 \end{aligned}$ | 56,400 56,450 56,500 | 56,450 56,500 56,550 <br> 56,600 | $\begin{aligned} & 3,468 \\ & 3,472 \\ & 3,475 \\ & 3,478 \end{aligned}$ | $\begin{aligned} & 3,071 \\ & 3,075 \\ & 3,078 \\ & 3,081 \end{aligned}$ | $\begin{aligned} & 3,302 \\ & 3,306 \\ & 3,309 \\ & 3,312 \end{aligned}$ | $\begin{aligned} & 59,400 \\ & 59,450 \\ & 59,500 \\ & 59,550 \end{aligned}$ | 59,450 | 3,674 | 3,277 | 3,508 |
| 53,450 | 53,500 |  |  |  |  |  |  |  |  |  | 59,500 | 3,677 | 3,280 | 3,511 |
| 53,500 | 53,550 |  |  |  |  |  |  |  |  |  | 59,550 | 3,680 | 3,283 | 3,514 |
| 53,550 | 53,600 |  |  |  |  |  |  |  |  |  | 59,600 | 3,684 | 3,287 | 3,518 |
| 53,600 | 53,650 | $\begin{aligned} & 3,276 \\ & 3,280 \\ & 3,283 \\ & 3,287 \end{aligned}$ | $\begin{aligned} & 2,879 \\ & 2,883 \\ & 2,886 \\ & 2,890 \end{aligned}$ | $\begin{aligned} & 3,110 \\ & 3,114 \\ & 3,117 \\ & 3,121 \end{aligned}$ |  | 56,650 56,700 56,800 | $\begin{aligned} & 3,482 \\ & 3,485 \\ & 3,489 \\ & 3,492 \end{aligned}$ | $\begin{aligned} & 3,085 \\ & 3,088 \\ & 3,092 \\ & 3,095 \end{aligned}$ | $\begin{aligned} & 3,316 \\ & 3,319 \\ & 3,323 \\ & 3,326 \end{aligned}$ | $\begin{aligned} & 59,600 \\ & 59,650 \\ & 59,700 \\ & 59,750 \end{aligned}$ | 59,650 | 3,687 | 3,290 | 3,521 |
| 53,650 | 53,700 |  |  |  |  |  |  |  |  |  | 59,700 | 3,691 | 3,294 | 3,525 |
| 53,700 | 53,750 |  |  |  |  |  |  |  |  |  | 59,750 | 3,694 | 3,297 | 3,528 |
| 53,750 | 53,800 |  |  |  |  |  |  |  |  |  | 59,800 | 3,698 | 3,301 | 3,532 |
| 53,800 | 53,850 | 3,2903,2933,2973,300 | 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 |  | 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 |  | 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 |  | 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 18 (taxable income |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line (taxab incom |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But <br> less <br> than | Single <br> or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single <br> or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single <br> or <br> Married <br> filing <br> 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 Form IT-201 |  |  |  |  |
| 61,000 | 61,050 | 3,783 | 3,386 | 3,617 | 63,000 | 63,050 | 3,920 | 3,523 | 3,754 |  |  |  |  |  |
| 61,050 | 61,100 | 3,787 | 3,390 | 3,621 | 63,050 | 63,100 | 3,924 | 3,527 | 3,758 |  |  |  |  |  |
| 61,100 | 61,150 | 3,790 | 3,393 | 3,624 | 63,100 | 63,150 | 3,927 | 3,530 | 3,761 |  |  |  |  |  |
| 61,150 | 61,200 | 3,793 | 3,396 | 3,627 | 63,150 | 63,200 | 3,930 | 3,533 | 3,764 |  |  |  |  |  |
| 61,200 | 61,250 | 3,797 | 3,400 | 3,631 | 63,200 | 63,250 | 3,934 | 3,537 | 3,768 |  |  |  |  |  |
| 61,250 | 61,300 | 3,800 | 3,403 | 3,634 | 63,250 | 63,300 | 3,937 | 3,540 | 3,771 |  |  |  |  |  |
| 61,300 | 61,350 | 3,804 | 3,407 | 3,638 | 63,300 | 63,350 | 3,941 | 3,544 | 3,775 |  |  |  |  |  |
| 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 |  |  |  |  |  |

[^6]For persons with taxable income of less than \$65,000.

Example: Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 18 of Form IT-200 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 $\$ 1,264$. This is the tax amount they must write on line 22 of Form IT-200.

| If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single <br> or <br> Married <br> filing <br> separately <br> Your City | Married <br> filing <br> jointly <br> New Yor | Head of a house hold <br> tax is: | At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married <br> filing <br> jointly | Head of a household | At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married <br> filing jointly | Head of a household |
| \$0 | \$16 | \$0 | \$0 | \$0 | 2,000 |  | Your City of New York tax is: |  |  | 4,000 |  | Your City of New York tax is: |  |  |
| 16 25 | $\begin{aligned} & 25 \\ & 50 \end{aligned}$ | 1 | 1 | $\begin{aligned} & 1 \\ & 1 \end{aligned}$ | 2,000 | 2,050 | 61 | 61 | 61 | 4,000 | 4,050 | 122 | 122 | 122 |
| 50 | 100 | 2 | 2 | 2 | 2,050 | 2,100 | 63 | 63 | 63 | 4,050 | 4,100 | 123 | 123 | 123 |
| 100 | 150 | 4 | 4 | 4 | 2,100 | 2,150 | 64 | 64 | 64 | 4,100 | 4,150 | 125 | 125 | 125 |
| 150 | 200 | 5 | 5 | 5 | 2,150 | 2,200 | 66 | 66 | 66 | 4,150 | 4,200 | 126 | 126 | 126 |
| 200 | 250 | 7 | 7 | 7 | 2,200 | 2,250 | 67 | 67 | 67 | 4,200 | 4,250 | 128 | 128 | 128 |
| 250 | 300 | 8 | 8 | 8 | 2,250 | 2,300 | 69 | 69 | 69 | 4,250 | 4,300 | 129 | 129 | 129 |
| 300 | 350 | 10 | 10 | 10 | 2,300 | 2,350 | 70 | 70 | 70 | 4,300 | 4,350 | 131 | 131 | 131 |
| 350 | 400 | 11 | 11 | 11 | 2,350 | 2,400 | 72 | 72 | 72 | 4,350 | 4,400 | 132 | 132 | 132 |
| 400 | 450 | 13 | 13 | 13 | 2,400 | 2,450 | 73 | 73 | 73 | 4,400 | 4,450 | 134 | 134 | 134 |
| 450 | 500 | 14 | 14 | 14 | 2,450 | 2,500 | 75 | 75 | 75 | 4,450 | 4,500 | 135 | 135 | 135 |
| 500 | 550 | 16 | 16 | 16 | 2,500 | 2,550 | 76 | 76 | 76 | 4,500 | 4,550 | 137 | 137 | 137 |
| 550 | 600 | 17 | 17 | 17 | 2,550 | 2,600 | 78 | 78 | 78 | 4,550 | 4,600 | 138 | 138 | 138 |
| 600 | 650 | 19 | 19 | 19 | 2,600 | 2,650 | 79 | 79 | 79 | 4,600 | 4,650 | 140 | 140 | 140 |
| 650 | 700 | 20 | 20 | 20 | 2,650 | 2,700 | 81 | 81 | 81 | 4,650 | 4,700 | 141 | 141 | 141 |
| 700 | 750 | 22 | 22 | 22 | 2,700 | 2,750 | 82 | 82 | 82 | 4,700 | 4,750 | 143 | 143 | 143 |
| 750 | 800 | 23 | 23 | 23 | 2,750 | 2,800 | 84 | 84 | 84 | 4,750 | 4,800 | 144 | 144 | 144 |
| 800 | 850 | 25 | 25 | 25 | 2,800 | 2,850 | 85 | 85 | 85 | 4,800 | 4,850 | 146 | 146 | 146 |
| 850 | 900 | 26 | 26 | 26 | 2,850 | 2,900 | 87 | 87 | 87 | 4,850 | 4,900 | 147 | 147 | 147 |
| 900 | 950 | 28 | 28 | 28 | 2,900 | 2,950 | 88 | 88 | 88 | 4,900 | 4,950 | 149 | 149 | 149 |
| 950 | 1,000 | 29 | 29 | 29 | 2,950 | 3,000 | 90 | 90 | 90 | 4,950 | 5,000 | 150 | 150 | 150 |
| 1,000 |  | Your City of New York tax is: |  |  | 3,000 |  | Your City of New York tax is: |  |  | 5,000 |  | Your City of New York tax is: |  |  |
| 1,000 | 1,050 | 31 | 31 | 31 | 3,000 | 3,050 | 91 | 91 | 91 | 5,000 | 5,050 | 152 | 152 | 152 |
| 1,050 | 1,100 | 32 | 32 | 32 | 3,050 | 3,100 | 93 | 93 | 93 | 5,050 | 5,100 | 153 | 153 | 153 |
| 1,100 | 1,150 | 34 | 34 | 34 | 3,100 | 3,150 | 94 | 94 | 94 | 5,100 | 5,150 | 155 | 155 | 155 |
| 1,150 | 1,200 | 35 | 35 | 35 | 3,150 | 3,200 | 96 | 96 | 96 | 5,150 | 5,200 | 156 | 156 | 156 |
| 1,200 | 1,250 | 37 | 37 | 37 | 3,200 | 3,250 | 97 | 97 | 97 | 5,200 | 5,250 | 158 | 158 | 158 |
| 1,250 | 1,300 | 39 | 39 | 39 | 3,250 | 3,300 | 99 | 99 | 99 | 5,250 | 5,300 | 159 | 159 | 159 |
| 1,300 | 1,350 | 40 | 40 | 40 | 3,300 | 3,350 | 100 | 100 | 100 | 5,300 | 5,350 | 161 | 161 | 161 |
| 1,350 | 1,400 | 42 | 42 | 42 | 3,350 | 3,400 | 102 | 102 | 102 | 5,350 | 5,400 | 162 | 162 | 162 |
| 1,400 | 1,450 | 43 | 43 | 43 | 3,400 | 3,450 | 103 | 103 | 103 | 5,400 | 5,450 | 164 | 164 | 164 |
| 1,450 | 1,500 | 45 | 45 | 45 | 3,450 | 3,500 | 105 | 105 | 105 | 5,450 | 5,500 | 165 | 165 | 165 |
| 1,500 | 1,550 | 46 | 46 | 46 | 3,500 | 3,550 | 106 | 106 | 106 | 5,500 | 5,550 | 167 | 167 | 167 |
| 1,550 | 1,600 | 48 | 48 | 48 | 3,550 | 3,600 | 108 | 108 | 108 | 5,550 | 5,600 | 168 | 168 | 168 |
| 1,600 | 1,650 | 49 | 49 | 49 | 3,600 | 3,650 | 110 | 110 | 110 | 5,600 | 5,650 | 170 | 170 | 170 |
| 1,650 | 1,700 | 51 | 51 | 51 | 3,650 | 3,700 | 111 | 111 | 111 | 5,650 | 5,700 | 171 | 171 | 171 |
| 1,700 | 1,750 | 52 | 52 | 52 | 3,700 | 3,750 | 113 | 113 | 113 | 5,700 | 5,750 | 173 | 173 | 173 |
| 1,750 | 1,800 | 54 | 54 | 54 | 3,750 | 3,800 | 114 | 114 | 114 | 5,750 | 5,800 | 174 | 174 | 174 |
| 1,800 | 1,850 | 55 | 55 | 55 | 3,800 | 3,850 | 116 | 116 | 116 | 5,800 | 5,850 | 176 | 176 | 176 |
| 1,850 | 1,900 | 57 | 57 | 57 | 3,850 | 3,900 | 117 | 117 | 117 | 5,850 | 5,900 | 177 | 177 | 177 |
| 1,900 | 1,950 | 58 | 58 | 58 | 3,900 | 3,950 | 119 | 119 | 119 | 5,900 | 5,950 | 179 | 179 | 179 |
| 1,950 | 2,000 | 60 | 60 | 60 | 3,950 | 4,000 | 120 | 120 | 120 | 5,950 | 6,000 | 181 | 181 | 181 |

