# **Resident Income Tax Return**

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

T-200-I

# 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: Dear New York Taxpayer ...

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 1 800 CALL TAX. Thank you for helping us achieve our goal of being a world-class service provider.

Sincerely,

Arthur J. Roth Commissioner

# IT-200 Highlights for Tax Year 2000

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 22½% 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:

- Airborne Express (Airborne):
   Overnight Air Express Service
   Next Afternoon Service
   Second Day Service
- DHL Worldwide Express (DHL): DHL Same Day Service DHL USA Overnight
- 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.

# Who must file

# New York residents

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

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

your federal filing status would have been:

and you had federal adjusted gross income (plus New York ädditions\*) of more than:

single, and you can be claimed as a dependent on another taxpayer's federal return ...... \$3,000

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



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

See the instructions for line 37 on page 12.

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

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 (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

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

filed was:

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:

1040EZ or you used Telefile

Form IT-100 if you want us to figure your tax, and, if applicable, claim the earned income credit,

or

Form IT-200 if you want to figure your tax yourself or claim the real property tax credit (see Homeowners and renters on page 3) or 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) or you want to claim the earned income credit (see page 3).

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).

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).

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

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

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

you itemized your deductions on federal Form 1040, but your New York standard deduction is larger than your New York itemized deduction (use worksheet below) your income was only from wages, interest. dividends, taxable refunds, credits or offsets of state and local income taxes or unemployment compensation; and

your adjustments to income are only for IRA deductions, public employee 414(h) retirement contributions, IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers, interest income on U.S. government bonds or taxable refunds, credits or offsets of state and local income taxes; and

vour taxable income is less than \$65,000; ánd

your only New York State tax credits are the child and dependent care, household, earned income, or real property tax credits;

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-year New York City or Yonkers income taxés;

you didn't make estimated tax payments, you don't need to extend the time to file your return and you're a calendar-year filer.



# Worksheet -

## for figuring which deduction is larger

a. Total itemized deductions from federal Schedule A, line 28 ......a. a. b. State, local, and foreign

income taxes from federal Schedule A, lines 5 and 8 ..... b. -Subtract line b from line a ..... c.

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

status: Single (can be claimed as a dependent) ...... \$3,000 Single (cannot be claimed as a dependent) .....

7,500 Married filing joint return ..... 13,000 Married filing

separate return ..... 6,500 Head of household ...... Qualifying widow(er) ... 10,500 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.

# Which form to file (continued)

matter which federal form you filed, you ust 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: <b>subtractions</b> 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 <b>all</b> New York returns); <b>additions</b> to income for interest income from state and

☐ You can claim any of these New York State tax credits:

accelerated cost recovery system (ACRS)

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

resident credit

deduction.

accumulation distribution credit

savings program account and the

- investment credits
- special additional mortgage recording tax credit carryover
- solar and wind energy credit carryover
- empire zone (EZ) credits
- (including zone équivalent 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 2001. 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. 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

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 Form IT-200. See Cap you file Form IT-200. 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 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. 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. 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 Care Credit
- IT-280 Nonobligated Spouse Allocation
- City of Yonkers Nonresident Y-203 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 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 this problem. 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 return, you must 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

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

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:				

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



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:

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 1 800 225-5829. 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:

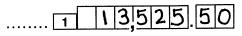
 Please print (using a blue or black pen) or type all "X" marks and money amounts in the boxes and spaces provided.

- 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:

# 1121314151617181910 X

 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



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 social security numbers

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 **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 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 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

4	<u> </u>			
	Simplified instructions for resident tax federal return but may have to file a Ne			
	Even if you did not have to file a federal return, y	ou do have to file a N	ew York State return	if:
	your federal filing status would have been:	and you had federa income (plus New Y than:		more
	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 <b>or</b>			
	married filing joint return or			
	married filing separate return or			
	head of household <b>or</b> qualifying widow(er)		\$4,000	
	*(New York additions are explained on page 7 of	The state of the s		
	If your income consists only of wages, salaries, to compensation, you may qualify for simplified filinguestions:	ips, interest, dividends g. To see if you qualify	s and unemployment y, answer the followir	t ng
	440010110.		Yes No	
	Are you required to file a federal return?			
	Did you have New York State, New York City, or from your wages?	Yonkers tax withheld		
	Are you claiming the earned income tax credit?			
	Are you claiming the child and dependent care co	redit?		
	Does your income consist only of wages, salaries dividends and unemployment compensation?	s, tips, interest,		
	If you checked a <b>shaded box, stop</b> ; you do not of file Form IT-100, Form IT-200, or Form IT-201 in box, continue with the worksheet below.	qualify for this simplificits entirety. If you did	ed filing method. You <b>not</b> check any shade	ı must ed
	Works	sheet		
	- 		Enter on F	
		Amou	,	ne #
	Wages, salaries, tips, etc. Taxable interest income	\$	1 2	
	Ordinary dividends			
	Unemployment compensation		5	
	<b>Total. This is your federal adjusted gross inco</b> Enter from the table below the standard deduction amount that applies to your filing status	ome	8 	
	Filing status	St	andard deduction an	nount
	Single (and can be claimed as a dependent on another taxpayer's			iouni
	Single (and cannot be claimed as a dependent on another taxpay			
	Married filing joint return			
	Married filing separate return		6,500	
	Head of household			
	Qualifying widow(er) with dependent child			
	If your federal adjusted gross income (plus N standard deduction amount, all you have to d worksheet on the corresponding lines of your You do not own any New York State tax	lo is enter the amour	nts from the above	it.

If you are a city of New York resident and cannot be claimed as a dependent on another

standard deduction amount, you must complete Form IT-100, IT-200, or Form IT-201 in its

taxpayer's federal return, we will compute your city of New York school tax credit and

If your federal adjusted gross income (plus New York additions\*) is more than your

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

send you a refund.

entirety.

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.



# 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.

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

# TIP

# 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

"0" on Form IT-200, line 20

line 14. Find the correct amount for your filing status in the *Standard deduction table* below:

New York —	
Standard deduction table	
Standard de	duction
Filing status (enter on li	
① Single (checked Yes at Item D)\$	3,000
Single (checked No at Item D)	7,500
Married filing joint return	13,000
Married filing separate return	6,500
Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	13,000

# **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.

# New York -Dependent exemption worksheet New York exemptions are allowed only for your dependents. The value of each New York dependent exemption is \$1,000. Personal exemptions for you, and for your spouse if you are married, are not allowed on your New York State return. Check only one box ☐ If you filed federal Form 1040EZ or you used Telefile, enter "0" on line 15. ☐ If you filed federal Form 1040A or 1040, complete the following worksheet: a. Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6d ..... a. . b. Enter the total number of boxes checked on line 6a and line 6b of federal Form 1040A or 1040 ...... b. c. Subtract line b from line a. This is the number of your New York dependent exemptions. Enter this

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

number on line 15 ...... c. \_

15	1	0 0	0.	0	0

# **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
- ☐ 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 — Household credit table I Filing status ① only (Single) If Form IT-200, line 8 is: Over but not over enter on Form IT-200, line 20: .....\$ 5,000\* .....\$ 75 \$ 5,000 ..... 6,000 60 ..... 6,000 ..... 7,000 7,000 ..... 20,000 45 20,000 ..... 25,000 40 25,000 ..... 28,000

28,000 ......No credit is allowed; enter

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

New York State Household credit table II Filing status ②, ④ and ⑤										
If Form IT-200, line 8 is:					ions fron ers use c		deral retu ), is:	ırn,		
Over	but not over	1 Ente	er or	2 n Form l	3   T-200, I	4 ine 20:	5	6	7	over 7**
\$ 5,000	\$ 5,000* 6,000 7,000 20,000 22,000 25,000 28,000 32,000		90 75 65 60 60 50 40	105 90 80 75 70 60 45 25	120 105 95 90 80 70 50	135 120 110 105 90 80 55 35	150 135 125 120 100 90 60 40	165 150 140 135 110 100 65 45	180 165 155 150 120 110 70	15 15 15 10 10 5

- \* This may be any amount up to \$5,000, including "0" or a negative amount.
- \*\* For each exemption over 7, add amount in this column to column 7 amount.

#### **New York State** Household credit table III Filing status 3 only (Married filing separate return) If Form IT-200, line 8 total And the number of exemptions from both from both returns is: federal returns, line 6d, is: over Over 2 3 4 5 7\*\* but not Enter on Form IT-200, line 20: over \$ 82.50 \$ 5,000\* 45 52.50 60 67.50 75 90 7.50 37.50 5,000 ..... 6,000 45 52.50 60 67.50 75 82.50 7.50 6,000 ..... 32.50 40 47.50 62.50 70 77.50 7.50 7.000 55 7,000 ..... 20,000 30 37.50 45 52.50 60 67.50 75 7.50 20,000 ..... 22,000 30 35 40 45 50 55 60 5 25 22,000 ..... 25,000 30 35 40 45 50 55 5 2.50 25,000 ..... 28,000 20 22.50 25 27.50 30 32.50 35 28,000 ..... 32,000 10 12 50 15 17.50 20 22 50 25 2.50 No credit is allowed; enter "0" on Form IT-200, line 20 32,000 .....

- \* 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.

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:

☐ filing status ① and the amount on Form IT-200, line 8, is not over \$12,500; or

☐ 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 ① only (Single)

If Form IT-200, line 8 is:

		enter on Form IT-200,
Over	but not over	line 23:
	\$ 10,000*	\$15
		10
12,500		No credit is allowed; enter
		"0" on Form IT-200, line 23

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

City of New York —									
	Household credit table V								
	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:									
			1		1		1		over
Over	but not	1	2	3	4	5	6	7	7**
	over	Enter or	Form I	T-200, li	ne 23:				
	\$ 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		No credi	t is allow	ed: ente	r "0" on	Form IT	-200. lin	e 23.	

- \* This may be any amount up to \$15,000, including "0" or a negative amount.
- \*\* For each exemption over 7, add amount in this column to column 7 amount.

#### City of New York Household credit table VI Filing status 3 only (Married filing separate return) If Form IT-200, line 8 And the number of exemptions from both total from both returns is: federal returns, line 6d, is: over Over 2 3 5 7\*\* but not Enter on Form IT-200, line 23: over \$ 15,000\* 15 30 45 60 75 90 105 15 \$15,000 ..... 87.50 12.50 17,500 12.50 25 37.50 50 62.50 75 17,500 ..... 30 37.50 45 52.50 7.50 20,000 7.50 15 22.50 20,000 ..... 5 20 30 22,500 10 15 25 35 No credit is allowed; enter "0" on Form IT-200, line 23. 22,500 .....

- \* This may be any amount up to \$15,000, including "0" or a negative amount.
- \*\* For each exemption over 7, add amount in this column to column 7 amount.

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 w	ork	sheet	_	
a.	Amount from line 21			a.	
b.	Amount from				
-	Form IT-214, Real				
	Property Tax Credit				
	for Homeowners				
	and Renters,				
	line 17, if any.	b.			
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.	_			
۱,	Amount from	C.		_	
l u.	Form IT-216, Claim				
	for Child and				
	Dependent Care				
	Credit, line 14.	d.			
le.	Add lines b, c and d.	۵.		е.	
f	Subtract line e from	line	a.	f.	
q.	Yonkers resident tax ra	te (	5%)	g.	.05
∣ň.	Yonkers resident tax ra Multiply line f by line	g.`	Enťer	5	
	this amount on Form				
	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 Fund

If 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 credit

The 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.
- and the No box at both Item C (1) and C (2), enter \$85.00.
- s and the Yes box at Item C (1), enter \$125.00.
- s 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 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800) or write to NYS Tax Department, Tax Compliance Division, W A Harriman Campus, Albany NY 12227.

# 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 c/o if necessary, and P.O. Box and apartment numbers, if any.
- If you're moving, notify the U.S. Postal Service of the new address.
- If you use a computer, make sure your software is printing your address properly.
- Make sure everything is legible.
- If someone else is preparing your return, make sure they have your correct address.



# **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 42b, 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 1 800 321-3213. 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 depied.

# 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 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.

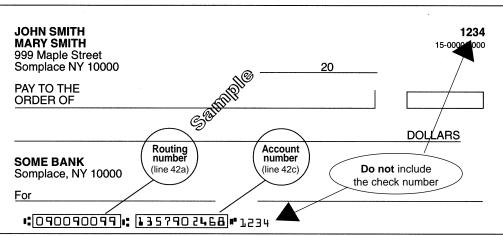
# Step 5

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 Your name
Spouse's name
Number and street
City State ZIP code

☐ 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.

14

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:

st name, middle initial, last name and	
Idress (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 inuse countyManhattanNew YorkBrooklynKingsBronxBronxQueensQueensStaten IslandRichmond

□ 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.

Please staple all documents as shown, through the	S	Other Forms (front)
front, using two staples		X X
Staple	X CI mon	neck or ney order
	IT-2	00 (front)
Staple	X W	age and

# Step 8

#### Checklist

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

attach your peel-off label? 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?
enter your permanent home address (if
different from your mailing address or you
are using a PO box or a c/o address)?
☐ check the box for item (E) on the front
of Form IT-200 if you do not need a tax
packet mailed to you for next year?
check appropriate boxes for items (A),
(B), (C) and (D)?  ☐ 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.

# Resolving tax problems

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

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

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 confere who issues an order that is binding on the Tax Department, but not on you (you can appeal by filing a petition for a formal hearing, as explained below). To set up a conference, get a Request for Conciliation Conference by calling toll free 1 800 462-8100 or by writing to the Bureau of Conciliation and Mediation Services, NYS Tax Department, W A Harriman Campus, Albany NY 12227.
- You can 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 ½ of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. This penalty is in addition to the interest charged for late payments.

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

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

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

Fraudulent returns — If any part of a deficiency is due to fraud, you will be charged a penalty of 50% of the deficiency. In general a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any deficiency resulting from a fraudulent act will be added to your tax.

