



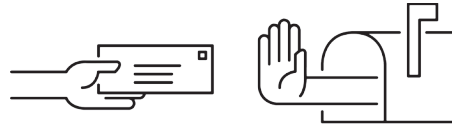
Department of Taxation and Finance

IT-203-I
Instructions

Instructions for Form IT-203 Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

(including instructions for Forms IT-195, IT-203-ATT, IT-203-B, and IT-203-D)



Before you prepare a paper return, consider filing electronically

- Electronic preparation and filing is fast, easy, and secure.
- Electronic filers get their refunds up to twice as fast as paper filers.
- The user-friendly software ensures you file all the right forms and don't miss out on valuable credits.

Visit www.tax.ny.gov to file and learn more.

If you do file a paper return, you may need these additional forms, as well as credit claim forms.

| Use Form: | to: |
|------------|--|
| IT-2 | report wages and NYS, NYC, or Yonkers tax withheld (do not submit Form W-2). |
| IT-195 | allocate all or a portion of your personal income tax refund to a NYS 529 account. |
| IT-201-V | make a payment by check or money order with your return. |
| IT-203-B | allocate nonresident and part-year resident income and use the college tuition itemized deduction worksheet. |
| IT-203-D | claim the New York itemized deduction. |
| IT-1099-R | report NYS, NYC, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments (do not submit Form 1099-R). |
| IT-203-ATT | report other NYS or NYC taxes or to claim credits other than those reported on Form IT-203. |
| IT-225 | report NY addition and subtraction modifications not reported directly on Form IT-203. |

Reminder: To claim a tax credit (with the exception of the household credit and the part-year NYC school tax credit) you **must** complete and submit the appropriate credit form.

Table of contents

| ▼ Go to topic | Print ▼ | ▼ Go to topic | Print ▼ |
|--|--|--|---|
| What's new for 2017? | 3  | Yonkers taxes – lines 53 and 54 | 31  |
| 1099-G information | 5  | Sales or use tax – line 56 | 32  |
| How are nonresident and part-year residents taxed? | 6  | Voluntary contributions – line 57 | 33  |
| Who must file? | 6  | Part-year New York City school tax credit – line 60 | 34  |
| Filing information for same-sex married couples..... | 7  | Other refundable credits – line 61 | 35  |
| Credits for individuals | 8  | New York State, New York City, and Yonkers tax withheld – lines 62, 63, and 64 | 35  |
| Credits for businesses | 10  | Check your withholding for 2018 | 35  |
| Other forms you may have to file | 12  | Estimated tax payments – line 65 | 35  |
| Filing status and items B through I | 14  | Calculate your refund or the amount you owe | 36  |
| Part-year resident income allocation worksheet ... | 17  | Refund options | 36  |
| Line instructions for Form IT-203 lines 1 through 19 | 19  | Payment options | 37  |
| New York additions and subtractions | 25  | Account information – line 73 | 38  |
| Standard or itemized deduction and dependent exemptions – lines 33 and 35 | 28  | Finish your return | 40  |
| New York State tax – line 38 | 29  | Instructions for Form IT-195 | 41  |
| New York State household credit – line 39 | 29  | Instructions for Form IT-203-ATT | 41  |
| New York State child and dependent care credit – line 41 | 30  | Instructions for Form IT-203-B | 42  |
| New York State earned income credit – line 43 | 30  | Instructions for Form IT-203-D | 44  |
| Income percentage – line 45 | 30  | Additional information | 47  |
| Other New York State nonrefundable credits – line 47 | 30  | School districts and code numbers | 51  |
| Net other New York State taxes – line 49 | 30  | New York State Tax Table | 55  |
| Part-year New York City resident tax – line 51 | 30  | New York State tax rate schedule | 63  |
| Part-year resident nonrefundable New York City child and dependent care credit – line 52 | 30  | Tax computation – New York AGI of more than \$107,650 | 64  |
| MCTMT – line 52b | 30  | Index | inside back cover  |
| line 52c | 31  | When to file/Important dates | back cover  |
| | | Need help? | back cover  |
| | | Where to file | back cover  |

What's **NEW** for 2017?

General changes for 2017

- **Allocation of refund**

Beginning with tax year 2017, there is a new refund choice. Taxpayers may direct deposit all or a portion of their personal income tax refunds to NYS 529 college savings accounts. See the instructions for new Form IT-195, *Allocation of Refund*, on page 41.

- **Cost of living adjustment**

The New York State standard deduction and tax rate schedules have been adjusted to reflect the cost of living adjustment required under the Tax Law.

- **New York itemized deduction**

The charitable contribution deduction limitation on the New York itemized deduction for taxpayers with New York adjusted gross income (AGI) over \$10 million has been extended through tax year 2019.

- **New York State (NYS) source income definition**

A recent law change amended and expanded the definition of NYS source income.

- **Nonqualified deferred compensation**

If you were required to report certain nonqualified deferred compensation (as required under federal Public Law 110-343, Div. C, § 801(d)(2)) on your 2017 federal income tax return, or if any such amounts flowed through to you from a pass-through entity, you must mark an **X** in the Yes box at item D3. For more information, see the instructions for item D3 on page 14.

Changes to existing credits

- **Excelsior jobs program tax credit**

This credit has been extended through December 31, 2029. The credit is also expanded to include life science companies. See Form IT-607, *Claim for Excelsior Jobs Program Tax Credit*, and its instructions. For more information on program requirements, see the Empire State Development website at www.esd.ny.gov.

- **Employee training incentive program (E-TIP) credit**

The program has been amended to incentivize companies to include incumbent worker training as part of the expansion and retention projects, and expanded to include training for employees working in life sciences. In addition, the definition of a significant capital investment has been changed. For information about the credit, see Form IT-646, *Employee Training Incentive Program Tax Credit*, and its instructions.

- **Empire State film production credit**

This credit has been extended through December 31, 2022. See Form IT-248, *Claim for Empire State Film Production Credit*, and its instructions.

- **Empire State film post-production credit**

This credit has been extended through December 31, 2022. See Form IT-261, *Claim for Empire State Film Post-Production Credit*, and its instructions.

- **New York youth jobs program tax credit (name change)**

Due to a program name change, the credit, previously known as the *urban youth jobs program tax credit*, is now called the

New York youth jobs program tax credit. The credit is still claimed on Form IT-635, *New York Youth Jobs Program Tax Credit*; the credit form's title was updated accordingly. This credit has been extended through December 31, 2022. For information about the program, visit the NYS Department of Labor website at www.labor.ny.gov.

- **Alternative fuels and electric vehicle recharging property credit**

This credit has been extended through December 31, 2022. See Form IT-637, *Alternative Fuels and Electric Vehicle Recharging Property Credit*, and its instructions.

- **STAR credit advance payment**

Beginning with tax year 2017, the Tax Department can estimate STAR credit advance payment amounts to timely issue checks to property owners. Property owners who receive a notice from the department stating their **estimated** STAR credit advance payment check was less than the amount the property owner was entitled to will be able to claim any underpaid amount of the actual STAR credit amount on their timely-filed personal income tax returns. See new Form IT-119, *STAR Credit Advance Payment Reconciliation*, and its instructions.

- **Clean heating fuel credit**

Beginning with tax year 2017, there are changes to the credit definitions. See Form IT-241, *Claim for Clean Heating Fuel Credit*, and its instructions.

New credits

- **Farm workforce retention credit**

Beginning with tax year 2017, there is a new credit available for a farm employer or an owner of a farm employer for employing eligible farm employees. See new Form IT-647, *Farm Workforce Retention Credit*, and its instructions.

- **NYC school tax credit (rate reduction amount)**

Beginning with tax year 2017, the School Tax Reduction (STAR) Program rate reduction benefit for New York City residents with taxable income of \$500,000 or less has been eliminated. Affected New York City residents who previously received the benefit of the STAR rate reduction are subject to a small increase in the city income tax rates. However, this increase in the city tax rates will be offset by an expanded New York City school tax credit. See page 36 for line 69a instructions, *NYC school tax credit (rate reduction amount)*.

New and revised income modifications

- **Distributions from an eligible retirement plan for the Lake Ontario and St. Lawrence Seaway flood relief program**

A new subtraction modification is allowed for individuals whose primary residences were damaged by the 2017 flooding of Lake Ontario and the St. Lawrence Seaway. Individuals may take a subtraction modification from their federal adjusted gross income (FAGI) when using a distribution from an eligible retirement plan to pay for repairs to their primary residences. For more information, see TSB-M-17(2)I, *Income Tax Relief for Individuals Affected by the Flooding of Lake Ontario and the St. Lawrence Seaway*, the instructions for Form IT-225, *New York State Modifications*, and our website.

What's **NEW** for 2017? (continued)

New voluntary contribution

- **Veterans' home assistance fund**

Taxpayers may donate any whole dollar amount to be used for the care and maintenance of certain veterans' homes in New York. For more information, see page 34.

E-file information

E-file your return



Using software?

You must e-file if your software allows you to e-file your return, or if you are a tax preparer who is subject to the e-file mandate. E-file is easy, safe, and allows you to get your refund faster. Most New York taxpayers e-file.

You may qualify to Free File.



Pay a balance due by authorizing the Tax Department to withdraw the payment from your bank account. Authorize the payment when you e-file or after you file your return (using the Make a Return Payment online service on our website). You may also pay with a credit card, or submit a check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns*.

Visit our website at www.tax.ny.gov for more information.

What is identity theft?

Identity theft is the unauthorized use of personal information such as:

- social security number
- credit card number

Identity thieves can file forged tax returns to collect fraudulent refunds.


Victims may not be aware their identities have been stolen.

Protect yourself from identity theft

Help us help you protect your identity by only writing the last four digits of your social security number on any check or money order you send to the Tax Department. To allow us to properly process your return and payment vouchers, you must still include your complete social security number on those forms.

For more information, or if you think you have been a victim of identity theft that is affecting your tax records, see our website.

File a valid return

 Forms that have a year under the New York State map can only be used for that tax year.

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Submit **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Entering whole dollar amounts

When entering amounts on your return, including on any credit forms, schedules, or other forms submitted with your New York return, enter **whole dollar amounts only** (zeros have been preprinted).

Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

Common words and phrases

To save space and enhance clarity, these instructions may use common abbreviations, including:

| | |
|-----------------------|---|
| EIC = | earned income credit |
| federal AGI = | federal adjusted gross income |
| IRC = | Internal Revenue Code |
| IRS = | Internal Revenue Service |
| MCTMT = | Metropolitan Commuter Transportation Mobility Tax |
| New York AGI = | New York adjusted gross income |
| NYS = | New York State |
| NYC = | New York City |

Online Services

New York State Tax Department Online Services

Create an Online Services account and log in to:

- make payments
- view your filing and payment history
- get email notifications for refunds, bills, and notices
- respond to bills and notices

Access is available 24 hours a day, 7 days a week.

www.tax.ny.gov

How do I fill in the forms?

Please follow these guidelines.

Use black ink only (no red or other color ink or pencils) to print or type all entries.

If you show a loss, place a minus sign **immediately to the left** of the loss amount. Do not use [] brackets or parentheses.

Mark an **X** to fill in boxes as appropriate. Do not use a check mark. Keep your Xs and numerals inside the boxes.

Do not write in dollar signs or commas when making entries.

Special symbols

Keep an eye out for the following icons or symbols. They will alert you to important new information and to areas where particular caution should be used.



New information



Caution

1099-G information

Need to know the amount of your 2016 New York State Tax refund?

We do not mail Form 1099-G, *Statement for Recipients of State Income Tax Refunds*. If you need this information to complete your federal return:

- check your paperwork
- go to Online Services at www.tax.ny.gov
- call (518) 457-5181

What you can find on our website

- The most up-to-date information
- Free e-file options
- Forms and instructions
- Publications and other guidance
- Online services and account information
- How to change your address
- Free tax return assistance information
- How to resolve an issue
- Taxpayer rights information
- Subscription service sign-up

Visit our site to see other services and information.

How to get New York City forms

If you need to get NYC tax forms and instructions or information about NYC business taxes, contact the NYC Department of Finance:

Online - nyc.gov/finance

Send a message - nyc.gov/contactdof

By phone - From any of the five boroughs in New York City, call 311. From outside New York City, call (212) 639-9675.

How are nonresidents and part-year residents taxed?

If you were a nonresident of New York State, you are subject to New York State tax on income derived from New York State sources. If you were a resident of New York State for only part of the tax year, you are subject to New York State tax on all income you received while you were a resident of the state and on income you received from New York State sources while you

were a nonresident. To compute the amount of tax due, use Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. You will compute a base tax as if you were a full-year resident, then determine the percentage of your income that is subject to New York State tax and the amount of tax apportioned to New York State.

Who must file?

New York State nonresidents and part-year residents

You must file Form IT-203 if you meet any of the following conditions:

- You have income from a New York source (see below and page 7) and your New York AGI (*Federal amount* column) is more than your New York State standard deduction. Complete Form IT-203, lines 1 through 31 and compare the line 31 *Federal amount* to your standard deduction from the table on page 28 of these instructions.
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay.
- You want to claim any of the New York State, New York City, or Yonkers refundable or carryover credits listed in the chart beginning on page 8.
- You were a part-year resident and you are subject to a separate tax on any lump-sum distributions for your resident period derived from or connected with New York sources (Form IT-230, *Separate Tax on Lump-Sum Distributions*). See *Other forms you may have to file* on page 12.
- You incurred a net operating loss (NOL) for New York State personal income tax purposes for the tax year, without incurring a similar NOL for federal income tax purposes. See *New York State net operating loss* on page 49 for more information.

Nonresidents – New York source income

For nonresidents *New York source income* is the sum (with adjustments for special accruals as defined on page 48) of income, gain, loss, and deduction from:

- real or tangible personal property located in New York State (including certain gains or losses from the sale or exchange of an interest in an entity that owns real property in New York State or owns shares of stock in a cooperative housing corporation where the cooperative units relating to the shares are located in New York);
- services performed in New York State;
- a business, trade, profession, or occupation carried on in New York State whether or not as an employee (see TSB-M-10(9)), *Income Received by a Nonresident Related to a Business, Trade, Profession, or Occupation Previously Carried on Within New York State*); **and**
- a New York S corporation in which you are a shareholder (including installment income from an IRC 453 transaction).

New York source income also includes:

- your distributive share of New York State partnership income or gain;
- your share of New York State estate or trust income or gain;
- lottery winnings won in the New York State lottery, if the prize was won on or after October 1, 2000, and the total proceeds of the prize are more than \$5,000;

- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold, when the real property comprising the units of such cooperative housing corporation is located in New York State;
- any income you received related to a business, trade, profession, or occupation previously carried on in this state, whether or not as an employee, including but not limited to, covenants not to compete and termination agreements (for additional information, see Form IT-203-F, *Multi-Year Allocation Form*, and its instructions);
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has distributed an installment obligation under IRC section 453(h)(1)(A) to the shareholders, any gain recognized on the receipt of payments from an installment obligation for federal income tax purposes;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has made an election under IRC section 338(h)(10), any gain recognized on the deemed asset sale for federal income tax purposes;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and that S corporation terminates its taxable status in New York, any income or gain recognized on the receipt of payments from an installment sale contract entered into when the S corporation was subject to tax in New York; and
- any gain recognized by you for federal income tax purposes from the sale or transfer of a partnership interest, where the sale or transfer:
 - is subject to the provisions of Internal Revenue Code (IRC) section 1060, and
 - occurred on or after April 10, 2017.

The amount of the gain to be included in New York source income is determined in a manner consistent with the applicable methods and rules for allocation under Article 22 in the year that the assets were sold or transferred.

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

- certain pensions that are exempt from New York State taxation by reason of U.S. Code, Title 4, section 114 (see line 10 instructions on page 21), and annuities and pensions that meet the New York State definition of an annuity, unless the annuity is employed in or used as an asset of a business, trade, profession, or occupation carried on in New York State;
- interest, dividends, or gains from the sale or exchange of intangible personal property, unless they are part of the income you received from carrying on a business, trade, profession, or occupation in New York State;

- gambling winnings, other than lottery winnings won in the New York State lottery as described above, unless you are engaged in the business of gambling and you carry on that business in New York State;
- compensation you received for active service in the United States military (see *Members of the armed forces* on page 49);
- your income earned in New York State as a military spouse if (1) you are a nonresident of New York State, and (2) you are in New York State solely to be with your spouse who is a member of the armed services present in New York State in compliance with military orders (for more information, see TSB-M-10(1), *Military Spouses Residency Relief Act*);
- your income as a shareholder of a corporation that is a New York C corporation;
- compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier for regularly assigned duties performed in more than one state;
- compensation you received from an interstate air carrier if 50% or less of that compensation is earned in New York State;
- compensation paid to you if (1) you are engaged on a vessel to perform assigned duties in more than one state as a pilot licensed under U.S. Code, Title 46, section 7101, or (2) you perform regularly assigned duties while engaged as a master, officer, or crewman on a vessel operating on the navigable waters of more than one state.

Part-year residents – New York source income

For part-year residents *New York source income* is the sum of the following with adjustments for special accruals as defined on page 48:

- 1) all income reported on your federal return for the period you are a resident of New York State; **and**

- 2) the New York source income for the period you were a nonresident of New York State.

Additional notes to all filers

See *Other forms you may have to file* to make sure your tax return is complete.

See the credit charts on pages 8 through 11 to review credits available for nonresidents and part-year residents.

Does your child have **investment income** over \$2,100? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first \$3,100 of that income. When you file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over \$2,100 that was included in your federal gross income will be reported in the *Federal amount* column of your Form IT-203 on your New York return and taxed at your rate.

Joint filing exception for some married taxpayers

If you are married and filing a joint federal income tax return but one spouse is a New York State resident and the other is a nonresident or part-year resident, you are required to file separate New York State returns. The resident must use Form IT-201, *Resident Income Tax Return*. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-201 and both spouses' income will be taxed as full-year residents of New York State.

Filing information for same-sex married couples

Same-sex married couples have the same state tax benefits and requirements as different-sex married couples filing and paying New York State personal income tax. In addition, as a result of the Supreme Court's decision *United States v. Windsor*, and IRS Revenue Ruling 2013-17, for federal tax purposes the IRS will recognize a marriage between a same-sex couple that is a legal marriage under the laws of the jurisdiction (either domestic or foreign) where the marriage was performed. Therefore, you must determine your filing status using the general married filing status rules (see *Item A* on page 14).

The term *spouse* should be read as gender neutral and includes a person in a marriage with a same-sex spouse. The term *marriage* includes a marriage between same-sex spouses.

Credits for individuals

Key: This credit may be refunded to you, even if you owe no tax.

| Credit | See Key above. | You may qualify for this credit if you: | Form |
|--|--------------------------|---|----------|
| Accumulation distribution | | are a beneficiary of a trust who received an accumulation distribution. | page 41* |
| Accumulation distribution (Part-year New York City) | | are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident | IT-360.1 |
| Alternative fuels | | have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property. | IT-253 |
| Alternative fuels and electric vehicle recharging property | | placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State. | IT-637 |
| Child and dependent care (New York State) | | are able to claim the federal child and dependent care credit. Part-year NYS residents: This credit may be refunded to you, even if you owe no tax. | IT-216 |
| Child and dependent care (Part-year New York City) | <input type="checkbox"/> | are qualified to claim the NYS child and dependent care credit. | IT-216 |
| Claim of right (New York State) | <input type="checkbox"/> | had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return. | IT-257 |
| Claim of right (New York City) | <input type="checkbox"/> | had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return. | IT-257 |
| Claim of right (Yonkers) | <input type="checkbox"/> | had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return. | IT-257 |
| Claim of right (MCTMT) | <input type="checkbox"/> | had a claim of right credit on your federal return for income that was subject to MCTMT on a prior year's return. | IT-257 |
| Clean heating fuel | <input type="checkbox"/> | purchased bioheating fuel that is used for space heating or hot water production for residential purposes. | IT-241 |
| Conservation easement | <input type="checkbox"/> | own land that is subject to a conservation easement held by a public or private conservation agency. | IT-242 |
| Defibrillator | | purchased an automated external defibrillator machine. | IT-250 |
| Earned income (New York State) | | are allowed an earned income credit (EIC) on your federal income tax return. Part-year NYS residents: This credit may be refunded to you, even if you owe no tax. | IT-215 |
| Earned income (Part-year New York City) | <input type="checkbox"/> | are allowed an EIC on your federal income tax return. | IT-215 |
| Empire State child | <input type="checkbox"/> | have a spouse who qualifies to claim the Empire State child credit on their separately filed New York State resident return. | IT-213 |
| Green building | | have unused credit for expenses and purchases for a building meeting certain environmental and energy standards. | DTF-630 |
| Historic homeownership rehabilitation | <input type="checkbox"/> | had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State. | IT-237 |
| Household (New York State) | | cannot be claimed as a dependent on another taxpayer's federal return and your federal adjusted gross income (AGI), <i>Federal amount</i> column, is not over \$32,000 (\$28,000 if filing as single). | page 29* |
| Household (New York City) | | cannot be claimed as a dependent on another taxpayer's federal return and your federal AGI, <i>Federal amount</i> column, is not over \$22,500 (\$12,500 if filing as single). | IT-360.1 |
| Long-term care insurance | | paid premiums during the tax year for a long-term care insurance policy. | IT-249 |
| Lump-sum distribution | | received a federal lump-sum distribution while a New York State resident that was taxed by a specified jurisdiction outside New York State. | IT-112.1 |
| Nursing home assessment | <input type="checkbox"/> | paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State. | IT-258 |

* See this page in the instructions. There is no form for this credit.

Credits for individuals (continued)


Key: This credit may be refunded to you, even if you owe no tax.
 You may apply for this credit even if you don't have to file a tax return.

| Credit | See Key above. | You may qualify for this credit if you: | Form |
|--|--|--|------------------------|
| Property tax relief | <input type="radio"/> <input type="checkbox"/> | are a New York State homeowner (outside of New York City) who paid school district taxes. | See Note below. |
| Residential fuel oil storage tank | | have unused credit for replacing or installing a residential fuel oil storage tank. | page 42* |
| School tax (fixed amount) (Part-year New York City) | <input type="checkbox"/> | are a part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You may apply for this credit even if you don't have to file Form IT-203. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-203. | NYC-210 |
| School tax exemption (STAR) | <input type="radio"/> <input type="checkbox"/> | are a New York State homeowner who recently purchased a residence, who is eligible for the STAR property tax exemption, and has elected or is required to claim the credit in lieu of the exemption. | See Note below. |
| NEW School tax (rate reduction amount) (Part-year New York City) | <input type="checkbox"/> | are a part-year New York City resident with taxable income of \$500,000 or less. | page 34* |
| Solar energy system equipment | | purchased or leased solar energy system equipment and installed it at your principal residence in New York State. | IT-255 |
| Solar and wind energy | | have unused credit for purchasing and installing a solar or wind energy system. | page 42* |
| Taxes paid to another state or jurisdiction | | received income during your New York State resident period from outside New York State that was taxed by a jurisdiction outside New York State. | IT-112-R |
| Taxes paid to Canada | | received income during your New York State resident period from Canada that was taxed by a province of Canada. | IT-112-C |

* See this page in the instructions. There is no form for this credit.

Note: These were advance payments made in the fall of 2017. For more information, see our website.