[^7]continued on next page

| If line 18 (taxable income) |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household | At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household | At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household |
| 6,000 |  | Your City of New York tax is: |  |  | 9,000 |  | Your City of New York tax is: |  |  | 12,000 |  | Your City of New York tax is: |  |  |
| \$6,000 | \$6,050 | $\begin{aligned} & 182 \\ & 184 \\ & 185 \\ & 187 \end{aligned}$ | 182 | 182 | 9,000 9,050 |  | 273 | 273 | 273 |  |  | $\begin{aligned} & 364 \\ & 366 \\ & 368 \\ & 369 \end{aligned}$ | 363 | $\begin{aligned} & 363 \\ & 365 \end{aligned}$ |
| 6,050 | 6,100 |  | 184 | 184 | 9,050 | 9,100 | 274276 | 274 | 274 | 12,000 12,050 <br> 12,050 12,100 |  |  | 365 |  |
| 6,100 | 6,150 |  | 185 | 185 | 9,100 | 9,150 |  | 276 | 276 | 12,100 12,150 |  |  | 366 | 366 |
| 6,150 | 6,200 |  | 187 | 187 | 9,150 | 9,200 | 277 | 277 | 277 | 12,150 12,200 |  |  | 368 | 368 |
| 6,200 | 6,250 | 188 | 188 | 188 | 9,200 | 9,250 | 279 | 279 | 279 | 12,200 12,250 |  | 371369 |  | 369 |
| 6,250 | 6,300 | 190 | 190 | 190 | 9,250 | 9,300 | 280 | 280 | 280 | 12,250 | 12,300 | 373 | 371 | 371 |
| 6,300 | 6,350 | 191 | 191 | 191 | 9,300 | 9,350 | 282 | 282 | 282 | 12,300 | 12,350 | 375 | 372 | 372 |
| 6,350 | 6,400 | 193 | 193 | 193 | 9,350 | 9,400 | 283 | 283 | 283 | 12,350 | 12,400 | 377 | 374 | 374 |
| 6,400 | 6,450 | 194 | 194 | 194 | 9,400 | 9,450 | 285 | 285 | 285 | 12,400 12,450 |  | 379375 |  | 375 |
| 6,450 | 6,500 | 196 | 196 | 196 | 9,450 | 9,500 | 286 | 286 | 286 | 12,450 | 12,500 | 380 | 377 | 377 |
| 6,500 | 6,550 | 197 | 197 | 197 | 9,500 | 9,550 | 288 | 288 | 288 | 12,500 | 12,550 | 382 | 378 | 378 |
| 6,550 | 6,600 | 199 | 199 | 199 | 9,550 | 9,600 | 289 | 289 | 289 | 12,550 | 12,600 | 384 | 380 | 380 |
| 6,600 | 6,650 | 200 | 200 | 200 | 9,600 | 9,650 | 291 | 291 | 291 | 12,600 | 12,650 | 386 | 381 | 381 |
| 6,650 | 6,700 | 202 | 202 | 202 | 9,650 | 9,700 | 292 | 292 | 292 | 12,650 | 12,700 | 388 | 383 | 383 |
| 6,700 | 6,750 | 203 | 203 | 203 | 9,700 | 9,750 | 294 | 294 | 294 | 12,700 | 12,750 | 390 | 384 | 384 |
| 6,750 | 6,800 | 205 | 205 | 205 | 9,750 | 9,800 | 295 | 295 | 295 | 12,750 | 12,800 | 391 | 386 | 386 |
| 6,800 | 6,850 | 206 | 206 | 206 | 9,800 | 9,850 | 297 | 297 | 297 | 12,800 | 12,850 | 393 | 387 | 387 |
| 6,850 | 6,900 | 208 | 208 | 208 | 9,850 | 9,900 | 298 | 298 | 298 | 12,850 | 12,900 | 395 | 389 | 389 |
| 6,900 | 6,950 | 209 | 209 | 209 | 9,900 | 9,950 | 300 | 300 | 300 | 12,900 | 12,950 | 397 | 390 | 390 |
| 6,950 | 7,000 | 211 | 211 | 211 | 9,950 | 10,000 | 301 | 301 | 301 | 12,950 | 13,000 | 399 | 392 | 392 |
| 7,000 |  | Your City of New York tax is: |  |  | 10,000 |  | Your City of New York tax is: |  |  | 13,000 |  | Your City of New York tax is: |  |  |
| 7,000 | 7,050 | 212 | 212 | 212 | 10,000 | 10,050 | 303 | 303 | 303 | 13,000 | 13,050 | 401 | 393 | 393 |
| 7,050 | 7,100 | 214 | 214 | 214 | 10,050 | 10,100 | 304 | 304 | 304 | 13,050 | 13,100 | 402 | 395 | 395 |
| 7,100 | 7,150 | 215 | 215 | 215 | 10,100 | 10,150 | 306 | 306 | 306 | 13,100 | 13,150 | 404 | 397 | 397 |
| 7,150 | 7,200 | 217 | 217 | 217 | 10,150 | 10,200 | 307 | 307 | 307 | 13,150 | 13,200 | 406 | 398 | 398 |
| 7,200 | 7,250 | 218 | 218 | 218 | 10,200 | 10,250 | 309 | 309 | 309 | 13,200 | 13,250 | 408 | 400 | 400 |
| 7,250 | 7,300 | 220 | 220 | 220 | 10,250 | 10,300 | 310 | 310 | 310 | 13,250 | 13,300 | 410 | 401 | 401 |
| 7,300 | 7,350 | 221 | 221 | 221 | 10,300 | 10,350 | 312 | 312 | 312 | 13,300 | 13,350 | 412 | 403 | 403 |
| 7,350 | 7,400 | 223 | 223 | 223 | 10,350 | 10,400 | 313 | 313 | 313 | 13,350 | 13,400 | 413 | 404 | 404 |
| 7,400 | 7,450 | 224 | 224 | 224 | 10,400 | 10,450 | 315 | 315 | 315 | 13,400 | 13,450 | 415 | 406 | 406 |
| 7,450 | 7,500 | 226 | 226 | 226 | 10,450 | 10,500 | 316 | 316 | 316 | 13,450 | 13,500 | 417 | 407 | 407 |
| 7,500 | 7,550 | 227 | 227 | 227 | 10,500 | 10,550 | 318 | 318 | 318 | 13,500 | 13,550 | 419 | 409 | 409 |
| 7,550 | 7,600 | 229 | 229 | 229 | 10,550 | 10,600 | 319 | 319 | 319 | 13,550 | 13,600 | 421 | 410 | 410 |
| 7,600 | 7,650 | 230 | 230 | 230 | 10,600 | 10,650 | 321 | 321 | 321 | 13,600 | 13,650 | 423 | 412 | 412 |
| 7,650 | 7,700 | 232 | 232 | 232 | 10,650 | 10,700 | 322 | 322 | 322 | 13,650 | 13,700 | 424 | 413 | 413 |
| 7,700 | 7,750 | 233 | 233 | 233 | 10,700 | 10,750 | 324 | 324 | 324 | 13,700 | 13,750 | 426 | 415 | 415 |
| 7,750 | 7,800 | 235 | 235 | 235 | 10,750 | 10,800 | 326 | 326 | 326 | 13,750 | 13,800 | 428 | 416 | 416 |
| 7,800 | 7,850 | 236 | 236 | 236 | 10,800 | 10,850 | 327 | 327 | 327 | 13,800 | 13,850 | 430 | 418 | 418 |
| 7,850 | 7,900 | 238 | 238 | 238 | 10,850 | 10,900 | 329 | 329 | 329 | 13,850 | 13,900 | 432 | 419 | 419 |
| 7,900 | 7,950 | 239 | 239 | 239 | 10,900 | 10,950 | 330 | 330 | 330 | 13,900 | 13,950 | 434 | 421 | 421 |
| 7,950 | 8,000 | 241 | 241 | 241 | 10,950 | 11,000 | 332 | 332 | 332 | 13,950 | 14,000 | 435 | 422 | 422 |
| 8,000 |  | Your City of New York tax is: |  |  | 11,000 |  | Your City of New York tax is: |  |  | 14,000 |  | Your City of New York tax is: |  |  |
| 8,000 | 8,050 | 242 | 242 | 242 | 11,000 | 11,050 | 333 | 333 | 333 | 14,000 | 14,050 | 437 | 424 | 424 |
| 8,050 | 8,100 | 244 | 244 | 244 | 11,050 | 11,100 | 335 | 335 | 335 | 14,050 | 14,100 | 439 | 425 | 425 |
| 8,100 | 8,150 | 245 | 245 | 245 | 11,100 | 11,150 | 336 | 336 | 336 | 14,100 | 14,150 | 441 | 427 | 427 |
| 8,150 | 8,200 | 247 | 247 | 247 | 11,150 | 11,200 | 338 | 338 | 338 | 14,150 | 14,200 | 443 | 428 | 428 |
| 8,200 | 8,250 | 248 | 248 | 248 | 11,200 | 11,250 | 339 | 339 | 339 | 14,200 | 14,250 | 445 | 430 | 430 |
| 8,250 | 8,300 | 250 | 250 | 250 | 11,250 | 11,300 | 341 | 341 | 341 | 14,250 | 14,300 | 446 | 431 | 431 |
| 8,300 | 8,350 | 251 | 251 | 251 | 11,300 | 11,350 | 342 | 342 | 342 | 14,300 | 14,350 | 448 | 433 | 433 |
| 8,350 | 8,400 | 253 | 253 | 253 | 11,350 | 11,400 | 344 | 344 | 344 | 14,350 | 14,400 | 450 | 434 | 434 |
| 8,400 | 8,450 | 255 | 255 | 255 | 11,400 | 11,450 | 345 | 345 | 345 | 14,400 | 14,450 | 452 | 436 | 436 |
| 8,450 | 8,500 | 256 | 256 | 256 | 11,450 | 11,500 | 347 | 347 | 347 | 14,450 | 14,500 | 454 | 437 | 438 |
| 8,500 | 8,550 | 258 | 258 | 258 | 11,500 | 11,550 | 348 | 348 | 348 | 14,500 | 14,550 | 456 | 439 | 440 |
| 8,550 | 8,600 | 259 | 259 | 259 | 11,550 | 11,600 | 350 | 350 | 350 | 14,550 | 14,600 | 457 | 440 | 441 |
| 8,600 | 8,650 | 261 | 261 | 261 | 11,600 | 11,650 | 351 | 351 | 351 | 14,600 | 14,650 | 459 | 442 | 443 |
| 8,650 | 8,700 | 262 | 262 | 262 | 11,650 | 11,700 | 353 | 353 | 353 | 14,650 | 14,700 | 461 | 443 | 445 |
| 8,700 | 8,750 | 264 | 264 | 264 | 11,700 | 11,750 | 354 | 354 | 354 | 14,700 | 14,750 | 463 | 445 | 447 |
| 8,750 | 8,800 | 265 | 265 | 265 | 11,750 | 11,800 | 356 | 356 | 356 | 14,750 | 14,800 | 465 | 446 | 449 |
| 8,800 | 8,850 | 267 | 267 | 267 | 11,800 | 11,850 | 357 | 357 | 357 | 14,800 | 14,850 | 467 | 448 | 451 |
| 8,850 | 8,900 | 268 | 268 | 268 | 11,850 | 11,900 | 359 | 359 | 359 | 14,850 | 14,900 | 468 | 449 | 452 |
| 8,900 | 8,950 | 270 | 270 | 270 | 11,900 | 11,950 | 360 | 360 | 360 | 14,900 | 14,950 | 470 | 451 | 454 |
| 8,950 | 9,000 | 271 | 271 | 271 | 11,950 | 12,000 | 362 | 362 | 362 | 14,950 | 15,000 | 472 | 452 | 456 |