**Frivolous returns** — A penalty of up to \$500 will be imposed on any person who files a frivolous tax return. A return is considered frivolous when it does not contain information needed to judge the correctness of the tax return, or reports

information that is obviously and substantially incorrect, and intended to delay or impede the administration of Article 22 of the Tax Law or the processing of the return. This 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.



# Make Breast Cancer a Disease of the Past

Your gifts to the Breast Cancer Research and Education Fund now support 28 ground-breaking research projects in New York State. More dollars will support more studies that bring us closer to the cures and the prevention of breast cancer. Look for the line on your state tax form and write in a tax-deductible donation that could help put an end to this dreaded disease.



Your voluntary contribution helps the NYS Missing and Exploited Children Clearinghouse to provide direct assistance to parents, law enforcement

officials and others when searching for missing and abducted children. Contributions also support statewide dissemination of informational and educational materials, and advanced training for law enforcement officers in the area of missing, abducted and exploited children. Additional information, including a listing of all available services, can be obtained by contacting the Clearinghouse at

1 800 FIND-KID or via the Internet (http://criminaljustice.state.ny.us)



# 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.

Need help? See below. **General information** 17

# Need help?



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

	,· ,	_			
For tax information	n:	1	800	225	-5829
To order forms ar	nd publications:	1	800	462-	8100
Refund status:	(electronically filed	,			
	(direct deposit	1 (	800	321-	3213
	` (all others	<u>)</u> 1	800	443-	3200
(Automated serv	rice for refund status	is	avai	ilable	)
24 hours a day	, seven days a week	.)			
From areas outside	de the U.S. and				
outside Canada:		(	518)	485	-6800



Fax-on-demand forms:

(available 24 hours a day, 1 800 748-3676 7 days a week)



Internet access: http://www.tax.state.ny.us (for forms, publications, your refund status, and other



## Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT TAXPAYER ASSISTANCE BUREAU W A HARRIMAN CAMPUS ALBANY NY 12227

# 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

# **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.



# 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

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.

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).

You can pay your income taxes using either of the two credit card service providers listed below.

Official Payments Corp.<sup>sm</sup>
Call toll free **1 800 2PAYTAX**<sup>sm</sup>
(**1 800 272-9829**), or

Visit their Web site at www.officialpayments.com

Call tol

Call toll free 1 877 521 8NYS (1 877 521-8697), or

Visit their Web site at www.paynystatetax.com

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.

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.

If you accept the credit card transaction you will be given a confirmation number. Please keep this confirmation number as proof of payment.

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.



# 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

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.

# **Instructions for Preparing Fast Form IT-100**

# 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:

# 1121314151617181910 X

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 **X** in the *Yes* box. If not, put an **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 X in the Yes box. If you were not a resident of the city of New York for all of 2000, put an 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 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 X in the Yes box. If you were not a resident of the city of Yonkers for all of 2000, put an 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.

#### I ine 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.



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.

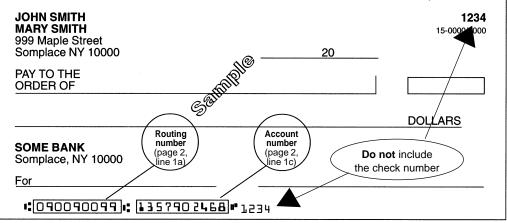
We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.

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:

- Airborne Express (Airborne):
   Overnight Air Express Service
   Next Afternoon Service
   Second Day Service
- DHL Worldwide Express (DHL): DHL Same Day Service DHL USA Overnight
- 3. Federal Express (FedEx):
  FedEx Priority Overnight
  FedEx Standard Overnight
  FedEx 2 Day
- 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 **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.

- Your filing status is Single, Head of Household, Qualifying widow(er) with dependent child, or Married filing jointly.
- 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.
- 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.
- 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

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:

- 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.
- One or both of the parents had custody of the child for more than half of 2000.
- The child was under age 13 or was disabled and could not care for himself or herself.
- 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

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 déductions 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 **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 credit (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

# 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.

# **Instructions for Preparing Form IT-214**

# Real property tax credit

If your household gross income was \$18,000 or less, you may be entitled to a credit on your New York State income tax return for part of the real property taxes or rent you paid during 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 ín 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

# TNeed help?

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

For tax information: 1 800 225-5829 To order forms and publications: 1 800 462-8100 Refund status: (electronically filed) 1 800 353-0708

(direct deposit) 1 800 321-3213 (all others) 1 800 443-3200 (Automated service for refund status is available 24 hours a day, seven days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: (available 24 hours a day, 1 800 748-3676 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:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to: NYS TAX DEPARTMENT TAXPAYER ASSISTANCE BUREAU 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.

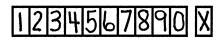
If you do not have a peel-off label, print or type the information requested in the name and address box at the top of the front. Enter your name, address, social security number, and county of residence as of December 31, 2000. Married taxpayers enter both social security numbers. On the bottom line 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

# 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.

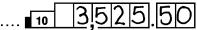
Form IT-214 has been designed to let us use the latest scanning and image-processing equipment. Rectangular boxes and white entry areas have been printed on the form to guide you in making your handwritten entries. This will enable our scanning equipment to more accurately read your return and let us 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:



- 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

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

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

# Schedule A (homeowners)

Enter on lines 18 and 19 any county, city, town, village or school district taxes and

assessments that you and all qualified members of your household paid during 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.

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	And you	checked			
amount on	Yes on line 7,	No on line 7,			
line 11 is:	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			

<sup>\*</sup> 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

If you are filing a 2000 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 2000 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.



Complete lines 35a through 35c 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 1 800 321-3213. The processing time is approximately six to eight

# 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.

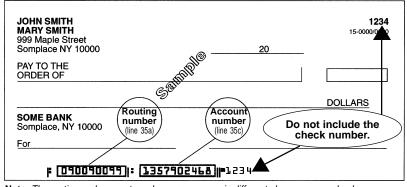
If you have any questions about whether you owe a past-due legally enforceable debt to the Internal Revenue Service or a state agency, contact the IRS or that particular state agency. For New York State, New York City or Yonker's tax liabilities only, call 1 800 835-3554 (outside the U.S. and outside Canada call (518) 485-6800) or write to NYS TAX DEPÁRTMENT, TÁX 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

- 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 *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.



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

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 1 800 225-5829. 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:

# 1121314151617181910 X

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

 Make your money amount entries in the boxes allowing one numeral for each area.

**Example:** If your entry for line 9 is \$329.68, your money field entry should look like:

\_\_\_\_9 | 32968

 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:

- 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
- 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 **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 **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 **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 **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

- Enter your federal adjusted gross income from Form 1040, line 33 or federal Form 1040A, line 19. ...... 1 -
- Enter any tax exempt interest from federal Form 1040 or 1040A, line 8b, or Form 1040EZ, line 2 (amount shown left of dollar amount boxes and identified as tax exempt interest "TEI"). ...... 2 –
- 3. Enter any nontaxable distributions from a pension, annuity, or IRA, unless rolled into a similar type of plan during the period allowed for rollovers, included in the amount reported on federal Form 1040 lines, 15a and 16a, or federal Form 1040A, lines 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. ..... 5 -
- Enter any royalty loss included on federal Form 1040 Schedule E, line 26. ..... 6 –
- Enter any net business loss from federal Form 1040,
- Schedule C, line 31......7 Enter any net farm loss from federal Form 1040, Schedule F, line 36. .....8 \_
- Enter any loss determined by combining any rental real estate income or loss included in federal Schedule E. line 26, any partnership or S corporation income or loss claimed on federal Schedule E, line 31, and net farm rental income or loss from federal Schedule E, line 39.

Note: Do not take into account items which are attributable to a trade or business which consists of performance of services by the taxpayer as an employee. ...... 9

- 10. Add lines 7, 8, and 9 ...... 10 —
- 11. Multiply line 10 by 75% (.75) ...... 11
- 12. Add lines 1 through 6 and line 11 ...... 12

This is your federal modified adjusted gross income. Transfer this amount to Form IT-215, line 10.

Line 11 — This amount can be found on the appropriate line of your federal return. However, if you owe the federal alternative minimum tax, enter the amount of the federal earned income credit, as originally computed in the EIC Worksheet in your federal instructions before any reduction for the alternative minimum tax.

Line 12 - For 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,
- 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 PO BOX 61000 ALBANY NY 12261-0001

A paid preparer must also sign your return.

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

# Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return. However, if, at a later date, you need to establish the date you filed your return, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, Designated Private Delivery Services. See Need help? below for information on ordering forms and publications.)

# Meed help?

Tax information: 1 800 225-5829 Forms and publications: 1 800 462-8100 Refund status: Access our website or call 1 800 443-3200; if electronically filed 1 800 353-0708; direct deposit refunds: 1 800 321-3213 From outside the U.S. and outside Canada: (518) 485-6800 Fax-on-demand forms: 1 800 748-3676

Internet access: http://www.tax.state.ny.us Hearing and speech impaired (telecommunications device for the

deaf (TDD) callers only): 1 800 634-2110

# **Instructions for Preparing Form IT-216**

# **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.

- 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.
- 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.
- 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.
- 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:

- 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.
- 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* 

#### 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:

# 1121314151617181910 X

- Carefully enter your money amounts so that the whole dollar amount ends in the box immediately to the left of the cents decimal and the cents amount starts in the box immediately to the right of the cents decimal.
- Make your money amount entries in the boxes, allowing one numeral for each area.
   Example: If your entry for line 5 is \$3,525.50, your money field entry should look like this:



3,525.50

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

# Line instructions (for all filers)

All filers complete lines 1 through 14 as applicable. (Form IT-100 filers - Do not file Form IT-216 unless you have already filed your Form IT-100 for 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:

- 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.)
- File your return on time without claiming the child and dependent care credit and do not attach Form IT-216. After receiving the SSN, file Form IT-216 and claim the credit.

Also be sure to place an **X** in the box under the heading *Person with disability*, if the qualifying person had a disability and was incapable of caring for himself or herself during 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 helow
- 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 .......

b. Enter \$2,400 (\$4,800 if two or more qualifying

If zero or less, stop. You cannot take the credit. Exception: If you paid prior year (1999) line 11 instructions below .....

Enter the smaller of line a or line d here and on

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 f	ilers	s only) _	_
a.	Enter the amount from			
	Form IT-200, line 11	a.		
b.	Enter the amount from			
	Form IT-200, line 12	b.		
C.	Enter the amount from			
	Form IT-200, line 13	C.		
d.	Add lines b and c	d.		
e.	Subtract line d from line a.			
	Enter this amount here			

income space ..... Use the table on the next page to determine the decimal to be entered on line 13.

and on Form IT-216, in the

New York adjusted gross

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.

# persons) ..... Enter the amount from federal Form 2441, line 18 or federal Form 1040A, Schedule 2, line 18 ....... d. Subtract line c from line b.

expenses in 2000, see the

Form IT-216, line 5 .......

Line 6

on the front page.

Enter only your earned income on line 6 (do not include your spouse's). For more information, see Earned income on the previous page.

For more information, see Qualified expenses

#### 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

## New York State child and dependent care credit limitation table

If your New York adjusted gross income is -		If your New York adjusted gross income is -			If your New York adjusted gross income is -			If your New York adjusted gross income is -			
Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13	Over	But not over	Enter on line 13
25,200 25,400 25,600 25,800 26,000 26,200 26,400 26,600 27,000 27,200 27,400 27,600 27,800 28,000 28,200 28,400 28,600 29,200 29,400 29,400 29,600 29,400 29,600 30,000 30,200 30,400 30,600 31,200 31,400 31,600 31,800	- 25,000* - 25,400 - 25,600 - 25,800 - 26,200 - 26,200 - 26,400 - 26,800 - 27,000 - 27,200 - 27,400 - 27,600 - 27,800 - 28,800 - 28,800 - 28,400 - 28,800 - 28,400 - 28,800 - 29,200 - 29,400 - 29,400 - 29,400 - 30,400 - 30,400 - 30,400 - 30,400 - 31,400 - 31,600 - 31,800 - 31,800 - 32,000 - 32,200 - 32,400	1.100 1.099 1.098 1.097 1.095 1.094 1.093 1.091 1.089 1.087 1.086 1.085 1.083 1.082 1.081 1.077 1.075 1.074 1.073 1.071 1.070 1.069 1.067 1.066 1.065 1.063 1.062 1.061 1.059 1.058 1.057 1.055 1.054 1.053 1.051	32,400 32,600 32,800 33,000 33,400 33,600 34,000 34,200 34,400 35,000 35,400 35,400 35,600 35,400 36,600 36,800 36,800 37,200 37,400 37,400 37,400 37,400 37,400 37,400 37,800 38,200 38,400 38,800 38,200 38,400 38,800 38,400 38,800 38,800 38,800 38,800 39,800 39,800	- 32,600 - 32,800 - 33,000 - 33,200 - 33,400 - 33,600 - 34,000 - 34,400 - 34,600 - 34,600 - 34,600 - 35,400 - 35,400 - 35,400 - 35,400 - 35,400 - 36,200 - 36,200 - 36,200 - 36,200 - 36,200 - 36,200 - 36,800 - 36,800 - 37,000 - 37,200 - 37,400 - 37,600 - 37,800 - 37,800 - 37,800 - 37,800 - 37,800 - 38,600 - 37,800 - 38,000 - 38,000 - 38,000 - 38,000 - 38,000 - 38,000 - 38,000 - 39,200 - 39,400 - 39,400 - 39,600 - 39,800 - 39,800 - 40,000	1.050 1.049 1.047 1.046 1.045 1.043 1.042 1.041 1.039 1.035 1.034 1.033 1.031 1.029 1.027 1.026 1.025 1.023 1.022 1.021 1.019 1.018 1.017 1.015 1.014 1.013 1.011 1.010 1.009 1.007 1.006 1.005 1.003 1.002 1.001	40,000 50,200 50,400 50,600 50,800 51,000 51,400 51,400 52,000 52,400 52,600 52,800 53,200 53,400 53,800 54,200 54,400 54,400 54,400 54,600 55,600 55,800 56,200 56,800 57,000 56,800 57,000 57,200	- 50,000 - 50,200 - 50,400 - 50,600 - 51,000 - 51,200 - 51,600 - 51,800 - 52,200 - 52,400 - 52,600 - 52,800 - 52,800 - 53,000 - 53,000 - 53,400 - 53,600 - 53,400 - 54,200 - 54,200 - 54,200 - 54,200 - 54,200 - 54,000 - 55,600 - 55,600 - 55,600 - 55,600 - 55,600 - 56,600 - 56,600 - 56,600 - 56,800 - 56,800 - 57,000 - 57,200 - 57,200 - 57,400	1.000 0.995 0.984 0.973 0.963 0.952 0.941 0.931 0.920 0.909 0.899 0.888 0.877 0.856 0.845 0.835 0.835 0.824 0.813 0.792 0.781 0.771 0.760 0.749 0.739 0.728 0.717 0.707 0.696 0.685 0.675 0.664 0.653 0.632 0.621 0.611	57,600 57,800 58,000 58,200 58,400 58,600 58,600 59,200 59,200 59,400 59,600 60,200 60,400 60,600 61,200 61,400 61,600 61,200 61,400 61,600 62,200 62,400 62,400 62,400 62,600 62,800 63,000 63,000 63,600 63,600 64,000 64,200 64,400 64,600	57,600 57,800 58,000 58,200 58,400 58,800 59,000 59,400 60,200 60,400 60,400 61,200 61,400 61,400 61,400 61,400 61,400 61,400 61,400 61,400 62,200 62,200 62,200 62,200 62,200 62,400 62,400 62,800 63,800 63,800 63,800 63,800 64,400 64,400 64,400 64,400 64,600 64,400 64,600	0.600 0.589 0.579 0.568 0.557 0.547 0.536 0.525 0.515 0.402 0.461 0.4451 0.4408 0.397 0.387 0.376 0.365 0.355 0.344 0.333 0.312 0.301 0.291 0.280 0.269 0.259 0.259 0.216 0.205