Credits for businessesKey: This credit may be refunded to you, even if you owe no tax.

| Credit | See Key above. | You may qualify for this credit if you or your business: | Form |
|--|--------------------------|---|--|
| Alcoholic beverage production | <input type="checkbox"/> | is a registered distributor of alcoholic beverages that produced qualified amounts of beer, cider, wine, or liquor in New York State in the tax year. | IT-636 |
| Alternative fuels | | have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property. | IT-253 |
| Alternative fuels and electric vehicle recharging property | | placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State. | IT-637 |
| Biofuel production | <input type="checkbox"/> | produced biofuel at a biofuel plant located in New York State. | IT-243 |
| Brownfield credits | <input type="checkbox"/> | was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program. | IT-611 IT-611.1 IT-611.2 IT-612 IT-613 |
| Clean heating fuel | <input type="checkbox"/> | purchased bioheating fuel that is used for space heating or hot water production for residential purposes. | IT-241 |
| Conservation easement | <input type="checkbox"/> | own land that is subject to a conservation easement held by a public or private conservation agency. | IT-242 |
| Defibrillator | | purchased an automated external defibrillator machine. | IT-250 |
| Economic Transformation and Facility Redevelopment Program | <input type="checkbox"/> | was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program. | IT-633 |
| Empire State commercial production | <input type="checkbox"/> | had expenses for the production of certain qualified commercials. | IT-246 |
| Empire State film production | <input type="checkbox"/> | had expenses for the production of certain qualified films and television shows. | IT-248 |
| Empire State film post-production | <input type="checkbox"/> | had expenses for the post-production of certain qualified films and television shows. | IT-261 |
| Empire State Jobs Retention Program | <input type="checkbox"/> | was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program. | IT-634 |
| Empire zone (EZ) capital | <input type="checkbox"/> | made investments or contributions to an EZ business or project, or have an unused EZ capital tax credit from a prior year. | IT-602 |
| EZ employment incentive | <input type="checkbox"/> | acquired, built, or erected property for which an EZ investment credit is allowed. | IT-603 |
| EZ investment | <input type="checkbox"/> | is EZ-certified and placed qualified property in service in an EZ. | IT-603 |
| EZ and zone equivalent area (ZEA) wage | <input type="checkbox"/> | has unused credit from a prior year for wages paid to employees within an EZ or ZEA. | IT-601 |
| Employee training incentive program | <input type="checkbox"/> | provided skills training or internship programs in advanced technology and life sciences for your employees. | IT-646 |
| Employment incentive | <input type="checkbox"/> | put property in service that qualified for the investment credit. | IT-212-ATT |
| Employment of persons with disabilities | | employed persons with disabilities. | IT-251 |
| Excelsior jobs | <input type="checkbox"/> | was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program. | IT-607 |
|  Farm workforce retention credit | <input type="checkbox"/> | retain your current farm workforce. | IT-647 IT-647-ATT |
| Farmers' school tax | <input type="checkbox"/> | are in the farming business and paid school taxes on agricultural property in New York State. | IT-217 |
| Financial services industry EZ employment incentive | <input type="checkbox"/> | is a financial services industry (FSI) business that was allowed an FSI EZ investment credit. | IT-605 |
| Financial services industry EZ investment | <input type="checkbox"/> | is an FSI business that placed qualified property in service in an EZ. | IT-605 |

Credits for businesses (continued)

Key: This credit may be refunded to you, even if you owe no tax.

| Credit | See Key above. | You may qualify for this credit if you or your business: | Form |
|--|--------------------------|---|------------|
| Financial services industry employment incentive | <input type="checkbox"/> | put property in service that qualified for the FSI investment credit. | IT-252-ATT |
| Financial services industry investment | <input type="checkbox"/> | is an FSI business that placed qualified property in service in New York State. | IT-252 |
| Green building | | had expenses for a building that meets certain environmental and energy standards. | DTF-630 |
| Hire a veteran | | hired and employed a qualified veteran on or after January 1, 2014. | IT-643 |
| Historic barn rehabilitation | | paid or incurred expenses to restore a historic barn in New York State. | IT-212-ATT |
| Investment | <input type="checkbox"/> | placed qualified property in service in New York State. | IT-212 |
| Long-term care insurance | | paid premiums during the tax year for a long-term care insurance policy. | IT-249 |
| Low-income housing | <input type="checkbox"/> | had construction or rehabilitation expenses for eligible rent-restricted housing. | DTF-624 |
| Manufacturer real property taxes | <input type="checkbox"/> | is a qualified New York manufacturer that paid eligible real property taxes. | IT-641 |
| Minimum wage reimbursement | <input type="checkbox"/> | paid wages at the New York State minimum wage rate to students who are 16 to 19 years old. | IT-639 |
| Musical and theatrical production | <input type="checkbox"/> | had expenses for the production, promotion, performance, and transportation for live, dramatic, stage shows on national tour. | IT-642 |
| New York youth jobs program tax | <input type="checkbox"/> | was issued a certificate of eligibility by New York State Department of Labor under the New York Youth Jobs Program. | IT-635 |
| QETC capital | <input type="checkbox"/> | held investments in a qualified emerging technology company (QETC). | DTF-622 |
| QETC employment | <input type="checkbox"/> | is a QETC company that paid wages to full-time employees. | DTF-621 |
| QEZE real property taxes | <input type="checkbox"/> | is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes. | IT-606 |
| QEZE tax reduction | <input type="checkbox"/> | is a QEZE that meets the employment requirements. | IT-604 |
| Rehabilitation of historic properties | <input type="checkbox"/> | had qualified expenses related to the rehabilitation of a certified historic structure located in New York State. | IT-238 |
| Security officer training | <input type="checkbox"/> | employed qualified security officers and received a certificate from the New York State Office of Homeland Security. | IT-631 |
| Special additional mortgage recording tax | <input type="checkbox"/> | paid the special additional mortgage recording tax. | IT-256 |
| START-UP NY telecommunication services excise tax | <input type="checkbox"/> | is an approved START-UP NY business and paid excise tax on telecommunication services. | IT-640 |
| START-UP NY tax elimination | <input type="checkbox"/> | is an approved START-UP NY business operating in a tax-free NY area. | IT-638 |
| Taxicabs and livery service vehicles accessible to persons with disabilities | | have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities. (For costs incurred before January 1, 2011.) | IT-239 |
| | | had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.) | IT-236 |
| Temporary deferral nonrefundable payout | | deferred certain nonrefundable credits in 2010, 2011, or 2012. | IT-501 |
| Unincorporated business tax (UBT) (Part-year New York City) | <input type="checkbox"/> | is a New York City business that filed Form NYC-202 or NYC-202S and paid UBT; or was a partner in a New York City partnership that filed Form NYC-204 and paid UBT; or was a beneficiary of an estate or trust that filed Form NYC-202EIN and paid UBT. | IT-219 |
| Workers with disabilities | | was issued a certificate of eligibility by New York State Department of Labor under the Workers with Disabilities Tax Credit Program. | IT-644 |

Other forms you may have to file

| | |
|--|--|
| Form IT-2 <i>Summary of W-2 Statements</i> | To report wages and New York State, New York City, or Yonkers tax withheld. For more information, see the instructions on Form IT-2. |
| Form IT-203-ATT <i>Other Tax Credits and Taxes Attachment to Form IT-203</i> | To report any other New York State taxes you are subject to, or to claim credits other than those reported on Form IT-203. For more information, see the instructions for Form IT-203-ATT. |
| Form IT-201-V <i>Payment Voucher for Income Tax Returns</i> | To make a payment by check or money order. For more information, see Form IT-201-V. |
| Form IT-203-A <i>Business Allocation Schedule</i> | To allocate business income or loss and net earnings from self-employment in and out of the MCTD. For more information, see the instructions on Form IT-203-A. |
| Form IT-203-B <i>Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet</i> | To allocate wages to New York, report living quarters maintained in New York State during any part of the tax year, and to compute your college tuition itemized deduction. |
| Form IT-203-C <i>Nonresident or Part-Year Resident Spouse's Certificate</i> | To allow a spouse with no New York source income, in the case of married nonresidents and part-year residents who are required to file a joint return, the option to not sign the joint return and to not be held liable for any tax, penalty, or interest due. |
| Form IT-203-D <i>Nonresident and Part-Year Resident Itemized Deduction Schedule</i> | To claim the New York itemized deduction. For more information, see the instructions for Form IT-203-D. |
| Form IT-203-F <i>Multi-Year Allocation Form</i> | To allocate income to New York, includable in federal AGI, attributable to past employment in New York, and to report stock option income. |
| Form IT-225 <i>New York State Modifications</i> | To report New York State addition and subtraction modifications to federal AGI other than those specifically listed on Form IT-203. For more information, see page 25 and the instructions for Form IT-225. |
| Form IT-230 <i>Separate Tax on Lump-Sum Distributions</i> | To compute tax due if you used federal Form 4972 to compute your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230. |
| Form IT-360.1 <i>Change of City Resident Status</i> | To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1. |
| Form IT-1099-R <i>Summary of Federal Form 1099-R Statements</i> | To report New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments. For more information, see the instructions on Form IT-1099-R. |
| Form IT-2105 <i>Estimated Tax Payment Voucher for Individuals</i> | To pay estimated tax for 2018 if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim or owe any amount of MCTMT. For more information, see the instructions for Form IT-2105. |
| Form Y-203 <i>Yonkers Nonresident Earnings Tax Return</i> | To compute the tax due if you were not a Yonkers resident for 2017 but you earned wages or had self-employment income from within Yonkers, and you have to file a New York State income tax return. For more information, see the instructions for Form Y-203. |
| Form IT-203-X <i>Amended Nonresident and Part-Year Resident Income Tax Return</i> | To amend a previously filed New York State income tax return. For more information, see <i>Amending your return</i> on page 50 and the instructions for Form IT-203-X. |

Step 1 – Complete the taxpayer information section

Name and address

Write the following in the spaces provided:

- Name: First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- Mailing address: PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

If you are required to file Form IT-203-C (see page 12), only enter the name of the spouse with New York source income.

Foreign addresses

Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

Taxpayer's permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address.

Part-year residents

Your permanent home address is the address of the dwelling place in New York State that you occupied last in the tax year, whether you or your spouse own or rent it.

- If you moved **into** the state, enter your permanent home address as of December 31, 2017. If you moved **out of** the state prior to December 31, 2017, enter as your permanent home address the address of the New York State residence you occupied last in 2017.
- 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.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.

Nonresidents

Enter the address of your residence outside New York State that you consider to be your domicile and your permanent place of abode if it is different from your mailing address. For definitions of *domicile* and *permanent place of abode*, see page 47.

If you moved into New York State after December 31, 2017, enter the address of the residence that you maintained during 2017 outside New York State that you considered to be your domicile and your permanent place of abode.

Dates of birth and social security numbers

Enter your date(s) of birth and **entire** social security number(s) in the same order as your names.

If you are required to file Form IT-203-C, include both your and your spouse's social security number.

New York State county of residence

Part-year residents

Enter the county of the last residence where you lived in New York State. If you lived in New York City, use one of the following county names:

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

Nonresidents

Enter the abbreviation **NR** in the county space.

School district name and code

Part-year residents

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2017, or the district where you were a resident of New York before you moved out of the state. School districts and code numbers are on pages 51 through 54. If you do not know the name of your school district, contact your nearest public school.

You must enter your school district name and code number even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. **Incorrect district names and code numbers may affect school aid.**

Nonresidents

Enter the abbreviation **NR** in the school district name box. Leave the code box blank.

Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2016, and before you filed your return, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last two digits of year order. If the taxpayer whose name is listed **second** died after December 31, 2016, and before you filed your return, enter the date of death in the boxes labeled *Spouse's date of death*.

In addition, you must make the appropriate entry at item F if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return (see page 15).

Also see *Deceased taxpayers* on page 48.

Step 2 – Select your filing status and complete items B through I**Item A**

In nearly all cases you must use the same filing status that you used on your federal return. If you did not have to file a federal return, use the filing status you would have used if you had filed.

The only exceptions to this rule apply to married individuals who file a joint federal return. If you filed a joint federal return, see below. All others, go to item B.

If you filed a joint federal return and:

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

you must file a joint New York State return using filing status ②. Both spouses must sign the return and will generally be jointly and individually liable for the entire tax, penalty, or interest due. This means that if one spouse does not pay the tax due, the other may have to.

If you meet one of the preceding three conditions but are unable to file a joint New York return because:

- 1) the address or whereabouts of your spouse is unknown, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return, **or**
- 2) your spouse refuses to sign a joint New York return, 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 for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint New York return,

you may file a separate New York return using filing status ③.

If you filed a joint federal return and:

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

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

If you filed a joint federal return and one spouse is a New York State resident and the other is a nonresident or part-year resident, you are required to file separate New York State returns. The resident must use Form IT-201. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-201; both spouses' income will be taxed as full-year residents of New York State.

Item B

If you itemized your deductions on your 2017 federal income tax return, mark an **X** in the **Yes** box. If you claimed the standard deduction on your federal return, mark an **X** in the **No** box.

Item C

If you can be claimed as a dependent on another taxpayer's federal return, you must mark an **X** in the **Yes** box. You must mark the **Yes** box even if the other taxpayer did not claim you as a dependent. For example, if another taxpayer was entitled to claim you as a dependent on his or her federal return, but chose not to so that you can claim the federal education credit, you must mark the **Yes** box.

Item D1

If you marked Yes on federal Schedule B, then mark an **X** in the **Yes** box.

Item D2 Yonkers part-year residents only:

If you received a check from the Tax Department for the property tax relief credit, you must mark an **X** in the **Yes** box and enter the total amount you received. This payment was generally mailed in the fall of 2017. Do **not** include the amount of any STAR credit check you may have received. For more information, and to determine your amount, see our website.



Yonkers residents: Your part-year Yonkers resident tax could be overstated if you do not mark the appropriate box in item D2 above.

Item D3

Federal Public Law (P.L. 110-343) added section 457A to the Internal Revenue Code (IRC) to address the taxation of certain nonqualified deferred compensation. For nonqualified deferred compensation to which IRC § 457A does not apply due solely to the fact that the amount deferred is attributable to services performed before January 1, 2009, to the extent the amount deferred was not included in your federal adjusted gross income (FAGI) in a tax year beginning before January 1, 2018, P.L. 110-343, Division C, § 801(d)(2) requires the amount deferred to be included in your FAGI in the later of:

- the last tax year beginning before January 1, 2018, or
- the tax year in which there is no substantial risk of forfeiture of the rights to such compensation determined in the same manner as determined for purposes of IRC § 457A).

If you were required to report any nonqualified deferred compensation as required under P.L. 110-343, Division C, § 801(d)(2), on your 2017 federal tax return, or if any such amounts flowed through to you from a pass-through entity (for example, a partnership or S corporation), mark an **X** in the **Yes** box; otherwise mark an **X** in the **No** box.

Item E**New York City part-year residents only:**

Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in New York City during 2017.

We need this information to verify your New York City school tax credit.

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

Item F

If you qualify for one or more of the special conditions below, enter the specified 2-character code(s).

Code A6 Build America Bond (BAB) interest

Enter this code if you included BAB interest in your federal AGI. For additional information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*, available on our website.

Code C7 Combat zone

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Code D9 Death of spouse

Enter this code if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return.

Code K2 Combat zone, killed in action (KIA)

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

Code E3 Out of the country

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *When to file/Important dates* on the back cover.

Code E4 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2018. The filing deadline for your New York return is also June 15, 2018.

Code E5 Extension of time to file beyond six months

Enter this code if:

- 1) You qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations because you are outside the United States and Puerto Rico, or you intend to claim nonresident status under section 605(b)(1)(A)(ii) of the Tax Law (548-day rule). If you qualify under section 157.3(b)(1)(i) of the personal income tax regulations, submit a copy of the letter you sent to the IRS to request the additional time to file.
- 2) You received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction. Submit a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

Code M2 Military spouse exempt income

Enter this code if you had exempt income under the federal Military Spouses Residency Relief Act (Public Law 111-97). For additional information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*, available on our website.

Code 56 Losses from Ponzi-type fraudulent investment arrangements

Enter this code if you had a *Ponzi-type* fraudulent investment arrangement and are reporting a federal and New York State theft loss deduction (itemized deduction) using the federal safe harbor rules. Also submit a copy of your federal Form 4684, *Casualties and Thefts*, and a copy of the statement made in accordance with federal Revenue Procedure 2009-20.



Failure to complete item G or item H, whichever applies, may result in a delay in the processing of your return.

Item G**New York State part-year residents**

If you were a New York State resident for part of the year, enter the date you moved and mark an **X** in the box that describes your situation on the last day of the tax year.

Item H**New York State nonresidents****Did you maintain living quarters in New York State?**

If you or your spouse had living quarters available for your use in New York State during any part of 2017 (whether or not you personally used those living quarters for any part of the year), mark an **X** in the **Yes** box and complete Schedule B on Form IT-203-B.

These living quarters would include a house, apartment, co-op or any other living quarters that are suitable for year-round use, **maintained or paid for by you or your spouse**, or any New York State living quarters **maintained for your primary use** by another person, family member or employer.

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

Note: If you marked the **Yes** box, and you spend 184 days or more (any part of a day is a day for this purpose) in New York State, you may be considered a resident for New York State income tax purposes. The determination of residency is based on the facts and circumstances of your own situation. See the definitions of *Resident*, *Nonresident*, and *Part-year resident* in these instructions and the *Nonresident Audit Guidelines* available on our website.

In addition, if you marked the **Yes** box and the living quarters were located in New York City or Yonkers, you may also be considered a resident of New York City or Yonkers for income tax purposes.

If you meet the definition of a resident of New York State, New York City, or Yonkers, you may not file Form IT-203. You must file Form IT-201, *Resident Income Tax Return*.

If you are in the military and did not maintain a permanent place of abode within the state, submit a statement to that effect with your return (see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*).

(continued)

Item I

Enter the required information for each **dependent** for whom you claimed an exemption on federal Form 1040 or 1040A. Also enter the required information for any dependent for whom you were entitled to claim an exemption on your federal return but chose not to (see *Example* below). If you did not have to file a federal return, enter the required information for each dependent for whom an exemption would be allowed for federal income tax purposes.

Example: *You were entitled to claim your daughter as a dependent on your federal return but chose not to in order to allow her to claim a federal education credit on her federal tax return; you may still claim her as a dependent on your New York State return.*

If you have more than 6 dependents, submit a separate piece of paper marked **Form IT-203- item I continued**, and enter the required information for the additional dependents on that paper (be sure to include your name and social security number at the top of each sheet).

Note: If you are married filing a joint federal return but are required to file separate returns for New York State (see page 7), complete item I as if you had filed separate federal returns.

Step 3 – Enter your federal income and adjustments

Overview

The purpose of lines 1 through 19 is to determine the portion of your federal AGI that is subject to New York State tax, before certain adjustments. This portion includes any items of income you received as a nonresident from New York State sources plus, if you were a resident of New York State for part of the year, any items you received from any source while you were a resident.

Federal amount column

Enter the amount reported on your federal return for each item of income or adjustment. In general, you must report income as it appears on your federal return. (If you did not file a federal return, report the amounts you would have reported as if you had filed a federal return.)

However, if you are subject to the special accrual rules, either as a full-year nonresident or a part-year resident, also include all items you would have to include as if you filed a federal return on the accrual basis. See *Special accruals* on page 48.

If you file a joint federal return but must file a separate return for New York State, calculate the *Federal amount* column as if you had filed a separate federal return.

New York State amount column

Nonresidents

Enter all the income included in the *Federal amount* column that you received from New York State sources.

Part-year residents

Enter the total of (a) your New York State source income for the part of the year you were a nonresident, and (b) the income included in the *Federal amount* column that you received from all sources earned while you were a New York State resident. **Complete the *Part-year resident income allocation worksheet* below to determine your New York State source income.**

Part-year resident income allocation worksheet

| Adjusted gross income Married persons filing separate New York State returns should complete separate worksheets. | Federal income (all sources) | New York State nonresident period | | New York State resident period | Totals |
|--|--|---|---|--|---------------------|
| | Column A Income from federal return | Column B Income from Column A for nonresident period | Column C Income from Column B from NYS sources | Column D Income from Column A for resident period | Column E (C + D) |
| 1 Wages, salaries, tips, etc. | 1 | | | | |
| 2 Taxable interest income | 2 | | | | |
| 3 Ordinary dividends | 3 | | | | |
| 4 Taxable refunds, credits or offsets of state and local income taxes | 4 | | | | |
| 5 Alimony received..... | 5 | | | | |
| 6 Business income or loss (from federal Schedule C or C-EZ)..... | 6 | | | | |
| 7 Capital gain or loss..... | 7 | | | | |
| 8 Other gains or losses (from federal Form 4797) | 8 | | | | |
| 9 Taxable amount of IRA distributions..... | 9 | | | | |
| 10 Taxable amount of pensions and annuities | 10 | | | | |
| 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Schedule E) | 11 | | | | |
| 12 Rental real estate included in line 11 (federal amount)..... | 12 | | | | |
| 13 Farm income or loss (from federal Schedule F) | 13 | | | | |
| 14 Unemployment compensation | 14 | | | | |
| 15 Taxable amount of social security benefits | 15 | | | | |
| 16 Other income..... | 16 | | | | |
| 17 Add lines 1 through 11 and 13 through 16... | 17 | | | | |
| 18 Total federal adjustments to income..... | 18 | | | | |
| 19 Federal adjusted gross income (subtract line 18 from line 17; see instructions below) | 19 | | | | |

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

Instructions for Part-year resident income allocation worksheet

If you moved into or out of New York State during 2017, use the *Part-year resident income allocation worksheet* on page 17 along with the specific line instructions for Form IT-203 beginning below to determine your New York State source income for the entire tax year.

Enter only whole dollar amounts (see page 5).

Resident period is the period you were a New York State resident; *nonresident period* is the period you were a New York State nonresident.

Column A

Enter the amounts you reported on your federal return. Include items you would have to include if you were filing a federal return on the accrual basis.

Column B

Enter that portion of the Column A amount that you received during your nonresident period. If you moved into New York State, include items you would have to report if you were filing a federal return on the accrual basis for the period before you changed your resident status.

Column C

Enter that portion of the Column B amount that you received during your nonresident period from:

- services you performed in New York State (for example, wages, salaries, termination agreements, covenants not to compete, stock options, and stock appreciation rights);
- property located in New York State; **and**
- businesses, trades, professions, or occupations conducted in New York State.

If you earned salary or wages both inside and outside of New York State, you must complete Schedule A on Form IT-203-B to determine the amount that is allocable to New York State. Enter that amount in Column C. See the instructions for Form IT-203-B for more information.

See Form IT-203-F, *Multi-Year Allocation Form*, if you received income from a termination agreement, covenant not to compete, stock option, restricted stock, or stock appreciation right.

Column D

Enter that portion of the Column A amount that you received during your resident period. If you moved out of New York State, include items you would have to report if you were filing a federal return on the accrual basis for the period before you changed your resident status.

Transfer the amounts in Column A to the corresponding lines on Form IT-203 in the **Federal amount** column.

Transfer the amounts in Column E to the corresponding lines on Form IT-203 in the **New York State amount** column.