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

| If line 18 (taxable income) |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a house hold | At least | But less than | Single <br> or <br> Married <br> filing <br> separately | Married <br> filing jointly | Head of a household | At least | But less than | Single <br> or <br> Married <br> filing separately | Married filing jointly | Head of a household |
| 15,000 |  | Your City of New York tax is: |  |  | 18,000 |  | Your City of New York tax is: |  |  | 21,000 |  | Your City of New York tax is: |  |  |
| 15,000 | 15,050 | 474 | 454 | 458 | 18,000 | 18,050 | 584 | 545 | 568 | 21,000 | 21,050 | 694 | 635 | 678 |
| 15,050 | 15,100 | 476 | 455 | 460 | 18,050 | 18,100 | 586 | 546 | 570 | 21,050 | 21,100 | 696 | 637 | 680 |
| 15,100 | 15,150 | 478 | 457 | 462 | 18,100 | 18,150 | 587 | 548 | 572 | 21,100 | 21,150 | 697 | 638 | 681 |
| 15,150 | 15,200 | 479 | 458 | 463 | 18,150 | 18,200 | 589 | 549 | 573 | 21,150 | 21,200 | 699 | 640 | 683 |
| 15,200 | 15,250 | 481 | 460 | 465 | 18,200 | 18,250 | 591 | 551 | 575 | 21,200 | 21,250 | 701 | 641 | 685 |
| 15,250 | 15,300 | 483 | 461 | 467 | 18,250 | 18,300 | 593 | 552 | 577 | 21,250 | 21,300 | 703 | 643 | 687 |
| 15,300 | 15,350 | 485 | 463 | 469 | 18,300 | 18,350 | 595 | 554 | 579 | 21,300 | 21,350 | 705 | 644 | 689 |
| 15,350 | 15,400 | 487 | 464 | 471 | 18,350 | 18,400 | 597 | 555 | 581 | 21,350 | 21,400 | 707 | 646 | 691 |
| 15,400 | 15,450 | 489 | 466 | 473 | 18,400 | 18,450 | 598 | 557 | 583 | 21,400 | 21,450 | 708 | 647 | 692 |
| 15,450 | 15,500 | 490 | 467 | 474 | 18,450 | 18,500 | 600 | 558 | 584 | 21,450 | 21,500 | 710 | 649 | 694 |
| 15,500 | 15,550 | 492 | 469 | 476 | 18,500 | 18,550 | 602 | 560 | 586 | 21,500 | 21,550 | 712 | 650 | 696 |
| 15,550 | 15,600 | 494 | 471 | 478 | 18,550 | 18,600 | 604 | 561 | 588 | 21,550 | 21,600 | 714 | 652 | 698 |
| 15,600 | 15,650 | 496 | 472 | 480 | 18,600 | 18,650 | 606 | 563 | 590 | 21,600 | 21,650 | 716 | 654 | 700 |
| 15,650 | 15,700 | 498 | 474 | 482 | 18,650 | 18,700 | 608 | 564 | 592 | 21,650 | 21,700 | 718 | 656 | 702 |
| 15,700 | 15,750 | 500 | 475 | 484 | 18,700 | 18,750 | 609 | 566 | 594 | 21,700 | 21,750 | 719 | 658 | 703 |
| 15,750 | 15,800 | 501 | 477 | 485 | 18,750 | 18,800 | 611 | 567 | 595 | 21,750 | 21,800 | 721 | 659 | 705 |
| 15,800 | 15,850 | 503 | 478 | 487 | 18,800 | 18,850 | 613 | 569 | 597 | 21,800 | 21,850 | 723 | 661 | 707 |
| 15,850 | 15,900 | 505 | 480 | 489 | 18,850 | 18,900 | 615 | 570 | 599 | 21,850 | 21,900 | 725 | 663 | 709 |
| 15,900 | 15,950 | 507 | 481 | 491 | 18,900 | 18,950 | 617 | 572 | 601 | 21,900 | 21,950 | 727 | 665 | 711 |
| 15,950 | 16,000 | 509 | 483 | 493 | 18,950 | 19,000 | 619 | 573 | 603 | 21,950 | 22,000 | 729 | 667 | 713 |
| 16,000 |  | Your City of New York tax is: |  |  | 19,000 |  | Your City of New York tax is: |  |  | 22,000 |  | Your City of New York tax is: |  |  |
| 16,000 | 16,050 | 511 | 484 | 495 | 19,000 | 19,050 | 620 | 575 | 605 | 22,000 | 22,050 | 730 | 669 | 714 |
| 16,050 | 16,100 | 512 | 486 | 496 | 19,050 | 19,100 | 622 | 576 | 606 | 22,050 | 22,100 | 732 | 670 | 716 |
| 16,100 | 16,150 | 514 | 487 | 498 | 19,100 | 19,150 | 624 | 578 | 608 | 22,100 | 22,150 | 734 | 672 | 718 |
| 16,150 | 16,200 | 516 | 489 | 500 | 19,150 | 19,200 | 626 | 579 | 610 | 22,150 | 22,200 | 736 | 674 | 720 |
| 16,200 | 16,250 | 518 | 490 | 502 | 19,200 | 19,250 | 628 | 581 | 612 | 22,200 | 22,250 | 738 | 676 | 722 |
| 16,250 | 16,300 | 520 | 492 | 504 | 19,250 | 19,300 | 630 | 582 | 614 | 22,250 | 22,300 | 740 | 678 | 724 |
| 16,300 | 16,350 | 522 | 493 | 506 | 19,300 | 19,350 | 631 | 584 | 616 | 22,300 | 22,350 | 741 | 680 | 725 |
| 16,350 | 16,400 | 523 | 495 | 507 | 19,350 | 19,400 | 633 | 585 | 617 | 22,350 | 22,400 | 743 | 681 | 727 |
| 16,400 | 16,450 | 525 | 496 | 509 | 19,400 | 19,450 | 635 | 587 | 619 | 22,400 | 22,450 | 745 | 683 | 729 |
| 16,450 | 16,500 | 527 | 498 | 511 | 19,450 | 19,500 | 637 | 588 | 621 | 22,450 | 22,500 | 747 | 685 | 731 |
| 16,500 | 16,550 | 529 | 499 | 513 | 19,500 | 19,550 | 639 | 590 | 623 | 22,500 | 22,550 | 749 | 687 | 733 |
| 16,550 | 16,600 | 531 | 501 | 515 | 19,550 | 19,600 | 641 | 591 | 625 | 22,550 | 22,600 | 751 | 689 | 735 |
| 16,600 | 16,650 | 533 | 502 | 517 | 19,600 | 19,650 | 642 | 593 | 627 | 22,600 | 22,650 | 752 | 691 | 736 |
| 16,650 | 16,700 | 534 | 504 | 518 | 19,650 | 19,700 | 644 | 594 | 628 | 22,650 | 22,700 | 754 | 692 | 738 |
| 16,700 | 16,750 | 536 | 505 | 520 | 19,700 | 19,750 | 646 | 596 | 630 | 22,700 | 22,750 | 756 | 694 | 740 |
| 16,750 | 16,800 | 538 | 507 | 522 | 19,750 | 19,800 | 648 | 597 | 632 | 22,750 | 22,800 | 758 | 696 | 742 |
| 16,800 | 16,850 | 540 | 508 | 524 | 19,800 | 19,850 | 650 | 599 | 634 | 22,800 | 22,850 | 760 | 698 | 744 |
| 16,850 | 16,900 | 542 | 510 | 526 | 19,850 | 19,900 | 652 | 600 | 636 | 22,850 | 22,900 | 762 | 700 | 746 |
| 16,900 | 16,950 | 544 | 511 | 528 | 19,900 | 19,950 | 653 | 602 | 637 | 22,900 | 22,950 | 763 | 702 | 747 |
| 16,950 | 17,000 | 545 | 513 | 529 | 19,950 | 20,000 | 655 | 603 | 639 | 22,950 | 23,000 | 765 | 703 | 749 |
| 17,000 |  | Your City of New York tax is: |  |  | 20,000 |  | Your City of New York tax is: |  |  | 23,000 |  | Your City of New York tax is: |  |  |
| 17,000 | 17,050 | 547 | 514 | 531 | 20,000 | 20,050 | 657 | 605 | 641 | 23,000 | 23,050 | 767 | 705 | 751 |
| 17,050 | 17,100 | 549 | 516 | 533 | 20,050 | 20,100 | 659 | 606 | 643 | 23,050 | 23,100 | 769 | 707 | 753 |
| 17,100 | 17,150 | 551 | 517 | 535 | 20,100 | 20,150 | 661 | 608 | 645 | 23,100 | 23,150 | 771 | 709 | 755 |
| 17,150 | 17,200 | 553 | 519 | 537 | 20,150 | 20,200 | 663 | 609 | 647 | 23,150 | 23,200 | 773 | 711 | 757 |
| 17,200 | 17,250 | 555 | 520 | 539 | 20,200 | 20,250 | 664 | 611 | 648 | 23,200 | 23,250 | 774 | 713 | 758 |
| 17,250 | 17,300 | 556 | 522 | 540 | 20,250 | 20,300 | 666 | 613 | 650 | 23,250 | 23,300 | 776 | 714 | 760 |
| 17,300 | 17,350 | 558 | 523 | 542 | 20,300 | 20,350 | 668 | 614 | 652 | 23,300 | 23,350 | 778 | 716 | 762 |
| 17,350 | 17,400 | 560 | 525 | 544 | 20,350 | 20,400 | 670 | 616 | 654 | 23,350 | 23,400 | 780 | 718 | 764 |
| 17,400 | 17,450 | 562 | 526 | 546 | 20,400 | 20,450 | 672 | 617 | 656 | 23,400 | 23,450 | 782 | 720 | 766 |
| 17,450 | 17,500 | 564 | 528 | 548 | 20,450 | 20,500 | 674 | 619 | 658 | 23,450 | 23,500 | 784 | 722 | 768 |
| 17,500 | 17,550 | 565 | 529 | 550 | 20,500 | 20,550 | 675 | 620 | 659 | 23,500 | 23,550 | 785 | 724 | 769 |
| 17,550 | 17,600 | 567 | 531 | 551 | 20,550 | 20,600 | 677 | 622 | 661 | 23,550 | 23,600 | 787 | 725 | 771 |
| 17,600 | 17,650 | 569 | 532 | 553 | 20,600 | 20,650 | 679 | 623 | 663 | 23,600 | 23,650 | 789 | 727 | 773 |
| 17,650 | 17,700 | 571 | 534 | 555 | 20,650 | 20,700 | 681 | 625 | 665 | 23,650 | 23,700 | 791 | 729 | 775 |
| 17,700 | 17,750 | 573 | 535 | 557 | 20,700 | 20,750 | 683 | 626 | 667 | 23,700 | 23,750 | 793 | 731 | 777 |
| 17,750 | 17,800 | 575 | 537 | 559 | 20,750 | 20,800 | 685 | 628 | 669 | 23,750 | 23,800 | 795 | 733 | 779 |
| 17,800 | 17,850 | 576 | 538 | 561 | 20,800 | 20,850 | 686 | 629 | 670 | 23,800 | 23,850 | 796 | 735 | 780 |
| 17,850 | 17,900 | 578 | 540 | 562 | 20,850 | 20,900 | 688 | 631 | 672 | 23,850 | 23,900 | 798 | 736 | 782 |
| 17,900 | 17,950 | 580 | 542 | 564 | 20,900 | 20,950 | 690 | 632 | 674 | 23,900 | 23,950 | 800 | 738 | 784 |
| 17,950 | 18,000 | 582 | 543 | 566 | 20,950 | 21,000 | 692 | 634 | 676 | 23,950 | 24,000 | 802 | 740 | 786 |