<sup>\*</sup>This may be any amount up to \$25,000, including zero or a negative amount.

# 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.



# School districts and code numbers

Albany - Erie

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
Westfield 692

#### Chemung

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

#### 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 YoungsvilleNarrowsburg) 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 Iroquois 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

# 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

## Greene

Wyoming 714

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

#### School district name School district code number

#### Hamilton

Indian Lake 296 Inlet 298 Lake Pleasant 329 Long Lake 354 Northville 454 Piseco (Morehouse) 499 Poland 506 Raquette Lake 523 Wells 682

#### Herkimer

Adirondack (Boonville) 002
Cherry Valley-Springfield 616
Dolgeville 148
Fort Plain 201
Frankfort-Schuyler 202
Herkimer 268
Holland Patent 279
Ilion 295
Little Falls 346
Mohawk 401
Mount Markham (Bridgewater-W. Winfield) 412
New Hartford 424
Oppenheim Ephratah 467
Owen D. Young
(Hornesville) 474
Poland 506
Remsen 528
Richfield Springs 533
Sauquoit Valley 564
St. Johnsville 618
Town of Webb 639
West Canada Valley 685
Whitesboro 701

#### **Jefferson**

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

#### Lawis

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\* Svosset 630 Uniondale 652 Valley Stream CHS\* Valley Stream Hempstead-13 655 Valley Stream Hempstead-24 656 Valley Stream Hempstead-30 657

Wantagh 664

Westbury 691

West Hempstead 687

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



# School districts and code numbers

## **New York City - Schuyler**

#### School district name School district code number

#### **New York City**

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

#### **Niagara**

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

#### Oneida

Adirondack (Boonville) 002 Brookfield 070 Camden 079 Central Square 098 Clinton 117 Holland Patent 279 Madison 361 Mount Markham (Bridgewater-W. Winfield) 412 New Hartford 424 New York Mills 430 Oneida (Sylvan 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 Jariesville-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

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

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 Carmei 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 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 Wyńantskill 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. Orangètown 605

## St. Lawrence

Alexandria Bay (Alexandria) 009 Brasher Falls (St. Lawrence) 058 Brushton Moirá 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 name 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 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 name 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
Marlboro 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

## Wavne

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



## **Based on Taxable Income**

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

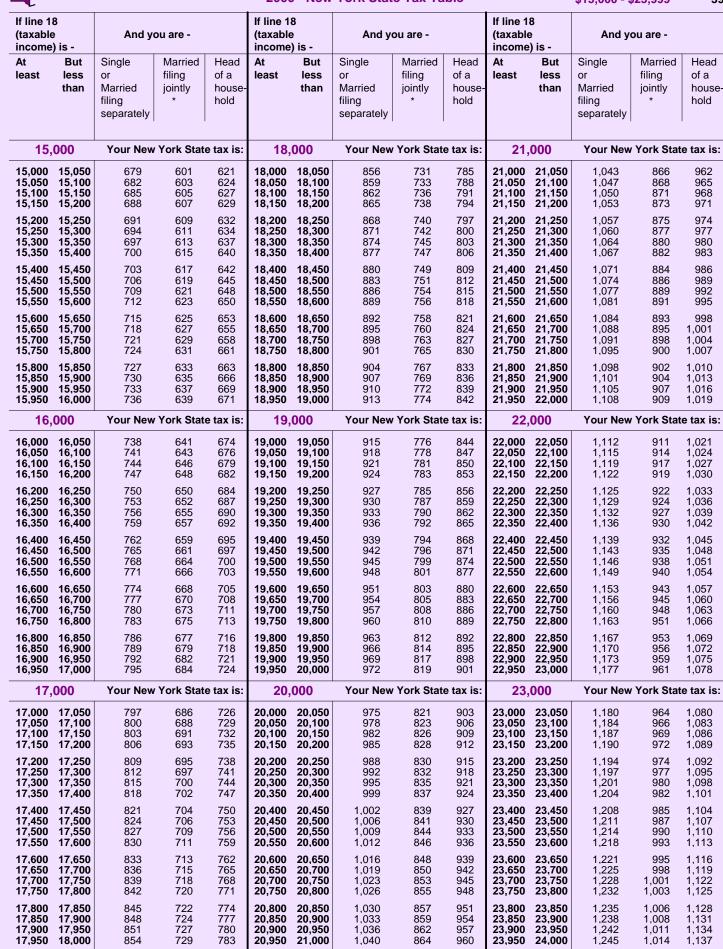
Example: Mr. and Mrs. Allen are filing a joint return. Their taxable income on line 18 of Form IT-200 is \$36,275. First, they find the 36,250 - 36,300 income line. Next, they find the column for Married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,726. This is the tax amount they must write on line 19 of Form IT-200.

At least	But less than	Single or Married filing separately Your New	Married filing jointly * York State	Head of a house-hold
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

If line 1 (taxabl income	е	And	you are -		If line 1 (taxabl income	e	And	you are -		If line 18 (taxable income)	)	And	you are -	
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
		Your New	York State	tax is:										
\$0	\$13	\$0	\$0	\$0	2,0	00	Your New	York Stat	e tax is:	4,00	00	Your New	York Stat	e tax is:
13 25 50 100 150	25 50 100 150 200	1 2 3 5 7	1 2 3 5 7	1 2 3 5 7	2,000 2,050 2,100 2,150	2,050 2,100 2,150 2,200	81 83 85 87	81 83 85 87	81 83 85 87	4,000 4,050 4,100 4,150	4,050 4,100 4,150 4,200	161 163 165 167	161 163 165 167	161 163 165 167
200	250	9	9	9	2,200	2,250	89	89	89	4,200	4,250	169	169	169
250	300	11	11	11	2,250	2,300	91	91	91	4,250	4,300	171	171	171
300	350	13	13	13	2,300	2,350	93	93	93	4,300	4,350	173	173	173
350	400	15	15	15	2,350	2,400	95	95	95	4,350	4,400	175	175	175
400	450	17	17	17	2,400	2,450	97	97	97	4,400	4,450	177	177	177
450	500	19	19	19	2,450	2,500	99	99	99	4,450	4,500	179	179	179
500	550	21	21	21	2,500	2,550	101	101	101	4,500	4,550	181	181	181
550	600	23	23	23	2,550	2,600	103	103	103	4,550	4,600	183	183	183
600	650	25	25	25	2,600	2,650	105	105	105	4,600	4,650	185	185	185
650	700	27	27	27	2,650	2,700	107	107	107	4,650	4,700	187	187	187
700	750	29	29	29	2,700	2,750	109	109	109	4,700	4,750	189	189	189
750	800	31	31	31	2,750	2,800	111	111	111	4,750	4,800	191	191	191
800	850	33	33	33	2,800	2,850	113	113	113	4,800	4,850	193	193	193
850	900	35	35	35	2,850	2,900	115	115	115	4,850	4,900	195	195	195
900	950	37	37	37	2,900	2,950	117	117	117	4,900	4,950	197	197	197
950	1,000	39	39	39	2,950	3,000	119	119	119	4,950	5,000	199	199	199
1,0	000	Your New	York State	e tax is:	3,0	00	Your New	York State	e tax is:	5,00	00	Your New	York Stat	e tax is:
1,000	1,050	41	41	41	3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,050	1,100	43	43	43	3,050	3,100	123	123	123	5,050	5,100	203	203	203
1,100	1,150	45	45	45	3,100	3,150	125	125	125	5,100	5,150	205	205	205
1,150	1,200	47	47	47	3,150	3,200	127	127	127	5,150	5,200	207	207	207
1,200	1,250	49	49	49	3,200	3,250	129	129	129	5,200	5,250	209	209	209
1,250	1,300	51	51	51	3,250	3,300	131	131	131	5,250	5,300	211	211	211
1,300	1,350	53	53	53	3,300	3,350	133	133	133	5,300	5,350	213	213	213
1,350	1,400	55	55	55	3,350	3,400	135	135	135	5,350	5,400	215	215	215
1,400	1,450	57	57	57	3,400	3,450	137	137	137	5,400	5,450	217	217	217
1,450	1,500	59	59	59	3,450	3,500	139	139	139	5,450	5,500	219	219	219
1,500	1,550	61	61	61	3,500	3,550	141	141	141	5,500	5,550	221	221	221
1,550	1,600	63	63	63	3,550	3,600	143	143	143	5,550	5,600	223	223	223
1,600	1,650	65	65	65	3,600	3,650	145	145	145	5,600	5,650	225	225	225
1,650	1,700	67	67	67	3,650	3,700	147	147	147	5,650	5,700	227	227	227
1,700	1,750	69	69	69	3,700	3,750	149	149	149	5,700	5,750	229	229	229
1,750	1,800	71	71	71	3,750	3,800	151	151	151	5,750	5,800	231	231	231
1,800	1,850	73	73	73	3,800	3,850	153	153	153	5,800	5,850	233	233	233
1,850	1,900	75	75	75	3,850	3,900	155	155	155	5,850	5,900	235	235	235
1,900	1,950	77	77	77	3,900	3,950	157	157	157	5,900	5,950	237	237	237
1,950	2,000	79	79	79	3,950	4,000	159	159	159	5,950	6,000	239	239	239