Example 1: You moved from Indiana to New York State on August 15, 2017. On your federal return, you report \$35,000 in total wages. Of this amount, you earned \$12,000 while you were a New York State resident. On line 1, you would enter \$35,000 in Column A, \$23,000 in Column B, \$0 in Column C (you earned no income in New York State prior to the move), \$12,000 in Column D, and \$12,000 in Column E.

Example 2: You moved from New York State to Georgia on June 10, 2017. On June 1, 2017, your employer awarded you a guaranteed bonus of \$2,000 that it paid to you on July 1, 2017. You must enter the \$2,000 bonus in Column D, line 1, since this is income accruable to your resident period.

Example 3: You moved from New Jersey to New York State on May 10, 2017. You own stock in the XYZ Corporation which, on May 1, 2017, declared a \$1,000 dividend payable on June 1, 2017. You also received \$500 a month from rental property located in New York which you sold on April 30, 2017. You must report the \$1,000 dividend income in Column B on line 3, since this is income accruable to the nonresident period. You would report the rental income in Column B and in Column C on line 11, since you derived this income from New York State sources during your nonresident period.

Line instructions for Form IT-203

Line 1 – Wages, salaries, tips, etc.

Federal amount column

Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., you reported on your 2017 federal return. Generally, the amount you enter should be shown in box 1 of your federal Form(s) W-2, *Wage and Tax Statement*. However, you must include all of these items even if your employer did not report them on a wage and tax statement or other income statement.

New York State amount column

Enter that part of the federal amount that represents services performed in New York State as a nonresident. This amount cannot exceed the amount entered in the *Federal amount* column.

Part-year residents


Also add that part of the federal amount that you earned while a resident.

Allocation of nonresident income earned partially in New York State

If you earned your salary or wages both inside and outside of New York State, you must determine the amount that is allocable to New York State. This is not necessarily the amount shown in the *State wages, tips, etc.* box on your Form(s) W-2. To correctly determine your income earned in New York State, use one of the following methods:

- To allocate income that does not depend directly on the volume of business transacted (for example, wages), complete Schedule A, *Allocation of wage and salary income to New York State*, on Form IT-203-B to determine the amount earned in New York State. See page 42. Also see the caution below.
- To allocate income from a termination agreement, covenant not to compete, stock option, restricted stock, or stock appreciation right, complete Form IT-203-F to determine the amount to allocate to New York State.
- To allocate income that depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, divide your volume of business transacted in the state by your total volume of business transacted both in and out of New York State. (The location where the services or sales activities were actually performed determines where business is transacted.) Multiply your total income subject to allocation by this percentage. This is the amount allocated to New York State. Submit a schedule with your return showing how you computed this allocation.

If you allocate your personal service income differently, submit a separate schedule showing complete details.

 **Failure to complete Schedule A of Form IT-203-B (and Form IT-203-F, if applicable) and submit it with your return will delay the processing of your return and could result in penalties and interest being charged.**

Line 2 – Taxable interest income

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, profession, or occupation carried on in New York State. If the business is carried on both in and out of New York State, see the instructions for line 6.

Part-year residents

Also add that part of the federal amount that you earned while you were a resident.

Line 3 – Ordinary dividends

Federal amount column

Enter the amount you reported on line 9a of your federal return.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, profession, or occupation carried on in New York State. If the business is carried on both in and out of New York State, see the instructions for line 6.

Part-year residents

Also add that part of the federal amount that you earned while you were a resident.

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

Federal amount column

Enter the amount you included as income on your federal return. Also enter this amount on line 24, *Federal amount* column.

New York State amount column

Enter that part of the federal amount that was derived from or connected with New York State sources as a nonresident. Also enter this amount on line 24, *New York State amount* column.

Part-year residents

Also add that part of the federal amount that you received while you were a resident. Include this amount on line 24, *New York State amount* column.

Line 5 – Alimony received

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Do not enter alimony you received as a nonresident.

Part-year residents

Enter that part of the federal amount that you received while you were a resident.

Line 6 – Business income or loss

Federal amount column

Enter the amount you reported on your federal return and submit a copy of your federal Schedule C or Schedule C-EZ.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, or profession you carried on in New York State.

Part-year residents

Also add that part of the federal amount that you received while you were a resident.

Business carried on in New York State

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

Business carried on both in and out of New York State

If you carry on your business, trade, or profession both in and out of New York State, and you maintain accounts clearly reflecting income from the New York operations, enter the net profit or loss from business carried on in New York State.

If the business's books do not clearly reflect income from New York operations, you must allocate the income according to a prescribed formula or an approved alternative method. Complete Form IT-203-A, *Business Allocation Schedule*, and submit it with Form IT-203. If you submit an alternative method for allocation, submit all information about your own method of allocation, along with Form IT-203-A (see the instructions for Form IT-203-A).

Passive activity loss

Complete and submit Form IT-182, *Passive Activity Loss Limitations for Nonresidents and Part-Year Residents*, to report any passive activity losses from New York sources.

New York City businesses

If you are self-employed and carry on a business, trade, or profession in New York City, you may have to file New York City's Form NYC-202, *Unincorporated Business Tax Return for Individuals and Single-Member LLCs*, or Form NYC-202S, *Unincorporated Business Tax Return for Individuals*. See *How to get New York City forms* on page 5. New York State does not administer the New York City unincorporated business tax. You must file your Form NYC-202 or NYC-202S at the address specified on that form; **do not** submit it with your state return.

Line 7 – Capital gain or loss**Federal amount column**

Enter the amount you reported on your federal return. Submit a copy of federal Schedule D, if required for federal purposes, and any related schedules. If the copy of federal Schedule D contains gains or losses from the sale of real property, please note on the schedule the state(s) where the property is located.

New York State amount column

Enter your New York capital gain or loss as a nonresident. To compute this amount, use a copy of federal Schedule D (Form 1040) as a worksheet, and the federal provisions for computing capital gains and losses only for transactions that were from New York sources. If you have a net capital loss for New York State purposes the loss is limited to \$3,000 (\$1,500 if you are married and filing separately) on your New York State return. You must treat any balance of a loss in excess of the amount claimed on your 2017 return as a carryover loss on returns for later years.

Capital gains and losses from New York State sources (*New York State amount* column) include:

- capital gains or losses derived from real or tangible personal property located within New York State, whether or not connected with a trade or business (including all or a portion of the gain or loss from the sale or exchange of an interest in an entity if the entity owns real property in New York State or owns shares of stock in a cooperative housing corporation where the cooperative units relating to the shares are located in New York State, provided that the sum of the fair market values of such real property, cooperative shares, and related cooperative units equals or exceeds 50% of the fair market value of the assets the entity has owned for at least two years as of the date of the sale or exchange; for additional information, see TSB-M-09(5)I, *Amendment to the Definition of New York Source Income of a Nonresident Individual* and Part Z of Chapter 59 of the Laws of 2017);
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold with respect to real property located in New York State, whether or not connected with a trade or business;
- capital gains from stock options, if you performed services in New York State for the grantor during the period options were granted, and the compensation (difference between the option price and the fair market value of the stock at the time the option was exercised) was not previously reported (see Form IT-203-F);
- capital gains or losses from stocks, bonds and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in New York State; **and**
- any capital gain or loss derived from New York sources you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

If any capital gains or losses are from business property (other than real property) of a business carried on both in and out of New York State, apply the business allocation percentage (from Form IT-203-A) or an approved alternative method to determine the New York capital gain or loss. Gains and losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal tax basis of property in computing capital gains or losses.

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 8 – Other gains or losses**Federal amount column**

Enter the amount you reported on your federal return and submit a copy of federal Form 4797.

New York State amount column

Enter your New York gain or loss from the sale or exchange of noncapital assets as a nonresident. To compute this amount, use the federal provisions for computing gains or losses from the sale or exchange of noncapital assets only for transactions that were from New York sources.

Noncapital transactions from New York sources (*New York State amount* column) are:

- noncapital transactions included in your federal return relating to property used in connection with a business, trade, profession, or occupation carried on in New York State, **and**

- your share of any noncapital gain or loss you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

If the business's books do not clearly reflect the New York gain or loss, you must allocate the gain or loss according to a prescribed formula or an approved alternative method. Complete Form IT-203-A, *Business Allocation Schedule*, and submit it with Form IT-203. If you submit an alternative method for allocation, submit all information about your own method of allocation, along with Form IT-203-A (see the instructions for Form IT-203-A).

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 9 – Taxable amount of IRA distributions

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Do not enter any part of the federal amount you received as a nonresident.

Part-year residents

Enter that part of the federal amount that you received while you were a resident.

See the instructions for line 28 to see if you qualify for the pension and annuity income exclusion.

Line 10 – Taxable amount of pensions and annuities

Federal amount column

Enter the taxable amount you reported on your federal return.

New York State amount column

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

- U.S. Code, Title 4, section 114, prohibits states from taxing nonresidents on income they receive from (a) pension plans recognized as qualified under the IRC and (b) certain deferred compensation plans that are nonqualified retirement plans but which meet additional requirements.
- A pension or other retirement benefit that is not exempt under Title 4 of the U.S. Code, is exempt if it meets the New York definition of an annuity.

See Publication 36, *General Information for Senior Citizens and Retired Persons*.

If your pension and annuity income is not exempt from New York tax and is based on services performed inside and outside New York State, enter the amount you received as a nonresident to the extent that the services were performed in New York State.

Part-year residents

Enter that part of the *Federal amount* column that represents the taxable amount you received while you were a New York State resident.

Government pensions

If the amount on line 10, either column, represents a pension or other benefit paid by the New York State or a municipal

retirement system (including distributions from the TIAA-CREF Optional Retirement Program) or the United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military), also include this amount on line 25. See the instructions for line 25.

Pension and annuity income exclusion

If you entered an amount on line 10, either column, see the instructions for line 28 to see if you qualify for the pension and annuity income exclusion.

Line 11 – Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Federal amount column

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

New York State amount column

Enter that part of the federal amount you received as a nonresident that was derived from or connected with New York State sources. See the instructions below relating to specific types of income.

- **Rent and royalty income from personal property** – Include rents and royalties from (1) tangible personal property not used in a business, if the property is located in New York State; and (2) tangible and intangible personal property used in or connected with a business, trade, profession or occupation you carried on in New York State. If you carry on a business both in and out of New York State, determine your income from New York State sources by applying the business allocation percentage (from Form IT-203-A) or an alternate allocation method. Include also your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Rent from real property** – Include rents and royalties from real property located in New York State, whether or not used in connection with a business. Also include your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Partnership income** – Include your distributive share of partnership income as reported on your Form IT-204-IP, *New York Partner's Schedule K-1*. Include only those items of partnership income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of a partnership's New York capital gain is included on line 7. (See *Special rule* for part-year residents on page 22.)
- **S corporation income** – Include your pro rata share of New York S corporation income, gain, loss and deduction (this information should be provided to you by the S corporation). Include only those items of S corporation income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of S corporation capital gains is included on line 7. If the corporation carried on business both in and out of New York State, use the corporation's business apportionment factor determined under Article 9-A, to compute the amount of your income or loss derived from or connected with New York State sources. For additional information visit our website. (See *Special rule* for part-year residents on page 22.)

- **Estate and trust income** – Include your share of estate or trust income from New York State sources (this information should be provided to you by the fiduciary). Include only those items of estate or trust income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of the estate's or trust's capital gains is included on line 7. (See *Special rule* for part-year residents below.)
- **Passive activity loss** – Complete and submit Form IT-182, *Passive Activity Loss Limitations for Nonresidents and Part-Year Residents*, to report your passive activity losses from New York sources. Your passive activity loss as a nonresident must be recomputed to determine the amounts that would be allowed if your federal AGI took into account only items of income, gain, loss, or deduction derived from or connected with New York sources.

Part-year residents

Also add that part of the federal amount that you received while you were a resident. Any passive activity loss must be recomputed as if you filed separate federal returns for your resident and nonresident periods.

Special rule – Part-year residents must determine, and include in the *New York State amount* column, the portion of their share of income from a partnership, S corporation, or estate or trust using either of two methods of allocation: the direct accounting method or the proration method.

Note: If you are a partner, shareholder, or beneficiary of more than one entity, apply either method (direct accounting method or proration method) separately to each entity. You are not required to use the same method for all entities.

Direct accounting method – The direct accounting method requires you to determine the actual amount of your share of income attributable to the period you were a resident and nonresident during the partnership's, S corporation's, or estate's or trust's tax year ending within your tax year. If you elect to use the direct accounting method, you must use the partnership's, S corporation's, or estate's or trust's method of accounting for federal income tax purposes to determine the amount attributable to each period. In addition, you must use the method for all items of income, gain, loss and deduction that are included in your distributive share of partnership income, your pro rata share of S corporation income, or your share of estate or trust income.

Proration method – Allocate the items of income based on the number of days you were a resident and the number of days you were a nonresident during the partnership's, S corporation's, or estate's or trust's tax year which ends during your tax year. The portion attributable to your nonresident period is limited to the percentage of income derived from or connected with New York State sources. (Obtain this percentage from your partnership, S corporation, or estate or trust.) The following formula illustrates the computation:

| Step 1 | | Step 2 | | | | Step 3 | | | | |
|--|---|---|---|--|---|--|---|---|---|-----------------------|
| Share of income for federal tax purposes | × | $\frac{\text{Number of days you were a resident during entity's tax year ending during your tax year}}{\text{Number of days in entity's tax year}}$ | + | Share of income for federal tax purposes | × | $\frac{\text{Number of days you were a nonresident during entity's tax year ending during your tax year}}{\text{Number of days in entity's tax year}}$ | × | Entity's New York allocation percentage (or, if estate or trust, portion derived from New York sources) | = | New York State amount |

Example 1: Sam Smith was a partner in partnership Q during 2017. Partnership Q's tax year ends on December 31, 2017. Partnership Q carried on business both within and outside New York State and has determined that the partnership's New York allocation percentage is 65%. For tax year 2017, the distributive share of income from partnership Q included in Sam's Federal amount column on Form IT-203 was \$40,000. Sam changed residence from New York State to New Jersey on September 30, 2017. Using Steps 1 through 3, the amount of partnership income that Sam Smith must include in New York source income (the New York State amount column) on his 2017 Form IT-203, is computed as follows:

Step 1 (resident period)

$$\$40,000 \times 273 \text{ (number of days from 1/1/2017 through 9/30/2017)} \div 365 = \$29,917.81$$

Step 2 (nonresident period)

$$\$40,000 \times 92 \text{ (number of days from 10/1/2017 through 12/31/2017)} \div 365 = \$10,082.19 \times .65 = \$6,553.42$$

Step 3

Total amount to include in New York State amount column = \$36,471

Example 2: Tim Jones was a partner in partnership R during 2017. Partnership R's tax year began on November 1, 2016, and ended on October 31, 2017. Partnership R carried on business both within and outside New York State and has determined the partnership's New York allocation percentage is 60%. For tax year 2017, the distributive share of income from partnership R included in Tim's Federal amount column on Form IT-203 was \$65,000. Tim changed residence from New York State to Vermont on May 31, 2017. Using steps 1 through 3, the amount of partnership income that Tim Jones must include in New York source income (the New York State amount column) on his 2017 Form IT-203, is computed as follows:

Step 1 (resident period)

$$\$65,000 \times 212 \text{ (number of days from 11/1/2016 through 5/31/2017)} \div 365 = \$37,753.42$$

Step 2 (nonresident period)

$$\$65,000 \times 153 \text{ (number of days from 6/1/2017 through 10/31/2017)} \div 365 = \$27,246.58 \times .60 = \$16,347.95$$

Step 3

Total amount to include in New York State amount column = \$54,101

Line 13 – Farm income or loss**Federal amount column**

Enter the amount you reported on your federal return. Submit a copy of your federal Schedule F.

New York State amount column

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

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

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 14 – Unemployment compensation**Federal amount column**

Enter the amount reported on your federal return.

New York State amount column

Enter that part of the federal amount that represents taxable unemployment compensation received as a nonresident resulting from employment in New York State. If the unemployment compensation received from New York State sources is based on wage or salary income earned partly in and partly out of New York State, determine the amount allocable to New York State in the same manner as the wage and salary income on which it is based.

Part-year residents

Also add that part of the federal amount that you received while you were a resident.

Line 15 – Taxable amount of social security benefits**Federal amount column**

Enter the amount of taxable social security (and Tier 1 railroad retirement benefits) you reported on your federal return. Also enter this amount on line 26.

New York State amount column

Do not enter any amount you received as a nonresident.

Part-year residents

Enter that part of the federal amount that represents any taxable amount of social security (and Tier 1 railroad retirement benefits) you received while you were a New York State resident. Also enter this amount on line 26.

Line 16 – Other income**Federal amount column**

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

New York State amount column

Enter that part of the federal amount you received as a nonresident that was derived from or connected with New York State sources.

Part-year residents

Also add that part of the federal amount that you received while you were a New York State resident.

Special rules**1) New York State lottery winnings****• Nonresidents**

Include prizes (not proceeds) won in the New York State Lottery if the total proceeds of the prize exceed \$5,000.

Proceeds means the total amount of the prize (not the installment amount, if the prize is payable in installments), less the cost to purchase just the winning ticket. If a group wins a prize, use the total prize (not each group member's share) to determine if the proceeds exceed \$5,000.

• Part-year residents

Also add that part of the federal amount that you received while you were a resident.

In the case of a lottery prize you elected to receive on the installment basis, see *Special accruals* on page 48.

For additional information, see Publication 140-W, *FAQs: New York State Lottery Winners, What are my Tax Responsibilities for New York State?*

2) Net operating loss (NOL)

For New York State income tax purposes, your NOL deduction is limited to the lesser of your NOL deduction derived from New York sources (recomputed using federal rules) or your federal AGI from the *New York State amount* column (but not less than zero) computed without the NOL deduction. Also see page 49 and addition modification number A-215 in the instructions for Form IT-225.

If you are carrying forward an NOL derived from New York sources (without a corresponding federal NOL), enter the amount of the loss in the *New York State amount* column with a minus sign. Submit a statement explaining the loss.

Part-year residents

Also add that part of the federal amount, if any, that you incurred while you were a resident.

Line 18 – Total federal adjustments to income**Federal amount column**

Enter the total adjustments to income you reported on your federal return. Write each adjustment and its amount in the *Identify* area on line 18. If you need more room, submit a list showing each adjustment and its amount.

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

New York State amount column

Enter that part of the federal amount that represents adjustments related to income you received as a nonresident that was derived from or connected with New York State sources.

Part-year residents

Also add that part of the federal adjustment deductible while you were a New York State resident.

Special rules**1) Alimony paid**

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

$$\frac{\text{NYS amount column, line 17}}{\text{Federal amount column, line 17}} \times \text{Federal alimony deduction} = \text{New York alimony deduction}^*$$

The New York alimony deduction included on line 18 cannot exceed the alimony deduction you claimed on your federal return.

* If this amount is a negative number, your New York alimony deduction is zero.

2) Moving expenses

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Include moving expenses that you incurred as a nonresident only if you moved to a new home because (1) you changed job locations in New York State, or (2) you started a new job in New York State. Do not include moving expenses you incurred if your new job or new work location is outside New York State.

Part-year residents

Also add that part of the federal amount that you paid or incurred during your resident period.

Other adjustments to income

Allocate to New York State any other adjustment to income that relates to wage or salary income earned partly in New York State, or to income from a business carried on both in and out of New York State, on the same basis as the income to which it relates. Some of these adjustments include IRA deduction, one-half of self-employment tax, and self-employed SEP, SIMPLE, and qualified plans.

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

If, in determining your business income from New York State sources, you compute your business allocation percentage on Form IT-203-A to be 75% (see the instructions for line 6), then 75% of this adjustment, or \$600, should be included in the New York State amount column on line 18.

Line 19 – Federal adjusted gross income

Subtract line 18 from line 17 in each column and enter the results on line 19. Generally, the *Federal amount* column will be the same as the adjusted gross income reported on your federal return. However, this amount will not be the same if you are subject to the special accruals, either as a full-year nonresident or part-year resident.



Do not leave line 19 blank.

Step 4 – Calculate your New York additions and subtractions

Overview

The computation of your New York State income tax is based on your New York AGI, which is your federal AGI modified by certain New York adjustments (New York additions and New York subtractions).

New York State taxes certain items of income not taxed by the federal government (New York additions). Similarly, New York State does not tax certain items of income taxed by the federal government (New York subtractions). See below and Form IT-225, *New York State Modifications*, and its instructions.

Nonresidents

These New York State additions or subtractions must be added or subtracted from your federal AGI in the *Federal amount* column and, to the extent they relate to income, loss, or deduction derived from or connected with New York State sources, they must be added or subtracted in the *New York State amount* column.

New York additions and subtractions that relate to intangible items of income, such as interest or ordinary dividends, are only required to the extent the property that generates the income is employed in a business, trade, profession, or occupation carried on in New York State.

Part-year residents

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

Partners and S corporation shareholders

If you have income from a partnership or S corporation, include any New York adjustments that apply to that income. This information should be provided by the entity. For important information regarding these modifications, see the instructions for Form IT-225.

If you have either of the addition or subtraction modifications in the chart below relating to your partnership or S corporation income, include the amount on the applicable line of Form IT-203.

| Modification code | Description | Line number |
|-------------------|--|-------------|
| EA-113 | Interest income on state and local bonds and obligations | 20 |
| ES-125 | Interest income on U.S. government bonds | 27 |

For all other additions and subtractions relating to your partnership and S corporation income, complete Form IT-225.

Beneficiaries (estates and trusts)

If you have income from an estate or trust, any New York adjustments that apply to that income, as well as any additions to or subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. You, as a nonresident beneficiary, must include in the *Federal amount* column your share of the total fiduciary adjustment. Include in the *New York State amount* column **only** that portion of the

nonresident beneficiary's share of the fiduciary adjustment that relates to income, loss, or deduction derived from or connected with New York State sources. Submit a schedule showing how the fiduciary adjustment was computed. If the adjustment is a net addition, complete Form IT-225 and enter the amount and addition modification number **EA-901** on line 5 of Form IT-225. If the adjustment is a net subtraction, complete Form IT-225 and enter the amount and subtraction modification number **ES-901** on line 14 of Form IT-225. Complete Form IT-225 and transfer the amounts to Form IT-203.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on line 11 of Form IT-203 because the IRC considers the distribution part of federal gross income. You must therefore include on line 5 of your Form IT-225 the amount of **income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State and its local governments** (that was included on Form 4970, line 5). See addition modification number A-114 in the instructions for Form IT-225.

New York additions

Line 20 – Interest income on state and local bonds and obligations

Do you have interest income from state and local bonds and obligations from states other than New York State or its local governments? If **No**, go to line 21. If **Yes**, see below.

Federal amount column

If **Yes**, enter any such interest income that you received or that was credited to you during 2017, that was **not** included in your federal AGI. This includes interest income on state and local bonds, interest and dividend income from tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

If you purchased a bond between interest dates, include the amount of interest you received during the year, less the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). If you sold a bond between interest dates, include the amount of interest you received during the year plus the accrued interest amount (the amount accrued from the interest date preceding the date you sold the bond to the date you sold the bond). You should have received this information when you purchased or sold the bond.

New York State amount column

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

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

Line 21 – Public employee 414(h) retirement contributions

Are you a public employee of NYS or its local governments? If **No**, go to line 22.