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

| If line (taxab incom |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a house hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a house hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household |
| 24,000 |  | Your City of New York tax is: |  |  | 27,000 |  | Your City of New York tax is: |  |  | 30,000 |  | Your City of New York tax is: |  |  |
| 24,000 | 24,050 | $\begin{aligned} & 804 \\ & 806 \\ & 807 \\ & 809 \end{aligned}$ | $\begin{aligned} & 742 \\ & 744 \\ & 746 \\ & 747 \end{aligned}$ | 788 | $\begin{aligned} & 27,000 \\ & 27,050 \\ & 27,100 \\ & 27,150 \end{aligned}$ | 27,050 | $\begin{aligned} & 914 \\ & 916 \\ & 918 \\ & 920 \end{aligned}$ | $\begin{aligned} & 852 \\ & 854 \\ & 855 \\ & 857 \end{aligned}$ |  | $\begin{aligned} & 30,000 \\ & 30,050 \\ & 30,100 \\ & 30,150 \end{aligned}$ | 30,050 <br> 30,100 <br> 30,150 <br> 30,200 | $\begin{aligned} & 1,026 \\ & 1,028 \\ & 1,030 \\ & 1,032 \end{aligned}$ | $\begin{aligned} & 962 \\ & 964 \\ & 965 \\ & 967 \end{aligned}$ | $\begin{aligned} & 1,008 \\ & 1,010 \\ & 1,012 \end{aligned}$ |
| 24,050 | 24,100 |  |  | 790 |  | 27,100 |  |  |  |  |  |  |  |  |
| 24,100 | 24,150 |  |  | 791 |  | 27,150 |  |  |  |  |  |  |  |  |
| 24,150 | 24,200 |  |  | 793 |  | 27,200 |  |  |  |  |  |  |  | 1,014 |
| 24,200 | 24,250 | $\begin{aligned} & 811 \\ & 813 \\ & 815 \\ & 817 \end{aligned}$ | $\begin{aligned} & 749 \\ & 751 \\ & 753 \\ & 755 \end{aligned}$ | 795 | $\begin{array}{r} 27,200 \\ 27,250 \\ 27,300 \\ 27,350 \end{array}$ | 27,250 | $\begin{aligned} & 922 \\ & 924 \\ & 926 \\ & 927 \end{aligned}$ | $\begin{aligned} & 859 \\ & 861 \\ & 863 \\ & 865 \end{aligned}$ | $\begin{aligned} & 905 \\ & 907 \\ & 909 \\ & 911 \end{aligned}$ | 30,200 | 30,250 | $\begin{array}{r} 1,033 \\ 1,035 \\ 1,037 \\ 1,039 \end{array}$ | $\begin{aligned} & 969 \\ & 971 \\ & 973 \\ & 975 \end{aligned}$ | $\begin{aligned} & 1,015 \\ & 1,017 \\ & 1,019 \\ & 1,021 \end{aligned}$ |
| 24,250 | 24,300 |  |  | 797 |  | 27,300 |  |  |  | 30,250 | 30,300 |  |  |  |
| 24,300 | 24,350 |  |  | 799 |  | 27,350 |  |  |  | 30,300 | 30,350 |  |  |  |
| 24,350 | 24,400 |  |  | 801 |  | 27,400 |  |  |  | 30,350 | 30,400 |  |  |  |
| 24,400 | 24,450 | $\begin{aligned} & 818 \\ & 820 \\ & 822 \\ & 824 \end{aligned}$ | 757 | 802 | 27,400 | 27,450 | 929 | 866 | 912 | 30,400 | 30,450 | 1,041 | 976 | 1,023 |
| 24,450 | 24,500 |  | 758 | 804 | 27,450 | 27,500 | 931 | 868 | 914 | 30,450 | 30,500 | 1,043 | 978 | 1,025 |
| 24,500 | 24,550 |  | 760 | 806 | 27,500 | 27,550 | 933 | 870 | 916 | 30,500 | 30,550 | 1,045 | 980 | 1,027 |
| 24,550 | 24,600 |  | 762 | 808 | 27,550 | 27,600 | 935 | 872 | 918 | 30,550 | 30,600 | 1,047 | 982 | 1,028 |
| 24,600 | 24,650 | $\begin{aligned} & 826 \\ & 828 \\ & 829 \\ & 831 \end{aligned}$ | 764 | 810 | 27,600 | 27,650 | 937 | 874 | 920 | 30,600 | 30,650 | 1,048 | 984 | 1,030 |
| 24,650 | 24,700 |  | 766 | 812 | 27,650 | 27,700 | 939 | 876 | 922 | 30,650 | 30,700 | 1,050 | 986 | 1,032 |
| 24,700 | 24,750 |  | 768 | 813 | 27,700 | 27,750 | 940 | 877 | 923 | 30,700 | 30,750 | 1,052 | 987 | 1,034 |
| 24,750 | 24,800 |  | 769 | 815 | 27,750 | 27,800 | 942 | 879 | 925 | 30,750 | 30,800 | 1,054 | 989 | 1,036 |
| 24,800 | 24,850 | $\begin{aligned} & 833 \\ & 835 \\ & 837 \\ & 839 \end{aligned}$ | 771 | 817 | 27,800 | 27,850 | 944 | 881 | 927 | 30,800 | 30,850 | 1,056 | 991 | 1,038 |
| 24,850 | 24,900 |  | 773 | 819 | 27,850 | 27,900 | 946 | 883 | 929 | 30,850 | 30,900 | 1,058 | 993 | 1,040 |
| 24,900 | 24,950 |  | 775 | 821 | 27,900 | 27,950 | 948 | 885 | 931 | 30,900 | 30,950 | 1,060 | 995 | 1,041 |
| 24,950 | 25,000 |  | 777 | 823 | 27,950 | 28,000 | 950 | 887 | 933 | 30,950 | 31,000 | 1,061 | 997 | 1,043 |
| 25,000 |  | Your City of New York tax is: |  |  | 28,000 |  | Your City of New York tax is: |  |  | 31,000 |  | Your City of New York tax is: |  |  |
| 25,000 | 25,050 | 840 | 779 | 824 | 28,000 | 28,050 | 952 | 888 | 934 | 31,000 | 31,050 | 1,063 | 998 | 1,045 |
| 25,050 | 25,100 | 842 | 780 | 826 | 28,050 | 28,100 | 953 | 890 | 936 | 31,050 | 31,100 | 1,065 | 1,000 | 1,047 |
| 25,100 | 25,150 | 844 | 782 | 828 | 28,100 | 28,150 | 955 | 892 | 938 | 31,100 | 31,150 | 1,067 | 1,002 | 1,049 |
| 25,150 | 25,200 | 846 | 784 | 830 | 28,150 | 28,200 | 957 | 894 | 940 | 31,150 | 31,200 | 1,069 | 1,004 | 1,051 |
| 25,200 | 25,250 | 847 | 786 | 832 | 28,200 | 28,250 | 959 | 896 | 942 | 31,200 | 31,250 | 1,071 | 1,006 | 1,053 |
| 25,250 | 25,300 | 849 | 788 | 834 | 28,250 | 28,300 | 961 | 898 | 944 | 31,250 | 31,300 | 1,073 | 1,008 | 1,054 |
| 25,300 | 25,350 | 851 | 790 | 835 | 28,300 | 28,350 | 963 | 899 | 945 | 31,300 | 31,350 | 1,074 | 1,009 | 1,056 |
| 25,350 | 25,400 | 853 | 791 | 837 | 28,350 | 28,400 | 965 | 901 | 947 | 31,350 | 31,400 | 1,076 | 1,011 | 1,058 |
| 25,400 | 25,450 | 855 | 793 | 839 | 28,400 | 28,450 | 966 | 903 | 949 | 31,400 | 31,450 | 1,078 | 1,013 | 1,060 |
| 25,450 | 25,500 | 857 | 795 | 841 | 28,450 | 28,500 | 968 | 905 | 951 | 31,450 | 31,500 | 1,080 | 1,015 | 1,062 |
| 25,500 | 25,550 | 859 | 797 | 843 | 28,500 | 28,550 | 970 | 907 | 953 | 31,500 | 31,550 | 1,082 | 1,017 | 1,064 |
| 25,550 | 25,600 | 860 | 799 | 845 | 28,550 | 28,600 | 972 | 909 | 955 | 31,550 | 31,600 | 1,084 | 1,019 | 1,066 |
| 25,600 | 25,650 | 862 | 801 | 846 | 28,600 | 28,650 | 974 | 910 | 956 | 31,600 | 31,650 | 1,086 | 1,020 | 1,067 |
| 25,650 | 25,700 | 864 | 802 | 848 | 28,650 | 28,700 | 976 | 912 | 958 | 31,650 | 31,700 | 1,087 | 1,022 | 1,069 |
| 25,700 | 25,750 | 866 | 804 | 850 | 28,700 | 28,750 | 978 | 914 | 960 | 31,700 | 31,750 | 1,089 | 1,024 | 1,071 |
| 25,750 | 25,800 | 868 | 806 | 852 | 28,750 | 28,800 | 980 | 916 | 962 | 31,750 | 31,800 | 1,091 | 1,026 | 1,073 |
| 25,800 | 25,850 | 870 | 808 | 854 | 28,800 | 28,850 | 981 | 918 | 964 | 31,800 | 31,850 | 1,093 | 1,028 | 1,075 |
| 25,850 | 25,900 | 872 | 810 | 856 | 28,850 | 28,900 | 983 | 920 | 966 | 31,850 | 31,900 | 1,095 | 1,030 | 1,077 |
| 25,900 | 25,950 | 873 | 812 | 857 | 28,900 | 28,950 | 985 | 921 | 967 | 31,900 | 31,950 | 1,097 | 1,031 | 1,079 |
| 25,950 | 26,000 | 875 | 813 | 859 | 28,950 | 29,000 | 987 | 923 | 969 | 31,950 | 32,000 | 1,099 | 1,033 | 1,081 |
| 26,000 |  | Your City of New York tax is: |  |  | 29,000 |  | Your City of New York tax is: |  |  | 32,000 |  | Your City of New York tax is: |  |  |
| 26,000 | 26,050 | $\begin{aligned} & 877 \\ & 879 \\ & 881 \\ & 883 \end{aligned}$ | 815 | 861 | 29,000 | 29,050 | 989 | 925 | 971 | 32,000 | 32,050 | 1,100 | 1,035 | 1,082 |
| 26,050 | 26,100 |  | 817 | 863 | 29,050 | 29,100 | 991 | 927 | 973 | 32,050 | 32,100 | 1,102 | 1,037 | 1,084 |
| 26,100 | 26,150 |  | 819 | 865 | 29,100 | 29,150 | 993 | 929 | 975 | 32,100 | 32,150 | 1,104 | 1,039 | 1,086 |
| 26,150 | 26,200 |  | 821 | 867 | 29,150 | 29,200 | 994 | 931 | 977 | 32,150 | 32,200 | 1,106 | 1,041 | 1,088 |
| 26,200 | 26,250 | $\begin{aligned} & 885 \\ & 886 \\ & 888 \\ & 890 \end{aligned}$ | 823 | 868 | 29,200 | 29,250 | 996 | 932 | 978 | 32,200 | 32,250 | 1,108 | 1,042 | 1,090 |
| 26,250 | 26,300 |  | 824 | 870 | 29,250 | 29,300 | 998 | 934 | 980 | 32,250 | 32,300 | 1,110 | 1,044 | 1,092 |
| 26,300 | 26,350 |  | 826 | 872 | 29,300 | 29,350 | 1,000 | 936 | 982 | 32,300 | 32,350 | 1,112 | 1,046 | 1,094 |
| 26,350 | 26,400 |  | 828 | 874 | 29,350 | 29,400 | 1,002 | 938 | 984 | 32,350 | 32,400 | 1,114 | 1,048 | 1,095 |
| 26,400 | 26,450 | $\begin{aligned} & 892 \\ & 894 \\ & 896 \\ & 898 \end{aligned}$ | 830 | 876 | 29,400 | 29,450 | 1,004 | 940 | 986 | 32,400 | 32,450 | 1,115 | 1,050 | 1,097 |
| 26,450 | 26,500 |  | 832 | 878 | 29,450 | 29,500 | 1,006 | 942 | 988 | 32,450 | 32,500 | 1,117 | 1,052 | 1,099 |
| 26,500 | 26,550 |  | 834 | 879 | 29,500 | 29,550 | 1,007 | 943 | 989 | 32,500 | 32,550 | 1,119 | 1,053 | 1,101 |
| 26,550 | 26,600 |  | 835 | 881 | 29,550 | 29,600 | 1,009 | 945 | 991 | 32,550 | 32,600 | 1,121 | 1,055 | 1,103 |
| 26,600 | 26,650 | $\begin{aligned} & 899 \\ & 901 \\ & 903 \\ & 905 \end{aligned}$ | 837 | 883 | 29,600 | 29,650 | 1,011 | 947 | 993 | 32,600 | 32,650 | 1,123 | 1,057 | 1,105 |
| 26,650 | 26,700 |  | 839 | 885 | 29,650 | 29,700 | 1,013 | 949 | 995 | 32,650 | 32,700 | 1,125 | 1,059 | 1,107 |
| 26,700 | 26,750 |  | 841 | 887 | 29,700 | 29,750 | 1,015 | 951 | 997 | 32,700 | 32,750 | 1,127 | 1,061 | 1,108 |
| 26,750 | 26,800 |  | 843 | 889 | 29,750 | 29,800 | 1,017 | 953 | 999 | 32,750 | 32,800 | 1,128 | 1,063 | 1,110 |
| 26,800 | 26,850 | $\begin{aligned} & 907 \\ & 909 \\ & 911 \\ & 913 \end{aligned}$ | 845 | 890 | 29,800 | 29,850 | 1,019 | 954 | 1,000 | 32,800 | 32,850 | 1,130 | 1,064 | 1,112 |
| 26,850 | 26,900 |  | 846 | 892 | 29,850 | 29,900 | 1,020 | 956 | 1,002 | 32,850 | 32,900 | 1,132 | 1,066 | 1,114 |
| 26,900 | 26,950 |  | 848 | 894 | 29,900 | 29,950 | 1,022 | 958 | 1,004 | 32,900 | 32,950 | 1,134 | 1,068 | 1,116 |
| 26,950 | 27,000 |  | 850 | 896 | 29,950 | 30,000 | 1,024 | 960 | 1,006 | 32,950 | 33,000 | 1,136 | 1,070 | 1,118 |