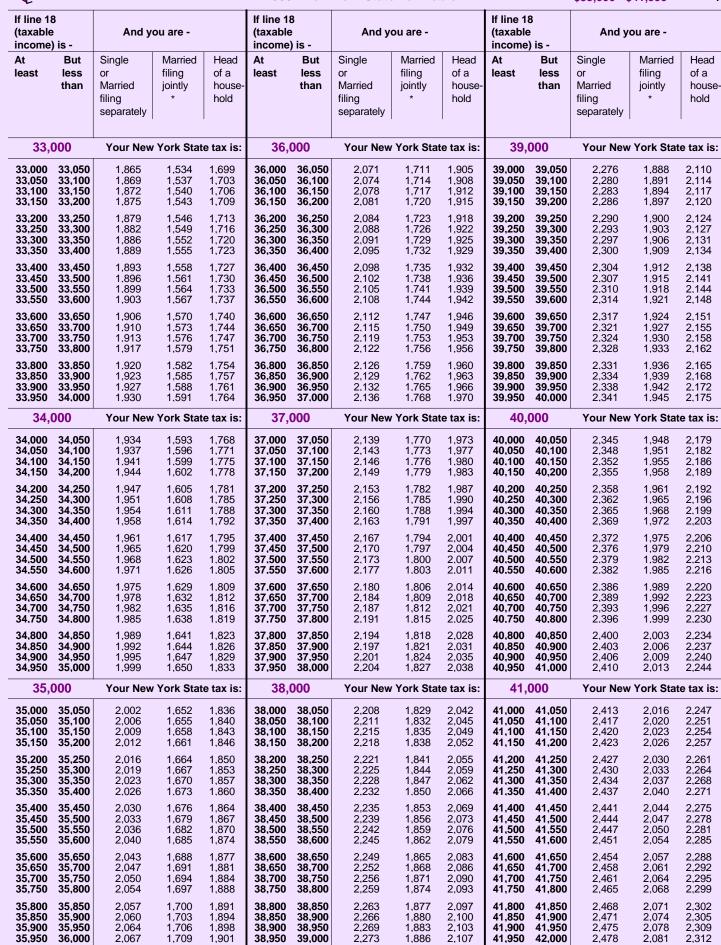
	ψο,σσσ	Ψ1-1,000						- Tux Tu		1				
If line 18 (taxable income)		And y	ou are -		If line 18 (taxable income)	•	And y	ou are -		If line 18 (taxable income)	•	And ye	ou are -	
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
6,0	000	Your New	York Stat	e tax is:	9,0	000	Your New	York State	e tax is:	12,0	000	Your New	York State	tax is:
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	241 243 245 247	241 243 245 247	241 243 245 247	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	366 368 371 373	361 363 365 367	361 363 365 367	12,000 12,050 12,100 12,150	12,050 12,100 12,150 12,200	509 511 514 517	481 483 485 487	486 488 491 493
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	249 251 253 255	249 251 253 255	249 251 253 255	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	375 377 380 382	369 371 373 375	369 371 373 375	12,200 12,250 12,300 12,350	12,250 12,300 12,350 12,400	519 522 525 527	489 491 493 495	495 497 500 502
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	257 259 261 263	257 259 261 263	257 259 261 263	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	384 386 389 391	377 379 381 383	377 379 381 383	12,400 12,450 12,500 12,550	12,450 12,500 12,550 12,600	530 532 535 538	497 499 501 503	504 506 509 511
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	265 267 269 271	265 267 269 271	265 267 269 271	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	393 395 398 400	385 387 389 391	385 387 389 391	12,600 12,650 12,700 12,750	12,650 12,700 12,750 12,800	540 543 546 548	505 507 509 511	513 515 518 520
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	273 275 277 279	273 275 277 279	273 275 277 279	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	402 404 407 409	393 395 397 399	393 395 397 399	12,800 12,850 12,900 12,950	12,850 12,900 12,950 13,000	551 553 556 559	513 515 517 519	522 524 527 529
7,0	000	Your New	York Stat	e tax is:	10,0	000	Your New	York State	e tax is:	13,0	000	Your New	York Stat	e tax is:
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	281 283 285 287	281 283 285 287	281 283 285 287	10,000 10,050 10,100 10,150	10,050 10,100 10,150 10,200	411 413 416 418	401 403 405 407	401 403 405 407	13,000 13,050 13,100 13,150	13,050 13,100 13,150 13,200	561 564 567 570	521 523 525 527	531 533 536 538
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	289 291 293 295	289 291 293 295	289 291 293 295	10,200 10,250 10,300 10,350	10,250 10,300 10,350 10,400	420 422 425 427	409 411 413 415	409 411 413 415	13,200 13,250 13,300 13,350	13,250 13,300 13,350 13,400	573 576 579 582	529 531 533 535	540 542 545 547
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	297 299 301 303	297 299 301 303	297 299 301 303	10,400 10,450 10,500 10,550	10,450 10,500 10,550 10,600	429 431 434 436	417 419 421 423	417 419 421 423	13,400 13,450 13,500 13,550	13,450 13,500 13,550 13,600	585 588 591 594	537 539 541 543	549 551 554 556
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	305 307 309 311	305 307 309 311	305 307 309 311	10,700	10,650 10,700 10,750 10,800	438 440 443 445	425 427 429 431	425 427 429 431	13,600 13,650 13,700 13,750		597 600 603 606	545 547 549 551	558 560 563 565
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	313 315 317 319	313 315 317 319	313 315 317 319		10,850 10,900 10,950 11,000	447 449 452 454	433 435 437 439	433 435 437 439	13,900	13,850 13,900 13,950 14,000	609 612 615 618	553 555 557 559	567 569 572 574
8,0	000	Your New	York Stat	e tax is:	11,0	000	Your New	York State	e tax is:	14,0	000	Your New	York Stat	e tax is:
8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	321 323 326 328	321 323 325 327	321 323 325 327	11,000 11,050 11,100 11,150	11,100	456 459 462 464	441 443 445 447	441 443 446 448	14,050	14,050 14,100 14,150 14,200	620 623 626 629	561 563 565 567	576 578 581 583
8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	330 332 335 337	329 331 333 335	329 331 333 335	11,250 11,300	11,250 11,300 11,350 11,400	467 469 472 475	449 451 453 455	450 452 455 457	14,200 14,250 14,300 14,350	14,250 14,300 14,350 14,400	632 635 638 641	569 571 573 575	585 587 590 592
8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	339 341 344 346	337 339 341 343	337 339 341 343	11,500	11,450 11,500 11,550 11,600	477 480 483 485	457 459 461 463	459 461 464 466	14,400 14,450 14,500 14,550	14,450 14,500 14,550 14,600	644 647 650 653	577 579 581 583	594 596 599 601
8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	348 350 353 355	345 347 349 351	345 347 349 351	11,650 11,700	11,650 11,700 11,750 11,800	488 490 493 496	465 467 469 471	468 470 473 475	14,600 14,650 14,700 14,750	14,650 14,700 14,750 14,800	656 659 662 665	585 587 589 591	603 605 608 610
8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	357 359 362 364	353 355 357 359	353 355 357 359		11,850 11,900 11,950 12,000	498 501 504 506	473 475 477 479	477 479 482 484	14,800 14,850 14,900 14,950	14,850 14,900 14,950 15,000	668 671 674 677	593 595 597 599	612 614 617 619
* Th:														



<sup>\*</sup> This column must also be used by a qualifying widow(er)



40	\$24,000	) - \$32,999			2000	) New	York Sta	te Tax Ta	able					
If line 1 (taxable income	And you are - me) is -  But Single Married He t less or filing of				If line 18 (taxable income	•	And y	ou are -		If line 1 (taxable income	9	And y	ou are -	
At least		-		Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
24,	000	Your New Y	ork State	tax is:	27,	000	Your New '	York State	tax is:	30,	000	Your New \	ork State	tax is:
	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
	24,100	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
	24,150	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
	24,200	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 Y	ork State	tax is:	28,	000	Your New '	York State	tax is:	31,	000	Your New \	ork State	tax is:
25,000	25,100	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		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		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		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
25,650 25,700	25,650 25,700 25,750 25,800	1,358 1,362 1,365 1,369	1,100 1,103 1,106 1,108	1,234 1,237 1,240 1,243	28,600 28,650 28,700 28,750		1,564 1,567 1,571 1,574	1,275 1,278 1,281 1,284	1,411 1,414 1,417 1,420		31,650 31,700 31,750 31,800	1,769 1,773 1,776 1,780	1,452 1,455 1,458 1,461	1,603 1,607 1,610 1,614
25,900	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
	25,900	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
	25,950	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
	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 Y	ork State	tax is:	29,	000	Your New	York State	tax is:	32,	000	Your New \	ork State	tax is:
26,050 26,100	26,050 26,100 26,150 26,200	1,386 1,389 1,393 1,396	1,121 1,124 1,127 1,130	1,257 1,260 1,263 1,266	29,000 29,050 29,100 29,150	29,050 29,100 29,150 29,200	1,591 1,595 1,598 1,601	1,298 1,301 1,304 1,307	1,434 1,437 1,440 1,443	32,000 32,050 32,100 32,150	32,050 32,100 32,150 32,200	1,797 1,800 1,804 1,807	1,475 1,478 1,481 1,484	1,631 1,634 1,638 1,641
26,200	26,300	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		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		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		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
		1,427 1,430 1,434 1,437	1,157 1,160 1,163 1,166	1,293 1,296 1,299 1,302	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	1,632 1,636 1,639 1,643	1,334 1,337 1,340 1,343	1,470 1,473 1,476 1,479	32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	1,838 1,841 1,845 1,848	1,511 1,514 1,517 1,520	1,672 1,675 1,679 1,682
	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
	26,900	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
	26,950	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
	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



<sup>\*</sup> This column must also be used by a qualifying widow(er)



42	\$42,000 - \$50,999 2000 New York State Tax Table					able								
If line 1 (taxable income	е	And ye	ou are -		If line 18 (taxable income)	•	And y	ou are -		If line 1 (taxable income	9	And y	ou are -	
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
42,	,000	Your New	York Stat	te tax is:	45,	000	Your New	V York Sta	te tax is:	48,	000	Your New	York Sta	te tax is:
42,000	42,050	2,482	2,085	2,316	45,000	45,050	2,687	2,290	2,521	48,000	48,050	2,893	2,496	2,727
42,050	42,100	2,485	2,088	2,319	45,050	45,100	2,691	2,294	2,525	48,050	48,100	2,896	2,499	2,730
42,100	42,150	2,489	2,092	2,323	45,100	45,150	2,694	2,297	2,528	48,100	48,150	2,900	2,503	2,734
42,150	42,200	2,492	2,095	2,326	45,150	45,200	2,697	2,300	2,531	48,150	48,200	2,903	2,506	2,737
42,200	42,250	2,495	2,098	2,329	45,200	45,250	2,701	2,304	2,535	48,200	48,250	2,906	2,509	2,740
42,250	42,300	2,499	2,102	2,333	45,250	45,300	2,704	2,307	2,538	48,250	48,300	2,910	2,513	2,744
42,300	42,350	2,502	2,105	2,336	45,300	45,350	2,708	2,311	2,542	48,300	48,350	2,913	2,516	2,747
42,350	42,400	2,506	2,109	2,340	45,350	45,400	2,711	2,314	2,545	48,350	48,400	2,917	2,520	2,751
42,400	42,450	2,509	2,112	2,343	45,400	45,450	2,715	2,318	2,549	48,400	48,450	2,920	2,523	2,754
42,450	42,500	2,513	2,116	2,347	45,450	45,500	2,718	2,321	2,552	48,450	48,500	2,924	2,527	2,758
42,500	42,550	2,516	2,119	2,350	45,500	45,550	2,721	2,324	2,555	48,500	48,550	2,927	2,530	2,761
42,550	42,600	2,519	2,122	2,353	45,550	45,600	2,725	2,328	2,559	48,550	48,600	2,930	2,533	2,764
42,600	42,650	2,523	2,126	2,357	45,600	45,650	2,728	2,331	2,562	48,600	48,650	2,934	2,537	2,768
42,650	42,700	2,526	2,129	2,360	45,650	45,700	2,732	2,335	2,566	48,650	48,700	2,937	2,540	2,771
42,700	42,750	2,530	2,133	2,364	45,700	45,750	2,735	2,338	2,569	48,700	48,750	2,941	2,544	2,775
42,750	42,800	2,533	2,136	2,367	45,750	45,800	2,739	2,342	2,573	48,750	48,800	2,944	2,547	2,778
42,800	42,850	2,537	2,140	2,371	45,800	45,850	2,742	2,345	2,576	48,800	48,850	2,948	2,551	2,782
42,850	42,900	2,540	2,143	2,374	45,850	45,900	2,745	2,348	2,579	48,850	48,900	2,951	2,554	2,785
42,900	42,950	2,543	2,146	2,377	45,900	45,950	2,749	2,352	2,583	48,900	48,950	2,954	2,557	2,788
42,950	43,000	2,547	2,150	2,381	45,950	46,000	2,752	2,355	2,586	48,950	49,000	2,958	2,561	2,792
43,	,000	Your New	York Stat	te tax is:	46,	000	Your Nev	V York Sta	te tax is:	49,	000	Your New	York Sta	te 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
43,650	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
	43,700	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
	43,750	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
	43,800	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
	43,850	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
	43,900	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
	43,950	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
	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 Stat	te tax is:	47,	000	Your New	/ York Sta	te tax is:	50,	000	Your New	York Sta	te 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