If **Yes**, enter in both the *Federal amount* column and the *New York State amount* column the amount of 414(h) retirement contributions, if any, shown on your wage and tax statement(s), federal Form W-2, if you are:

- a member of the NYS and Local Retirement Systems, which includes the NYS Employees' Retirement System and the NYS Police and Fire Retirement System; **or**
- a member of the NYS Teachers' Retirement System; **or**
- an employee of the State **or** City University of New York who belongs to the Optional Retirement Program; **or**
- a member of the NYC Employees' Retirement System, the NYC Teachers' Retirement System, the NYC Board of Education Retirement System, the NYC Police Pension Fund or the NYC Fire Department Pension Fund; **or**
- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

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

Line 22 – Other additions

Use this line to report other additions that are not specifically listed on Form IT-203.

Enter on line 22, *Federal amount* column, the amount from Form IT-225, line 9. Enter on line 22, *New York State amount* column, the sum of the entries from Form IT-225, lines 1 and 5, column B. Submit Form IT-225 with your return.

New York subtractions

Line 25 – Pensions of New York State and local governments and the federal government

Did you receive a pension or other distribution from a NYS or local government pension plan or federal government pension plan? If **No**, go to line 26.

If **Yes**, and the pension or distribution amount was included in your federal AGI, enter in both the *Federal amount* column and *New York State amount* column the amount included in line 10 that represents any pension you received, or distributions made to you from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

- NYS, including State and City University of New York and NYS Education Department employees who belong to the Optional Retirement Program.
Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.
- Certain public authorities, including:
 - Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program;
 - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); **and**
 - Long Island Railroad Company.
- Local governments within the state (for more details see Publication 36, *General Information for Senior Citizens and Retired Persons*).
- The United States, its territories, possessions (or political subdivisions thereof), or any agency or instrumentality of the United States (including the military), or the District of Columbia.

Also include distributions received from a New York State or local pension plan or from a federal government pension plan

as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

You may **not** subtract (1) pension payments or return of contributions that were attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program; or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 28 below.

Line 27 – Interest income on U.S. government bonds

Did you include interest income from U.S. government bonds or other U.S. government obligations on lines 2, 6, or 11? If **No**, go to line 28.

If **Yes**, enter in the *Federal amount* column and, if applicable, the *New York State amount* column the amount of interest income earned from bonds or other obligations of the U.S. government.

Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meet the 50% asset requirement each quarter qualify for this subtraction. The portion of such dividends that may be subtracted is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations.

Contact the mutual fund for further information on meeting the 50% asset requirement and computing your allowable subtraction (if any).

If you include an amount on line 27 from more than one line on Form IT-203, submit a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 27 and 29; see the instructions for Form IT-225, subtraction modification numbers S-121 and S-123.

Line 28 – Pension and annuity income exclusion

Did you enter an amount on line 9 or 10 that was not from a NYS or local government pension plan or federal government pension plan? If **No**, go to line 29.

Federal amount column

If **Yes**, and you were 59½ before January 1, 2017, enter the qualifying pension and annuity income included in your 2017 federal AGI, **but not more than \$20,000**. If you became 59½ during 2017, enter only the amount received after you became 59½, **but not more than \$20,000**. If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

\$20,000 limit

You may **not** take a pension and annuity income exclusion that exceeds \$20,000, regardless of the source(s) of the income.

Qualifying pension and annuity income includes:

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;

- periodic distributions from government (IRC section 457) deferred compensation plans;
- periodic distributions from an annuity contract (IRC section 403(b)) purchased by an employer for an employee and the employer is a corporation, community chest, fund, foundation, or public school;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;
- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. Do **not** include that part of your payment that was derived from contributions made after you retired;
- periodic distributions of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k)), but not distributions derived from contributions made after you retired.

Qualifying pension and annuity income does not include:

- Distributions received as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.
- Distributions received as a result of an **annuity contract** purchased with your own funds from an insurance company or other financial institution. The payments are attributable to premium payments made by you, from your own funds, and are not attributable to personal services performed. For additional information, see Publication 36.

Married taxpayers

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

Example: *Chris and Pat, both age 62, included total pension and annuity income of \$45,000 in their federal AGI on their joint federal tax return. Chris received qualifying pension and annuity payments totaling \$30,000 and Pat received qualifying payments totaling \$15,000. They are filing a joint New York State resident personal income tax return. Chris may claim the maximum pension and annuity income exclusion of \$20,000, and Pat may claim an exclusion of \$15,000, for a total pension and annuity income exclusion of \$35,000.*

Beneficiaries

If you received a decedent's pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2017, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

In addition, the pension and annuity income exclusion of the decedent that you are eligible to claim as a beneficiary must first be reduced by the amount subtracted on the decedent's New York State personal income tax return, if any. The total pension and annuity income exclusion claimed by the decedent and the decedent's beneficiaries cannot exceed \$20,000.

If the decedent has more than one beneficiary, the decedent's \$20,000 pension and annuity income exclusion must be allocated among the beneficiaries. Each beneficiary's share of the \$20,000 exclusion is determined by multiplying \$20,000 by a fraction, whose numerator is the value of the pensions and annuities inherited by the beneficiary, and whose denominator is the total value inherited by all beneficiaries.

Example: *A taxpayer received pension and annuity income totaling \$6,000 as a beneficiary of a decedent who was 59½ before January 1, 2017. The decedent's total pension and annuity income was \$24,000, shared equally among four beneficiaries. Each beneficiary is entitled to one-quarter of the decedent's pension exclusion, or \$5,000 (\$20,000 divided by 4). The taxpayer also received a qualifying pension and annuity payment of \$14,000 in 2017. The taxpayer is entitled to claim a pension and annuity income exclusion of \$19,000 (\$14,000 attributable to the taxpayer's own pension and annuity payment, plus \$5,000 received as a beneficiary*).*

- * The total amount of the taxpayer's pension and annuity income exclusion that can be applied against the taxpayer's pension and annuity income received as a beneficiary is limited to the taxpayer's share of the decedent's pension and annuity income exclusion.

Disability income exclusion

If you are also claiming the disability income exclusion (Form IT-225, S-124), the total of your pension and annuity income exclusion and disability income exclusion cannot exceed \$20,000.

New York State amount column

Nonresidents

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

However, if you allocated the amount included on line 10, in the *New York State amount* column because you performed services inside and outside New York State, then you must allocate the pension and annuity exclusion in the same manner, using the same allocation percentage (but not more than \$20,000).

Part-year residents

You may be entitled to deduct in the *New York State amount* column a pension and annuity income exclusion of up to \$20,000 for each of your taxable periods.

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

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

Line 29 – Other subtractions

Use this line to report other subtractions that are not specifically listed on Form IT-203.

Enter on line 29, *Federal amount* column, the amount from Form IT-225, line 18. Enter on line 29, *New York State amount* column, the sum of the entries from Form IT-225, lines 10 and 14, column B. Submit Form IT-225 with your return.

Line 31 – New York adjusted gross income

In the amount boxes to the left of line 45, enter the amounts from line 31 in the *Federal amount* column and the *New York State amount* column. If the amount on line 31 in either the *Federal amount* column or the *New York State amount* column is zero or less, skip lines 32 through 44; enter **0** on line 45; and continue on line 47.

 **Do not leave line 31 blank.**


Step 5 – Enter your standard or itemized deduction and dependent exemption amounts

Line 33 – Standard or itemized deduction

Determine which deduction to use:


1. If you took the standard deduction on your federal return, or if you did not have to file a federal return, you **must** take the New York standard deduction. Use the **standard deduction table** below to find the standard deduction amount for your filing status. Enter the amount on line 33, mark an **X** in the **Standard** box, and go to line 34.
2. If you itemized deductions on your federal return, use Form IT-203-D, *Nonresident and Part-year Resident Itemized Deduction Schedule*, and its instructions beginning on page 44 to compute your New York itemized deduction. Compare the Form IT-203-D, line 15 amount to your New York standard deduction amount from the standard deduction table. For greater tax savings, enter the **larger** of these amounts on line 33 and mark an **X** in the appropriate box, **Standard** or **Itemized**.

Note: If you choose the itemized deduction, you must submit Form IT-203-D with your return.

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

Note: If you paid qualified college tuition expenses, your New York itemized deduction may be increased to an amount greater than your New York standard deduction. You should complete Form IT-203-D to determine if your allowable New York itemized deduction is greater than your standard deduction.

Line 35 – Dependent exemptions

 Unlike on your federal return, you may **not** take personal exemptions for yourself and for your spouse on your New York State return.

The value of each New York State **dependent** exemption is \$1,000.

Enter on line 35 the **number** of your dependent exemptions listed on Form IT-203, item I (and on *Form IT-203 - item I continued*, if needed).

Lines 36 and 37 – Taxable income

Subtract line 35 from line 34. The result is your taxable income. Enter this amount on both line 36 and line 37. If line 35 is more than line 34, leave line 36 and line 37 blank.

| New York State standard deduction table | |
|--|--|
| Filing status <i>(see page 14)</i> | Standard deduction <i>(enter on line 33)</i> |
| ① Single and you marked item C <i>Yes</i> | \$ 3,100 |
| ① Single and you marked item C <i>No</i> | 8,000 |
| ② Married filing joint return | 16,050 |
| ③ Married filing separate return | 8,000 |
| ④ Head of household (with qualifying person) | 11,200 |
| ⑤ Qualifying widow(er) with dependent child | 16,050 |

Use these notes for New York State household credit tables 1 through 3

- Note 1** For most taxpayers, federal AGI is the amount from **Form IT-203, line 19, Federal amount** column. However, if on Form IT-203 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.
- Note 2** This amount could be **0** or a negative amount.
- Note 3** For each exemption over 7, add the amount in this column to the column 7 amount.
- Note 4** For most taxpayers, federal AGI is the amount from **Form IT-203, line 19, Federal amount** column (or Form IT-201, line 19). However, if on your NYS return(s) you or your spouse entered special condition code **A6** (for Build America Bond (BAB) interest), federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount. If your spouse was not required to file a New York State return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).
- Note 5** The credit amounts have been rounded (see page 5).

Line 41 – New York State child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2017 (whether or not you actually claimed it)?

If **No**, you do not qualify for this credit. Go to line 42.

If **Yes**, complete Form IT-216, *Claim for Child and Dependent Care Credit*, and transfer the amount from Form IT-216 to Form IT-203, line 41. Submit Form IT-216 with your return.

For more information, see the instructions for Form IT-216.

Line 43 – New York State earned income credit

Did you claim the **federal** earned income credit for 2017 on your federal income tax return?

If **No**, you do not qualify for this credit. Go to line 44.

If **Yes**, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215 to Form IT-203, line 43. Submit Form IT-215 with your return. For more information, see the instructions for Form IT-215.

If the IRS is computing your federal earned income credit, write **EIC** in the box to the left of the money column and leave the money column blank on line 43. You must complete Form IT-203, lines 45, 47, 49, 51 through 57, and 60 through 65, but **do not complete** lines 66 through 71.

Complete Form IT-215, lines 1 through 9 (and lines 21, 23, and 24, if you are a part-year resident), and submit it with your return. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 17, 2018, whichever is later.

Line 45 – Income percentage

To compute your income percentage, divide the amount from line 31 in the *New York State amount* column by the amount from line 31 in the *Federal amount* column. (These amounts must be entered in the boxes to the left of line 45.) **Round the result to the fourth decimal place.** For example, if the amounts used were \$12,000 divided by \$36,000, the result would be .3333. Enter this decimal on line 45; **do not convert to a percentage.**

If the amount on line 31 in either the *Federal amount* column or *New York State amount* column is zero or less, enter **0** on line 45.

If the amount on line 31 in the *New York State amount* column is more than the amount on line 31 in the *Federal amount* column, **the income percentage will be more than 100%**. For example, if the amounts used were \$25,000 divided by \$15,000, the result would be 1.6667.

If you used Form IT-230, Part 2, you must complete the *Nonresident and part-year resident income percentage schedule* of Form IT-230-I, *Instructions for Form IT-230*, to compute the income percentage to enter on line 45.

Line 47 – New York State nonrefundable credits

See the credit charts beginning on page 8 for a list of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of nonrefundable credits to line 47. **You must submit the completed credit forms and Form IT-203-ATT with your return.**

Line 49 – Net other New York State taxes

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-203-ATT. Transfer the total amount of net other New York State taxes to line 49. **You must submit the completed forms and Form IT-203-ATT with your return.**

Line 51 – Part-year New York City resident tax

If you were a New York City resident for part of 2017, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 51 and submit Form IT-360.1 with your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 52 – Part-year resident nonrefundable New York City child and dependent care credit

If you qualify to claim the federal child and dependent care credit for 2017 (whether or not you actually claimed it) and:

- 1) have federal AGI* of \$30,000 or less, and
- 2) have a qualifying child under 4 years of age as of December 31, 2017,

you may qualify for this credit. Review the instructions for Form IT-216 and, if you qualify, complete Form IT-216 and transfer the amount from Form IT-216 to Form IT-203, line 52. Submit Form IT-216 with your return.

* For most taxpayers, federal AGI is the amount from Form IT-203, line 19, *Federal amount* column. However, if on Form IT-203 you entered special condition code **A6** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.

Line 52b – Metropolitan Commuter Transportation Mobility Tax (MCTMT) net earnings base

Are you subject to the MCTMT?


If **No**, go to line 53.

If **Yes**, report your net earnings base on this line.

The MCTMT is imposed on self-employed individuals (including partners or members in partnerships, limited liability partnerships (LLPs) that are treated as partnerships, and limited liability companies (LLCs) that are treated as partnerships) engaging in business within the Metropolitan Commuter Transportation District (MCTD). Hereafter, partners and members will be collectively referred to as partners. Partnerships, including LLPs and LLCs treated as partnerships, will be collectively referred to as partnerships.

The MCTD consists of New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island)) as well as the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

The MCTMT is imposed at a rate of .34% (.0034) of an individual's net earnings from self-employment allocated to the MCTD. MCTMT is imposed if your net earnings from self-employment allocated to the MCTD **exceed \$50,000** for the year (computed on an individual basis, even if you file a joint income tax return).

 You must calculate your MCTMT net earnings base separately for each source of self-employment income that has business activity in the MCTD. If you have more than one source, combine all the individual amounts on line 52b. This is done by taking your net earnings from self-employment (see definition below) from each source and multiplying them by the MCTD allocation percentage for each source (see *Determining the MCTD allocation percentage* below).

Note: If you are filing a joint return, you and your spouse must each calculate the \$50,000 threshold on an individual basis. If both spouses' individually calculated MCTMT base exceeds \$50,000, then enter the combined total on line 52b. If either spouse's calculated MCTMT base is \$50,000 or less, do not include that amount on line 52b.

Determining the MCTD allocation percentage for each source of self-employment income:

- **START-UP NY** approved business owners or partners of an approved business who have net earnings from self-employment allocated to the MCTD, must complete Form IT-6-SNY, *Metropolitan Commuter Transportation Mobility Tax (MCTMT) for START-UP NY*. If you have other sources of self-employment income allocated to the MCTD (other than the START-UP NY income), calculate those amounts as shown below. You must include all your net earnings from self-employment allocated to the MCTD on Form IT-6-SNY, line 1.
- **Partners** must allocate partnership income to the MCTD based on the partnership's allocation. Partners will receive their MCTD allocation percentage from their partnership on Form IT-204-IP, *New York Partner's Schedule K-1*, line 29b. Multiply your net partnership income by this percentage to determine the amount to include on line 52b.

If you are a partner in more than one partnership, calculate the amount separately for each partnership.

- **All others** – if all of your net earnings from self-employment are from business activity **carried on inside the MCTD**, all of your net earnings from self-employment are allocated to the MCTD. Include the total net earnings from self-employment for that source on line 52b. If your net earnings from self-employment are from **business activity both inside and outside the MCTD**, you must complete Form IT-203-A, *Business Allocation Schedule*, to calculate the amount to include on line 52b. **Note:** For the definition of *business activity* inside and outside the MCTD, see Form IT-203-A.

Example: Pat is a partner in a partnership XYZ doing business in the MCTD. Pat also reports net earnings from self-employment from two Schedule C businesses. Business A carries on business both in and out of the MCTD. Business B carries on business only inside the MCTD. Pat would calculate the amount to enter on line 52b as follows:

- 1) Net partnership income \$80,000 multiplied by 65% (.65), the amount shown on Form IT-204-IP, line 29b = \$52,000
- 2) Business B's net earnings from self-employment of \$36,000 = \$36,000
- 3) Business A's net earnings from self-employment of \$30,000. Since the business is carried on both in and out of the MCTD, use Form IT-203-A to calculate the amount to include: Net earnings of \$30,000 × 40% (Form IT-203-A, line 8) = \$12,000
Total amount to be included on line 52b = \$100,000

Net earnings from self-employment generally is the amount reported on federal Form 1040, Schedule SE, Section A, line 4 or Section B, line 6 (depending on which section you are required to complete) derived from the source of self-employment income.

Under IRC section 1402, income from certain employment is treated as income from a trade or business, and is reported on federal Schedule SE as net earnings from self-employment. Accordingly, the income is included in an individual's computation of net earnings from self-employment allocated to the MCTD and is subject to the MCTMT. Types of employment treated as a trade or business under IRC section 1402 include but are not limited to:

- services performed by a United States citizen employed by a foreign government, the United Nations, or other international organization;
- services performed by a church employee if the church or other qualified church-controlled organization has a certificate in effect electing an exemption from employer social security and Medicare taxes; and
- qualified services performed by a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner or reader.

If your net earnings from self-employment are not subject to federal self-employment tax (for example, nonresident aliens), use federal Schedule SE (Form 1040) to compute your net earnings from self-employment as if they were subject to the tax.

For more information, see Publication 420, *Guide to the Metropolitan Commuter Transportation Mobility Tax*.

Line 52c – MCTMT

Multiply the amount on line 52b by .34% (.0034).

Line 53 – Yonkers nonresident earnings tax

Did you earn wages or conduct a trade or business in Yonkers either as an individual or as a member of a partnership? If **No**, go to line 54.

If **Yes**, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*. Enter the amount of tax on line 53 and submit Form Y-203 with your return.

Line 54 – Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for part of 2017, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 54 and submit Form IT-360.1 with your return.

Line 56 – Sales or use tax

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

- purchased an item or service subject to tax that is delivered to you in New York State without payment of New York State and local tax to the seller; or
- purchased an item or service outside New York State that is subject to tax in New York State (and you were a resident of New York State at the time of purchase) with subsequent use in New York State.

Note: You may be entitled to a credit for sales tax paid to another state. See the exact calculation method in the instructions for Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*.

For sales and use tax purposes, a resident includes persons who have a permanent place of abode in the state. Accordingly, you may be a resident for sales tax purposes even though you may not be a resident for income tax purposes. See the instructions for Form ST-140 for more information.

You may not use this line to report:

- any sales and use tax on business purchases if the business is registered for sales and use tax purposes. You must report this tax on the business's sales tax return.
- any unpaid sales and use tax on motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles. This tax is paid directly to the Department of Motor Vehicles (DMV). If you will not be registering or titling it at the DMV, you should remit the tax directly to the Tax Department using Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, or Form ST-140.

An unpaid sales or use tax liability commonly arises if you made purchases through the Internet, by catalog, from television shopping channels, or on an Indian reservation, or if you purchased items or services subject to tax in another state and brought them back to New York for use here.

Example 1: You purchased a computer over the Internet that was delivered to your house in Monroe County, New York, from an out-of-state company and did not pay sales tax to that company.

Example 2: You purchased a book on a trip to New Hampshire that you brought back to your residence in Nassau County, New York, for use there.

You may also owe an additional **local** tax if you use property or services in another locality in New York State, other than the locality to which you paid tax. You owe use tax to the second locality if you were a resident of that locality at the time of the purchase and its rate of tax is higher than the rate of tax originally paid.

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts routine audits based on information received from third parties, including the U.S. Customs Service and other states.

If you owe sales or use tax, you may report the amount you owe on your personal income tax return rather than filing Form ST-140.

Using the sales and use tax chart below is an easy way to compute your liability for all your purchases of items or services costing less than \$1,000 each (excluding shipping and handling) that are not related to a business, rental real estate, or royalty activities.

You must use Form ST-140 to calculate your sales and use tax liability to be reported on this return if any of the following apply:

- You prefer to calculate the exact amount of sales and use tax due.
- You owe sales or use tax on an item or service costing \$1,000 or more (excluding shipping and handling).
- You owe sales or use tax for purchases related to a business not registered for sales tax purposes, rental real estate, or royalty activities.

Include the amount from Form ST-140, line 4, on Form IT-203, line 56. **Do not submit Form ST-140 with your return.**

If the amount reported on line 56 is \$1,700 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and submit it with your return.

If you do not owe any sales or use tax, you must enter 0 on line 56. Do not leave line 56 blank.

For additional information on when you may owe sales or use tax to New York, see TB-ST-913, Use Tax for Individuals (including Estates and Trusts). For more information on taxable and exempt goods and services, see TB-ST-740, *Quick Reference Guide for Taxable and Exempt Property and Services*.

Sales and use tax chart

| If your federal adjusted gross income (line 19, Federal amount column) is: | Enter on line 56: |
|---|---|
| up to \$15,000* | \$ 11 |
| \$ 15,001 - \$ 30,000 | 22 |
| 30,001 - 50,000 | 37 |
| 50,001 - 75,000 | 56 |
| 75,001 - 100,000 | 74 |
| 100,001 - 150,000 | 97 |
| 150,001 - 200,000 | 114 |
| 200,001 and greater | .058% (.00058) of income, or \$250, whichever amount is smaller |

You may use this chart for purchases of items or services costing less than \$1,000 each (excluding shipping and handling). You may not use this chart for purchases related to a business, rental real estate, or royalty activities, regardless of the amount.

If you maintained a permanent place of abode in New York State for sales and use tax purposes for only part of the year, multiply the tax amount from the chart by the number of months you maintained the permanent place of abode in New York State and divide the result by 12. (Count any period you maintained the abode for more than one-half month as one month.)

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

Step 7 – Add voluntary contributions

Line 57 (57a through 57o)

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 57a through 57o). Enter the total amount of all your contributions combined on line 57.

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

Return a Gift to Wildlife

Your contribution will benefit New York's fish, wildlife, and marine resources, and you can receive a free issue of *Conservationist* magazine. Call 1 800 678-6399 for your free sample issue. For more information about New York State's environmental conservation programs, go to www.dec.ny.gov. For information about *Conservationist*, go to www.TheConservationist.org.

Missing and Exploited Children Clearinghouse (MECC) Fund (*Missing/Exploited Children Fund*)

Each year over 20,000 children are reported missing in New York State. Your contribution will benefit the New York State MECC (part of the Missing Persons Clearinghouse). This organization works with police agencies and parents to locate missing children and to promote child safety through education. Contributions are used to distribute educational materials, disseminate missing child alerts, and conduct investigative training for police officers. For additional information about services and free safety publications visit www.criminaljustice.ny.gov or call 1 800 FIND-KID (346-3543).