* This column must also be used by a qualifying widow(er)
continued on next page

| If line (taxab incom |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household |
| 33,000 |  | Your City of New York tax is: |  |  | 36,000 |  | Your City of New York tax is: |  |  | 39,000 |  | Your City of New York tax is: |  |  |
| 33,000 | 33,050 | $\begin{array}{r} 1,138 \\ 1,140 \\ 1,141 \\ 1,143 \end{array}$ | $\begin{aligned} & 1,072 \\ & 1,074 \\ & 1,075 \\ & 1,077 \end{aligned}$ | $\begin{aligned} & 1,120 \\ & 1,121 \\ & 1,123 \\ & 1,125 \end{aligned}$ | $\begin{array}{\|ll} \hline 36,000 & 36,050 \\ 36,050 & 36,100 \\ 36,100 & 36,150 \\ 36,150 & 36,200 \end{array}$ |  | $\begin{aligned} & 1,249 \\ & 1,251 \\ & 1,253 \\ & 1,255 \end{aligned}$ | $\begin{aligned} & 1,182 \\ & 1,184 \\ & 1,185 \\ & 1,187 \end{aligned}$ | 1,231 | $39,000 \quad 39,050$ |  | $\begin{array}{lll}1,361 & 1,292 & 1,343\end{array}$ |  |  |
| 33,050 | 33,100 |  |  |  |  |  | 1,233 |  | 39,050 | 39,100 | 1,363 | 1,293 | 1,345 |
| 33,100 | 33,150 |  |  |  |  |  | 1,235 |  | 39,100 | 39,150 | 1,365 | 1,295 | 1,347 |
| 33,150 | 33,200 |  |  |  |  |  | 1,237 |  | 39,150 | 39,200 | 1,367 | 1,297 | 1,349 |
| 33,200 | 33,250 | 1,145 | 1,079 | 1,127 | 36,200 | 36,250 |  | 1,257 | 1,189 | 1,239 | 39,200 | 39,250 | 1,368 | 1,299 | 1,350 |
| 33,250 | 33,300 | 1,147 | 1,081 | 1,129 | 36,250 | 36,300 |  | 1,259 | 1,191 | 1,241 | 39,250 | 39,300 | 1,370 | 1,301 | 1,352 |
| 33,300 | 33,350 | 1,149 | 1,083 | 1,131 | 36,300 | 36,350 |  | 1,261 | 1,193 | 1,242 | 39,300 | 39,350 | 1,372 | 1,303 | 1,354 |
| 33,350 | 33,400 | 1,151 | 1,085 | 1,133 | 36,350 | 36,400 | 1,262 | 1,195 | 1,244 | 39,350 | 39,400 | 1,374 | 1,304 | 1,356 |
| 33,400 | 33,450 | 1,153 | 1,086 | 1,134 | 36,400 | 36,450 | 1,264 | 1,196 | 1,246 | 39,400 | 39,450 | 1,376 | 1,306 | 1,358 |
| 33,450 | 33,500 | 1,154 | 1,088 | 1,136 | 36,450 | 36,500 | 1,266 | 1,198 | 1,248 | 39,450 | 39,500 | 1,378 | 1,308 | 1,360 |
| 33,500 | 33,550 | 1,156 | 1,090 | 1,138 | 36,500 | 36,550 | 1,268 | 1,200 | 1,250 | 39,500 | 39,550 | 1,380 | 1,310 | 1,362 |
| 33,550 | 33,600 | 1,158 | 1,092 | 1,140 | 36,550 | 36,600 | 1,270 | 1,202 | 1,252 | 39,550 | 39,600 | 1,381 | 1,312 | 1,363 |
| 33,600 | 33,650 | 1,160 | 1,094 | 1,142 | 36,600 | 36,650 | 1,272 | 1,204 | 1,254 | 39,600 | 39,650 | 1,383 | 1,314 | 1,365 |
| 33,650 | 33,700 | 1,162 | 1,096 | 1,144 | 36,650 | 36,700 | 1,274 | 1,206 | 1,255 | 39,650 | 39,700 | 1,385 | 1,315 | 1,367 |
| 33,700 | 33,750 | 1,164 | 1,097 | 1,146 | 36,700 | 36,750 | 1,275 | 1,207 | 1,257 | 39,700 | 39,750 | 1,387 | 1,317 | 1,369 |
| 33,750 | 33,800 | 1,166 | 1,099 | 1,148 | 36,750 | 36,800 | 1,277 | 1,209 | 1,259 | 39,750 | 39,800 | 1,389 | 1,319 | 1,371 |
| 33,800 | 33,850 | 1,167 | 1,101 | 1,149 | 36,800 | 36,850 | 1,279 | 1,211 | 1,261 | 39,800 | 39,850 | 1,391 | 1,321 | 1,373 |
| 33,850 | 33,900 | 1,169 | 1,103 | 1,151 | 36,850 | 36,900 | 1,281 | 1,213 | 1,263 | 39,850 | 39,900 | 1,393 | 1,323 | 1,375 |
| 33,900 | 33,950 | 1,171 | 1,105 | 1,153 | 36,900 | 36,950 | 1,283 | 1,215 | 1,265 | 39,900 | 39,950 | 1,395 | 1,325 | 1,376 |
| 33,950 | 34,000 | 1,173 | 1,107 | 1,155 | 36,950 | 37,000 | 1,285 | 1,217 | 1,267 | 39,950 | 40,000 | 1,396 | 1,326 | 1,378 |
| 34,000 |  | Your City of New York tax is: |  |  | 37,000 |  | Your City of New York tax is: |  |  | 40,000 |  | Your City of New York tax is: |  |  |
| 34,000 | 34,050 | 1,175 | 1,108 | 1,157 | 37,000 | 37,050 | 1,287 | 1,218 | 1,268 | 40,000 | 40,050 | 1,398 | 1,328 | 1,380 |
| 34,050 | 34,100 | 1,177 | 1,110 | 1,159 | 37,050 | 37,100 | 1,288 | 1,220 | 1,270 | 40,050 | 40,100 | 1,400 | 1,330 | 1,382 |
| 34,100 | 34,150 | 1,179 | 1,112 | 1,161 | 37,100 | 37,150 | 1,290 | 1,222 | 1,272 | 40,100 | 40,150 | 1,402 | 1,332 | 1,384 |
| 34,150 | 34,200 | 1,181 | 1,114 | 1,162 | 37,150 | 37,200 | 1,292 | 1,224 | 1,274 | 40,150 | 40,200 | 1,404 | 1,334 | 1,386 |
| 34,200 | 34,250 | 1,182 | 1,116 | 1,164 | 37,200 | 37,250 | 1,294 | 1,226 | 1,276 | 40,200 | 40,250 | 1,406 | 1,336 | 1,388 |
| 34,250 | 34,300 | 1,184 | 1,118 | 1,166 | 37,250 | 37,300 | 1,296 | 1,228 | 1,278 | 40,250 | 40,300 | 1,408 | 1,337 | 1,389 |
| 34,300 | 34,350 | 1,186 | 1,119 | 1,168 | 37,300 | 37,350 | 1,298 | 1,229 | 1,280 | 40,300 | 40,350 | 1,409 | 1,339 | 1,391 |
| 34,350 | 34,400 | 1,188 | 1,121 | 1,170 | 37,350 | 37,400 | 1,300 | 1,231 | 1,282 | 40,350 | 40,400 | 1,411 | 1,341 | 1,393 |
| 34,400 | 34,450 | 1,190 | 1,123 | 1,172 | 37,400 | 37,450 | 1,301 | 1,233 | 1,283 | 40,400 | 40,450 | 1,413 | 1,343 | 1,395 |
| 34,450 | 34,500 | 1,192 | 1,125 | 1,174 | 37,450 | 37,500 | 1,303 | 1,235 | 1,285 | 40,450 | 40,500 | 1,415 | 1,345 | 1,397 |
| 34,500 | 34,550 | 1,194 | 1,127 | 1,175 | 37,500 | 37,550 | 1,305 | 1,237 | 1,287 | 40,500 | 40,550 | 1,417 | 1,347 | 1,399 |
| 34,550 | 34,600 | 1,195 | 1,129 | 1,177 | 37,550 | 37,600 | 1,307 | 1,238 | 1,289 | 40,550 | 40,600 | 1,419 | 1,348 | 1,401 |
| 34,600 | 34,650 | 1,197 | 1,130 | 1,179 | 37,600 | 37,650 | 1,309 | 1,240 | 1,291 | 40,600 | 40,650 | 1,421 | 1,350 | 1,402 |
| 34,650 | 34,700 | 1,199 | 1,132 | 1,181 | 37,650 | 37,700 | 1,311 | 1,242 | 1,293 | 40,650 | 40,700 | 1,422 | 1,352 | 1,404 |
| 34,700 | 34,750 | 1,201 | 1,134 | 1,183 | 37,700 | 37,750 | 1,313 | 1,244 | 1,295 | 40,700 | 40,750 | 1,424 | 1,354 | 1,406 |
| 34,750 | 34,800 | 1,203 | 1,136 | 1,185 | 37,750 | 37,800 | 1,3 | 1,246 | 1,296 | 40,750 | 40,800 | 1,426 | 1,356 | 1,408 |
| 34,800 | 34,850 | 1,205 | 1,138 | 1,187 | 37,800 | 37,850 | 1,316 | 1,248 | 1,298 | 40,800 | 40,850 | 1,428 | 1,358 | 1,410 |
| 34,850 | 34,900 | 1,207 | 1,140 | 1,188 | 37,850 | 37,900 | 1,318 | 1,249 | 1,300 | 40,850 | 40,900 | 1,430 | 1,359 | 1,412 |
| 34,900 | 34,950 | 1,208 | 1,141 | 1,190 | 37,900 | 37,950 | 1,320 | 1,251 | 1,302 | 40,900 | 40,950 | 1,432 | 1,361 | 1,414 |
| 34,950 | 35,000 | 1,210 | 1,143 | 1,192 | 37,950 | 38,000 | 1,322 | 1,253 | 1,304 | 40,950 | 41,000 | 1,434 | 1,363 | 1,416 |
| 35,000 |  | Your City of New York tax is: |  |  | 38,000 |  | Your City of New York tax is: |  |  | 41,000 |  | Your City of New York tax is: |  |  |
| 35,000 | 35,050 | 1,212 | 1,145 | 1,194 | 38,000 | 38,050 | 1,324 | 1,255 | 1,306 | 41,000 | 41,050 | 1,435 | 1,365 | 1,417 |
| 35,050 | 35,100 | 1,214 | 1,147 | 1,196 | 38,050 | 38,100 | 1,326 | 1,257 | 1,308 | 41,050 | 41,100 | 1,437 | 1,367 | 1,419 |
| 35,100 | 35,150 | 1,216 | 1,149 | 1,198 | 38,100 | 38,150 | 1,328 | 1,259 | 1,309 | 41,100 | 41,150 | 1,439 | 1,369 | 1,421 |
| 35,150 | 35,200 | 1,218 | 1,151 | 1,200 | 38,150 | 38,200 | 1,329 | 1,260 | 1,311 | 41,150 | 41,200 | 1,441 | 1,370 | 1,423 |
| 35,200 | 35,250 | 1,220 | 1,152 | 1,201 | 38,200 | 38,250 | 1,331 | 1,262 | 1,313 | 41,200 | 41,250 | 1,443 | 1,372 | 1,425 |
| 35,250 | 35,300 | 1,221 | 1,154 | 1,203 | 38,250 | 38,300 | 1,333 | 1,264 | 1,315 | 41,250 | 41,300 | 1,445 | 1,374 | 1,427 |
| 35,300 | 35,350 | 1,223 | 1,156 | 1,205 | 38,300 | 38,350 | 1,335 | 1,266 | 1,317 | 41,300 | 41,350 | 1,447 | 1,376 | 1,429 |
| 35,350 | 35,400 | 1,225 | 1,158 | 1,207 | 38,350 | 38,400 | 1,337 | 1,268 | 1,319 | 41,350 | 41,400 | 1,448 | 1,378 | 1,430 |
| 35,400 | 35,450 | 1,227 | 1,160 | 1,209 | 38,400 | 38,450 | 1,339 | 1,270 | 1,321 | 41,400 | 41,450 | 1,450 | 1,380 | 1,432 |
| 35,450 | 35,500 | 1,229 | 1,162 | 1,211 | 38,450 | 38,500 | 1,341 | 1,271 | 1,322 | 41,450 | 41,500 | 1,452 | 1,381 | 1,434 |
| 35,500 | 35,550 | 1,231 | 1,163 | 1,213 | 38,500 | 38,550 | 1,342 | 1,273 | 1,324 | 41,500 | 41,550 | 1,454 | 1,383 | 1,436 |
| 35,550 | 35,600 | 1,233 | 1,165 | 1,215 | 38,550 | 38,600 | 1,344 | 1,275 | 1,326 | 41,550 | 41,600 | 1,456 | 1,385 | 1,438 |
| 35,600 | 35,650 | 1,234 | 1,167 | 1,216 | 38,600 | 38,650 | 1,346 | 1,277 | 1,328 | 41,600 | 41,650 | 1,458 | 1,387 | 1,440 |
| 35,650 | 35,700 | 1,236 | 1,169 | 1,218 | 38,650 | 38,700 | 1,348 | 1,279 | 1,330 | 41,650 | 41,700 | 1,460 | 1,389 | 1,442 |
| 35,700 | 35,750 | 1,238 | 1,171 | 1,220 | 38,700 | 38,750 | 1,350 | 1,281 | 1,332 | 41,700 | 41,750 | 1,462 | 1,391 | 1,443 |
| 35,750 | 35,800 | 1,240 | 1,173 | 1,222 | 38,750 | 38,800 | 1,352 | 1,282 | 1,334 | 41,750 | 41,800 | 1,463 | 1,392 | 1,445 |
| 35,800 | 35,850 | 1,242 | 1,174 | 1,224 | 38,800 | 38,850 | 1,354 | 1,284 | 1,335 | 41,800 | 41,850 | 1,465 | 1,394 | 1,447 |
| 35,850 | 35,900 | 1,244 | 1,176 | 1,226 | 38,850 | 38,900 | 1,355 | 1,286 | 1,337 | 41,850 | 41,900 | 1,467 | 1,396 | 1,449 |
| 35,900 | 35,950 | 1,246 | 1,178 | 1,228 | 38,900 | 38,950 | 1,357 | 1,288 | 1,339 | 41,900 | 41,950 | 1,469 | 1,398 | 1,451 |
| 35,950 | 36,000 | 1,248 | 1,180 | 1,229 | 38,950 | 39,000 | 1,359 | 1,290 | 1,341 | 41,950 | 42,000 | 1,471 | 1,400 | 1,453 |