					2000	) INCW	TOTK Stat	e lax la	abie			\$51,000 - \$	959,999	43
If line 1 (taxable income	е	And y	ou are -		If line 1 (taxable income	•	And y	ou are -		If line 1 (taxable income	е	And y	ou are -	
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
51,	,000	Your New	York Stat	te tax is:	54,	000	Your New	York Sta	te tax is:	57,	,000	Your New	York Stat	e tax is:
51,000	51,050	3,098	2,701	2,932	54,000	54,050	3,304	2,907	3,138	57,000	57,050	3,509	3,112	3,343
51,050	51,100	3,102	2,705	2,936	54,050	54,100	3,307	2,910	3,141	57,050	57,100	3,513	3,116	3,347
51,100	51,150	3,105	2,708	2,939	54,100	54,150	3,311	2,914	3,145	57,100	57,150	3,516	3,119	3,350
51,150	51,200	3,108	2,711	2,942	54,150	54,200	3,314	2,917	3,148	57,150	57,200	3,519	3,122	3,353
51,200	51,250	3,112	2,715	2,946	54,200	54,250	3,317	2,920	3,151	57,200	57,250	3,523	3,126	3,357
51,250	51,300	3,115	2,718	2,949	54,250	54,300	3,321	2,924	3,155	57,250	57,300	3,526	3,129	3,360
51,300	51,350	3,119	2,722	2,953	54,300	54,350	3,324	2,927	3,158	57,300	57,350	3,530	3,133	3,364
51,350	51,400	3,122	2,725	2,956	54,350	54,400	3,328	2,931	3,162	57,350	57,400	3,533	3,136	3,367
51,400	51,450	3,126	2,729	2,960	54,400	54,450	3,331	2,934	3,165	57,400	57,450	3,537	3,140	3,371
51,450	51,500	3,129	2,732	2,963	54,450	54,500	3,335	2,938	3,169	57,450	57,500	3,540	3,143	3,374
51,500	51,550	3,132	2,735	2,966	54,500	54,550	3,338	2,941	3,172	57,500	57,550	3,543	3,146	3,377
51,550	51,600	3,136	2,739	2,970	54,550	54,600	3,341	2,944	3,175	57,550	57,600	3,547	3,150	3,381
51,600	51,650	3,139	2,742	2,973	54,600	54,650	3,345	2,948	3,179	57,600	57,650	3,550	3,153	3,384
51,650	51,700	3,143	2,746	2,977	54,650	54,700	3,348	2,951	3,182	57,650	57,700	3,554	3,157	3,388
51,700	51,750	3,146	2,749	2,980	54,700	54,750	3,352	2,955	3,186	57,700	57,750	3,557	3,160	3,391
51,750	51,800	3,150	2,753	2,984	54,750	54,800	3,355	2,958	3,189	57,750	57,800	3,561	3,164	3,395
51,800	51,850	3,153	2,756	2,987	54,800	54,850	3,359	2,962	3,193	57,800	57,850	3,564	3,167	3,398
51,850	51,900	3,156	2,759	2,990	54,850	54,900	3,362	2,965	3,196	57,850	57,900	3,567	3,170	3,401
51,900	51,950	3,160	2,763	2,994	54,900	54,950	3,365	2,968	3,199	57,900	57,950	3,571	3,174	3,405
51,950	52,000	3,163	2,766	2,997	54,950	55,000	3,369	2,972	3,203	57,950	58,000	3,574	3,177	3,408
52,	,000	Your New	York Stat	te tax is:	55	,000	Your New	York Sta	te tax is:	58,	,000	Your New	York Stat	e tax is:
52,000	52,050	3,167	2,770	3,001	55,000	55,050	3,372	2,975	3,206	58,000	58,050	3,578	3,181	3,412
52,050	52,100	3,170	2,773	3,004	55,050	55,100	3,376	2,979	3,210	58,050	58,100	3,581	3,184	3,415
52,100	52,150	3,174	2,777	3,008	55,100	55,150	3,379	2,982	3,213	58,100	58,150	3,585	3,188	3,419
52,150	52,200	3,177	2,780	3,011	55,150	55,200	3,382	2,985	3,216	58,150	58,200	3,588	3,191	3,422
52,200	52,250	3,180	2,783	3,014	55,200	55,250	3,386	2,989	3,220	58,200	58,250	3,591	3,194	3,425
52,250	52,300	3,184	2,787	3,018	55,250	55,300	3,389	2,992	3,223	58,250	58,300	3,595	3,198	3,429
52,300	52,350	3,187	2,790	3,021	55,300	55,350	3,393	2,996	3,227	58,300	58,350	3,598	3,201	3,432
52,350	52,400	3,191	2,794	3,025	55,350	55,400	3,396	2,999	3,230	58,350	58,400	3,602	3,205	3,436
52,400	52,450	3,194	2,797	3,028	55,400	55,450	3,400	3,003	3,234	58,400	58,450	3,605	3,208	3,439
52,450	52,500	3,198	2,801	3,032	55,450	55,500	3,403	3,006	3,237	58,450	58,500	3,609	3,212	3,443
52,500	52,550	3,201	2,804	3,035	55,500	55,550	3,406	3,009	3,240	58,500	58,550	3,612	3,215	3,446
52,550	52,600	3,204	2,807	3,038	55,550	55,600	3,410	3,013	3,244	58,550	58,600	3,615	3,218	3,449
52,600 52,650 52,700 52,750	52,700 52,750	3,208 3,211 3,215 3,218	2,811 2,814 2,818 2,821	3,042 3,045 3,049 3,052		55,650 55,700 55,750 55,800	3,413 3,417 3,420 3,424	3,016 3,020 3,023 3,027	3,247 3,251 3,254 3,258	58,600 58,650 58,700 58,750	58,650 58,700 58,750 58,800	3,619 3,622 3,626 3,629	3,222 3,225 3,229 3,232	3,453 3,456 3,460 3,463
52,900	52,900	3,222 3,225 3,228 3,232	2,825 2,828 2,831 2,835	3,056 3,059 3,062 3,066	55,850 55,900	55,850 55,900 55,950 56,000	3,427 3,430 3,434 3,437	3,030 3,033 3,037 3,040	3,261 3,264 3,268 3,271	58,800 58,850 58,900 58,950	58,850 58,900 58,950 59,000	3,633 3,636 3,639 3,643	3,236 3,239 3,242 3,246	3,467 3,470 3,473 3,477
53,	,000	Your New	York Stat	te tax is:	56,	000	Your New	York Sta	te tax is:	59,	,000	Your New	York Stat	e tax is:
53,050 53,100		3,235 3,239 3,242 3,245	2,838 2,842 2,845 2,848	3,069 3,073 3,076 3,079	56,000 56,050 56,100 56,150		3,441 3,444 3,448 3,451	3,044 3,047 3,051 3,054	3,275 3,278 3,282 3,285	59,000 59,050 59,100 59,150	59,050 59,100 59,150 59,200	3,646 3,650 3,653 3,656	3,249 3,253 3,256 3,259	3,480 3,484 3,487 3,490
53,200	53,350	3,249	2,852	3,083	56,200	56,250	3,454	3,057	3,288	59,200	59,250	3,660	3,263	3,494
53,250		3,252	2,855	3,086	56,250	56,300	3,458	3,061	3,292	59,250	59,300	3,663	3,266	3,497
53,300		3,256	2,859	3,090	56,300	56,350	3,461	3,064	3,295	59,300	59,350	3,667	3,270	3,501
53,350		3,259	2,862	3,093	56,350	56,400	3,465	3,068	3,299	59,350	59,400	3,670	3,273	3,504
53,400		3,263	2,866	3,097	56,400	56,450	3,468	3,071	3,302	59,400	59,450	3,674	3,277	3,508
53,450		3,266	2,869	3,100	56,450	56,500	3,472	3,075	3,306	59,450	59,500	3,677	3,280	3,511
53,500		3,269	2,872	3,103	56,500	56,550	3,475	3,078	3,309	59,500	59,550	3,680	3,283	3,514
53,550		3,273	2,876	3,107	56,550	56,600	3,478	3,081	3,312	59,550	59,600	3,684	3,287	3,518
53,600 53,650 53,700 53,750	53,700 53,750	3,276 3,280 3,283 3,287	2,879 2,883 2,886 2,890	3,110 3,114 3,117 3,121	56,600 56,650 56,700 56,750	56,650 56,700 56,750 56,800	3,482 3,485 3,489 3,492	3,085 3,088 3,092 3,095	3,316 3,319 3,323 3,326	59,600 59,650 59,700 59,750	59,650 59,700 59,750 59,800	3,687 3,691 3,694 3,698	3,290 3,294 3,297 3,301	3,521 3,525 3,528 3,532
53,800	53,900	3,290	2,893	3,124	56,800	56,850	3,496	3,099	3,330	59,800	59,850	3,701	3,304	3,535
53,850		3,293	2,896	3,127	56,850	56,900	3,499	3,102	3,333	59,850	59,900	3,704	3,307	3,538
53,900		3,297	2,900	3,131	56,900	56,950	3,502	3,105	3,336	59,900	59,950	3,708	3,311	3,542
53,950		3,300	2,903	3,134	56,950	57,000	3,506	3,109	3,340	59,950	60,000	3,711	3,314	3,545
* Thin	م ماديمه م	nuet alen he		P.	المام المام المام	(-,-)							ad on nav	

44	\$60,000 - \$64,999	2000	New York State Tax Table
77	φου,ουυ φυ,ουυ	2000	NOW TOTA OLULO TUX TUDIO

If line 1 (taxable income	9	And you are -  Single Married Head			If line 16 (taxable income	•	And y	ou are -		If line 18 (taxable income	•	And y	ou are -	
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
60,	000	Your New	York Stat	e tax is:	62,	000	Your New	York Stat	e tax is:	64,	000	Your New	York Stat	e tax is:
60,000 60,050 60,100 60,150	60,050 60,100 60,150 60,200	3,715 3,718 3,722 3,725	3,318 3,321 3,325 3,328	3,549 3,552 3,556 3,559	62,000 62,050 62,100 62,150	62,050 62,100 62,150 62,200	3,852 3,855 3,859 3,862	3,455 3,458 3,462 3,465	3,686 3,689 3,693 3,696	64,000 64,050 64,100 64,150	64,050 64,100 64,150 64,200	3,989 3,992 3,996 3,999	3,592 3,595 3,599 3,602	3,823 3,826 3,830 3,833
60,200 60,250 60,300 60,350	60,250 60,300 60,350 60,400	3,728 3,732 3,735 3,739	3,331 3,335 3,338 3,342	3,562 3,566 3,569 3,573	62,200 62,250 62,300 62,350	62,250 62,300 62,350 62,400	3,865 3,869 3,872 3,876	3,468 3,472 3,475 3,479	3,699 3,703 3,706 3,710	64,200 64,250 64,300 64,350	64,250 64,300 64,350 64,400	4,002 4,006 4,009 4,013	3,605 3,609 3,612 3,616	3,836 3,840 3,843 3,847
60,400 60,450 60,500 60,550	60,450 60,500 60,550 60,600	3,742 3,746 3,749 3,752	3,345 3,349 3,352 3,355	3,576 3,580 3,583 3,586	62,400 62,450 62,500 62,550	62,450 62,500 62,550 62,600	3,879 3,883 3,886 3,889	3,482 3,486 3,489 3,492	3,713 3,717 3,720 3,723	64,400 64,450 64,500 64,550	64,450 64,500 64,550 64,600	4,016 4,020 4,023 4,026	3,619 3,623 3,626 3,629	3,850 3,854 3,857 3,860
60,600 60,650 60,700 60,750	60,650 60,700 60,750 60,800	3,756 3,759 3,763 3,766	3,359 3,362 3,366 3,369	3,590 3,593 3,597 3,600	62,600 62,650 62,700 62,750	62,650 62,700 62,750 62,800	3,893 3,896 3,900 3,903	3,496 3,499 3,503 3,506	3,727 3,730 3,734 3,737	64,600 64,650 64,700 64,750	64,650 64,700 64,750 64,800	4,030 4,033 4,037 4,040	3,633 3,636 3,640 3,643	3,864 3,867 3,871 3,874
60,800 60,850 60,900 60,950	60,850 60,900 60,950 61,000	3,770 3,773 3,776 3,780	3,373 3,376 3,379 3,383	3,604 3,607 3,610 3,614	62,800 62,850 62,900 62,950	62,850 62,900 62,950 63,000	3,907 3,910 3,913 3,917	3,510 3,513 3,516 3,520	3,741 3,744 3,747 3,751	64,800 64,850 64,900 64,950	64,850 64,900 64,950 65,000	4,044 4,047 4,050 4,054	3,647 3,650 3,653 3,657	3,878 3,881 3,884 3,888
61,	000	Your New	York Stat	e tax is:	63,	000	Your New	York Stat	e tax is:	\$6	5,000 c	r more us	e Form I	T-201
61,000 61,050 61,100 61,150	61,050 61,100 61,150 61,200	3,783 3,787 3,790 3,793	3,386 3,390 3,393 3,396	3,617 3,621 3,624 3,627	63,000 63,050 63,100 63,150	63,050 63,100 63,150 63,200	3,920 3,924 3,927 3,930	3,523 3,527 3,530 3,533	3,754 3,758 3,761 3,764					
61,200 61,250 61,300 61,350	61,250 61,300 61,350 61,400	3,797 3,800 3,804 3,807	3,400 3,403 3,407 3,410	3,631 3,634 3,638 3,641	63,200 63,250 63,300 63,350	63,250 63,300 63,350 63,400	3,934 3,937 3,941 3,944	3,537 3,540 3,544 3,547	3,768 3,771 3,775 3,778					
61,400 61,450 61,500 61,550	61,450 61,500 61,550 61,600	3,811 3,814 3,817 3,821	3,414 3,417 3,420 3,424	3,645 3,648 3,651 3,655	63,400 63,450 63,500 63,550	63,450 63,500 63,550 63,600	3,948 3,951 3,954 3,958	3,551 3,554 3,557 3,561	3,782 3,785 3,788 3,792					
61,600 61,650 61,700 61,750	61,650 61,700 61,750 61,800	3,824 3,828 3,831 3,835	3,427 3,431 3,434 3,438	3,658 3,662 3,665 3,669	63,600 63,650 63,700 63,750	63,650 63,700 63,750 63,800	3,961 3,965 3,968 3,972	3,564 3,568 3,571 3,575	3,795 3,799 3,802 3,806					
61,800 61,850 61,900 61,950	61,850 61,900 61,950 62,000	3,838 3,841 3,845 3,848	3,441 3,444 3,448 3,451	3,672 3,675 3,679 3,682	63,800 63,850 63,900 63,950	63,850 63,900 63,950 64,000	3,975 3,978 3,982 3,985	3,578 3,581 3,585 3,588	3,809 3,812 3,816 3,819					

<sup>\*</sup> This column must also be used by a qualifying widow(er)

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.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
		Your City o	f New Yor	k tax is:
38,200	38,250	Your City o	1,262	k tax is:
38,200 38,250	38,250 38,300			
,	,	1,331	1,262	1,313

If line 1 (taxabl income	е	And	you are -		If line 1 (taxabl	е	And	you are -		If line 1 (taxable income	е	And	you are -	
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house hold
		Your City o	f New Yor	k tax is:										
\$0	\$16	\$0	\$0	\$0	2,0	000	Your City o	f New Yorl	k tax is:	4,0	00	Your City o	f New Yor	k tax is:
16 25 50 100 150	25 50 100 150 200	1 1 2 4 5	1 1 2 4 5	1 1 2 4 5	2,000 2,050 2,100 2,150	2,050 2,100 2,150 2,200	61 63 64 66	61 63 64 66	61 63 64 66	4,000 4,050 4,100 4,150	4,050 4,100 4,150 4,200	122 123 125 126	122 123 125 126	122 123 125 126
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
1,0	000	Your City o	f New Yor	k tax is:	3,0	000	Your City o	f New Yorl	k tax is:	5,0	00	Your City o	f New Yor	k 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

<sup>\*</sup> This column must also be used by a qualifying widow(er)