Breast Cancer Research and Education Fund (*Breast Cancer Research Fund*)

Your contribution will support ground-breaking research and education in New York State to prevent, treat, and cure breast cancer. Help make breast cancer a disease of the past. For more information, go to www.wadsworth.org/extramural/breastcancer. New York State will match your contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

Alzheimer's Disease Fund (*Alzheimer's Fund*)

Contributions to this fund support services provided by the Alzheimer's Disease Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite, support groups, and other supportive services to people with Alzheimer's disease, their families, caregivers, and health care professionals.

United States Olympic Committee/Lake Placid Olympic Training Center (*Olympic Fund*)

Contributions to this fund help support the Olympic Training Center in Lake Placid. The \$16 million complex is one of just three U.S. Olympic training centers in the United States. The center is used primarily by U.S. athletes who are training to compete in future winter and summer Olympic and Paralympic sports. Individual contributions must be \$2. If you are married filing jointly and your spouse also wants to contribute, enter \$4.

Prostate and Testicular Cancer Research and Education Fund

Your contribution will advance prostate and testicular cancer research, support programs and education projects in New York State. New York State will match contributions to the Prostate and Testicular Cancer Research and Education Fund, dollar for dollar.

National September 11 Memorial & Museum at the World Trade Center (*9/11 Memorial*)

Your contribution will help sustain the National September 11 Memorial & Museum that commemorates and honors the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial and Museum recognizes the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information, go to www.911memorial.org.

Volunteer Firefighting and Volunteer Emergency Services Recruitment and Retention Fund (*Volunteer Firefighting & EMS Recruitment Fund*)

Contributions to this fund will help recruit and retain the men and women who make up our volunteer fire and volunteer emergency medical services units. Volunteer firefighters and volunteer emergency medical services workers are crucial to the effective operation of a municipality and for the safety and well-being of the citizens of this state. Volunteer firefighters and volunteer emergency medical services workers provide invaluable benefits to their local communities. Despite their importance, the number of volunteer firefighters and volunteer emergency medical services workers has declined significantly over the past few years. For more information, go to www.dhss.ny.gov/ofpc or contact the State Office of Fire Prevention and Control at (518) 474-6746.

Teen Health Education Fund (*Teen Health Education*)

Contributions to this fund will be used to supplement educational programs in schools for awareness of health issues facing teens today. These issues include health programs with an established curriculum providing instruction on alcohol, tobacco, and other drug abuse prevention, teen obesity, and teen endometriosis.

Veterans Remembrance and Cemetery Maintenance and Operation Fund (*Veterans Remembrance*)

Your contribution will help provide for the perpetual care of state veterans cemeteries. Contributions will be used for the purchase, leasing, and improvement of land for veterans cemeteries, the purchase and leasing of equipment and other materials needed for the maintenance of cemeteries, and other associated costs.

Homeless Veterans Assistance Fund (*Homeless Veterans*)

Contributions to this fund will be used to assist in providing homeless veterans in New York with assistance and care with housing and housing-related expenses. The New York State Department of Veterans Affairs will oversee the collection and distribution of amounts in the fund.

(continued)

Step 7 – Add voluntary contributions (continued)

Mental Illness Anti-Stigma Fund

Contributions to this fund will be used by the New York State Office of Mental Health to provide grants to organizations dedicated to eliminating the stigma of mental illness and helping people access care. In America, one in five adults, as well as one in five children age 13 to 18, live with a mental illness, yet many do not access the care they need. The stigma of mental illness is often cited as one of the largest barriers to treatment. For more information, go to www.omh.ny.gov.

Women's Cancers Education and Prevention Fund

Contributions to this fund will be used for grants for women's cancers education and prevention programs that have been approved by the New York State Department of Health. High risk women's cancers include cervical, endometrial, gestational trophoblastic tumors, ovarian, uterine sarcoma, vaginal, and vulvar cancers. Increased education and early detection can help women become more aware of symptoms and seek timely medical attention. For more information, go to www.health.ny.gov/diseases/cancer/.

Autism Awareness and Research Fund (Autism Fund)

Contributions to this fund will be expended only for autism awareness projects or autism research projects approved by the New York State Department of Health. Autism research projects include scientific research, and autism awareness projects include projects aimed toward educating the general public about the causes, symptoms, and treatments of autism.

Veterans' Home Assistance Fund (Veterans' Homes)

Contributions to this fund will be used for the care and maintenance of certain veterans' homes in New York. Monies on deposit in the fund will be disbursed equally each fiscal year to the following facilities: The State Home for Veterans and Their Dependents at Oxford; The State Home for Veterans in the City of New York (St. Albans); The State Home for Veterans at Batavia; the State Home for Veterans at Montrose; and The Long Island State Veterans Home at Stony Brook University. Either the Commissioner of Health or the Commissioner of Education shall approve and certify expenditures from the fund.

Step 8 – Enter your payments and credits

Line 60 – Part-year New York City school tax credit (fixed amount)

If you are **not** a New York City part-year resident, you do not qualify to claim this credit. Go to line 61.

If you are a New York City part-year resident and marked the **Yes** box at item C on the front of Form IT-203 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income* is more than \$250,000, you do not qualify for this credit. Go to line 61.

If you are a New York City part-year resident and marked the **No** box at item C on the front of Form IT-203 indicating that you **cannot** be claimed as a dependent on another taxpayer's federal return **and** your income* is \$250,000 or less, determine your credit using the chart below. At item E on the front page of your Form IT-203, be sure you have entered the number of months you, and your spouse if applicable, lived in New York City.

If you are filing status ①, ③, or ④, determine your credit using the second column in the tax credit proration chart.

If you are filing status ⑤, determine your credit using the third column in the tax credit proration chart.

If you are filing status ②, and both spouses were part-year city residents, determine your credit using the third column in the tax credit proration chart. If both spouses do not have the same city resident period, determine the credit using the number of months for the spouse with the longer city resident period.

Example: You were a 5-month New York City resident and your spouse was an 8-month New York City resident. Your income* was less than \$250,000 and you marked filing status ②, married filing joint return. You are entitled to a credit of \$83 (using the 8-month period).

If one spouse was a New York City part-year resident and the other spouse was a city nonresident for the entire year, determine the part-year resident's credit using the second column and filing status ③. The nonresident spouse may not take a credit.

Part-year New York City school tax credit (fixed amount) proration chart

| Resident period (number of months) | If your income* is \$250,000 or less, and | |
|------------------------------------|--|---|
| | Your filing status is ①, ③ or ④, your credit** is: | Your filing status is ② or ⑤, your credit** is: |
| 1 | \$ 5 | \$ 10 |
| 2 | 10 | 21 |
| 3 | 16 | 31 |
| 4 | 21 | 42 |
| 5 | 26 | 52 |
| 6 | 31 | 63 |
| 7 | 36 | 73 |
| 8 | 42 | 83 |
| 9 | 47 | 94 |
| 10 | 52 | 104 |
| 11 | 57 | 115 |
| 12 | 63 | 125 |

* **Income**, for purposes of determining your New York City school tax credit, means your federal AGI from Form IT-203, line 19 (*Federal amount* column), minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-203, line 9 (*Federal amount* column), if they were included in your FAGI.

** The statutory credit amounts have been rounded (see page 5).

Line 60a – Part-year New York City school tax credit (rate reduction amount)

If you are **not** a New York City part-year resident, you do not qualify to claim this credit. Go to line 61.

If you are a New York City part-year resident and you marked the **Yes** box at item C on the front of Form IT-203 indicating that you can be claimed as a dependent on another taxpayer's federal return, you do not qualify to claim this credit. Go to line 61.

If you are a New York City part-year resident and you marked **No** at item C on the front of Form IT-203, use your New York City taxable income (see below) to compute your credit.

Filing status  **(Married filing joint return) only:** You must compute and use the **combined** New York City taxable income of both spouses:

- If both spouses were part-year city residents in 2017, and each spouse was required to complete a separate Form IT-360.1, combine the line 47 amounts from both forms.
- If only one spouse was a part-year city resident in 2017, use the amount from his or her Form IT-360.1, line 47.

All others: Use the amount from Form IT-360.1, line 47.

| Calculation of NYC school tax credit (rate reduction amount) for married filing jointly and qualifying widow(er) | | |
|--|--------------|---|
| If city taxable income is: | | The credit is: |
| over | but not over | |
| \$ 0 | \$ 21,600 | .171% of taxable income |
| 21,600 | 500,000 | \$37 plus .228% of the excess over \$21,600 |

| Calculation of NYC school tax credit (rate reduction amount) for single and married filing separately | | |
|---|--------------|---|
| If city taxable income is: | | The credit is: |
| over | but not over | |
| \$ 0 | \$ 12,000 | .171% of taxable income |
| 12,000 | 500,000 | \$21 plus .228% of the excess over \$12,000 |

| Calculation of NYC school tax credit (rate reduction amount) for head of household | | |
|--|--------------|---|
| If city taxable income is: | | The credit is: |
| over | but not over | |
| \$ 0 | \$ 14,400 | .171% of taxable income |
| 14,400 | 500,000 | \$25 plus .228% of the excess over \$14,400 |

Line 61 – Other refundable credits

See the credit charts beginning on page 8 for a listing of credits that can be refunded. If you are claiming any refundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of refundable credits to line 61. **You must submit the completed credit forms and Form IT-203-ATT with your return.**

Lines 62, 63, and 64 – Total New York State, New York City, and Yonkers tax withheld

If you received a federal Form W-2, *Wage and Tax Statement*, verify that your social security number on your federal Form W-2 is correct. If there is an error, contact your employer to issue you a corrected form (Form W-2c, *Corrected Wage and Tax Statement*). **You must complete Form(s) IT-2, Summary of W-2 Statements, for any federal Form(s) W-2 (or W-2c) you received.** You must complete a W-2 record even if your federal Form W-2 does not show any NYS, New York City (NYC), or Yonkers wages or tax withheld. In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. If you had New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments, you must complete Form(s) IT-1099-R, *Summary of Federal Form 1099-R Statements*.


Enter on the appropriate line your total New York State, New York City, and Yonkers tax withheld from:

- Form(s) IT-2, and
- Form(s) IT-1099-R, and

- Form 1099-G, *Certain Government Payments*, and
- Form W-2G, *Certain Gambling Winnings*.

Submit Form(s) IT-2 and Form(s) IT-1099-R with your Form IT-203. In addition, submit any federal Forms 1099-G or W-2G that show any NYS, NYC, or Yonkers tax withheld. Do **not** submit federal Form W-2 or 1099-R with your return. Keep copies of those forms and the forms you submitted with your return for your records.

Check your withholding for 2018



 If, after completing your 2017 tax return, you want to change the amount of New York State, New York City, and Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

If your income is subject to allocation and you want to have your withholding adjusted to reflect the allocation, complete Form IT-2104.1, *New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax*, and give it to your employer.

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

Line 65 – Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2017 estimated tax payments for New York State, New York City, Yonkers, and MCTMT (include your last installment even if paid in 2018). If you marked filing status  but made separate 2017 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid;
- Any amount of estimated income tax paid with Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, and Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, and any amount of estimated income tax paid on your behalf by a partnership, S corporation, or LLC of which you are a partner, shareholder, or member;
- Any amount of overpayment from your 2016 personal income tax return that you applied to your 2017 estimated tax (if this amount was adjusted by the Tax Department, use the adjusted amount); **and**
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online*). If you marked filing status  but you and your spouse filed separate Forms IT-370, enter the total amount you and your spouse paid.

Do not include any amounts you paid for the New York City unincorporated business tax. File New York City's Form NYC-202 or NYC-202S directly with the New York City Department of Finance.

Step 8 – Enter your payments and credits (continued)

You can check your balance and reconcile your estimated tax account by going to our website or by writing us at:

NYS TAX DEPARTMENT
ESTIMATED TAX UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0822

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated taxes allocated to you by the estate or trust, include your amount on line 65 and submit a copy of the notification issued by the estate or trust with your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

Step 9 – Calculate your refund or the amount you owe**Line 67 – Amount overpaid**

If you have to pay an estimated tax penalty (see line 71 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 67.

Your net overpayment can be:


1. refunded to you (enter amount on line 68);
2. applied to your 2018 estimated tax (enter on line 69);
3. directly deposited into a NYS 529 account (line 69a); **or**
4. divided between options 1, 2, and 3.

If your estimated tax penalty on line 71 is greater than your overpayment on line 67, enter the difference on line 70 (amount you owe).

Line 68 – Your refund

You must file a return to get a refund.


Enter the amount of overpayment you want refunded to you. You have two ways to receive your refund. You can choose either **direct deposit** to have the funds deposited directly into your bank account, or you can choose a **paper check** mailed to you. Mark an **X** in one box to indicate your choice.

 If you choose to deposit all or a portion of your overpayment amount (line 67) into one or more NYS 529 accounts, see the instructions for line 69a, new Form IT-195, *Allocation of Refund*, and its instructions, on page 41 (of Form IT-203-I).

Refund options**Direct deposit**

Direct deposit is the **fastest and easiest** way to get your refund.

If you choose direct deposit, enter your account information on line 73 for a fast and secure direct deposit of your refund (see line 73 instructions). Generally, the Tax Department will **not** notify you that your refund has been deposited. However, if the amount we deposit is different from the amount of refund you claimed, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited. If we cannot make the direct deposit for any reason (for example, you don't enter complete and correct account information at line 73), we will send your refund to the mailing address on your return.

 Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on banking rules on page 38).

Paper checks

The Tax Department will mail your refund check to the mailing address entered on your return. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed.

If you don't have a bank account, you will likely be charged a fee to cash your check.

Collection of debts from your refund


We will keep all or part of your overpayment (refund) if you owe a New York State tax liability or a New York City or Yonkers personal income tax liability or MCTMT liability, if you owe past-due support or a past-due legally enforceable debt to the IRS, to a New York State agency, or to another state, if you defaulted on a governmental education, state university, or city university loan, or if you owe a New York City tax warrant judgment debt. We will refund any amount that exceeds your debt.

A New York State agency 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.

If you have questions about whether you owe a past-due legally enforceable debt to the IRS, to another state, or to a New York State agency, contact the IRS, the other state, or the New York State agency.

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities or MCTMT liabilities, call (518) 457-5434 or write to: NYS Tax Department, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000. If not using U.S. Mail, see Publication 55.

Disclaiming of spouse's debt

If you marked filing status  and you do not want to apply your part of the overpayment to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and submit it with your original return. We need the information on Form IT-280 to process your refund as quickly as possible. You cannot file an amended return to disclaim your spouse's debt after you have filed your original return.

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS, or to disclaim a tax liability owed to another state. You must contact the other state to resolve your responsibility for the asserted liability.

(continued)

Line 69 – Estimated tax

Enter the amount of overpayment from line 67 that you want applied to your New York State, New York City, Yonkers, and MCTMT estimated tax for 2018. The total of lines 68 through 69a should equal the amount on line 67.

Line 69a – NYS 529 account deposit


You may directly deposit all or a portion of your refund in up to three NYS 529 college savings accounts. Use Form IT-195 and its instructions, beginning on page 41, to report the amount of your refund that you want deposited into a NYS 529 college savings account(s). The election to contribute all or a portion of your refund into a NYS 529 account(s) cannot be changed once your original return is filed. Therefore, do not submit Form IT-195 with an amended return.

Enter on line 69a, the amount from Form IT-195, line 4.

Line 70 – Amount you owe

Enter on line 70 the amount of tax you owe **plus any estimated tax penalty** you owe (see line 71 instructions) and **any other penalties and interest** you owe (see line 72 instructions).

If you choose to pay by electronic funds withdrawal, mark an **X** in the box, enter your account information on line 73 and enter your electronic funds withdrawal information on line 74.

 To avoid other penalties and interest, pay any tax you owe by April 17, 2018.

For additional information on penalties and interest, visit our website.

Line 71 – Estimated tax penalty

Begin with these steps to determine if you may owe an estimated tax penalty.

1. Locate the amount of your 2016 New York AGI as shown on your 2016 return;
2. Locate the amount of your 2016 New York income tax; **then**
3. Calculate the amount of your 2017 prepayments (the amount of withholding and estimated tax payments you have already made or have been paid on your behalf by a partnership or S corporation for 2017).

In general, you are not subject to a penalty if your 2017 prepayments equal at least 100% of your 2016 income tax based on a 12-month return.

However:

- If your 2016 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately for 2017) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2016 income tax based on a 12-month return;
- You may owe a penalty if line 70 is \$300 or more and represents more than 10% of the income tax shown on your 2017 return; **and**
- You may owe a penalty if you underpaid your estimated tax liability for any payment period.

For more information, see Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*.

If you owe an estimated tax penalty, enter the penalty amount on line 71. Also add the same amount to any tax due and enter the total on line 70. It is possible for you to owe an estimated tax penalty and also be due a refund. In that case, subtract the estimated tax penalty amount from the overpayment and enter the net result on line 67. **Do not include any other penalty or**


interest amounts on line 67. Be sure to submit Form IT-2105.9 with your return.

Line 72 – Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest amount on line 72. Include that amount in the total on line 70. You may compute the penalty and interest using the *Penalty and Interest Calculator* on our website.

Payment options**By automatic bank withdrawal**

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 73, or on our website.

 This payment option is not available if the funds for your payment would come from an account outside the U.S. (see *Note* on banking rules on page 38).

File now/Pay later! You must specify a future payment date up to and including April 17, 2018. If you file before April 17, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 73 instructions.

By check or money order

If you owe more than one dollar, include full payment with your return. Make check or money order payable in U.S. funds to **New York State Income Tax** and write the last 4 digits of your social security number and **2017 Income Tax** on it. Do not send cash.

You must submit Form IT-201-V if you are making a payment by check or money order. For additional information, see Form IT-201-V.

Fee for payments returned by banks

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

By credit card

You can use your American Express®, Discover®/Novus®, MasterCard®, or Visa® credit card to pay the amount you owe on your New York State income tax return. You can pay your tax due by credit card through the Internet. You will be charged a convenience fee for each credit card payment you make to cover the cost of this service.

You can make your payment by credit card regardless of how you file your income tax return. For returns filed before the due date, you can make credit card payments any time up to the due date. For returns filed on or after the due date, you should make your credit card payment at the same time you file your return.

For additional information on the credit card payment program, go to our website.

You must have an Online Services account to make a payment by credit card. You will need the amount of the payment (**line 70 of Form IT-203**), the credit card number, and expiration date. Have a copy of your completed New York State income tax return available. You will be shown the amount of the

convenience fee that you will be charged to cover the cost of this service. At that 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. **Keep this confirmation number as proof of payment.**

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 17, 2018.

If you cannot pay in full, you should file your return on time, and pay as much of the tax due as possible by automatic bank withdrawal, check, or money order. Also consider alternative payment methods such as a commercial or private loan, or a credit card transaction to pay any remaining balance.

You will be billed for any unpaid tax plus interest (see *Amount you owe*). Pay the bill immediately if you can; if you cannot, call the number provided on the bill to make other arrangements. If you fail to pay the amount due, New York State may file a tax warrant, seize your assets, and/or garnishee your wages to ensure payment.

Line 73 – Account information

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S.; **stop**. Do not complete lines 73a, 73b, or 73c (see *Note* below). **All others**, supply the information requested for lines 73a, 73b, and 73c.

Note: Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check, money order, or credit card (see above); or if you are requesting a refund, we will send your refund to the mailing address on your return.

The following requirements apply to both direct deposit and electronic funds withdrawal:

On line 73a, mark an **X** in the box for the type of account:

- If you mark personal or business checking, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. **Do not** include the check number.)
- If you mark personal or business savings, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

Enter your bank’s 9-digit routing number on line 73b. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is 090090099.

If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 73b.

Enter your account number on line 73c. The 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.

Contact your bank if you need to verify routing and account numbers or confirm that it will accept your direct deposit or process your electronic funds withdrawal.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call (518) 457-5181. Please allow six to eight weeks for processing your return.


Line 74 – Electronic funds withdrawal

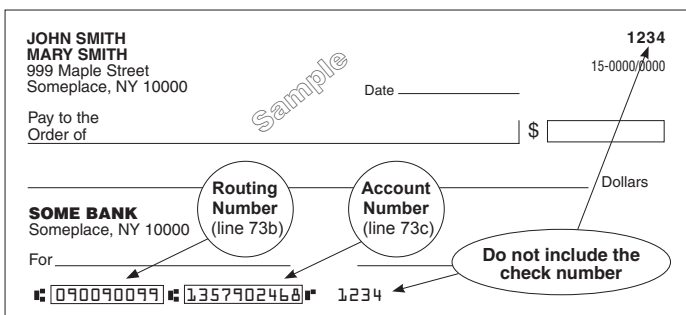
Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 70 you want electronically withdrawn. Enter a due date that is on or before the due date of your return. If we receive your return after the due date or you do not enter a date, we will withdraw the funds on the day we accept your return.

Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, **which may include penalty and interest.**

You may revoke your electronic funds withdrawal authorization only by contacting the Tax Department at least 5 business days before the payment date.

 If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.



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

Step 10 – Sign and date your return

Third-party designee

Do you want to authorize a friend, family member, return preparer, or any other individual (third-party designee) to discuss this tax return and questions arising from it with the New York State Tax Department?

If **No**, mark an **X** in the **No** box.

If **Yes**, mark an **X** in the **Yes** box. Print the designee's name, phone number, email address, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide an email address or PIN).

If you mark the **Yes** box, you (and your spouse, if filing a joint return) are authorizing the Tax Department to discuss with the designee any questions related to this return. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this return, including missing information,
- any notices or bills arising from this filing that you share with the designee (they will not be sent to the designee),
- any payments and collection activity arising from this filing, and
- the status of your return or refund.

This authorization will not expire but will only cover matters relating to this return. If you decide to revoke this designee's authority at any time, call us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using a power of attorney (for example, Form POA-1, *Power of Attorney*). For additional information on third-party designees and other types of authorizations, visit our website.

Paid preparer's signature

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

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

| Code | Exemption type | Code | Exemption type |
|------|------------------------|------|--|
| 01 | Attorney | 02 | Employee of attorney |
| 03 | CPA | 04 | Employee of CPA |
| 05 | PA (Public Accountant) | 06 | Employee of PA |
| 07 | Enrolled agent | 08 | Employee of enrolled agent |
| 09 | Volunteer tax preparer | 10 | Employee of business preparing that business' return |

See our website for more information about the tax preparer registration requirements.

Your signature(s)

In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, and you are not required to submit Form IT-203-C, you must both sign Form IT-203. If you are required to submit Form IT-203-C, only the spouse with New York source income must sign Form IT-203. **Your return cannot be processed** if you do not properly sign it and submit a signed Form IT-203-C, if required. Keep your signature(s) within the spaces provided.

If the return is for someone who died and there is no surviving spouse to sign it, print or type the name and address of the person signing it below the signature. For additional information about deceased taxpayers, see page 48.