* This column must also be used by a qualifying widow(er)
continued on next page

| If line (taxa incom |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a house hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married <br> filing jointly | Head of a household | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household |
| 42,000 |  | Your City of New York tax is: |  |  | 45,000 |  | Your City of New York tax is: |  |  | 48,000 |  | Your City of New York tax is: |  |  |
| 42,000 | 42,050 | $\begin{aligned} & 1,473 \\ & 1,475 \\ & 1,476 \\ & 1,478 \end{aligned}$ | $\begin{array}{r} 1,402 \\ 1,403 \\ 1,405 \\ 1,407 \end{array}$ | $\begin{aligned} & 1,455 \\ & 1,456 \\ & 1,458 \\ & 1,460 \end{aligned}$ | 45,000 45,050 <br> 45,050 45,100 <br> 45,100 45,150 <br> 45,150 45,200 |  | $\begin{array}{r} 1,584 \\ 1,586 \\ 1,588 \\ 1,590 \end{array}$ | $\begin{array}{r} 1,512 \\ 1,514 \\ 1,516 \\ 1,518 \end{array}$ | 1,566 | 48,000 48,050 48,100 48,150 | 48,050 48,100 48,150 48,200 | $\begin{aligned} & 1,696 \\ & 1,698 \\ & 1,700 \\ & 1,702 \end{aligned}$ | $\begin{aligned} & 1,624 \\ & 1,625 \\ & 1,627 \\ & 1,629 \end{aligned}$ | $\begin{aligned} & 1,678 \\ & 1,680 \\ & 1,682 \end{aligned}$ |
| 42,050 | 42,100 |  |  |  |  |  | 1,568 |  |  |  |  |  |  |
| 42,100 | 42,150 |  |  |  |  |  | 1,570 |  |  |  |  |  |  |
| 42,150 | 42,200 |  |  |  |  |  | 1,572 |  | 1,683 |  |  |  |  |  |
| 42,200 | 42,250 | $\begin{aligned} & 1,480 \\ & 1,482 \\ & 1,484 \\ & 1,486 \end{aligned}$ | $\begin{array}{r} 1,409 \\ 1,411 \\ 1,413 \\ 1,414 \end{array}$ | $\begin{aligned} & 1,462 \\ & 1,464 \\ & 1,466 \\ & 1,468 \end{aligned}$ | 45,200 45,250 <br> 45,250 45,300 <br> 45,300 45,350 <br> 45,350 45,400 |  |  | 1,5921,5941,5961,597 | $\begin{array}{r} 1,519 \\ 1,521 \\ 1,523 \\ 1,525 \end{array}$ | 1,574 | $\begin{aligned} & 48,200 \\ & 48,250 \\ & 48,300 \\ & 48,350 \end{aligned}$ | 48,250 | 1,703 | 1,631 | $\begin{aligned} & 1,685 \\ & 1,687 \\ & 1,689 \\ & 1,691 \end{aligned}$ |
| 42,250 | 42,300 |  |  |  |  |  | 1,576 |  |  | 48,300 |  | 1,705 | 1,633 |  |  |
| 42,300 | 42,350 |  |  |  |  |  | 1,577 |  |  | 48,350 |  | 1,707 | 1,635 |  |  |
| 42,350 | 42,400 |  |  |  |  |  | 1,579 |  |  | 48,400 |  | 1,709 | 1,637 |  |  |
| 42,400 | 42,450 | 1,488 | 1,416 | 1,469 | $\begin{array}{ll} 45,400 & 45,450 \\ 45,450 & 4,500 \\ 45,500 & 45,550 \\ 45,550 & 45,600 \end{array}$ |  |  | 1,5991,6011,6031,605 | $\begin{array}{r} 1,527 \\ 1,529 \\ 1,531 \\ 1,532 \end{array}$ | 1,581 | $\begin{aligned} & 48,400 \\ & 48,450 \\ & 48,500 \\ & 48,550 \end{aligned}$ | $\begin{aligned} & 48,450 \\ & 48,500 \\ & 48,550 \\ & 48,600 \end{aligned}$ | $\begin{aligned} & 1,711 \\ & 1,713 \\ & 1,715 \\ & 1,716 \end{aligned}$ | $\begin{array}{r} 1,638 \\ 1,640 \\ 1,642 \\ 1,644 \end{array}$ | $\begin{aligned} & 1,693 \\ & 1,695 \\ & 1,697 \\ & 1,698 \end{aligned}$ |
| 42,450 | 42,500 | 1,489 | 1,418 | 1,471 |  |  | 1,583 |  |  |  |  |  |  |  |  |
| 42,500 | 42,550 | 1,491 | 1,420 | 1,473 |  |  | 1,585 |  |  |  |  |  |  |  |  |
| 42,550 | 42,600 | 1,493 | 1,422 | 1,475 |  |  | 1,587 |  |  |  |  |  |  |  |  |
| 42,600 | 42,650 | 1,495 | 1,424 | 1,477 | 45,600 45,650 <br> 45,650 45,700 <br> 45,700 45,750 <br> 45,750 45,800 |  |  | $\begin{array}{r} 1,607 \\ 1,609 \\ 1,610 \\ 1,612 \end{array}$ | $\begin{aligned} & 1,534 \\ & 1,536 \\ & 1,538 \\ & 1,540 \end{aligned}$ | 1,589 | $\begin{aligned} & 48,600 \\ & 48,650 \\ & 48,700 \\ & 48,750 \end{aligned}$ | $\begin{aligned} & 48,650 \\ & 48,700 \\ & 48,750 \\ & 48,800 \end{aligned}$ | $\begin{aligned} & 1,718 \\ & 1,720 \\ & 1,722 \\ & 1,724 \end{aligned}$ | $\begin{array}{r} 1,646 \\ 1,648 \\ 1,650 \\ 1,652 \end{array}$ | $\begin{aligned} & 1,700 \\ & 1,702 \\ & 1,704 \\ & 1,706 \end{aligned}$ |
| 42,650 | 42,700 | 1,497 | 1,425 | 1,479 |  |  | 1,590 |  |  |  |  |  |  |  |  |
| 42,700 | 42,750 | 1,499 | 1,427 | 1,481 |  |  | 1,592 |  |  |  |  |  |  |  |  |
| 42,750 | 42,800 | 1,501 | 1,429 | 1,482 |  |  | 1,594 |  |  |  |  |  |  |  |  |
| 42,800 | 42,850 | 1,502 | 1,431 | 1,484 | 45,800 45,850 <br> 45,850 4,900 <br> 45,900 45,950 <br> 45,950 46,000 |  | $\begin{array}{r} 1,614 \\ 1,616 \\ 1,618 \\ 1,620 \\ \hline \end{array}$ | $\begin{aligned} & 1,542 \\ & 1,544 \\ & 1,545 \\ & 1,547 \end{aligned}$ | 1,596 | 48,800 | 48,850 | 1,726 | 1,653 | 1,708 |  |
| 42,850 | 42,900 | 1,504 | 1,433 | 1,486 |  |  | 1,598 |  | 48,850 | 48,900 | 1,728 | 1,655 | 1,710 |  |  |
| 42,900 | 42,950 | 1,506 | 1,435 | 1,488 |  |  | 1,600 |  | 48,900 | 48,950 | 1,730 | 1,657 | 1,711 |  |  |
| 42,950 | 43,000 | 1,508 | 1,436 | 1,490 |  |  | 1,602 |  | 48,950 | 49,000 | 1,731 | 1,659 | 1,713 |  |  |
| 43,000 |  | Your City of New York tax is: |  |  | 46,000 |  |  | Your City of New York tax is: |  |  | 49,000 |  | Your City of New York tax is: |  |  |
| 43,000 | 43,050 | 1,510 | 1,438 | 1,492 | 46,000 | 46,050 |  | 1,622 | 1,549 | 1,603 | 49,000 | 49,050 | 1,733 | 1,661 | 1,715 |
| 43,050 | 43,100 | 1,512 | 1,440 | 1,494 | 46,050 | 46,100 |  | 1,623 | 1,551 | 1,605 | 49,050 | 49,100 | 1,735 | 1,663 | 1,717 |
| 43,100 | 43,150 | 1,514 | 1,442 | 1,496 | 46,100 | 46,150 | 1,625 | 1,553 | 1,607 | 49,100 | 49,150 | 1,737 | 1,665 | 1,719 |  |
| 43,150 | 43,200 | 1,515 | 1,444 | 1,497 | 46,150 | 46,200 | 1,627 | 1,555 | 1,609 | 49,150 | 49,200 | 1,739 | 1,666 | 1,721 |  |
| 43,200 | 43,250 | 1,517 | 1,446 | 1,499 | 46,200 | 46,250 | 1,629 | 1,557 | 1,611 | 49,200 | 49,250 | 1,741 | 1,668 | 1,723 |  |
| 43,250 | 43,300 | 1,519 | 1,447 | 1,501 | 46,250 | 46,300 | 1,631 | 1,558 | 1,613 | 49,250 | 49,300 | 1,743 | 1,670 | 1,724 |  |
| 43,300 | 43,350 | 1,521 | 1,449 | 1,503 | 46,300 | 46,350 | 1,633 | 1,560 | 1,615 | 49,300 | 49,350 | 1,744 | 1,672 | 1,726 |  |
| 43,350 | 43,400 | 1,523 | 1,451 | 1,505 | 46,350 | 46,400 | 1,635 | 1,562 | 1,616 | 49,350 | 49,400 | 1,746 | 1,674 | 1,728 |  |
| 43,400 | 43,450 | 1,525 | 1,453 | 1,507 | 46,400 | 46,450 | 1,636 | 1,564 | 1,618 | 49,400 | 49,450 | 1,748 | 1,676 | 1,730 |  |
| 43,450 | 43,500 | 1,527 | 1,455 | 1,509 | 46,450 | 46,500 | 1,638 | 1,566 | 1,620 | 49,450 | 49,500 | 1,750 | 1,678 | 1,732 |  |
| 43,500 | 43,550 | 1,529 | 1,457 | 1,510 | 46,500 | 46,550 | 1,640 | 1,568 | 1,622 | 49,500 | 49,550 | 1,752 | 1,679 | 1,734 |  |
| 43,550 | 43,600 | 1,530 | 1,458 | 1,512 | 46,550 | 46,600 | 1,642 | 1,570 | 1,624 | 49,550 | 49,600 | 1,754 | 1,681 | 1,736 |  |
| 43,600 | 43,650 | 1,532 | 1,460 | 1,514 | 46,600 | 46,650 | 1,644 | 1,571 | 1,626 | 49,600 | 49,650 | 1,756 | 1,683 | 1,737 |  |
| 43,650 | 43,700 | 1,534 | 1,462 | 1,516 | 46,650 | 46,700 | 1,646 | 1,573 | 1,628 | 49,650 | 49,700 | 1,757 | 1,685 | 1,739 |  |
| 43,700 | 43,750 | 1,536 | 1,464 | 1,518 | 46,700 | 46,750 | 1,648 | 1,575 | 1,630 | 49,700 | 49,750 | 1,759 | 1,687 | 1,741 |  |
| 43,750 | 43,800 | 1,538 | 1,466 | 1,520 | 46,750 | 46,800 | 1,649 | 1,577 | 1,631 | 49,750 | 49,800 | 1,761 | 1,689 | 1,743 |  |
| 43,800 | 43,850 | 1,540 | 1,468 | 1,522 | 46,800 | 46,850 | 1,651 | 1,579 | 1,633 | 49,800 | 49,850 | 1,763 | 1,691 | 1,745 |  |
| 43,850 | 43,900 | 1,542 | 1,469 | 1,523 | 46,850 | 46,900 | 1,653 | 1,581 | 1,635 | 49,850 | 49,900 | 1,765 | 1,692 | 1,747 |  |
| 43,900 | 43,950 | 1,543 | 1,471 | 1,525 | 46,900 | 46,950 | 1,655 | 1,583 | 1,637 | 49,900 | 49,950 | 1,767 | 1,694 | 1,749 |  |
| 43,950 | 44,000 | 1,545 | 1,473 | 1,527 | 46,950 | 47,000 | 1,657 | 1,585 | 1,639 | 49,950 | 50,000 | 1,769 | 1,696 | 1,750 |  |
| 44,000 |  | Your City of New York tax is: |  |  | 47,000 |  | Your City of New York tax is: |  |  | 50,000 |  | Your City of New York tax is: |  |  |  |
| 44,000 | 44,050 | 1,547 | 1,475 | 1,529 | 47,000 | 47,050 | 1,659 | 1,586 | 1,641 | 50,000 | 50,050 | 1,771 | 1,698 | 1,752 |  |
| 44,050 | 44,100 | 1,549 | 1,477 | 1,531 | 47,050 | 47,100 | 1,661 | 1,588 | 1,643 | 50,050 | 50,100 | 1,773 | 1,700 | 1,754 |  |
| 44,100 | 44,150 | 1,551 | 1,479 | 1,533 | 47,100 | 47,150 | 1,663 | 1,590 | 1,644 | 50,100 | 50,150 | 1,775 | 1,702 | 1,756 |  |
| 44,150 | 44,200 | 1,553 | 1,480 | 1,535 | 47,150 | 47,200 | 1,664 | 1,592 | 1,646 | 50,150 | 50,200 | 1,777 | 1,704 | 1,758 |  |
| 44,200 | 44,250 | 1,555 | 1,482 | 1,536 | 47,200 | 47,250 | 1,666 | 1,594 | 1,648 | 50,200 | 50,250 | 1,779 | 1,705 | 1,760 |  |
| 44,250 | 44,300 | 1,556 | 1,484 | 1,538 | 47,250 | 47,300 | 1,668 | 1,596 | 1,650 | 50,250 | 50,300 | 1,780 | 1,707 | 1,762 |  |
| 44,300 | 44,350 | 1,558 | 1,486 | 1,540 | 47,300 | 47,350 | 1,670 | 1,598 | 1,652 | 50,300 | 50,350 | 1,782 | 1,709 | 1,764 |  |
| 44,350 | 44,400 | 1,560 | 1,488 | 1,542 | 47,350 | 47,400 | 1,672 | 1,599 | 1,654 | 50,350 | 50,400 | 1,784 | 1,711 | 1,765 |  |
| 44,400 | 44,450 | 1,562 | 1,490 | 1,544 | 47,400 | 47,450 | 1,674 | 1,601 | 1,656 | 50,400 | 50,450 | 1,786 | 1,713 | 1,767 |  |
| 44,450 | 44,500 | 1,564 | 1,491 | 1,546 | 47,450 | 47,500 | 1,676 | 1,603 | 1,657 | 50,450 | 50,500 | 1,788 | 1,715 | 1,769 |  |
| 44,500 | 44,550 | 1,566 | 1,493 | 1,548 | 47,500 | 47,550 | 1,677 | 1,605 | 1,659 | 50,500 | 50,550 | 1,790 | 1,717 | 1,771 |  |
| 44,550 | 44,600 | 1,568 | 1,495 | 1,549 | 47,550 | 47,600 | 1,679 | 1,607 | 1,661 | 50,550 | 50,600 | 1,792 | 1,719 | 1,773 |  |
| 44,600 | 44,650 | 1,569 | 1,497 | 1,551 | 47,600 | 47,650 | 1,681 | 1,609 | 1,663 | 50,600 | 50,650 | 1,794 | 1,720 | 1,775 |  |
| 44,650 | 44,700 | 1,571 | 1,499 | 1,553 | 47,650 | 47,700 | 1,683 | 1,611 | 1,665 | 50,650 | 50,700 | 1,796 | 1,722 | 1,777 |  |
| 44,700 | 44,750 | 1,573 | 1,501 | 1,555 | 47,700 | 47,750 | 1,685 | 1,612 | 1,667 | 50,700 | 50,750 | 1,797 | 1,724 | 1,778 |  |
| 44,750 | 44,800 | 1,575 | 1,502 | 1,557 | 47,750 | 47,800 | 1,687 | 1,614 | 1,669 | 50,750 | 50,800 | 1,799 | 1,726 | 1,780 |  |
| 44,800 | 44,850 | 1,577 | 1,504 | 1,559 | 47,800 | 47,850 | 1,689 | 1,616 | 1,670 | 50,800 | 50,850 | 1,801 | 1,728 | 1,782 |  |
| 44,850 | 44,900 | 1,579 | 1,506 | 1,561 | 47,850 | 47,900 | 1,690 | 1,618 | 1,672 | 50,850 | 50,900 | 1,803 | 1,730 | 1,784 |  |
| 44,900 | 44,950 | 1,581 | 1,508 | 1,563 | 47,900 | 47,950 | 1,692 | 1,620 | 1,674 | 50,900 | 50,950 | 1,805 | 1,732 | 1,786 |  |
| 44,950 | 45,000 | 1,582 | 1,510 | 1,564 | 47,950 | 48,000 | 1,694 | 1,622 | 1,676 | 50,950 | 51,000 | 1,807 | 1,733 | 1,788 |  |