At   But   least   less   than   Married   filling   separately     *	filing jointly ho ho  *  of New York tax  363 36 365 36 366 36 368 36 369 371 37 372 374 37 374 37 375 377 37 378 37 378 37 378 37 380 38 381 38 381 38 384 38 384 38 386 38	x is: 63 65 66 68 69 71 72 74 75 77 78 80
\$6,000 \$6,050	363 36 365 36 366 36 368 36 371 37 372 37 374 37 375 377 37 378 380 38 381 38 381 38 384 38 386 38	63 65 66 68 69 71 72 74 75 77 78 80
6,050         6,100         184         184         184         9,050         9,100         274         274         274         12,050         12,100         366         6,100         6,150         185         185         185         185         185         185         185         185         187         187         187         9,150         276         276         276         276         12,100         12,150         368         368         6,150         6,200         188         188         188         188         188         188         188         188         188         188         188         190 <t< th=""><th>365 36 366 36 368 36 369 36 371 37 372 37 374 37 375 37 377 37 378 37 380 38 381 38 381 38 383 38 384 38 386 38</th><th>65 66 68 69 71 72 74 75 77 78</th></t<>	365 36 366 36 368 36 369 36 371 37 372 37 374 37 375 37 377 37 378 37 380 38 381 38 381 38 383 38 384 38 386 38	65 66 68 69 71 72 74 75 77 78
6,250         6,300         190         190         190         9,250         9,300         280         280         280         12,250         12,300         373           6,300         6,350         191         191         191         9,300         9,350         282         282         282         282         12,300         12,350         375           6,350         6,400         193         193         193         193         9,350         9,400         283         283         283         12,350         12,400         377           6,400         6,450         194         194         194         9,400         9,450         285         285         285         12,400         12,450         379           6,450         6,500         196         196         196         9,450         9,500         286         286         286         12,450         12,500         380           6,500         6,550         197         197         197         9,500         9,550         288         288         288         12,500         12,550         382	371 37 372 37 374 37 375 37 377 37 378 37 380 38 381 38 383 38 384 38 386 38	71 72 74 75 77 78 80
6,450         6,500         196         196         196         9,450         9,500         286         286         286         12,450         12,500         380           6,500         6,550         197         197         197         9,500         9,550         288         288         288         12,500         12,550         382	377 378 378 380 381 381 383 384 386 386 387 387 38	77 78 80
	383 38 384 38 386 38 387 38	81
6,600       6,650       200       200       200       9,600       9,650       291       291       291       12,600       12,650       386         6,650       6,700       6,750       203       203       203       203       9,700       9,750       294       294       294       294       12,700       12,750       390         6,750       6,800       205       205       205       9,750       9,800       295       295       295       295       12,750       12,800       391		83 84 86
6,800       6,850       206       206       206       9,800       9,850       297       297       297       297       12,850       12,850       393         6,850       6,900       208       208       208       9,850       9,900       298       298       298       12,850       12,900       395         6,900       6,950       209       209       209       9,900       9,950       300       300       300       300       12,900       12,950       397         6,950       7,000       211       211       211       211       9,950       10,000       301       301       301       301       12,950       13,000       399	390 39	87 89 90 92
7,000 Your City of New York tax is: 10,000 Your City of New York tax is: 13,000 Your City of	of New York tax	x is:
7,000     7,050     212     212     212     10,000     10,050     303     303     303     13,000     13,050     401       7,050     7,100     7,150     215     215     215     215     215     215     215     10,100     10,150     306     306     306     306     306     306     306     306     306     306     306     306     307     <	395 39 397 39	93 95 97 98
7,200         7,250         218         218         218         10,200         10,250         309         309         309         13,200         13,250         408           7,250         7,300         220         220         220         10,250         10,300         310         310         310         13,250         13,300         410           7,300         7,350         221         221         221         221         10,300         10,350         312         312         312         312         313         313         13,350         13,400         413	401 40 403 40	00 01 03 04
7,400     7,450     224     224     224     10,400     10,450     315     315     315     13,400     13,450     415       7,450     7,500     7,550     227     227     227     227     10,500     10,500     316     316     316     316     13,450     13,500     417       7,550     7,600     229     229     229     229     10,550     10,600     319     319     319     319     13,550     13,600     421	407 40 409 40	06 07 09 10
7,600     7,650     230     230     230     10,600     10,650     321     321     321     13,600     13,650     13,650     423       7,650     7,700     7,750     233     233     233     10,700     10,750     324     324     324     324     13,650     13,700     424       7,750     7,800     235     235     235     235     10,750     10,800     326     326     326     326     13,750     13,800     428	413 4 <sup>2</sup> 415 4 <sup>2</sup>	12 13 15 16
7,800     7,850     236     236     236     10,800     10,850     327     327     327     327     13,800     13,850     430       7,850     7,900     7,950     239     239     239     239     10,900     10,950     330     330     330     330     13,900     13,950     434       7,950     8,000     241     241     241     241     10,950     11,000     332     332     332     332     13,950     14,000     435	419 4 <sup>2</sup> 421 42	18 19 21 22
8,000 Your City of New York tax is: 11,000 Your City of New York tax is: 14,000 Your City of	of New York tax	x is:
8,000       8,050       242       242       242       11,000       11,050       333       333       333       14,000       14,050       437         8,050       8,100       244       244       244       11,050       11,100       335       335       335       14,050       14,100       439         8,100       8,150       245       245       245       11,100       11,150       336       336       336       336       14,100       14,150       441         8,150       8,200       247       247       247       11,150       11,200       338       338       338       338       14,000       14,050       443	425 42 427 42	24 25 27 28
8,200       8,250       248       248       248       11,200       11,250       339       339       339       14,200       14,250       445         8,250       8,300       250       250       250       11,250       11,300       341       341       341       341       341       341       341       341       341       341       342       342       342       342       342       342       342       342       342       344	431 43 433 43	30 31 33 34
8,400     8,450     255     255     255     11,400     11,450     345     345     345     14,400     14,450     452       8,450     8,500     256     256     256     256     11,450     11,500     347     347     347     14,450     14,500     454       8,500     8,550     258     258     258     258     11,500     11,550     348     348     348     348     14,500     14,550     456       8,550     8,600     259     259     259     11,550     11,600     350     350     350     350     14,550     14,600     457	437 43 439 44	36 38 40 41
8,600       8,650       261       261       261       261       11,600       11,650       351       351       351       14,600       14,650       459         8,650       8,700       262       262       262       11,650       11,700       353       353       353       14,650       14,700       461         8,700       8,750       264       264       264       264       11,700       11,750       354       354       354       354       14,700       14,750       463         8,750       8,800       265       265       265       11,750       11,800       356       356       356       356       14,750       14,800       465	443 44 445 44	43 45 47 49
8,800     8,850     267     267     267     267     11,800     11,850     357     357     357     357     14,800     14,850     467       8,850     8,900     268     268     268     11,850     11,900     359     359     359     14,850     14,900     468       8,900     8,950     270     270     270     11,900     11,950     360     360     360     360     14,900     14,950     470       8,950     9,000     271     271     271     11,950     12,000     362     362     362     362     14,950     15,000     472	449 45	51 52 54

<sup>\*</sup> This column must also be used by a qualifying widow(er)

_						•						Ψ10,000 (	p20,000	
If line 1 (taxable income	•	And ye	ou are -		If line 1 (taxable income	•	And ye	ou are -		If line 1 (taxable income	9	And ye	ou are -	
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
15,	000	Your City o	of New Yor	k tax is:	18,	000	Your City o	of New Yor	k tax is:	21,	000	Your City o	of New Yor	k tax is:
15,000	15,050	474	454	458	18,000	18,050	584	545	568		21,050	694	635	678
15,050	15,100	476	455	460	18,050	18,100	586	546	570		21,100	696	637	680
15,100	15,150	478	457	462	18,100	18,150	587	548	572		21,150	697	638	681
15,150	15,200	479	458	463	18,150	18,200	589	549	573		21,200	699	640	683
15,200	15,250	481	460	465	18,200	18,250	591	551	575	21,200		701	641	685
15,250	15,300	483	461	467	18,250	18,300	593	552	577	21,250		703	643	687
15,300	15,350	485	463	469	18,300	18,350	595	554	579	21,300		705	644	689
15,350	15,400	487	464	471	18,350	18,400	597	555	581	21,350		707	646	691
15,400	15,450	489	466	473	18,400	18,450	598	557	583	21,500	21,450	708	647	692
15,450	15,500	490	467	474	18,450	18,500	600	558	584		21,500	710	649	694
15,500	15,550	492	469	476	18,500	18,550	602	560	586		21,550	712	650	696
15,550	15,600	494	471	478	18,550	18,600	604	561	588		21,600	714	652	698
15,600	15,650	496	472	480	18,600	18,650	606	563	590	21,600		716	654	700
15,650	15,700	498	474	482	18,650	18,700	608	564	592	21,650		718	656	702
15,700	15,750	500	475	484	18,700	18,750	609	566	594	21,700		719	658	703
15,750	15,800	501	477	485	18,750	18,800	611	567	595	21,750		721	659	705
15,800	15,850	503	478	487	18,800	18,850	613	569	597	21,900	21,850	723	661	707
15,850	15,900	505	480	489	18,850	18,900	615	570	599		21,900	725	663	709
15,900	15,950	507	481	491	18,900	18,950	617	572	601		21,950	727	665	711
15,950	16,000	509	483	493	18,950	19,000	619	573	603		22,000	729	667	713
16,	000	Your City o	of New Yor	k tax is:	19,	000	Your City o	of New Yor	k tax is:	22,	000	Your City o	of New Yor	k tax is:
16,000	16,050	511	484	495	19,000	19,050	620	575	605		22,050	730	669	714
16,050	16,100	512	486	496	19,050	19,100	622	576	606		22,100	732	670	716
16,100	16,150	514	487	498	19,100	19,150	624	578	608		22,150	734	672	718
16,150	16,200	516	489	500	19,150	19,200	626	579	610		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		745	683	729
16,450	16,500	527	498	511	19,450	19,500	637	588	621	22,450		747	685	731
16,500	16,550	529	499	513	19,500	19,550	639	590	623	22,500		749	687	733
16,550	16,600	531	501	515	19,550	19,600	641	591	625	22,550		751	689	735
	16,650 16,700 16,750 16,800	533 534 536 538	502 504 505 507	517 518 520 522	19,650 19,700	19,650 19,700 19,750 19,800	642 644 646 648	593 594 596 597	627 628 630 632	22,650 22,700	22,650 22,700 22,750 22,800	752 754 756 758	691 692 694 696	736 738 740 742
16,800 16,850 16,900 16,950	16,850 16,900 16,950 17,000	540 542 544 545	508 510 511 513	524 526 528 529	19,850 19,900	19,850 19,900 19,950 20,000	650 652 653 655	599 600 602 603	634 636 637 639	22,850 22,900	22,850 22,900 22,950 23,000	760 762 763 765	698 700 702 703	744 746 747 749
17,	000	Your City o	of New Yor	k tax is:	20,	000	Your City o	of New Yor	k tax is:	23,	000	Your City o	of New Yor	k tax is:
	17,050 17,100 17,150 17,200	547 549 551 553	514 516 517 519	531 533 535 537	20,000 20,050 20,100 20,150	20,050 20,100 20,150 20,200	657 659 661 663	605 606 608 609	641 643 645 647	23,050 23,100	23,050 23,100 23,150 23,200	767 769 771 773	705 707 709 711	751 753 755 757
17,200	17,250	555	520	539	20,200	20,250	664	611	648	23,250	23,250	774	713	758
17,250	17,300	556	522	540	20,250	20,300	666	613	650		23,300	776	714	760
17,300	17,350	558	523	542	20,300	20,350	668	614	652		23,350	778	716	762
17,350	17,400	560	525	544	20,350	20,400	670	616	654		23,400	780	718	764
17,400	17,450	562	526	546	20,400	20,450	672	617	656	23,450	23,450	782	720	766
17,450	17,500	564	528	548	20,450	20,500	674	619	658		23,500	784	722	768
17,500	17,550	565	529	550	20,500	20,550	675	620	659		23,550	785	724	769
17,550	17,600	567	531	551	20,550	20,600	677	622	661		23,600	787	725	771
17,600 17,650 17,700 17,750	17,650 17,700 17,750 17,800	569 571 573 575	532 534 535 537	553 555 557 559	20,600 20,650 20,700 20,750		679 681 683 685	623 625 626 628	663 665 667 669	23,650	23,650 23,700 23,750 23,800	789 791 793 795	727 729 731 733	773 775 777 779
17,800	17,850	576	538	561	20,800	20,850	686	629	670	23,900	23,850	796	735	780
17,850	17,900	578	540	562	20,850	20,900	688	631	672		23,900	798	736	782
17,900	17,950	580	542	564	20,900	20,950	690	632	674		23,950	800	738	784
17,950	18,000	582	543	566	20,950	21,000	692	634	676		24,000	802	740	786