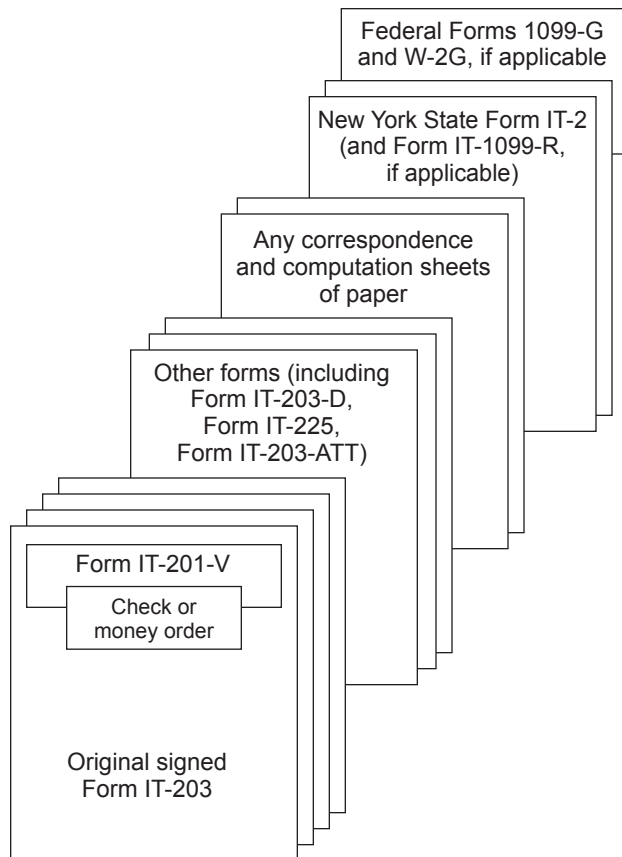
Daytime phone number

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

Step 11 – Finish your return

Take a moment to go over your return to avoid errors that may delay your refund. Finish your return as shown below. **Do not staple any items to the return.**

- 1) **Make a copy of your return**, and any other forms or papers you are submitting, for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.
- 2) **Enclose the following** in an envelope (see illustration):
 - your check or money order and Form IT-201-V if you owe tax and are not paying by another option
 - your original, signed return
 - other forms, including Form IT-203-D, Form IT-225, and Form IT-203-ATT
 - any correspondence and computation sheets of paper
 - Form IT-2 (and Forms IT-1099-R, 1099-G, and W-2G, if applicable) – **do not send federal Form W-2 or 1099-R**



- 3) **Include the following** on your envelope:
 - your return address
 - enough postage (some returns require additional postage)
 - the appropriate mailing address (see below)

- 4) **Mail your return** by April 17, 2018.

- If **enclosing** a payment (check or money order and Form IT-201-V), mail to:

**STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555**

- If **not enclosing** a payment, mail 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 mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, 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?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. See Publication 55 for where to send the forms covered by these instructions.

Privacy notification


New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Instructions for Form IT-195, Allocation of Refund

Purpose of Form IT-195

You must complete Form IT-195 and submit it with your return if you want to directly deposit all or a portion of your refund in up to three NYS 529 college savings accounts. **The minimum deposit into each NYS 529 college savings account is \$25.**

You do not need to be the NYS 529 account owner to directly deposit all or a part of your refund into a NYS 529 account. However, if you are the account owner you may qualify for a NYS subtraction modification for the tax year in which your contribution is made.

 The election to contribute all or a portion of your refund into a NYS 529 account(s) cannot be changed once your original return is filed.

Line instructions

Enter your name and social security number as shown on your Form IT-203. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-203.

Part 1 – NYS 529 savings account direct deposit

Enter all information in boxes a, b, c, and d for each account into which you want to make a direct deposit of your refund.

Lines 1a, 2a, and 3a – The minimum deposit allowed for each NYS 529 account is \$25.

Lines 1b, 2b, and 3b – Enter the routing number, **011001234**, on line(s) 1b, 2b, and 3b as applicable. This is the routing number for all NYS 529 college savings accounts for tax year 2017.

Lines 1c, 2c, and 3c – Enter the 3-digit plan code (see below) for each account into which you want to make a direct deposit of your refund.

| Plan code | Description |
|-----------|---|
| 552 | New York's 529 Advisor Guided College Savings Program |
| 553 | New York's 529 College Savings Program Direct Plan |

Lines 1d, 2d, and 3d – Enter the 11-digit account number for each account into which you want to make a direct deposit of your refund.

Failure to enter all the information will result in the rejection of your NYS 529 college savings account direct deposit. In addition, if we adjust your overpayment (line 67 amount) to an amount less than you calculated or if we keep all or part of your overpayment due to collection of a debt, your entire NYS 529 direct deposit request will be rejected. If your NYS 529 direct deposit is rejected, you will receive an adjusted refund with a written explanation of the adjustment.

If you would like more information on NYS 529 savings accounts, or if you do not know or cannot find the NYS 529 college savings account number(s), or if you are not sure which plan code to use, contact either:

- New York's 529 Advisor Guided College Savings Program, by calling 1 800 774-2108 or visiting www.ny529advisor.com; or
- New York's 529 College Savings Program Direct Plan, by calling 1 877 697-2837 or visiting www.nysaves.org.

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

Purpose of Form IT-203-ATT

If you are claiming other New York State, New York City, Yonkers, or MCTMT credits that are not entered directly on Form IT-203, or if you are subject to other New York State taxes, you must complete Form IT-203-ATT and submit it with your Form IT-203.

Line instructions

Enter your name and social security number as they are listed on your Form IT-203. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-203.

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 8 through 11 for a listing of credits) or to compute other taxes you may have to pay. Follow the form's instructions for how to enter the money amount(s) and code number(s) on Form IT-203-ATT.

You must submit all applicable credit forms and tax computations with Form IT-203.

See the specific instructions for lines 2, 7, 10, and 11 below.

Line A

If you (or an S corporation of which you are a shareholder, or partnership of which you are a partner) are convicted of an offense defined in New York State Penal Law Article 200 (*Bribery Involving Public Servants and Related Offenses*) or 496 (*Corrupting the Government*), or section 195.20 (*Defrauding the Government*), you must mark an **X** in the Yes box. If you marked Yes, you are not eligible for any tax credit allowed under Tax Law Article 9, 9-A, or 33, or any business tax credits allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A.

Line 2

If you received an accumulation distribution as a beneficiary of a trust, you may be allowed an accumulation distribution credit for your share of:

- New York State income taxes paid by the trust*, and
- any income tax imposed on the trust by another state, political subdivision within that state, or the District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percentage of tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in New York by the beneficiary's total New York Income.

Instructions for Form IT-203-ATT (continued)

The credit may not reduce your tax due to an amount less than would have been due if the accumulation distribution was excluded from your New York AGI. Submit a copy of the computation of your New York State accumulation distribution credit and enter the amount of the credit on line 2.

*These amounts should be provided to you by the trust.

Line 7 – Special instructions for residential fuel oil storage tank credit carryover and solar and wind energy credit carryover

Residential fuel oil storage tank credit carryover – There is no form for computing the residential fuel oil storage tank credit carryover. If you are using any unused credit from last year, you must submit a schedule showing how you computed the amount being used. Enter the amount and code **054** on a line between lines 7a-7n.

Solar and wind energy credit carryover – There is no form for computing the solar and wind energy credit carryover. If you are using any unused credit from last year, you must submit a

schedule showing how you computed the amount being used. Enter the amount and code **052** on a line between lines 7a-7n.

Lines 10 and 11

If you wrote *EIC* in the box to the left of line 43 on Form IT-203 because you are having the IRS compute your earned income credit, write *EIC* in the box(es) (not in the money column(s)) to the left of line(s) 10 or 11; leave the money column(s) blank.

Line 19

Property tax relief credit addback

If you received advance payment of the property tax relief credit and the school taxes remained unpaid 60 days after the last date on which they could have been paid without interest, the amount of the payment must be added back as tax on Form IT-203-ATT. Enter the amount of the payment you received and code **055** on a line between lines 19a and 19l.

Instructions for Form IT-203-B, Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet

Schedule A – Allocation of wage and salary income to New York State

If any amount included on line 1 of Form IT-203 in the *Federal amount* column represents wage and salary income earned from work within New York State and outside of New York State while a nonresident, and that income does not depend directly on the volume of the business transacted (for example, hourly wages), you must complete Schedule A to compute the amount earned in New York State. For each job where such wages or salaries were earned both inside New York State and outside New York State, you must complete a separate Schedule A.

If you were married and both you and your spouse worked in New York State and earned wages subject to allocation, each of you must complete a separate Schedule A for each job with allocable wages.

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

Applying the above principles, normal work days spent at home are considered days worked in New York State, and days spent working at home that are not normal work days are considered to be nonworking days. Under this rule, days worked at home are considered New York work days only if the employee's assigned or primary work location is at an established office or other bona fide place of business of the employer (*a bona fide employer office*) in New York State. If the employee's assigned or primary work location is at an established office or other bona fide place of business of the employer outside New York State, then any normal work day worked at home would be treated as a day worked outside New York State.

If an employee's assigned or primary office is in New York State, any normal work day spent at the home office will be treated as

a day worked outside the state if the employee's home office is a *bona fide employer office*. Any day spent at the home office that is not a normal work day would be considered a nonworking day. For more information on a *bona fide employer office*, see TSB-M-06(5)I, *New York Tax Treatment of Nonresidents and Part-Year Residents Application of the Convenience of the Employer Test to Telecommuters and Others*. This TSB-M is available on the Tax Department's website.

Line instructions

Line 1a – Enter the total number of days you were employed at this job during the year while you were a nonresident. If you were employed at the same job from January 1 through December 31, you would enter **365** (except in leap years). If the period of employment is less than a full year, enter the actual period of employment. If you were employed in and out of New York State for separate periods of 170 days by one employer and 195 days by another employer, you would enter **170** on the first Schedule A, line 1a, and enter **195** on the second Schedule A, line 2a.

Line 1b – Enter the total number of Saturdays and Sundays not worked during this period of employment.

Line 1c – Enter the total number of holidays (such as Christmas, Thanksgiving or Columbus Day) not worked during this period of employment.

Line 1d – Enter the total number of days you did not work because of sickness during this period of employment.

Line 1e – Enter the total number of days you did not work because you were on vacation during this period of employment.


Line 1f – Enter the total number of days you did not work for other reasons during this period of employment.

Line 1o – Enter the amount of wages, salaries, tips, etc. earned during the nonresident period. If you changed your residence into or out of New York State during the year, do not include any income earned during the resident period in this amount.

Instructions for Form IT-203-B (continued)

Line 1p – If you have to allocate wages or salaries received from more than one job, total the line p amounts from all Schedule A sections and include the total on Form IT-203, line 1, in the *New York State amount* column.

If you are married filing jointly, include the combined amounts of wages allocated to New York from the separate Schedule A sections completed by you and your spouse on Form IT-203, line 1, in the *New York State amount* column.

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

Schedule B – Living quarters maintained in New York State by a nonresident

Complete this schedule if you marked the **Yes** box at item H on Form IT-203. If you or your spouse had living quarters available for your use in New York State during any part of 2017, (whether or not you personally used those living quarters for any part of the year) enter the address(es). These living quarters would include a house, apartment, co-op or any other living quarters that are suitable for year-round use, **maintained or paid for by you or your spouse**, or any living quarters **maintained for your use** by another person, family member, or employer.

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

Enter the number of days you were in New York State, even if on personal business. (**Married filing jointly?** If both spouses spent days in New York State, enter the higher number of days.) Do not count days you traveled through New York State to use a common carrier such as an airplane, train, or bus.

Note: If you marked the **Yes** box at item H, and you spent 184 days or more (any part of a day is a day for this purpose) in New York State, you may be considered a resident for New York State income tax purposes. The determination of residency is based on the facts and circumstances of your own situation. See the definition of *Resident*, *Nonresident*, and *Part-year resident* in these instructions and the *Nonresident Audit Guidelines* available on our website.

In addition, if you marked the **Yes** box at item H and the living quarters were located in New York City or Yonkers, you may also be considered a resident of New York City or Yonkers for income tax filing purposes.

If you meet the definition of a resident of New York State, New York City, or Yonkers, you may **not** file Form IT-203. You must file Form IT-201, *Resident Income Tax Return*.

Schedule C – College tuition itemized deduction worksheet

If you, your spouse, or your dependent(s) were a student enrolled at or attending an institution of higher education, you may be entitled to a college tuition itemized deduction. The maximum deduction allowed is \$10,000 per eligible student.

You must complete Schedule C and submit Form IT-203-B with your return if you are claiming the college tuition itemized deduction.

Note: If a student is claimed as a dependent on another person's New York State tax return, only the person who claims the student as a dependent may claim the itemized deduction. If a student is **not** claimed as a dependent on another person's New York State tax return, only the student may claim the itemized deduction.

Eligible student includes the taxpayer, the taxpayer's spouse, and the taxpayer's dependent (for whom an exemption for New York State income tax purposes is allowed).

An *institution of higher education* means any institution of higher education or business, trade, technical, or other occupational school, located in or out of New York State. The institution must be recognized and approved by either the regents of the University of New York or a nationally recognized accrediting agency or association accepted by the regents. In addition, the institution or school must provide a course of study leading to the granting of a post-secondary degree, certificate, or diploma.

Where referenced on Schedule C and in these instructions, the term *college or university* includes all the above institutions.

Qualified college tuition expenses include tuition required for the enrollment or attendance of the eligible student at an institution of higher education. The expenses may be paid by cash, check, credit card, or with borrowed funds. The eligible student does not need to be enrolled in a degree program or attend full time for the expenses to qualify. **However, only expenses for undergraduate enrollment or attendance qualify.** Expenses for enrollment or attendance in a course of study leading to the granting of a postbaccalaureate or other graduate degree **do not** qualify.

Payments on behalf of an eligible student from a qualified state tuition program (such as **New York's** 529 college savings program) are considered qualified tuition expenses for purposes of the college tuition deduction. If you claim the student as a dependent, these payments are treated as paid by you.

Generally, qualified tuition expenses paid on behalf of an eligible student by someone other than the student (such as a relative) are treated as paid by the student. However, if the eligible student is claimed as a dependent on another person's New York State income tax return, only the person who claims the student as a dependent for income tax purposes may claim the deduction for college tuition expenses that were paid (or treated as paid) by the student. This is the case even if the expenses were paid from the student's earnings, gifts, inheritances, or savings.

If you or the eligible student claims a federal deduction or credit for qualified college tuition expenses, you can still use these expenses to compute the college tuition itemized deduction.

Qualified tuition expenses do not include:

- tuition paid through the receipt of scholarships or financial aid (for this purpose, financial aid does not mean student loans, other loans and grants that must be repaid either before or after the student ceases attending school);
- amounts paid for room and board, insurance, medical expenses (including student health fees), transportation, or other similar personal, living, or family expenses; or
- fees for course-related books, supplies, equipment, and nonacademic activities, even if the fees are required to be paid to the institution as a condition of enrollment or attendance.

Instructions for Form IT-203-B (continued)

Special rules

Limitation

The maximum amount of qualified college tuition expenses allowed for each eligible student is \$10,000. However, there is no limit on the number of eligible students for whom you may claim the itemized deduction.

Spouses filing separately

If you and your spouse are filing separate returns, you may each claim your separately computed college tuition itemized deduction. However, you must each claim your separately computed itemized deduction based only upon the amount of qualified college tuition expenses you paid (or that were treated as if paid by you) for yourself, your spouse, or a person who you claim as a dependent on your separate return. You cannot claim expenses for a dependent claimed by your spouse.

For more information on the college tuition itemized deduction, go to our website.

Line A – Enter the first and last name of the eligible student. List each eligible student only once on line A. If you are claiming the college tuition itemized deduction for more than three students, submit a separate statement with your Form IT-203-B. Write your name and social security number on the statement.

Line C – If the eligible student is someone other than you or your spouse, the student must be claimed as a dependent on your New York State return. If the eligible student is you or your spouse, mark an **X** in the *No* box.

Lines D and E – Enter the EIN and name of the college or university to which qualified college tuition expenses were paid. Obtain the EIN from Form 1098-T, *Tuition Statement*, or contact the college or university.

If the eligible student attended more than one college or university during the tax year, enter the EIN and name of the last one attended.

Line F – If **No**, stop; these tuition expenses do not qualify for the deduction. Only expenses for undergraduate enrollment or attendance qualify.

Line G – Enter only qualified college tuition expenses paid for the eligible student in 2017.

If you paid qualified college tuition expenses in 2017 for an academic period that begins in 2018 or after, those expenses are considered eligible expenses for the 2017 college tuition itemized deduction.

Expenses reimbursed to you from your employer are not eligible for the college tuition itemized deduction. When figuring your itemized deduction, you must reduce the total of your qualified college tuition expenses by any scholarships or financial aid received or by any refunds of qualified expenses. If you have not received a refund, scholarship, or other form of financial aid before you file your tax return, reduce your qualified expenses by the amount that will be received if you can determine this amount. If the refund, scholarship, or financial aid is received after you have filed your return, you must file Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*. Compute the amount by which your deduction would have been reduced if the refund, scholarship, or financial aid had been received in the year for which you claimed the deduction.

Line H – Enter for each student listed on line A the lesser of \$10,000 or the amount of qualified college tuition expenses shown on line G.

If you paid qualified college tuition expenses to more than one college or university for the same eligible student, enter the total qualified expenses paid to all institutions during 2017 for that student on one line.

Instructions for Form IT-203-D, Nonresident and Part-Year Resident Itemized Deduction Schedule

General information

The starting point in computing your New York itemized deduction amount is your federal itemized deductions from federal *Schedule A*. However, differences between federal and New York State tax laws make it necessary to make certain adjustments to your federal itemized deductions in computing your New York itemized deduction.

The subtraction adjustments on line 9 reflect the fact that New York does not allow certain federal itemized deductions such as the federal deduction for state and local income taxes (or general sales tax, if applicable). Because of limits on certain federal deductions, and the overall limit on federal itemized deductions applicable to higher income taxpayers, it may be necessary for you to complete one or more worksheets to determine the amount of the New York subtraction adjustment.

The addition adjustments on lines 11 and 12 reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as expenses for qualified college tuition expenses and expenses related to income that is exempt from federal tax but subject to New York tax.

Also, further adjustments may be required if you are subject to the New York itemized deduction adjustment for higher income taxpayers (line 14).



Before you begin, locate your federal *Schedule A*, and, if you were required to complete it, the federal itemized deduction worksheet in the instructions for Form 1040.

Line instructions

Lines 1 through 8

Enter the amounts from the designated lines of your federal *Schedule A* (Form 1040).

Line 9 – Subtraction adjustments A through F

To compute your New York itemized deduction, you must subtract certain amounts deducted on your federal return that cannot be deducted on your state return. Follow these steps:

- 1) Add the amounts of the adjustments described in items A through F. If this total includes any of the adjustments described in items B through F, list them on a separate piece of paper marked **itemized deduction schedule - subtraction adjustments**. Identify the amount of each adjustment by letter (B through F) and submit that paper with your Form IT-203-D.

Instructions for Form IT-203-D (continued)

- A State, local, and foreign **income** taxes (or general sales tax, if applicable) from federal *Schedule A*, lines 5 and 8.
- B Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent included in total federal itemized deductions.
- C Amortization of bond premium attributable to 2017 on any bond whose interest income is exempt from New York income tax, but only to the extent included in total federal itemized deductions.
- D Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax, but only to the extent included in total federal itemized deductions.
- E If you are a shareholder of a federal S corporation that could elect but did not elect to be a New York S corporation, any S corporation deductions included in your total federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions.
- F Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income (from line 5 of Worksheet 1 below).

| Filing status | Applicable amount |
|---|-------------------|
| Single ① | \$ 261,500 |
| Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child | 313,800 |
| Married filing separate return ③ | 156,900 |
| Head of household ④ (with qualifying person) | 287,650 |

| | | | |
|----|---|----|----------------------|
| 1 | Enter amount from line 9 of the federal itemized deduction worksheet in the instructions for line 29 of federal Form 1040, Schedule A | 1 | _____ |
| 2 | Enter amount from federal itemized deduction worksheet, line 3 | 2 | _____ |
| 3 | Divide line 1 by line 2 and round to the fourth decimal place | 3 | _____ |
| 4 | Amount of subtraction adjustment A (described above) | 4 | _____ |
| 5 | Amount of subtraction adjustments B and C described above that are included in total federal itemized deductions from federal Schedule A, line 29, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment E that is included in lines 19, 27, and 28 of federal Schedule A (e.g., contributions) | 5 | _____ |
| 6 | Add line 4 and line 5 | 6 | _____ |
| 7 | Multiply line 6 by line 3 | 7 | _____ |
| 8 | Subtract line 7 from line 6 | 8 | _____ |
| 9 | Enter the amount of subtraction adjustments D and E described above, excluding that portion of E included in line 5 above | 9 | _____ |
| 10 | Enter the amount from Worksheet 1 , line 5 | 10 | _____ |
| 11 | Add lines 8, 9, and 10. Enter the total on Form IT-203-D, line 9. | 11 | <input type="text"/> |

| | | | |
|---|---|---|----------------------|
| 1 | Amount of long-term care premiums included on federal Schedule A, line 1 | 1 | _____ |
| 2 | Amount from federal Schedule A, line 1 ... | 2 | _____ |
| 3 | Divide line 1 by line 2 and round to the fourth decimal place | 3 | _____ |
| 4 | Amount from federal Schedule A, line 4 ... | 4 | _____ |
| 5 | Multiply line 4 by line 3 | 5 | <input type="text"/> |

Partners: Include on line 9 the subtractions described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 26a through 26f.

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

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

- 2) If the amount on Form IT-203, line 19 (*Federal amount* column), is **equal to or less than** the applicable amount in Table 1 below based on your filing status, enter the total of your subtraction adjustments on line 9.
- 3) If the amount on Form IT-203, line 19 (*Federal amount* column), is **more than** the applicable amount in Table 1 below based on your filing status, you must complete Worksheet 2 below.

Line 10
Subtract line 9 from line 8 and enter the result.

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

Line 11
Enter the amount from Form IT-203-B, Schedule C, line 2. You must first complete all of Schedule C in order to compute the college tuition itemized deduction. If you fail to complete Schedule C, your college tuition itemized deduction could be disallowed. See the instructions for Schedule C.

Line 12 – Addition adjustments G, H, and I
In computing your New York itemized deduction, you may add certain amounts that you were not entitled to deduct on your federal return but that you may deduct on your New York State return.

Instructions for Form IT-203-D (continued)

List any of the addition adjustments below that apply to you on a separate piece of paper marked **itemized deduction schedule - addition adjustments**. Identify the amount of each adjustment that applies to you by letter (G, H, and I). Add all of your addition adjustments and enter the total on line 12. Submit that paper with your Form IT-203-D.

- G** Interest expense on money borrowed to purchase or carry bonds or securities whose interest is subject to New York income tax, but exempt from federal income tax, if this interest expense was not deducted on your federal return or shown as a New York subtraction.
- H** Ordinary and necessary expenses paid or incurred during 2017 in connection with income, or property held for the production of income, which is subject to New York income tax but exempt from federal income tax, if these expenses were not deducted on your federal return or shown as a New York subtraction.
- I** Amortization of bond premium attributable to 2017 on any bond whose interest income is subject to New York income tax, but exempt from federal income tax, if this amortization was not deducted on your federal return or shown as a New York subtraction.

Partners: Include on line 12 the additions described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 24a through 24f.

S corporation shareholders: If you are a shareholder of a federal S corporation that is a New York S corporation for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, include on line 12 additions G through I, described above, that apply to your pro rata share of S corporation items of income, loss, or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

Line 13 – Add lines 10, 11, and 12 and enter the total on line 13.