[^8]| If line (taxab incom |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a house hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married <br> filing <br> jointly | Head of a household |
| 51,000 |  | Your City of New York tax is: |  |  | 54,000 |  | Your City of New York tax is: |  |  | 57,000 |  | Your City of New York tax is: |  |  |
| 51,000 | 51,050 | $\begin{aligned} & 1,809 \\ & 1,811 \\ & 1,813 \\ & 1,814 \end{aligned}$ | $\begin{array}{r} 1,735 \\ 1,737 \\ 1,739 \\ 1,741 \end{array}$ | 1,7901,7911,7931,795 | 54,000 54,050 <br> 54,050 54,100 <br> 54,100 54,150 <br> 54,150 54,200 |  | 1,9221,9241,9261,928 | $\begin{array}{r} 1,847 \\ 1,849 \\ 1,851 \\ 1,853 \end{array}$ | $\begin{aligned} & 1,901 \\ & 1,903 \\ & 1,905 \\ & 1,907 \end{aligned}$ | 57,000 57,050 <br> 57,050 57,100 <br> 57,100 57,150 <br> 57,150 57,200 |  | $\begin{aligned} & 2,035 \\ & 2,037 \\ & 2,039 \\ & 2,041 \end{aligned}$ | $\begin{aligned} & 1,959 \\ & 1,960 \\ & 1,962 \\ & 1,964 \end{aligned}$ | $\begin{aligned} & 2,013 \\ & 2,015 \\ & 2,017 \end{aligned}$ |
| 51,050 | 51,100 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,100 | 51,150 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,150 | 51,200 |  |  |  |  |  | 2,018 |  |  |  |  |  |  |  |
| 51,200 | 51,250 | $\begin{aligned} & 1,816 \\ & 1,818 \\ & 1,820 \\ & 1,822 \end{aligned}$ | $\begin{aligned} & 1,743 \\ & 1,745 \\ & 1,746 \\ & 1,748 \end{aligned}$ | $\begin{aligned} & 1,797 \\ & 1,799 \\ & 1,801 \\ & 1,803 \end{aligned}$ | 54,200 54,250 <br> 54,250 54,300 <br> 54,300 54,350 <br> 54,350 54,400 |  |  | $\begin{array}{r} 1,930 \\ 1,932 \\ 1,933 \\ 1,935 \end{array}$ | 1,8541,8561,8581,860 | $\begin{aligned} & 1,909 \\ & 1,911 \\ & 1,912 \\ & 1,914 \end{aligned}$ | 57,200 57,250 <br> 57,250 57,300 <br> 57,300 57,350 <br> 57,350 57,400 |  | $\begin{aligned} & 2,043 \\ & 2,045 \\ & 2,047 \\ & 2,049 \end{aligned}$ | $\begin{array}{r} 1,966 \\ 1,968 \\ 1,970 \\ 1,972 \end{array}$ | $\begin{aligned} & 2,020 \\ & 2,022 \\ & 2,024 \\ & 2,026 \end{aligned}$ |
| 51,250 | 51,300 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,300 | 51,350 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,350 | 51,400 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,400 | 51,450 | $\begin{aligned} & 1,824 \\ & 1,826 \\ & 1,828 \\ & 1,830 \end{aligned}$ | $\begin{aligned} & 1,750 \\ & 1,752 \\ & 1,754 \\ & 1,756 \end{aligned}$ | $\begin{aligned} & 1,804 \\ & 1,806 \\ & 1,808 \\ & 1,810 \end{aligned}$ | 54,400 54,450 <br> 54,450 54,500 <br> 54,500 54,550 <br> 54,550 54,600 |  | $\begin{array}{r} 1,937 \\ 1,939 \\ 1,941 \\ 1,943 \end{array}$ | $\begin{array}{r} 1,862 \\ 1,864 \\ 1,866 \\ 1,867 \end{array}$ | $\begin{aligned} & 1,916 \\ & 1,918 \\ & 1,920 \\ & 1,922 \end{aligned}$ | 57,400 57,450 <br> 57,450 57,500 <br> 57,500 57,550 <br> 57,550 57,600 |  | $\begin{aligned} & 2,051 \\ & 2,052 \\ & 2,054 \\ & 2,056 \end{aligned}$ | $\begin{array}{r} 1,973 \\ 1,975 \\ 1,977 \\ 1,979 \end{array}$ | $\begin{aligned} & 2,028 \\ & 2,030 \\ & 2,032 \\ & 2,033 \end{aligned}$ |  |
| 51,450 | 51,500 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,500 | 51,550 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,550 | 51,600 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,600 | 51,650 | $\begin{aligned} & 1,831 \\ & 1,833 \\ & 1,835 \\ & 1,837 \end{aligned}$ |  |  | 54,600 54,650 <br> 54,650 54,700 <br> 54,700 54,750 <br> 54,750 54,800 |  | $\begin{array}{r} 1,945 \\ 1,947 \\ 1,949 \\ 1,950 \end{array}$ | $\begin{aligned} & 1,869 \\ & 1,871 \\ & 1,873 \\ & 1,875 \end{aligned}$ | $\begin{aligned} & 1,924 \\ & 1,925 \\ & 1,927 \\ & 1,929 \end{aligned}$ | 57,600 57,650 <br> 57,650 57,700 <br> 57,700 57,750 <br> 57,750 57,800 |  | $\begin{aligned} & 2,058 \\ & 2,060 \\ & 2,062 \\ & 2,064 \end{aligned}$ | $\begin{array}{r} 1,981 \\ 1,983 \\ 1,985 \\ 1,986 \end{array}$ | $\begin{aligned} & 2,035 \\ & 2,037 \\ & 2,039 \\ & 2,041 \end{aligned}$ |  |
| 51,650 | 51,700 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,700 | 51,750 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,750 | 51,800 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 51,800 | 51,850 | $\begin{aligned} & 1,839 \\ & 1,841 \\ & 1,843 \\ & 1,845 \end{aligned}$ |  |  | 54,800 54,850 <br> 54,850 54,900 <br> 54,900 54,950 <br> 54,950 55,000 |  | $\begin{array}{r} 1,952 \\ 1,954 \\ 1,956 \\ 1,958 \\ \hline \end{array}$ | $\begin{aligned} & 1,877 \\ & 1,879 \\ & 1,880 \\ & 1,882 \end{aligned}$ | $\begin{aligned} & 1,931 \\ & 1,933 \\ & 1,935 \\ & 1,937 \end{aligned}$ | 57,800 57,850 <br> 57,850 57,900 <br> 57,900 57,950 <br> 57,950 58,000 |  | 2,066 | 1,988 | 2,043 |  |
| 51,850 | 51,900 |  |  |  | 2,068 | 1,990 |  |  |  |  |  | 2,045 |  |  |  |
| 51,900 | 51,950 |  |  |  | 2,069 | 1,992 |  |  |  |  |  | 2,046 |  |  |  |
| 51,950 | 52,000 |  |  |  | 2,071 | 1,994 |  |  |  |  |  | 2,048 |  |  |  |
| 52,000 |  | Your City of New York tax is: |  |  |  |  | 55,000 |  | Your City of New York tax is: |  |  | 58,000 |  | Your City of New York tax is: |  |  |
| 52,000 | 52,050 | 1,847 | 1,772 | 1,827 |  |  | 55,000 | 55,050 | 1,960 | 1,884 | 1,938 | 58,000 | 58,050 | 2,073 | 1,996 | 2,050 |
| 52,050 | 52,100 | 1,848 | 1,774 | 1,829 |  |  | 55,050 | 55,100 | 1,962 | 1,886 | 1,940 | 58,050 | 58,100 | 2,075 | 1,998 | 2,052 |
| 52,100 | 52,150 | 1,850 | 1,776 | 1,831 | 55,100 | 55,150 | 1,964 | 1,888 | 1,942 | 58,100 | 58,150 | 2,077 | 2,000 | 2,054 |  |
| 52,150 | 52,200 | 1,852 | 1,778 | 1,832 | 55,150 | 55,200 | 1,966 | 1,890 | 1,944 | 58,150 | 58,200 | 2,079 | 2,001 | 2,056 |  |
| 52,200 | 52,250 | 1,854 | 1,780 | 1,834 | 55,200 | 55,250 | 1,967 | 1,892 | 1,946 | 58,200 | 58,250 | 2,081 | 2,003 | 2,058 |  |
| 52,250 | 52,300 | 1,856 | 1,782 | 1,836 | 55,250 | 55,300 | 1,969 | 1,893 | 1,948 | 58,250 | 58,300 | 2,083 | 2,005 | 2,059 |  |
| 52,300 | 52,350 | 1,858 | 1,784 | 1,838 | 55,300 | 55,350 | 1,971 | 1,895 | 1,950 | 58,300 | 58,350 | 2,085 | 2,007 | 2,061 |  |
| 52,350 | 52,400 | 1,860 | 1,786 | 1,840 | 55,350 | 55,400 | 1,973 | 1,897 | 1,951 | 58,350 | 58,400 | 2,086 | 2,009 | 2,063 |  |
| 52,400 | 52,450 | 1,862 | 1,787 | 1,842 | 55,400 | 55,450 | 1,975 | 1,899 | 1,953 | 58,400 | 58,450 | 2,088 | 2,011 | 2,065 |  |
| 52,450 | 52,500 | 1,864 | 1,789 | 1,844 | 55,450 | 55,500 | 1,977 | 1,901 | 1,955 | 58,450 | 58,500 | 2,090 | 2,013 | 2,067 |  |
| 52,500 | 52,550 | 1,865 | 1,791 | 1,845 | 55,500 | 55,550 | 1,979 | 1,903 | 1,957 | 58,500 | 58,550 | 2,092 | 2,014 | 2,069 |  |
| 52,550 | 52,600 | 1,867 | 1,793 | 1,847 | 55,550 | 55,600 | 1,981 | 1,905 | 1,959 | 58,550 | 58,600 | 2,094 | 2,016 | 2,071 |  |
| 52,600 | 52,650 | 1,869 | 1,795 | 1,849 | 55,600 | 55,650 | 1,983 | 1,906 | 1,961 | 58,600 | 58,650 | 2,096 | 2,018 | 2,072 |  |
| 52,650 | 52,700 | 1,871 | 1,797 | 1,851 | 55,650 | 55,700 | 1,984 | 1,908 | 1,963 | 58,650 | 58,700 | 2,098 | 2,020 | 2,074 |  |
| 52,700 | 52,750 | 1,873 | 1,799 | 1,853 | 55,700 | 55,750 | 1,986 | 1,910 | 1,965 | 58,700 | 58,750 | 2,100 | 2,022 | 2,076 |  |
| 52,750 | 52,800 | 1,875 | 1,800 | 1,855 | 55,750 | 55,800 | 1,988 | 1,912 | 1,966 | 58,750 | 58,800 | 2,102 | 2,024 | 2,078 |  |
| 52,800 | 52,850 | 1,877 | 1,802 | 1,857 | 55,800 | 55,850 | 1,990 | 1,914 | 1,968 | 58,800 | 58,850 | 2,104 | 2,026 | 2,080 |  |
| 52,850 | 52,900 | 1,879 | 1,804 | 1,858 | 55,850 | 55,900 | 1,992 | 1,916 | 1,970 | 58,850 | 58,900 | 2,105 | 2,027 | 2,082 |  |
| 52,900 | 52,950 | 1,881 | 1,806 | 1,860 | 55,900 | 55,950 | 1,994 | 1,918 | 1,972 | 58,900 | 58,950 | 2,107 | 2,029 | 2,084 |  |
| 52,950 | 53,000 | 1,882 | 1,808 | 1,862 | 55,950 | 56,000 | 1,996 | 1,920 | 1,974 | 58,950 | 59,000 | 2,109 | 2,031 | 2,085 |  |
| 53,000 |  | Your City of New York tax is: |  |  | 56,000 |  | Your City of New York tax is: |  |  | 59,000 |  | Your City of New York tax is: |  |  |  |
| 53,000 | 53,050 | 1,884 | 1,810 | 1,864 | 56,000 | 56,050 | 1,998 | 1,921 | 1,976 | 59,000 | 59,050 | 2,111 | 2,033 | 2,087 |  |
| 53,050 | 53,100 | 1,886 | 1,812 | 1,866 | 56,050 | 56,100 | 2,000 | 1,923 | 1,978 | 59,050 | 59,100 | 2,113 | 2,035 | 2,089 |  |
| 53,100 | 53,150 | 1,888 | 1,813 | 1,868 | 56,100 | 56,150 | 2,001 | 1,925 | 1,979 | 59,100 | 59,150 | 2,115 | 2,037 | 2,091 |  |
| 53,150 | 53,200 | 1,890 | 1,815 | 1,870 | 56,150 | 56,200 | 2,003 | 1,927 | 1,981 | 59,150 | 59,200 | 2,117 | 2,039 | 2,093 |  |
| 53,200 | 53,250 | 1,892 | 1,817 | 1,871 | 56,200 | 56,250 | 2,005 | 1,929 | 1,983 | 59,200 | 59,250 | 2,119 | 2,040 | 2,095 |  |
| 53,250 | 53,300 | 1,894 | 1,819 | 1,873 | 56,250 | 56,300 | 2,007 | 1,931 | 1,985 | 59,250 | 59,300 | 2,121 | 2,042 | 2,097 |  |
| 53,300 | 53,350 | 1,896 | 1,821 | 1,875 | 56,300 | 56,350 | 2,009 | 1,933 | 1,987 | 59,300 | 59,350 | 2,122 | 2,044 | 2,099 |  |
| 53,350 | 53,400 | 1,898 | 1,823 | 1,877 | 56,350 | 56,400 | 2,011 | 1,934 | 1,989 | 59,350 | 59,40 | 2,124 | 2,046 | 2,100 |  |
| 53,400 | 53,450 | 1,899 | 1,825 | 1,879 | 56,400 | 56,450 | 2,013 | 1,936 | 1,991 | 59,400 | 59,450 | 2,126 | 2,048 | 2,102 |  |
| 53,450 | 53,500 | 1,901 | 1,826 | 1,881 | 56,450 | 56,500 | 2,015 | 1,938 | 1,992 | 59,450 | 59,500 | 2,128 | 2,050 | 2,104 |  |
| 53,500 | 53,550 | 1,903 | 1,828 | 1,883 | 56,500 | 56,550 | 2,017 | 1,940 | 1,994 | 59,500 | 59,550 | 2,130 | 2,052 | 2,106 |  |
| 53,550 | 53,600 | 1,905 | 1,830 | 1,884 | 56,550 | 56,600 | 2,018 | 1,942 | 1,996 | 59,550 | 59,600 | 2,132 | 2,053 | 2,108 |  |
| 53,600 | 53,650 | 1,907 | 1,832 | 1,886 | 56,600 | 56,650 | 2,020 | 1,944 | 1,998 | 59,600 | 59,650 | 2,134 | 2,055 | 2,110 |  |
| 53,650 | 53,700 | 1,909 | 1,834 | 1,888 | 56,650 | 56,700 | 2,022 | 1,946 | 2,000 | 59,650 | 59,700 | 2,136 | 2,057 | 2,112 |  |
| 53,700 | 53,750 | 1,911 | 1,836 | 1,890 | 56,700 | 56,750 | 2,024 | 1,947 | 2,002 | 59,700 | 59,750 | 2,138 | 2,059 | 2,113 |  |
| 53,750 | 53,800 | 1,913 | 1,838 | 1,892 | 56,750 | 56,800 | 2,026 | 1,949 | 2,004 | 59,750 | 59,800 | 2,139 | 2,061 | 2,115 |  |
| 53,800 | 53,850 | 1,915 | 1,839 | 1,894 | 56,800 | 56,850 | 2,028 | 1,951 | 2,005 | 59,800 | 59,850 | 2,141 | 2,063 | 2,117 |  |
| 53,850 | 53,900 | 1,916 | 1,841 | 1,896 | 56,850 | 56,900 | 2,030 | 1,953 | 2,007 | 59,850 | 59,900 | 2,143 | 2,065 | 2,119 |  |
| 53,900 | 53,950 | 1,918 | 1,843 | 1,898 | 56,900 | 56,950 | 2,032 | 1,955 | 2,009 | 59,900 | 59,950 | 2,145 | 2,067 | 2,121 |  |
| 53,950 | 54,000 | 1,920 | 1,845 | 1,899 | 56,950 | 57,000 | 2,034 | 1,957 | 2,011 | 59,950 | 60,000 | 2,147 | 2,068 | 2,123 |  |