	Ψ2-4,000	Ψ02,000						JIK TUX				T		City	
If line 1 (taxable income	Э	And y	ou are -		If line 18 (taxable income	9	And y	ou are -		If line 1 (taxable income	Э	And y	ou are -		
At	But	Single	Married	Head	At	But	Single	Married	Head	At	But	Single	Married	Head	
least	less than	or Married filing separately	filing jointly *	of a house- hold	least	less than	or Married filing separately	filing jointly *	of a house- hold	least	less than	or Married filing separately	filing jointly *	of a house hold	
24,	000	Your City of	of New York	tax is:	27,	000	Your City o	of New You	rk tax is:	30,	000	Your City of	of New You	k tax is:	
24,050 24,100	24,050 24,100 24,150 24,200	804 806 807 809	742 744 746 747	788 790 791 793	27,000 27,050 27,100 27,150	27,050 27,100 27,150 27,200	914 916 918 920	852 854 855 857	898 900 901 903	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	1,026 1,028 1,030 1,032	962 964 965 967	1,008 1,010 1,012 1,014	
24,200 24,250 24,300 24,350	24,300 24,350	811 813 815 817	749 751 753 755	795 797 799 801	27,200 27,250 27,300 27,350	27,250 27,300 27,350 27,400	922 924 926 927	859 861 863 865	905 907 909 911	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	1,033 1,035 1,037 1,039	969 971 973 975	1,015 1,017 1,019 1,021	
24,400 24,450 24,500 24,550	24,450 24,500 24,550 24,600	818 820 822 824	757 758 760 762	802 804 806 808	27,400 27,450 27,500 27,550	27,450 27,500 27,550 27,600	929 931 933 935	866 868 870 872	912 914 916 918	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	1,041 1,043 1,045 1,047	976 978 980 982	1,023 1,025 1,027 1,028	
24,600 24,650 24,700 24,750	24,650 24,700 24,750 24,800	826 828 829 831	764 766 768 769	810 812 813 815	27,600 27,650 27,700 27,750	27,650 27,700 27,750 27,800	937 939 940 942	874 876 877 879	920 922 923 925	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	1,048 1,050 1,052 1,054	984 986 987 989	1,030 1,032 1,034 1,036	
24,800 24,850 24,900 24,950	24,850 24,900 24,950 25,000	833 835 837 839	771 773 775 777	817 819 821 823	27,800 27,850 27,900 27,950	27,850 27,900 27,950 28,000	944 946 948 950	881 883 885 887	927 929 931 933	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	1,056 1,058 1,060 1,061	991 993 995 997	1,038 1,040 1,041 1,043	
25,	000	Your City of New York tax is:			ur 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 25,100 25,150	25,050 25,100 25,150 25,200	840 842 844 846	779 780 782 784	824 826 828 830	28,000 28,050 28,100 28,150	28,050 28,100 28,150 28,200	952 953 955 957	888 890 892 894	934 936 938 940	31,000 31,050 31,100 31,150	31,050 31,100 31,150 31,200	1,063 1,065 1,067 1,069	998 1,000 1,002 1,004	1,045 1,047 1,049 1,051	
25,200 25,250 25,300 25,350	25,250 25,300 25,350 25,400	847 849 851 853	786 788 790 791	832 834 835 837	28,200 28,250 28,300 28,350	28,250 28,300 28,350 28,400	959 961 963 965	896 898 899 901	942 944 945 947	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	1,071 1,073 1,074 1,076	1,006 1,008 1,009 1,011	1,053 1,054 1,056 1,058	
25,400 25,450 25,500 25,550	25,450 25,500 25,550 25,600	855 857 859 860	793 795 797 799	839 841 843 845	28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600	966 968 970 972	903 905 907 909	949 951 953 955	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	1,078 1,080 1,082 1,084	1,013 1,015 1,017 1,019	1,060 1,062 1,064 1,066	
25,700	25,650 25,700 25,750 25,800	862 864 866 868	801 802 804 806	846 848 850 852	28,600 28,650 28,700 28,750	28,700 28,750	974 976 978 980	910 912 914 916	956 958 960 962		31,650 31,700 31,750 31,800	1,086 1,087 1,089 1,091	1,020 1,022 1,024 1,026	1,067 1,069 1,071 1,073	
25,850 25,900	25,850 25,900 25,950 26,000	870 872 873 875	808 810 812 813	854 856 857 859		28,850 28,900 28,950 29,000	981 983 985 987	918 920 921 923	964 966 967 969	31,800 31,850 31,900 31,950	31,850 31,900 31,950 32,000	1,093 1,095 1,097 1,099	1,028 1,030 1,031 1,033	1,075 1,077 1,079 1,081	
26,	000	Your City o	of New York	tax is:	29,	000	Your City o	of New You	rk tax is:	32,	000	Your City of New York tax is			
26,050 26,100	26,050 26,100 26,150 26,200	877 879 881 883	815 817 819 821	861 863 865 867		29,050 29,100 29,150 29,200	989 991 993 994	925 927 929 931	971 973 975 977	32,000 32,050 32,100 32,150	32,050 32,100 32,150 32,200	1,100 1,102 1,104 1,106	1,035 1,037 1,039 1,041	1,082 1,084 1,086 1,088	
26,250	26,350	885 886 888 890	823 824 826 828	868 870 872 874	29,200 29,250 29,300 29,350	29,250 29,300 29,350 29,400	996 998 1,000 1,002	932 934 936 938	978 980 982 984	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	1,108 1,110 1,112 1,114	1,042 1,044 1,046 1,048	1,090 1,092 1,094 1,095	
26,400 26,450 26,500 26,550	26,500	892 894 896 898	830 832 834 835	876 878 879 881	29,400 29,450 29,500 29,550	29,450 29,500 29,550 29,600	1,004 1,006 1,007 1,009	940 942 943 945	986 988 989 991	32,400 32,450 32,500 32,550	32,450 32,500 32,550 32,600	1,115 1,117 1,119 1,121	1,050 1,052 1,053 1,055	1,097 1,099 1,101 1,103	
26,600 26,650 26,700 26,750	26,700 26,750	899 901 903 905	837 839 841 843	883 885 887 889	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	1,011 1,013 1,015 1,017	947 949 951 953	993 995 997 999	32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	1,123 1,125 1,127 1,128	1,057 1,059 1,061 1,063	1,105 1,107 1,108 1,110	
		907 909 911 913	845 846 848 850	890 892 894 896	29,800 29,850 29,900 29,950		1,019 1,020 1,022 1,024	954 956 958 960	1,000 1,002 1,004 1,006	32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	1,130 1,132 1,134 1,136	1,064 1,066 1,068 1,070	1,112 1,114 1,116 1,118	

<sup>\*</sup> This column must also be used by a qualifying widow(er)

If line 18 (taxable income	•	And ye	ou are -		If line 1 (taxable income	•	And ye	ou are -		If line 1 (taxable income	•	And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
33,	000	Your City o	of New Yo	rk tax is:	36,	000	Your City of New York tax is:			39,000		Your City of New York tax is:		
33,000	33,050	1,138	1,072	1,120	36,000	36,050	1,249	1,182	1,231	39,000	39,050	1,361	1,292	1,343
33,050	33,100	1,140	1,074	1,121	36,050	36,100	1,251	1,184	1,233	39,050	39,100	1,363	1,293	1,345
33,100	33,150	1,141	1,075	1,123	36,100	36,150	1,253	1,185	1,235	39,100	39,150	1,365	1,295	1,347
33,150	33,200	1,143	1,077	1,125	36,150	36,200	1,255	1,187	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,	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	1,314	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 o	of New Yo	rk tax is:	38,	000	Your City o	of New Yo	rk 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

<sup>\*</sup> This column must also be used by a qualifying widow(er)

50	\$42,000	) - \$50,999			2000	City	of New Yo	ork Tax	lable					City
If line 1 (taxabl	е	And ye	ou are -		If line 18 (taxable income	•	And ye	ou are -		If line 1 (taxable income	9	And y		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
42	,000	Your City of New York tax is:			45,	000	Your City of New York tax is:		48,000		Your City of New Yor		k tax is:	
42,000 42,050 42,100 42,150	42,100 42,150	1,473 1,475 1,476 1,478	1,402 1,403 1,405 1,407	1,455 1,456 1,458 1,460	45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	1,584 1,586 1,588 1,590	1,512 1,514 1,516 1,518	1,566 1,568 1,570 1,572	48,000 48,050 48,100 48,150	48,050 48,100 48,150 48,200	1,696 1,698 1,700 1,702	1,624 1,625 1,627 1,629	1,678 1,680 1,682 1,683
42,200 42,250 42,300 42,350	42,300 42,350	1,480 1,482 1,484 1,486	1,409 1,411 1,413 1,414	1,462 1,464 1,466 1,468	45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	1,592 1,594 1,596 1,597	1,519 1,521 1,523 1,525	1,574 1,576 1,577 1,579	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	1,703 1,705 1,707 1,709	1,631 1,633 1,635 1,637	1,685 1,687 1,689 1,691
42,400 42,450 42,500 42,550	42,500 42,550	1,488 1,489 1,491 1,493	1,416 1,418 1,420 1,422	1,469 1,471 1,473 1,475	45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	1,599 1,601 1,603 1,605	1,527 1,529 1,531 1,532	1,581 1,583 1,585 1,587	48,400 48,450 48,500 48,550	48,450 48,500 48,550 48,600	1,711 1,713 1,715 1,716	1,638 1,640 1,642 1,644	1,693 1,695 1,697 1,698
42,600 42,650 42,700 42,750	42,700 42,750	1,495 1,497 1,499 1,501	1,424 1,425 1,427 1,429	1,477 1,479 1,481 1,482	45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	1,607 1,609 1,610 1,612	1,534 1,536 1,538 1,540	1,589 1,590 1,592 1,594	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	1,718 1,720 1,722 1,724	1,646 1,648 1,650 1,652	1,700 1,702 1,704 1,706
42,800 42,850 42,900 42,950	42,900 42,950	1,502 1,504 1,506 1,508	1,431 1,433 1,435 1,436	1,484 1,486 1,488 1,490	45,800 45,850 45,900 45,950	45,850 45,900 45,950 46,000	1,614 1,616 1,618 1,620	1,542 1,544 1,545 1,547	1,596 1,598 1,600 1,602	48,800 48,850 48,900 48,950	48,850 48,900 48,950 49,000	1,726 1,728 1,730 1,731	1,653 1,655 1,657 1,659	1,708 1,710 1,711 1,713
43,000 Your City of New York tax is:			46,	000	Your City of New York tax is:			49,	000	Your City o	k tax is:			
43,000 43,050 43,100 43,150	43,100 43,150	1,510 1,512 1,514 1,515	1,438 1,440 1,442 1,444	1,492 1,494 1,496 1,497	46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	1,622 1,623 1,625 1,627	1,549 1,551 1,553 1,555	1,603 1,605 1,607 1,609	49,000 49,050 49,100 49,150	49,050 49,100 49,150 49,200	1,733 1,735 1,737 1,739	1,661 1,663 1,665 1,666	1,715 1,717 1,719 1,721
43,200 43,250 43,300 43,350	43,300 43,350	1,517 1,519 1,521 1,523	1,446 1,447 1,449 1,451	1,499 1,501 1,503 1,505	46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	1,629 1,631 1,633 1,635	1,557 1,558 1,560 1,562	1,611 1,613 1,615 1,616	49,200 49,250 49,300 49,350	49,250 49,300 49,350 49,400	1,741 1,743 1,744 1,746	1,668 1,670 1,672 1,674	1,723 1,724 1,726 1,728
43,400 43,450 43,500 43,550	43,500 43,550	1,525 1,527 1,529 1,530	1,453 1,455 1,457 1,458	1,507 1,509 1,510 1,512	46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	1,636 1,638 1,640 1,642	1,564 1,566 1,568 1,570	1,618 1,620 1,622 1,624	49,400 49,450 49,500 49,550	49,450 49,500 49,550 49,600	1,748 1,750 1,752 1,754	1,676 1,678 1,679 1,681	1,730 1,732 1,734 1,736
43,600 43,650 43,700 43,750	43,700 43,750	1,532 1,534 1,536 1,538	1,460 1,462 1,464 1,466	1,514 1,516 1,518 1,520	46,600 46,650 46,700 46,750	46,650 46,700 46,750 46,800	1,644 1,646 1,648 1,649	1,571 1,573 1,575 1,577	1,626 1,628 1,630 1,631	49,600 49,650 49,700 49,750	49,650 49,700 49,750 49,800	1,756 1,757 1,759 1,761	1,683 1,685 1,687 1,689	1,737 1,739 1,741 1,743
43,800 43,850 43,900 43,950	43,900	1,540 1,542 1,543 1,545	1,468 1,469 1,471 1,473	1,522 1,523 1,525 1,527	46,800 46,850 46,900 46,950	46,850 46,900 46,950 47,000	1,651 1,653 1,655 1,657	1,579 1,581 1,583 1,585	1,633 1,635 1,637 1,639	49,800 49,850 49,900 49,950	49,850 49,900 49,950 50,000	1,763 1,765 1,767 1,769	1,691 1,692 1,694 1,696	1,745 1,747 1,749 1,750
44	,000	Your City o	of New Yo	rk tax is:	47,	000	Your City o	of New Yo	rk tax is:	50,	000	Your City of New York tax is:		
44,000 44,050 44,100 44,150	44,100 44,150	1,547 1,549 1,551 1,553	1,475 1,477 1,479 1,480	1,529 1,531 1,533 1,535	47,000 47,050 47,100 47,150		1,659 1,661 1,663 1,664	1,586 1,588 1,590 1,592	1,641 1,643 1,644 1,646	50,000 50,050 50,100 50,150	50,050 50,100 50,150 50,200	1,771 1,773 1,775 1,777	1,698 1,700 1,702 1,704	1,752 1,754 1,756 1,758
44,200 44,250 44,300 44,350	44,300 44,350	1,555 1,556 1,558 1,560	1,482 1,484 1,486 1,488	1,536 1,538 1,540 1,542	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	1,666 1,668 1,670 1,672	1,594 1,596 1,598 1,599	1,648 1,650 1,652 1,654	50,200 50,250 50,300 50,350	50,250 50,300 50,350 50,400	1,779 1,780 1,782 1,784	1,705 1,707 1,709 1,711	1,760 1,762 1,764 1,765
44,400 44,450 44,500 44,550	44,500 44,550	1,562 1,564 1,566 1,568	1,490 1,491 1,493 1,495	1,544 1,546 1,548 1,549	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	1,674 1,676 1,677 1,679	1,601 1,603 1,605 1,607	1,656 1,657 1,659 1,661	50,400 50,450 50,500 50,550	50,450 50,500 50,550 50,600	1,786 1,788 1,790 1,792	1,713 1,715 1,717 1,719	1,767 1,769 1,771 1,773
44,600 44,650 44,700 44,750	44,700 44,750	1,569 1,571 1,573 1,575	1,497 1,499 1,501 1,502	1,551 1,553 1,555 1,557	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	1,681 1,683 1,685 1,687	1,609 1,611 1,612 1,614	1,663 1,665 1,667 1,669	50,600 50,650 50,700 50,750	50,650 50,700 50,750 50,800	1,794 1,796 1,797 1,799	1,720 1,722 1,724 1,726	1,775 1,777 1,778 1,780
44,800 44,850 44,900 44,950	44,900 44,950	1,577 1,579 1,581 1,582	1,504 1,506 1,508 1,510	1,559 1,561 1,563 1,564	47,800 47,850 47,900 47,950	47,850 47,900 47,950 48,000	1,689 1,690 1,692 1,694	1,616 1,618 1,620 1,622	1,670 1,672 1,674 1,676	50,800 50,850 50,900 50,950	50,850 50,900 50,950 51,000	1,801 1,803 1,805 1,807	1,728 1,730 1,732 1,733	1,782 1,784 1,786 1,788