If you made no entry on lines 11 and 12, enter the amount from line 10 on line 13.

Line 14 – Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-203, line 32 is:

- \$100,000 or less, leave line 14 blank and go to line 15;
- more than \$100,000 but not more than \$475,000, fill in Worksheet 3 below;
- more than \$475,000 but not more than \$525,000, fill in Worksheet 4 below;
- more than \$525,000 but not more than \$1,000,000, enter 50% (.50) of line 13 on line 14;
- more than \$1,000,000 but not more than \$10,000,000, fill in Worksheet 5 below; **or**
- more than \$10,000,000, fill in Worksheet 6 below.

Worksheet 3

- | | | | |
|---|---|---|-------|
| 1 | New York adjusted gross income from Form IT-203, line 32 | 1 | _____ |
| 2 | Filing status ① or ③ enter \$100,000 or filing status ④ enter \$150,000, or filing status ② or ⑤ enter \$200,000 | 2 | _____ |
| 3 | Subtract line 2 from line 1. (If line 2 is more than line 1, leave line 14 blank. Do not continue with this worksheet.) | 3 | _____ |
| 4 | Enter the lesser of line 3 or \$50,000 | 4 | _____ |
| 5 | Divide line 4 by \$50,000 and round to the fourth decimal place | 5 | _____ |
| 6 | Enter 25% (.25) of line 13 | 6 | _____ |
| 7 | Multiply line 5 by line 6 | 7 | _____ |
- Enter this amount on line 14.**

Worksheet 4

- | | | | |
|---|--|---|-------|
| 1 | Enter the excess of New York adjusted gross income from Form IT-203, line 32 over \$475,000 (cannot exceed \$50,000) | 1 | _____ |
| 2 | Divide line 1 by \$50,000 and round to the fourth decimal place | 2 | _____ |
| 3 | Enter 25% (.25) of line 13 | 3 | _____ |
| 4 | Multiply line 2 by line 3 | 4 | _____ |
| 5 | Add lines 3 and 4 | 5 | _____ |
- Enter this amount on line 14.**

Worksheet 5

- | | | | |
|---|---|---|-------|
| 1 | Enter the amount from line 13 | 1 | _____ |
| 2 | Enter 50% (.50) of your gifts to charity (line 4) | 2 | _____ |
| 3 | Subtract line 2 from line 1 | 3 | _____ |
- Enter this amount on line 14.**

Worksheet 6

- | | | | |
|---|---|---|-------|
| 1 | Enter the amount from line 13 | 1 | _____ |
| 2 | Enter 25% (.25) of your gifts to charity (line 4) | 2 | _____ |
| 3 | Subtract line 2 from line 1 | 3 | _____ |
- Enter this amount on line 14.**

Line 15 – Compare the amount on line 15 to your New York standard deduction amount from the standard deduction table on page 28. For greater tax savings, enter the larger of these amounts on Form IT-203, line 33 and mark an **X** in the appropriate box, **Standard** or **Itemized**. If you choose the itemized deduction, you must submit Form IT-203-D with your return.

If you are married and filing separate returns (filing status ③), see the caution for Form IT-203, line 33 on page 28.

Additional information

Definitions used to determine resident, nonresident, or part-year resident

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

Domicile

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

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

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

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

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

Permanent place of abode

In general, a permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether you own it or not, that is suitable for year-round use. A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit our website.

However, a residence maintained by a full-time student enrolled at an institution of higher education in an undergraduate degree program leading to a baccalaureate degree and occupied by the student while attending the institution is not a permanent place of abode with respect to that student. For additional information, see TSB-M-09(15), *Amendment to the Definition of Permanent*

Place of Abode in the Personal Income Tax Regulations Relating to Certain Undergraduate Students.

Note: Special rules apply to military personnel and their spouses; see Publication 361, *New York State Income Tax Information For Military Personnel and Veterans.*

Resident

You are a New York State resident for income tax purposes if:

- Your domicile is not New York State but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend **184 days or more** (any part of a day is a day for this purpose) in New York State during the tax year. (In this instance, you must file Form IT-201, *Resident Income Tax Return*.)

Note: If you maintain a permanent place of abode in New York State but are claiming to be a nonresident for tax purposes, you must be able to provide adequate records to substantiate that you did not spend more than 183 days of the tax year in New York State.

However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition. Also, if you are a military spouse domiciled in another state, but located in New York State solely to be with your spouse (who is a member of the armed services present in New York State in compliance with military orders), you are not considered a resident under this definition. For more information, see TSB-M-10(1), *Military Spouses Residency Relief Act*; or

- Your domicile is New York State. However, even if your domicile is New York, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

Group A

- You did not maintain any permanent place of abode in New York State during the tax year; and
- You maintained a permanent place of abode outside New York State during the entire tax year; and
- You spent **30 days or less** (any part of a day is a day for this purpose) in New York State during the tax year.

Group B

- You were in a foreign country for at least 450 days (any part of a day is a day for this purpose) during any period of 548 consecutive days; and
- You, your spouse (unless legally separated), and minor children spent **90 days or less** (any part of a day is a day for this purpose) in New York State during this 548-day period; and
- During the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. The following formula illustrates this condition:

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

Nonresident

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

Part-year resident

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

New York City and Yonkers

For the definition of a **New York City** or **Yonkers** resident, nonresident, and part-year resident, see the definitions of a New York State resident, nonresident, and part-year resident, and substitute *New York City* or *Yonkers* in place of *New York State*.

Special accruals for full-year nonresidents

You are subject to special accrual rules in computing your New York State personal income tax for 2017 if you meet the following criteria:

- you were a resident of New York State on December 31, 2016, or you became a resident of New York State on January 1, 2018, and
- you had accrued income (see below) for 2017.

You have accrued income for 2017 if either of the following apply:

- you have an item of income that was fixed and determinable in a tax year prior to 2017, but you are reporting that income for federal income tax purposes in tax year 2017; or
- you have an item of income from a non-New York source that was fixed and determinable in tax year 2017, but you will be reporting that income for federal income tax purposes in a tax year after 2017.

Income from a non-New York source is income that is not attributable to (1) a business, trade, profession, or occupation carried on in New York State, or (2) the ownership of any interest in real or tangible personal property in New York State.

If you are subject to the special accrual rules, see the instructions for Form IT-225, addition modification number A-115 and subtraction modification number S-129.

Special accruals for part-year residents

Income accrues to you as a taxpayer when the amount of income becomes fixed and determinable and you have an unrestricted right to receive it.

An *accrued expense* is a cost that has been incurred but not yet paid.

If you are an individual moving out of New York State, accrued income is income you earned during your New York State resident period but did not receive until after you became a nonresident of New York State.

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

If you are an individual moving into New York State, accrued income is income you earned from a non-New York State source during your nonresident period but received after you became a New York State resident.

If you became a resident of New York State during the tax year, you must accrue any item of income, gain, loss, or deduction

that, under an accrual method of accounting, would be reportable at the time you changed your residence. However, no accrual is required or allowed for items of income, gain, loss, or deduction derived from or connected with New York State sources.

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

If you are subject to the special accrual rules, see the instructions for Form IT-225, addition modification number A-115 and subtraction modification number S-129.

Estates and trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return*. Each nonresident and part-year resident beneficiary of an estate or trust must include his or her share of the estate or trust income, if any portion of that income is derived from or connected with New York sources, on Form IT-203. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 25.

Deceased taxpayers

If a taxpayer died after 2016 and before filing a return for 2017, the taxpayer's spouse or personal representative may have to file and **sign** a return for that taxpayer. A personal representative can be an executor, administrator or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on Form IT-203. Write **Filing as surviving spouse** in the area where you sign the return. If someone else is the personal representative for the deceased spouse, he or she must also sign the return. The person who files the return for the deceased taxpayer should write the deceased taxpayer's date of death in the area indicated near the top of the return.

Partnerships/limited liability partnerships or companies

Partnerships, limited liability partnerships (LLPs) and limited liability companies (LLCs), limited liability investment companies (LLICs) and limited liability trust companies (LLTCs) that are treated as partnerships for federal purposes are not subject to the New York State personal income tax, but individual partners (members) of the partnerships are.

If your partnership has a partner who is a New York State resident, or if the partnership has any income from New York State sources, it must file Form IT-204, *Partnership Return*. If your partnership carried on a business in New York City, it may also have to file New York City's Form NYC-204, *Unincorporated Business Tax Return for Partnerships (including Limited Liability Companies)*. Since New York State does not administer the New York City unincorporated business tax, do not file your Form NYC-204 with your state return.

Innocent spouse relief

There are three forms of innocent spouse relief: innocent spouse, separation of liability, and equitable relief. You may qualify for relief from full or partial tax liability on a joint return as an *innocent spouse* if: (1) there is an understatement of tax on a joint return because of an omission or error involving income, deduction, credit, or basis; (2) you can show that when

you signed the return you did not know and had no reason to know of the understatement; and (3) taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax. You may also request a *separation of liability* for any understated tax on a joint return if you and your spouse or former spouse are no longer married, or are legally separated, or have lived apart at all times during the 12-month period prior to the date of filing for relief. If you do not qualify as an innocent spouse or for separation of liability, you may qualify for *equitable relief* if you can show that, taking into account all the facts and circumstances, you should not be held liable for any understatement or underpayment of tax. For more information, see Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*. You may use Form IT-285 only for innocent spouse relief under the three circumstances. Do **not** file Form IT-285 with your return.

If you want to disclaim your spouse's defaulted governmental education, state university, or city university loan or past-due support or past-due legally enforceable debt owed to a New York State agency or a New York City tax warrant judgement debt 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*. You must complete Form IT-280 and submit it with your original return when filed. See *Disclaiming of spouse's debt* on page 36.

Members of the armed forces

If you are a New York State nonresident, your military pay is not subject to New York State tax and cannot be used to determine the amount of New York State personal income tax you must pay (see the instructions for Form IT-225, subtraction modification number S-119). However, although a military spouse's income is generally not considered to be New York source income (see *Nonresidents – New York source income*), the military spouse's income **is used** to determine the amount of New York State personal income tax you must pay (the income is included in the *Federal amount* column). Any other income that you receive from New York State sources while you are a nonresident may be subject to tax. If you have a civilian job in New York State during your off-duty hours, the income you receive is subject to income tax. Income or gain from property located in New York State, or from a business, trade, or profession carried on in this state is also subject to tax.

In addition, if you are a part-year New York State resident, certain combat pay that you received during your resident period may not be subject to tax (see the instructions for Form IT-225, subtraction modification number S-118).

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

Exclusion of, or deduction from, foreign earned income

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

If you have not yet qualified for the exclusion or deduction but you have filed a federal return, you must also file a New York

State return. You should report all income, including income earned in any foreign country, reported on your federal return. If you later qualify for an exclusion or deduction, you can file an amended return on Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return* (see *Other forms you may have to file*). Submit a copy of federal Form 2555 or 2555-EZ with your Form IT-203-X.

U.S. nonresident aliens

If you are a U.S. nonresident alien for federal income tax purposes and are required to file federal Form 1040NR, U.S. Nonresident Alien Income Tax Return, or federal Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents, you may be required to file a New York State nonresident return, Form IT-203. See *New York State nonresidents and part-year residents* beginning on page 6.

If you must file a New York return and you checked filing status box 3, 4, or 5 on federal Form 1040NR, or box 2 on federal Form 1040NR-EZ, you must compute your New York State tax as married filing separately and mark an **X** in box 3 at item A on your Form IT-203. It is important to note that some income items and line references used on Form IT-203 do not correspond with those shown on federal Form 1040NR or 1040NR-EZ. For example, line 12 of federal Form 1040NR or line 5 of federal Form 1040NR-EZ is used to report income from scholarships and fellowships. Since there is no corresponding line on the New York State nonresident return, report this income as other income on line 16 of Form IT-203.

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

New York State net operating loss

Nonresident

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

It is possible, because of the above rules, for a nonresident to have a New York State NOL without having a federal NOL, or to have a New York State NOL that is larger or smaller than the corresponding federal NOL. A nonresident individual claiming a NOL for New York State purposes but not for federal income tax purposes must file Form IT-203.

Part-year resident

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

To report an NOL on Form IT-203, see the instructions for line 16, *Other income*, on page 23 and addition modification number A-215 in the instructions for Form IT-225.

File Form IT-203-X to claim a personal income tax refund based upon an NOL carryback. File Form IT-201-X to claim a refund based upon a **federal** NOL carryback to a tax year when you were a full-year New York State resident.

For more information on claiming a personal income tax refund based upon an NOL, see the instructions for Form IT-203-X or Form IT-201-X.

Stock options

If, as a New York State nonresident or part-year resident, you received stock options and the options you received are attributable to services performed in New York State, some or all of the federal income related to the options may be included in New York source income.

To determine the amount of federal income related to the options that must be included in New York source income, you should maintain records and documentation of your services performed in New York State. For additional information, see Form IT-203-F and its instructions.

Keep a copy 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.

The Tax Department may ask you to provide copies of these records after you have filed your income tax returns.

You should retain copies of your return for at least seven years after you file your return.

Amending your return

Generally, an amended return claiming credit for, or a refund of, an overpayment must be filed within three years of the date that the original return was filed, or within two years of the date that the tax was paid, whichever is later. However, if you file an amended federal return, you must also file an amended New York State return within 90 days from the date you amend your federal return.

You must file an amended return to correct any error on your original state return and to report changes made on your federal return by the IRS. You must report such changes to the New York State Tax Department within 90 days from the date the IRS makes its final determination.

Use Form IT-203-X if your original return was Form IT-203. Also use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident. Use Form IT-201-X if you mistakenly filed Form IT-203, but you were a full-year resident.

In addition, you must use Form IT-203-X to file a protective claim or to report a net operating loss (NOL) carryback.

Paid preparer information

For information relating to the Tax Preparer Registration Program, the signing of returns by a paid preparer (anyone you pay to prepare your return), e-file mandate for paid preparers, and other requirements relating to paid preparers, see Publication 58, *Information for Income Tax Return Preparers*, and our website.

School districts and code numbers

Albany – Erie

If you were a part-year resident of New York State, use this list to find the name and code number of the public school district located in the county where you were last a New York State resident. (If you were also a part-year resident of New York City, look for your listing after Nassau County.) Enter the school district name and code number at the top of the front of your return in the boxes provided. If you do not know the name of

your school district, contact the nearest public school to your New York State home.



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 your school district or code number is not correct.

Albany

Albany 005
Berne-Knox-Westerlo 050
Bethlehem 051
Cairo-Durham 076
Cohoes 122
Duanesburg 153
Green Island 236
Greenville 240
Guilderland 246
Menands 388
Middleburgh 393
Mohonasen 402
Niskayuna 439
North Colonie (including
Maplewood) 443
Ravena-Coeymans-Selkirk 524
Schalmont 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
Canistota-Greenwood 086
Cuba-Rushford 138
Dalton-Nunda (Keshequa) 320
Fillmore 192
Friendship 209
Genesee Valley 018
Hinsdale 277
Letchworth 339
Pioneer 498
Portville 512
Scio 575
Wellsville 683
Whitesville 702

Bronx

Bronx 068

Brooklyn (see Kings)

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

Allegheny-Limestone 011
Cattaraugus-Little Valley 094
Cuba-Rushford 138
Ellicottville 181
Forestville 198
Franklinville 205
Frewsburg 208
Gowanda 230
Hinsdale 277
Olean 462
Pine Valley 497
Pioneer 498
Portville 512
Randolph 522
Salamanca 556
Springville-Griffith Institute 244
Ten Broeck Academy and
Franklinville 205
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 104
Clymer 119
Dunkirk 155
Falconer 189
Forestville 198
Fredonia 206
Frewsburg 208
Gowanda 230
Jamestown 306
Panama 479
Pine Valley 497
Randolph 522
Ripley 536
Sherman 583
Silver Creek 587
Southwestern 611
Westfield Academy and
Central 692

Chemung

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

Chenango

Afton 003
Bainbridge-Guilford 031
Brookfield 070
Chenango Forks 107
Cincinnatus 113
DeRuyter 141
Gilbertsville-Mount Upton 222
Greene 238
Harpursville 259
Norwich 455
Otselic Valley 606
Oxford Academy and
Central 475
Sherburne-Earlville 582
Sidney 586
Unadilla Valley 422
Whitney Point 703

Clinton

AuSable Valley 026
Beekmantown 043
Chateaugay 102
Chazy 105
Northeastern Clinton 418
Northern Adirondack 453
Peru 492
Plattsburgh 503
Saranac 560
Saranac Lake 561

Columbia

Chatham 103
East Greenbush 158
Germantown 221
Hudson 289
Ichabod Crane 294
New Lebanon 426
Pine Plains 496
Red Hook 526
Schodack 571
Taconic Hills 632
Webutuck 680

Cortland

Cincinnatus 113
Cortland 134
DeRuyter 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

Delaware (continued)

Jefferson 310
Livingston Manor 349
Margaretville 375
Oneonta 464
Roscoe 545
Roxbury 547
Sidney 586
South Kortright 601
Stamford 620
Sullivan West 143
Unatego 649
Walton 663
Worcester 711

Dutchess

Arlington 022
Beacon 040
Carmel 089
Dover 149
Haldane 249
Hyde Park 293
Millbrook 396
Pawling 483
Pine Plains 496
Poughkeepsie 514
Red Hook 526
Rhinebeck 531
Spackenkill 612
Taconic Hills 632
Wappingers 665
Webutuck 680

Erie

Akron 004
Alden 007
Amherst 719
Attica 024
Buffalo 073
Cheektowaga 106
Cheektowaga-Sloan 589
Clarence 114
Cleveland Hill 115
Depew 145
East Aurora 156
Eden 171
Frontier 210
Gowanda 230
Grand Island 232
Hamburg 251
Holland 278
Iroquois 300
Kenmore-
Town of Tonawanda 319
Lackawanna 326
Lake Shore 330
Lancaster 332
Maryvale 378
North Collins 442
Orchard Park 468
Pioneer 498
Silver Creek 587
Springville-Griffith Institute 244
Sweet Home 628
Tonawanda City 638
West Seneca 689
Williamsville 706

Essex – Nassau**Essex**

AuSable Valley 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
Willboro 707

Franklin

AuSable Valley 026
Brasher Falls 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-
St. Johnsville 467
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
Iroquois 300
Le Roy 338
Medina 387
Oakfield-Alabama 458
Pavilion 482
Pembroke 487
Royalton-Hartland 548
Wyoming 714

Greene

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

Hamilton

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

Herkimer

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

Jefferson

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

Kings (Brooklyn)

Brooklyn 071

Lewis

Adirondack 002
Beaver River 041
Camden 079
Carthage 090
Copenhagen 129
Harrisville 261
Lowville Academy and
Central 355
Sandy Creek 559
South Jefferson 600
South Lewis 602

Livingston

Avon 029
Caledonia-Mumford 077
Canaseraga 083
Dalton-Nunda (Keshequa) 320
Dansville 140
Genesee 218

Livingston (continued)

Honeoye 282
Honeoye Falls-Lima 283
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
DeRuyter 141
East Syracuse-Minoa 167
Edmeston 174
Fabius-Pompey 187
Fayetteville-Manlius 370
Hamilton 252
Madison 361
Morrisville-Eaton 411
Mount Markham 412
Oneida 463
Otselic Valley 606
Sherburne-Earlville 582
Stockbridge Valley 624
Unadilla Valley 422
Vernon-Verona-Sherill 584
Waterville 673

Manhattan (see New York)**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
Kendall 318
Penfield 488
Pittsford 500
Rochester 538
Rush-Henrietta 549
Spencerport 614
Victor 659
Wayne 678
Webster 679
West Irondequoit 299
Wheatland-Chili 697

Montgomery

Amsterdam 015
Broadalbin-Perth 065
Canajoharie 081
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120
Duanesburg 153
Fonda-Fultonville 197
Fort Plain 201

Montgomery (continued)

Galway 212
Johnstown 314
Oppenheim-Ephratah-
St. Johnsville 467
Owen D. Young
(Van Hornesville) 474
Schalmont 568
Schoharie 572
Scotia-Glenville 576
Sharon Springs 579

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
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
Mineola 398
New Hyde Park-
Garden City Park 425
North Bellmore 441
North Merrick 444
North Shore 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 CHS*
Syosset 630
Uniondale 652
Valley Stream CHS*
Valley Stream 13 655
Valley Stream 24 656
Valley Stream 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.