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

| If line 18 (taxable income | is - | And you are - |  |  | If line 18 (taxable income) is - |  | And you are - |  |  | If line 1 (taxabl income |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a house hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a house hold | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single <br> or <br> Married <br> filing <br> separately | Married filing jointly | Head of a household |
| 60,000 |  | Your City of New York tax is: |  |  | 62,000 |  | Your City of New York tax is: |  |  | 64,000 |  | Your City of New York tax is: |  |  |
| 60,000 | 60,050 | 2,149 | 2,070 | 2,125 | 62,000 | 62,050 | 2,224 | 2,145 | 2,201 | 64,000 | 64,050 | 2,300 | 2,219 | 2,276 |
| 60,050 | 60,100 | 2,151 | 2,072 | 2,127 | 62,050 | 62,100 | 2,226 | 2,147 | 2,202 | 64,050 | 64,100 | 2,302 | 2,221 | 2,278 |
| 60,100 | 60,150 | 2,153 | 2,074 | 2,129 | 62,100 | 62,150 | 2,228 | 2,148 | 2,204 | 64,100 | 64,150 | 2,304 | 2,223 | 2,280 |
| 60,150 | 60,200 | 2,155 | 2,076 | 2,131 | 62,150 | 62,200 | 2,230 | 2,150 | 2,206 | 64,150 | 64,200 | 2,306 | 2,225 | 2,282 |
| 60,200 | 60,250 | 2,156 | 2,078 | 2,133 | 62,200 | 62,250 | 2,232 | 2,152 | 2,208 | 64,200 | 64,250 | 2,308 | 2,227 | 2,284 |
| 60,250 | 60,300 | 2,158 | 2,080 | 2,134 | 62,250 | 62,300 | 2,234 | 2,154 | 2,210 | 64,250 | 64,300 | 2,309 | 2,228 | 2,286 |
| 60,300 | 60,350 | 2,160 | 2,081 | 2,136 | 62,300 | 62,350 | 2,236 | 2,156 | 2,212 | 64,300 | 64,350 | 2,311 | 2,230 | 2,287 |
| 60,350 | 60,400 | 2,162 | 2,083 | 2,138 | 62,350 | 62,400 | 2,238 | 2,158 | 2,214 | 64,350 | 64,400 | 2,313 | 2,232 | 2,289 |
| 60,400 | 60,450 | 2,164 | 2,085 | 2,140 | 62,400 | 62,450 | 2,240 | 2,160 | 2,216 | 64,400 | 64,450 | 2,315 | 2,234 | 2,291 |
| 60,450 | 60,500 | 2,166 | 2,087 | 2,142 | 62,450 | 62,500 | 2,241 | 2,161 | 2,218 | 64,450 | 64,500 | 2,317 | 2,236 | 2,293 |
| 60,500 | 60,550 | 2,168 | 2,089 | 2,144 | 62,500 | 62,550 | 2,243 | 2,163 | 2,219 | 64,500 | 64,550 | 2,319 | 2,238 | 2,295 |
| 60,550 | 60,600 | 2,170 | 2,091 | 2,146 | 62,550 | 62,600 | 2,245 | 2,165 | 2,221 | 64,550 | 64,600 | 2,321 | 2,240 | 2,297 |
| 60,600 | 60,650 | 2,172 | 2,093 | 2,148 | 62,600 | 62,650 | 2,247 | 2,167 | 2,223 | 64,600 | 64,650 | 2,323 | 2,241 | 2,299 |
| 60,650 | 60,700 | 2,173 | 2,094 | 2,150 | 62,650 | 62,700 | 2,249 | 2,169 | 2,225 | 64,650 | 64,700 | 2,325 | 2,243 | 2,301 |
| 60,700 | 60,750 | 2,175 | 2,096 | 2,151 | 62,700 | 62,750 | 2,251 | 2,171 | 2,227 | 64,700 | 64,750 | 2,326 | 2,245 | 2,303 |
| 60,750 | 60,800 | 2,177 | 2,098 | 2,153 | 62,750 | 62,800 | 2,253 | 2,173 | 2,229 | 64,750 | 64,800 | 2,328 | 2,247 | 2,304 |
| 60,800 | 60,850 | 2,179 | 2,100 | 2,155 | 62,800 | 62,850 | 2,255 | 2,174 | 2,231 | 64,800 | 64,850 | 2,330 | 2,249 | 2,306 |
| 60,850 | 60,900 | 2,181 | 2,102 | 2,157 | 62,850 | 62,900 | 2,257 | 2,176 | 2,233 | 64,850 | 64,900 | 2,332 | 2,251 | 2,308 |
| 60,900 | 60,950 | 2,183 | 2,104 | 2,159 | 62,900 | 62,950 | 2,258 | 2,178 | 2,235 | 64,900 | 64,950 | 2,334 | 2,253 | 2,310 |
| 60,950 | 61,000 | 2,185 | 2,106 | 2,161 | 62,950 | 63,000 | 2,260 | 2,180 | 2,236 | 64,950 | 65,000 | 2,336 | 2,254 | 2,312 |
| 61, | 000 | Your City | New Yo | rk tax is: | 63, | 000 | Your City | New Yor | $k$ tax is: | \$65 | ,000 o | more us | Form | -201 |
| 61,000 | 61,050 | 2,187 | 2,107 | 2,163 | 63,000 | 63,050 | 2,262 | 2,182 | 2,238 |  |  |  |  |  |
| 61,050 | 61,100 | 2,189 | 2,109 | 2,165 | 63,050 | 63,100 | 2,264 | 2,184 | 2,240 |  |  |  |  |  |
| 61,100 | 61,150 | 2,190 | 2,111 | 2,167 | 63,100 | 63,150 | 2,266 | 2,186 | 2,242 |  |  |  |  |  |
| 61,150 | 61,200 | 2,192 | 2,113 | 2,168 | 63,150 | 63,200 | 2,268 | 2,187 | 2,244 |  |  |  |  |  |
| 61,200 | 61,250 | 2,194 | 2,115 | 2,170 | 63,200 | 63,250 | 2,270 | 2,189 | 2,246 |  |  |  |  |  |
| 61,250 | 61,300 | 2,196 | 2,117 | 2,172 | 63,250 | 63,300 | 2,272 | 2,191 | 2,248 |  |  |  |  |  |
| 61,300 | 61,350 | 2,198 | 2,119 | 2,174 | 63,300 | 63,350 | 2,274 | 2,193 | 2,250 |  |  |  |  |  |
| 61,350 | 61,400 | 2,200 | 2,120 | 2,176 | 63,350 | 63,400 | 2,275 | 2,195 | 2,252 |  |  |  |  |  |
| 61,400 | 61,450 | 2,202 | 2,122 | 2,178 | 63,400 | 63,450 | 2,277 | 2,197 | 2,253 |  |  |  |  |  |
| 61,450 | 61,500 | 2,204 | 2,124 | 2,180 | 63,450 | 63,500 | 2,279 | 2,199 | 2,255 |  |  |  |  |  |
| 61,500 | 61,550 | 2,206 | 2,126 | 2,182 | 63,500 | 63,550 | 2,281 | 2,201 | 2,257 |  |  |  |  |  |
| 61,550 | 61,600 | 2,207 | 2,128 | 2,184 | 63,550 | 63,600 | 2,283 | 2,202 | 2,259 |  |  |  |  |  |
| 61,600 | 61,650 | 2,209 | 2,130 | 2,185 | 63,600 | 63,650 | 2,285 | 2,204 | 2,261 |  |  |  |  |  |
| 61,650 | 61,700 | 2,211 | 2,132 | 2,187 | 63,650 | 63,700 | 2,287 | 2,206 | 2,263 |  |  |  |  |  |
| 61,700 | 61,750 | 2,213 | 2,134 | 2,189 | 63,700 | 63,750 | 2,289 | 2,208 | 2,265 |  |  |  |  |  |
| 61,750 | 61,800 | 2,215 | 2,135 | 2,191 | 63,750 | 63,800 | 2,291 | 2,210 | 2,267 |  |  |  |  |  |
| 61,800 | 61,850 | 2,217 | 2,137 | 2,193 | 63,800 | 63,850 | 2,292 | 2,212 | 2,269 |  |  |  |  |  |
| 61,850 | 61,900 | 2,219 | 2,139 | 2,195 | 63,850 | 63,900 | 2,294 | 2,214 | 2,270 |  |  |  |  |  |
| 61,900 | 61,950 | 2,221 | 2,141 | 2,197 | 63,900 | 63,950 | 2,296 | 2,215 | 2,272 |  |  |  |  |  |
| 61,950 | 62,000 | 2,223 | 2,143 | 2,199 | 63,950 | 64,000 | 2,298 | 2,217 | 2,274 |  |  |  |  |  |

[^9]
[^0]:    * This may be any amount up to $\$ 5,000$, including " 0 " or a negative amount.

[^1]:    * This may be any amount up to $\$ 15,000$, including " 0 " or a negative amount.

[^2]:    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.

[^3]:    * Do not use a high school district (CHS) in Bellmore-Merrick, Sewanhaka or Valley Stream. Use the code number for the elementary

[^4]:    * This column must also be used by a qualifying widow(er)

[^5]:    * This column must also be used by a qualifying widow(er)

[^6]:    * This column must also be used by a qualifying widow(er)

[^7]:    * This column must also be used by a qualifying widow(er)

[^8]:    * This column must also be used by a qualifying widow(er)

[^9]:    * This column must also be used by a qualifying widow(er)