only				1		OI NOW 10				_	<del>- ф51,000 - ,</del>			
If line 1 (taxable income	e	And ye	ou are -		If line 1 (taxable income	•	And y	ou are -		If line 1 (taxable income	е	And y		
At	But	Single	Married	Head	At	But	Single	Married	Head	At	But	Single	Married	Head
least	less than	or Married filing separately	filing jointly *	of a house- hold	least	less than	or Married filing separately	filing jointly *	of a house- hold	least	less than	or Married filing separately	filing jointly *	of a house- hold
51,	000	Your City of New York tax is:		54,	000	Your City o	of New You	rk tax is:	57,000		Your City of New York ta		rk tax is:	
51,000 51,050 51,100 51,150	51,050 51,100 51,150 51,200	1,809 1,811 1,813 1,814	1,735 1,737 1,739 1,741	1,790 1,791 1,793 1,795	54,000 54,050 54,100 54,150	54,050 54,100 54,150 54,200	1,922 1,924 1,926 1,928	1,847 1,849 1,851 1,853	1,901 1,903 1,905 1,907	57,000 57,050 57,100 57,150	57,050 57,100 57,150 57,200	2,035 2,037 2,039 2,041	1,959 1,960 1,962 1,964	2,013 2,015 2,017 2,018
51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	1,816 1,818 1,820 1,822	1,743 1,745 1,746 1,748	1,797 1,799 1,801 1,803	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	1,930 1,932 1,933 1,935	1,854 1,856 1,858 1,860	1,909 1,911 1,912 1,914	57,200 57,250 57,300 57,350	57,250 57,300 57,350 57,400	2,043 2,045 2,047 2,049	1,966 1,968 1,970 1,972	2,020 2,022 2,024 2,026
51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	1,824 1,826 1,828 1,830	1,750 1,752 1,754 1,756	1,804 1,806 1,808 1,810	54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	1,937 1,939 1,941 1,943	1,862 1,864 1,866 1,867	1,916 1,918 1,920 1,922	57,400 57,450 57,500 57,550	57,450 57,500 57,550 57,600	2,051 2,052 2,054 2,056	1,973 1,975 1,977 1,979	2,028 2,030 2,032 2,033
51,600 51,650 51,700 51,750	51,650 51,700 51,750 51,800	1,831 1,833 1,835 1,837	1,758 1,759 1,761 1,763	1,812 1,814 1,816 1,817	54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	1,945 1,947 1,949 1,950	1,869 1,871 1,873 1,875	1,924 1,925 1,927 1,929	57,600 57,650 57,700 57,750	57,650 57,700 57,750 57,800	2,058 2,060 2,062 2,064	1,981 1,983 1,985 1,986	2,035 2,037 2,039 2,041
51,800 51,850 51,900 51,950	51,850 51,900 51,950 52,000	1,839 1,841 1,843 1,845	1,765 1,767 1,769 1,771	1,819 1,821 1,823 1,825	54,800 54,850 54,900 54,950	54,850 54,900 54,950 55,000	1,952 1,954 1,956 1,958	1,877 1,879 1,880 1,882	1,931 1,933 1,935 1,937	57,800 57,850 57,900 57,950	57,850 57,900 57,950 58,000	2,066 2,068 2,069 2,071	1,988 1,990 1,992 1,994	2,043 2,045 2,046 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 52,100 52,150	52,050 52,100 52,150 52,200	1,847 1,848 1,850 1,852	1,772 1,774 1,776 1,778	1,827 1,829 1,831 1,832	55,000 55,050 55,100 55,150	55,050 55,100 55,150 55,200	1,960 1,962 1,964 1,966	1,884 1,886 1,888 1,890	1,938 1,940 1,942 1,944	58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	2,073 2,075 2,077 2,079	1,996 1,998 2,000 2,001	2,050 2,052 2,054 2,056
52,200 52,250 52,300 52,350	52,250 52,300 52,350 52,400	1,854 1,856 1,858 1,860	1,780 1,782 1,784 1,786	1,834 1,836 1,838 1,840	55,200 55,250 55,300 55,350	55,250 55,300 55,350 55,400	1,967 1,969 1,971 1,973	1,892 1,893 1,895 1,897	1,946 1,948 1,950 1,951	58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	2,081 2,083 2,085 2,086	2,003 2,005 2,007 2,009	2,058 2,059 2,061 2,063
52,400 52,450 52,500 52,550	52,450 52,500 52,550 52,600	1,862 1,864 1,865 1,867	1,787 1,789 1,791 1,793	1,842 1,844 1,845 1,847	55,400 55,450 55,500 55,550	55,450 55,500 55,550 55,600	1,975 1,977 1,979 1,981	1,899 1,901 1,903 1,905	1,953 1,955 1,957 1,959	58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	2,088 2,090 2,092 2,094	2,011 2,013 2,014 2,016	2,065 2,067 2,069 2,071
	52,700 52,750	1,869 1,871 1,873 1,875	1,795 1,797 1,799 1,800	1,849 1,851 1,853 1,855	55,600 55,650 55,700 55,750	55,700 55,750	1,983 1,984 1,986 1,988	1,906 1,908 1,910 1,912	1,961 1,963 1,965 1,966	58,650 58,700	58,650 58,700 58,750 58,800	2,096 2,098 2,100 2,102	2,018 2,020 2,022 2,024	2,072 2,074 2,076 2,078
52,800 52,850 52,900 52,950	52,850 52,900 52,950 53,000	1,877 1,879 1,881 1,882	1,802 1,804 1,806 1,808	1,857 1,858 1,860 1,862		55,850 55,900 55,950 56,000	1,990 1,992 1,994 1,996	1,914 1,916 1,918 1,920	1,968 1,970 1,972 1,974	58,900	58,850 58,900 58,950 59,000	2,104 2,105 2,107 2,109	2,026 2,027 2,029 2,031	2,080 2,082 2,084 2,085
53,	000	Your City o	of New Yor	k tax is:	56,	000	Your City o	of New You	rk tax is:	59,	000	Your City of New York tax is:		
	53,050 53,100 53,150 53,200	1,884 1,886 1,888 1,890	1,810 1,812 1,813 1,815	1,864 1,866 1,868 1,870		56,050 56,100 56,150 56,200	1,998 2,000 2,001 2,003	1,921 1,923 1,925 1,927	1,976 1,978 1,979 1,981	59,050	59,050 59,100 59,150 59,200	2,111 2,113 2,115 2,117	2,033 2,035 2,037 2,039	2,087 2,089 2,091 2,093
53,200 53,250 53,300 53,350	53,250 53,300 53,350 53,400	1,892 1,894 1,896 1,898	1,817 1,819 1,821 1,823	1,871 1,873 1,875 1,877	56,200 56,250 56,300 56,350	56,250 56,300 56,350 56,400	2,005 2,007 2,009 2,011	1,929 1,931 1,933 1,934	1,983 1,985 1,987 1,989	59,200 59,250 59,300 59,350	59,300	2,119 2,121 2,122 2,124	2,040 2,042 2,044 2,046	2,095 2,097 2,099 2,100
53,400 53,450 53,500 53,550	53,450 53,500 53,550 53,600	1,899 1,901 1,903 1,905	1,825 1,826 1,828 1,830	1,879 1,881 1,883 1,884	56,400 56,450 56,500 56,550	56,450 56,500 56,550 56,600	2,013 2,015 2,017 2,018	1,936 1,938 1,940 1,942	1,991 1,992 1,994 1,996	59,400 59,450 59,500 59,550		2,126 2,128 2,130 2,132	2,048 2,050 2,052 2,053	2,102 2,104 2,106 2,108
53,600 53,650 53,700 53,750		1,907 1,909 1,911 1,913	1,832 1,834 1,836 1,838	1,886 1,888 1,890 1,892	56,600 56,650 56,700 56,750	56,650 56,700 56,750 56,800	2,020 2,022 2,024 2,026	1,944 1,946 1,947 1,949	1,998 2,000 2,002 2,004	59,600 59,650 59,700 59,750		2,134 2,136 2,138 2,139	2,055 2,057 2,059 2,061	2,110 2,112 2,113 2,115
53,800 53,850 53,900	53,850 53,900	1,915 1,916 1,918 1,920	1,839 1,841 1,843 1,845	1,894 1,896 1,898 1,899	56,800 56,850 56,900	56,850 56,900 56,950 57,000	2,028 2,030 2,032 2,034	1,951 1,953 1,955 1,957	2,005 2,007 2,009 2,011	59,800 59,850 59,900	59,850 59,900 59,950 60,000	2,141 2,143 2,145 2,147	2,063 2,065 2,067 2,068	2,117 2,119 2,121 2,123

<b>-</b>	ψου,σοι	σ φο-1,000				<i>-</i> 0.1,	0. 11011 1	in ran						City
If line 1 (taxable income	е	And you are -			If line 18 (taxable income) is -		And y	ou are -		If line 18 (taxable income) is -		And you are -		
At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a house- hold
60,	60,000 Your City of New York t		rk tax is:	62,	000	Your City of New York tax is:			64,000		Your City of New Yor		k tax is:	
60,000 60,050 60,100 60,150	60,100 60,150 60,200	2,149 2,151 2,153 2,155	2,070 2,072 2,074 2,076	2,125 2,127 2,129 2,131	62,000 62,050 62,100 62,150	62,100 62,150 62,200	2,224 2,226 2,228 2,230	2,145 2,147 2,148 2,150	2,201 2,202 2,204 2,206	64,000 64,050 64,100 64,150	64,050 64,100 64,150 64,200	2,300 2,302 2,304 2,306	2,219 2,221 2,223 2,225	2,276 2,278 2,280 2,282
60,200 60,250 60,300 60,350	60,250 60,300 60,350 60,400	2,156 2,158 2,160 2,162	2,078 2,080 2,081 2,083	2,133 2,134 2,136 2,138	62,200 62,250 62,300 62,350	62,300 62,350 62,400	2,232 2,234 2,236 2,238	2,152 2,154 2,156 2,158	2,208 2,210 2,212 2,214	64,200 64,250 64,300 64,350	64,250 64,300 64,350 64,400	2,308 2,309 2,311 2,313	2,227 2,228 2,230 2,232	2,284 2,286 2,287 2,289
60,400 60,450 60,500 60,550	60,450 60,500 60,550 60,600	2,164 2,166 2,168 2,170	2,085 2,087 2,089 2,091	2,140 2,142 2,144 2,146	62,400 62,450 62,500 62,550	62,450 62,500 62,550 62,600	2,240 2,241 2,243 2,245	2,160 2,161 2,163 2,165	2,216 2,218 2,219 2,221	64,400 64,450 64,500 64,550	64,450 64,500 64,550 64,600	2,315 2,317 2,319 2,321	2,234 2,236 2,238 2,240	2,291 2,293 2,295 2,297
60,600 60,650 60,700 60,750	60,650 60,700 60,750 60,800	2,172 2,173 2,175 2,177	2,093 2,094 2,096 2,098	2,148 2,150 2,151 2,153	62,600 62,650 62,700 62,750	62,650 62,700 62,750 62,800	2,247 2,249 2,251 2,253	2,167 2,169 2,171 2,173	2,223 2,225 2,227 2,229	64,600 64,650 64,700 64,750	64,650 64,700 64,750 64,800	2,323 2,325 2,326 2,328	2,241 2,243 2,245 2,247	2,299 2,301 2,303 2,304
60,800 60,850 60,900 60,950	60,850 60,900 60,950 61,000	2,179 2,181 2,183 2,185	2,100 2,102 2,104 2,106	2,155 2,157 2,159 2,161	62,800 62,850 62,900 62,950	62,850 62,900 62,950 63,000	2,255 2,257 2,258 2,260	2,174 2,176 2,178 2,180	2,231 2,233 2,235 2,236	64,800 64,850 64,900 64,950	64,850 64,900 64,950 65,000	2,330 2,332 2,334 2,336	2,249 2,251 2,253 2,254	2,306 2,308 2,310 2,312
61,	,000	Your City o	of New Yo	rk tax is:	63,	000	Your City of New York tax is:			\$65,000 or more use Form I				
61,000 61,050 61,100 61,150	61,050 61,100 61,150 61,200	2,187 2,189 2,190 2,192	2,107 2,109 2,111 2,113	2,163 2,165 2,167 2,168	63,000 63,050 63,100 63,150	63,050 63,100 63,150 63,200	2,262 2,264 2,266 2,268	2,182 2,184 2,186 2,187	2,238 2,240 2,242 2,244					
61,200 61,250 61,300 61,350	61,400	2,194 2,196 2,198 2,200	2,115 2,117 2,119 2,120	2,170 2,172 2,174 2,176	63,200 63,250 63,300 63,350	63,250 63,300 63,350 63,400	2,270 2,272 2,274 2,275	2,189 2,191 2,193 2,195	2,246 2,248 2,250 2,252					
61,400 61,450 61,500 61,550	61,450 61,500 61,550 61,600	2,202 2,204 2,206 2,207	2,122 2,124 2,126 2,128	2,178 2,180 2,182 2,184	63,400 63,450 63,500 63,550	63,450 63,500 63,550 63,600	2,277 2,279 2,281 2,283	2,197 2,199 2,201 2,202	2,253 2,255 2,257 2,259					
61,600 61,650 61,700 61,750	61,650 61,700 61,750 61,800	2,209 2,211 2,213 2,215	2,130 2,132 2,134 2,135	2,185 2,187 2,189 2,191	63,600 63,650 63,700 63,750	63,650 63,700 63,750 63,800	2,285 2,287 2,289 2,291	2,204 2,206 2,208 2,210	2,261 2,263 2,265 2,267					
61,800 61,850 61,900 61,950	61,850 61,900 61,950 62,000	2,217 2,219 2,221 2,223	2,137 2,139 2,141 2,143	2,193 2,195 2,197 2,199	63,800 63,850 63,900 63,950	63,850 63,900 63,950 64,000	2,292 2,294 2,296 2,298	2,212 2,214 2,215 2,217	2,269 2,270 2,272 2,274					

<sup>\*</sup> This column must also be used by a qualifying widow(er)