New York – Staten Island**New York (Manhattan)**Manhattan **369****New York City** (see individual counties)**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**
Starpoint **621**
Wilson **708****Oneida**Adirondack **002**
Brookfield **070**
Camden **079**
Central Square **098**
Clinton **117**
Holland Patent **279**
Madison **361**
Mount Markham **412**
New Hartford **424**
New York Mills **430**
Oneida **463**
Oriskany **469**
Poland **506**
Remsen **528**
Rome **541**
Sauquoit Valley **564**
Stockbridge Valley **624**
Town of Webb **639**
Utica **653**
Vernon-Verona-Sherrill **584**
Waterville **673**
West Canada Valley **685**
Westmoreland **695**
Whitesboro **701****Onondaga**Baldwinsville **033**
Cato-Meridian **092**
Cazenovia **095**
Central Square **098**
Chittenango **111**
DeRuyter **141**
East Syracuse-Minoa **167**
Fabius-Pompey **187**
Fayetteville-Manlius **370**
Homer **281**
Jamesville-Dewitt **307**
Jordan-Elbridge **315**
LaFayette **325**
Liverpool **348**
Lyncourt **358**
Marcellus **373**
Moravia **407**
North Syracuse **449**
Onondaga **465**
Phoenix **494**
Skaneateles **588**
Solvay **593**
Syracuse **631**
Tully **646**
West Genesee **686**
Westhill **694****Ontario**Bloomfield **157**
Canandaigua **082**
Geneva **219**
Honeoye **282**
Honeoye Falls-Lima **283**
Livonia **350**
Lyons **360**
Manchester-Shortsville
(Red Jacket) **527**
Marcus Whitman **374**
Naples **420**
Newark **431**
Palmyra-Macedon **478**
Penn Yan **489**
Phelps-Clifton Springs
(Midlakes) **493**
Pittsford **500**
Victor **659**
Wayland-Cohocton **677****Orange**Chester **110**
Cornwall **133**
Eldred **178**
Florida **196**
Goshen **228**
Greenwood Lake **243**
Highland Falls-
Fort Montgomery **275**
Kiryas Joel Village **725**
Marlboro **377**
Middletown **394**
Minisink Valley **400**
Monroe-Woodbury **403**
Newburgh **433**
North Rockland **445**
Pine Bush **495**
Port Jervis **510**
Ramapo **626**
Tuxedo **648**
Valley **405**
Walkill **662**
Warwick Valley **668**
Washingtonville **669****Orleans**Albion **006**
Barker **035**
Brockport **066**
Byron-Bergen **075**
Holley **280**
Kendall **318**
Lyndonville **359**
Medina **387**
Oakfield-Alabama **458**
Royalton-Hartland **548****Oswego**Altmar-Parish-Williamstown **012**
Camden **079**
Cato-Meridian **092**
Central Square **098**
Fulton **211**
Hannibal **257**
Mexico Academy and
Central **390**
Oswego **472**
Phoenix **494**
Pulaski Academy and
Central **516**
Sandy Creek **559**
South Jefferson **600****Otsego**Bainbridge-Guilford **031**
Charlotte Valley **101**
Cherry Valley-Springfield **616**
Cobleskill-Richmondville **120**
Cooperstown **128**
Edmeston **174**
Franklin **203**
Gilbertsville-Mount Upton **222**
Laurens **336**
Milford **395**
Morris **409**
Mount Markham **412**
Oneonta **464**
Owen D. Young
(Van Hornesville) **474**
Richfield Springs **533**
Schenevus **570**
Sharon Springs **579**
Sidney **586**
Unadilla Valley **422**
Unatego **649**
Worcester **711****Putnam**Brewster **060**
Carmel **089**
Garrison **215**
Haldane **249**
Lakeland **331**
Mahopac **363**
North Salem **447**
Pawling **483**
Putnam Valley **518**
Wappingers **665****Queens**Queens **519****Rensselaer**Averill Park **027**
Berlin **049**
Brunswick (Brittonkill) **064**
Cambridge **078**
East Greenbush **158**
Hoosick Falls **285**
Hoosic Valley **284**
Ichabod Crane **294**
Lansingburgh **334**
Mechanicville **386**
New Lebanon **426**
North Greenbush (Williams) **704**
Rensselaer **530**
Schodack **571**
Stillwater **623**
Troy **642**
Wynantskill **713****Richmond (Staten Island)**Staten Island **622****Rockland**Clarkstown **423**
East Ramapo **615**
Nanuet **419**
North Rockland **445**
Nyack **457**
Pearl River **484**
Ramapo **626**
South Orangetown **605****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 **402**
Niskayuna **439**
Schalmont **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-Painted Post **132**
Dundee **154**
Hammondsport **254**
Horseheads **287**
Odessa-Montour **460**
South Seneca **607**
Spencer-Van Etten **613**
Trumansburg **643**
Watkins Glen **675****Seneca**Clyde-Savannah **118**
Geneva **219**
Lyons **360**
Phelps-Clifton Springs
(Midlakes) **493**
Romulus **542**
Seneca Falls **578**
South Seneca **607**
Trumansburg **643**
Waterloo **671****Staten Island** (see *Richmond*)

Steuben – Yates**Steuben**

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

St. Lawrence

Alexandria 009
 Brasher Falls 058
 Brushton-Moira 072
 Canton 087
 Clifton-Fine 116
 Colton-Pierrepont 124
 Edwards-Knox 724
 Gouverneur 229
 Hammond 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

Suffolk

Amagansett 013
 Amityville 014
 Babylon 030
 Bayport-Blue Point 039
 Bay Shore 038
 Brentwood 059
 Bridgehampton 062
 Center Moriches 096
 Central Islip 097
 Cold Spring Harbor 123
 Commack 125
 Comsewogue 126
 Connetquot 127
 Copiague 130
 Deer Park 142
 East Hampton 159
 East Islip 161
 East Moriches 163
 Eastport-South Manor 170
 East Quogue 164
 Elwood 186
 Farmingdale 191
 Fire Island 193
 Fishers Island 194
 Greenport 239
 Half Hollow Hills 250
 Hampton Bays 255

Suffolk (continued)

Harborfields 258
 Hauppauge 264
 Huntington 292
 Islip 304
 Kings Park 321
 Lindenhurst 344
 Longwood 392
 Mattituck-Cutchogue 382
 Middle Country 391
 Miller Place 397
 Montauk 404
 Mount Sinai 414
 New Suffolk 429
 North Babylon 440
 Northport-East Northport 452
 Oysterponds 477
 Patchogue-Medford 481
 Port Jefferson 509
 Quogue 521
 Remsenburg-Speonk 529
 Riverhead 537
 Rocky Point 540
 Sachem 553
 Sagaponack 555
 Sag Harbor 554
 Sayville 566
 Shelter Island 580
 Shoreham-Wading River 585
 Smithtown 590
 Southampton 608
 South Country 596
 South Huntington 599
 Southold 610
 Springs 617
 Three Village 635
 Tuckahoe Common 645
 Wainscott 661
 West Babylon 684
 Westhampton Beach 693
 West Islip 688
 William Floyd 381
 Wyandanch 712

Sullivan

Eldred 178
 Ellenville 180
 Fallsburg 190
 Liberty 342
 Livingston Manor 349
 Minisink Valley 400
 Monticello 406
 Pine Bush 495
 Port Jervis 510
 Sullivan West 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
 Cortland 134
 Dryden 152

Tompkins (continued)

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
 Fallsburg 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 405
 Walkkill 662

Warren

Abraham Wing 226
 Bolton 055
 Corinth 131
 Glens Falls 225
 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
 Hoosick Falls 285
 Hoosic Valley 284
 Hudson Falls 290
 Lake George 327
 Putnam 517
 Salem 557
 Schuylerville 574
 Stillwater 623
 Whitehall 700

Wayne

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

Wayne (continued)

Red Creek 525
 Sodus 592
 Victor 659
 Wayne 678
 Webster 679
 Williamson 705

Westchester

Ardley 019
 Bedford 042
 Blind Brook 535
 Briarcliff Manor 061
 Bronxville 069
 Byram Hills 023
 Chappaqua 100
 Croton-Harmon 136
 Dobbs Ferry 147
 Eastchester 169
 Edgemont 172
 Elmsford 185
 Greenburgh Central 7 237
 Harrison 260
 Hastings-on-Hudson 263
 Hendrick Hudson 267
 Irvington 301
 Katonah-Lewisboro 316
 Lakeland 331
 Mamaroneck 367
 Mount Pleasant 417
 Mount Vernon 416
 New Rochelle 428
 North Salem 447
 Ossining 471
 Peekskill 485
 Pelham 486
 Pleasantville 504
 Pocantico Hills 505
 Port Chester 508
 Putnam Valley 518
 Rye 551
 Rye Neck 552
 Scarsdale 567
 Somers 594
 Tarrytowns 633
 Tuckahoe Union Free 644
 Valhalla 654
 White Plains 699
 Yonkers 715
 Yorktown 717

Wyoming


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

Yates

Dundee 154
 Geneva 219
 Marcus Whitman 374
 Naples 420
 Penn Yan 489
 Prattsburg 515

NYS

2017 New York State Tax Table

 If your New York adjusted gross income (line 32 of Form IT-203) is more than \$107,650, you cannot use these tables. See *Tax computation — New York AGI of more than \$107,650* beginning on page 64 to compute your tax. Failure to follow these instructions may result in your having to pay interest and penalty if the income tax you report on your return is less than the correct amount.

In this **New York State** tax table, the *taxable income* column is the amount from Form IT-203, line 37.

Example: Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 37 of Form IT-203 is \$38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for Married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,814. This is the tax amount they must write on line 38 of Form IT-203. →

| If line 37 (taxable income) is – | | And you are – | | |
|----------------------------------|---------------|-------------------------------------|-------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household |
| Your New York State tax is: | | | | |
| 38,200 | 38,250 | 2,127 | 1,811 | 1,957 |
| 38,250 | 38,300 | 2,130 | 1,814 | 1,960 |
| 38,300 | 38,350 | 2,134 | 1,817 | 1,963 |
| 38,350 | 38,400 | 2,137 | 1,820 | 1,966 |

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

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

NYS

2017 New York State Tax Table

Table with columns for taxable income ranges (At least, But less than) and filing status (Single or Married filing separately, Married filing jointly, Head of a household). It is organized into sections for income brackets: 15,000, 16,000, 17,000, 18,000, 19,000, 20,000, 21,000, and 22,000. Each section lists the corresponding New York State tax amounts for various filing statuses.

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

2017 New York State Tax Table

NYS

| If line 37 (taxable income) is – | | And you are – | | | If line 37 (taxable income) is – | | And you are – | | | If line 37 (taxable income) is – | | And you are – | | |
|---|---------------|-------------------------------------|-------------------------|---------------------|---|---------------|-------------------------------------|-------------------------|---------------------|--|---------------|-------------------------------------|-------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household |
| 60,000 Your New York State tax is: | | | | | 62,000 Your New York State tax is: | | | | | 64,000 Your New York State tax is: | | | | |
| 60,000 | 60,050 | 3,533 | 3,191 | 3,363 | 62,000 | 62,050 | 3,662 | 3,320 | 3,492 | 64,000 | 64,050 | 3,791 | 3,449 | 3,621 |
| 60,050 | 60,100 | 3,537 | 3,194 | 3,366 | 62,050 | 62,100 | 3,666 | 3,323 | 3,495 | 64,050 | 64,100 | 3,795 | 3,452 | 3,624 |
| 60,100 | 60,150 | 3,540 | 3,198 | 3,369 | 62,100 | 62,150 | 3,669 | 3,327 | 3,498 | 64,100 | 64,150 | 3,798 | 3,456 | 3,627 |
| 60,150 | 60,200 | 3,543 | 3,201 | 3,372 | 62,150 | 62,200 | 3,672 | 3,330 | 3,501 | 64,150 | 64,200 | 3,801 | 3,459 | 3,630 |
| 60,200 | 60,250 | 3,546 | 3,204 | 3,376 | 62,200 | 62,250 | 3,675 | 3,333 | 3,505 | 64,200 | 64,250 | 3,804 | 3,462 | 3,634 |
| 60,250 | 60,300 | 3,549 | 3,207 | 3,379 | 62,250 | 62,300 | 3,678 | 3,336 | 3,508 | 64,250 | 64,300 | 3,807 | 3,465 | 3,637 |
| 60,300 | 60,350 | 3,553 | 3,210 | 3,382 | 62,300 | 62,350 | 3,682 | 3,339 | 3,511 | 64,300 | 64,350 | 3,811 | 3,468 | 3,640 |
| 60,350 | 60,400 | 3,556 | 3,214 | 3,385 | 62,350 | 62,400 | 3,685 | 3,343 | 3,514 | 64,350 | 64,400 | 3,814 | 3,472 | 3,643 |
| 60,400 | 60,450 | 3,559 | 3,217 | 3,389 | 62,400 | 62,450 | 3,688 | 3,346 | 3,518 | 64,400 | 64,450 | 3,817 | 3,475 | 3,647 |
| 60,450 | 60,500 | 3,562 | 3,220 | 3,392 | 62,450 | 62,500 | 3,691 | 3,349 | 3,521 | 64,450 | 64,500 | 3,820 | 3,478 | 3,650 |
| 60,500 | 60,550 | 3,566 | 3,223 | 3,395 | 62,500 | 62,550 | 3,695 | 3,352 | 3,524 | 64,500 | 64,550 | 3,824 | 3,481 | 3,653 |
| 60,550 | 60,600 | 3,569 | 3,227 | 3,398 | 62,550 | 62,600 | 3,698 | 3,356 | 3,527 | 64,550 | 64,600 | 3,827 | 3,485 | 3,656 |
| 60,600 | 60,650 | 3,572 | 3,230 | 3,401 | 62,600 | 62,650 | 3,701 | 3,359 | 3,530 | 64,600 | 64,650 | 3,830 | 3,488 | 3,659 |
| 60,650 | 60,700 | 3,575 | 3,233 | 3,405 | 62,650 | 62,700 | 3,704 | 3,362 | 3,534 | 64,650 | 64,700 | 3,833 | 3,491 | 3,663 |
| 60,700 | 60,750 | 3,578 | 3,236 | 3,408 | 62,700 | 62,750 | 3,707 | 3,365 | 3,537 | 64,700 | 64,750 | 3,836 | 3,494 | 3,666 |
| 60,750 | 60,800 | 3,582 | 3,239 | 3,411 | 62,750 | 62,800 | 3,711 | 3,368 | 3,540 | 64,750 | 64,800 | 3,840 | 3,497 | 3,669 |
| 60,800 | 60,850 | 3,585 | 3,243 | 3,414 | 62,800 | 62,850 | 3,714 | 3,372 | 3,543 | 64,800 | 64,850 | 3,843 | 3,501 | 3,672 |
| 60,850 | 60,900 | 3,588 | 3,246 | 3,418 | 62,850 | 62,900 | 3,717 | 3,375 | 3,547 | 64,850 | 64,900 | 3,846 | 3,504 | 3,676 |
| 60,900 | 60,950 | 3,591 | 3,249 | 3,421 | 62,900 | 62,950 | 3,720 | 3,378 | 3,550 | 64,900 | 64,950 | 3,849 | 3,507 | 3,679 |
| 60,950 | 61,000 | 3,595 | 3,252 | 3,424 | 62,950 | 63,000 | 3,724 | 3,381 | 3,553 | 64,950 | 65,000 | 3,853 | 3,510 | 3,682 |
| 61,000 Your New York State tax is: | | | | | 63,000 Your New York State tax is: | | | | | 65,000 or more: | | | | |
| 61,000 | 61,050 | 3,598 | 3,256 | 3,427 | 63,000 | 63,050 | 3,727 | 3,385 | 3,556 | <div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <p>\$65,000 or more – compute your New York State tax using the New York State tax rate schedule on page 63.</p> </div> <p> If the amount on line 32 is more than \$107,650, see page 64.</p> | | | | |
| 61,050 | 61,100 | 3,601 | 3,259 | 3,430 | 63,050 | 63,100 | 3,730 | 3,388 | 3,559 | | | | | |
| 61,100 | 61,150 | 3,604 | 3,262 | 3,434 | 63,100 | 63,150 | 3,733 | 3,391 | 3,563 | | | | | |
| 61,150 | 61,200 | 3,607 | 3,265 | 3,437 | 63,150 | 63,200 | 3,736 | 3,394 | 3,566 | | | | | |
| 61,200 | 61,250 | 3,611 | 3,269 | 3,440 | 63,200 | 63,250 | 3,740 | 3,398 | 3,569 | | | | | |
| 61,250 | 61,300 | 3,614 | 3,272 | 3,443 | 63,250 | 63,300 | 3,743 | 3,401 | 3,572 | | | | | |
| 61,300 | 61,350 | 3,617 | 3,275 | 3,447 | 63,300 | 63,350 | 3,746 | 3,404 | 3,576 | | | | | |
| 61,350 | 61,400 | 3,620 | 3,278 | 3,450 | 63,350 | 63,400 | 3,749 | 3,407 | 3,579 | | | | | |
| 61,400 | 61,450 | 3,624 | 3,281 | 3,453 | 63,400 | 63,450 | 3,753 | 3,410 | 3,582 | | | | | |
| 61,450 | 61,500 | 3,627 | 3,285 | 3,456 | 63,450 | 63,500 | 3,756 | 3,414 | 3,585 | | | | | |
| 61,500 | 61,550 | 3,630 | 3,288 | 3,459 | 63,500 | 63,550 | 3,759 | 3,417 | 3,588 | | | | | |
| 61,550 | 61,600 | 3,633 | 3,291 | 3,463 | 63,550 | 63,600 | 3,762 | 3,420 | 3,592 | | | | | |
| 61,600 | 61,650 | 3,637 | 3,294 | 3,466 | 63,600 | 63,650 | 3,766 | 3,423 | 3,595 | | | | | |
| 61,650 | 61,700 | 3,640 | 3,298 | 3,469 | 63,650 | 63,700 | 3,769 | 3,427 | 3,598 | | | | | |
| 61,700 | 61,750 | 3,643 | 3,301 | 3,472 | 63,700 | 63,750 | 3,772 | 3,430 | 3,601 | | | | | |
| 61,750 | 61,800 | 3,646 | 3,304 | 3,476 | 63,750 | 63,800 | 3,775 | 3,433 | 3,605 | | | | | |
| 61,800 | 61,850 | 3,649 | 3,307 | 3,479 | 63,800 | 63,850 | 3,778 | 3,436 | 3,608 | | | | | |
| 61,850 | 61,900 | 3,653 | 3,310 | 3,482 | 63,850 | 63,900 | 3,782 | 3,439 | 3,611 | | | | | |
| 61,900 | 61,950 | 3,656 | 3,314 | 3,485 | 63,900 | 63,950 | 3,785 | 3,443 | 3,614 | | | | | |
| 61,950 | 62,000 | 3,659 | 3,317 | 3,488 | 63,950 | 64,000 | 3,788 | 3,446 | 3,617 | | | | | |

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

New York State tax rate schedule

If your New York AGI amount on Form IT-203, line 32, is more than \$107,650, see pages 64, 65, and 66 to compute your New York State tax.

| Married filing jointly and qualifying widow(er) – filing status ② and ⑤ | | | | | | |
|--|--------------|---------------|------|-------|--------------------|-----------|
| If line 37 is: | | The tax is: | | | | |
| over | but not over | | | | | |
| \$ 0 | \$ 17,150 | 4% of line 37 | | | | |
| 17,150 | 23,600 | \$ 686 | plus | 4.5% | of the excess over | \$17,150 |
| 23,600 | 27,900 | 976 | plus | 5.25% | " " " " | 23,600 |
| 27,900 | 43,000 | 1,202 | plus | 5.9% | " " " " | 27,900 |
| 43,000 | 161,550 | 2,093 | plus | 6.45% | " " " " | 43,000 |
| 161,550 | 323,200 | 9,739 | plus | 6.65% | " " " " | 161,550 |
| 323,200 | 2,155,350 | 20,489 | plus | 6.85% | " " " " | 323,200 |
| 2,155,350 | | 145,991 | plus | 8.82% | " " " " | 2,155,350 |

| Single and married filing separately – filing status ① and ③ | | | | | | |
|---|--------------|---------------|------|-------|--------------------|-----------|
| If line 37 is: | | The tax is: | | | | |
| over | but not over | | | | | |
| \$ 0 | \$ 8,500 | 4% of line 37 | | | | |
| 8,500 | 11,700 | \$ 340 | plus | 4.5% | of the excess over | \$ 8,500 |
| 11,700 | 13,900 | 484 | plus | 5.25% | " " " " | 11,700 |
| 13,900 | 21,400 | 600 | plus | 5.9% | " " " " | 13,900 |
| 21,400 | 80,650 | 1,042 | plus | 6.45% | " " " " | 21,400 |
| 80,650 | 215,400 | 4,864 | plus | 6.65% | " " " " | 80,650 |
| 215,400 | 1,077,550 | 13,825 | plus | 6.85% | " " " " | 215,400 |
| 1,077,550 | | 72,882 | plus | 8.82% | " " " " | 1,077,550 |

| Head of household – filing status ④ | | | | | | |
|--|--------------|---------------|------|-------|--------------------|-----------|
| If line 37 is: | | The tax is: | | | | |
| over | but not over | | | | | |
| \$ 0 | \$ 12,800 | 4% of line 37 | | | | |
| 12,800 | 17,650 | \$ 512 | plus | 4.5% | of the excess over | \$12,800 |
| 17,650 | 20,900 | 730 | plus | 5.25% | " " " " | 17,650 |
| 20,900 | 32,200 | 901 | plus | 5.9% | " " " " | 20,900 |
| 32,200 | 107,650 | 1,568 | plus | 6.45% | " " " " | 32,200 |
| 107,650 | 269,300 | 6,434 | plus | 6.65% | " " " " | 107,650 |
| 269,300 | 1,616,450 | 17,184 | plus | 6.85% | " " " " | 269,300 |
| 1,616,450 | | 109,464 | plus | 8.82% | " " " " | 1,616,450 |

Tax computation – New York AGI of more than \$107,650

New York State tax

Find your New York State tax by using the correct tax computation worksheet within your filing status (see below and pages 65 and 66).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line 32) is **more than \$107,650, but not more than \$2,155,350**, and your taxable income (line 37) is **\$161,550 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
 - 2 Enter your taxable income from line 37 2 _____
 - 3 Multiply line 2 by 6.45% (.0645)
(**Stop:** If the line 1 amount is **\$157,650 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter the excess of line 1 over \$107,650 6 _____
 - 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
 - 8 Multiply line 5 by line 7 8
 - 9 Add lines 4 and 8 9 _____
- Enter here and on line 38.**

Tax computation worksheet 2

If your New York AGI (line 32) is **more than \$161,550, but not more than \$2,155,350**, and your taxable income (line 37) is **more than \$161,550 but not more than \$323,200**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
 - 2 Enter your taxable income from line 37 2 _____
 - 3 Multiply line 2 by 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$211,550 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$681 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$161,550 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 38.**

Tax computation worksheet 3

If your New York AGI (line 32) is **more than \$323,200, but not more than \$2,155,350**, and your taxable income (line 37) is **more than \$323,200**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
 - 2 Enter your taxable income from line 37 2 _____
 - 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$373,200 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$1004 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$323,200 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 38.**

Tax computation worksheet 4

If your New York AGI (line 32) is **more than \$2,155,350**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
 - 2 Enter your taxable income from line 37 2 _____
 - 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$2,205,350 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 If line 2 is **\$161,550 or less**, enter \$681 on line 6. If line 2 is **more than \$161,550 but not more than \$323,200**, enter \$1004 on line 6. If line 2 is **more than \$323,200**, enter \$1650 on line 6. 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$2,155,350 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 38.**

Tax computation – New York AGI of more than \$107,650 (continued)

Single and married filing separately

Tax computation worksheet 5

If your New York AGI (line 32) is **more than \$107,650, but not more than \$1,077,550**, and your taxable income (line 37) is **\$215,400 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
- 2 Enter your taxable income from line 37 2 _____
- 3 Multiply line 2 by 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$157,650 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter the excess of line 1 over \$107,650 6 _____
- 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
- 8 Multiply line 5 by line 7 8
- 9 Add lines 4 and 8 9 _____
Enter here and on line 38.

Tax computation worksheet 7

If your New York AGI (line 32) is **more than \$1,077,550**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
- 2 Enter your taxable income from line 37 2 _____
- 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$1,127,550 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
- 5 Subtract line 4 from line 3 5 _____
- 6 If line 2 is **\$215,400 or less**, enter \$500 on line 6. If line 2 is **more than \$215,400**, enter \$930 on line 6. 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$1,077,550 8 _____
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
- 10 Multiply line 7 by line 9 10
- 11 Add lines 4, 6, and 10 11 _____
Enter here and on line 38.

Tax computation worksheet 6

If your New York AGI (line 32) is **more than \$215,400, but not more than \$1,077,550**, and your taxable income (line 37) is **more than \$215,400**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
- 2 Enter your taxable income from line 37 2 _____
- 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$265,400 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
- 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter \$500 on line 6 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$215,400 8 _____
- 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
- 10 Multiply line 7 by line 9 10
- 11 Add lines 4, 6, and 10 11 _____
Enter here and on line 38.

Tax computation – New York AGI of more than \$107,650 (continued)

Head of household

Tax computation worksheet 8

If your New York AGI (line 32) is **more than \$107,650, but not more than \$1,616,450**, and your taxable income (line 37) is **\$269,300 or less**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
 - 2 Enter your taxable income from line 37 2 _____
 - 3 Multiply line 2 by 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$157,650 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter the excess of line 1 over \$107,650 6 _____
 - 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
 - 8 Multiply line 5 by line 7 8
 - 9 Add lines 4 and 8 9 _____
- Enter here and on line 38.**

Tax computation worksheet 9

If your New York AGI (line 32) is **more than \$269,300, but not more than \$1,616,450**, and your taxable income (line 37) is **more than \$269,300**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
 - 2 Enter your taxable income from line 37 2 _____
 - 3 Multiply line 2 by 6.85% (.0685)
(**Stop:** If the line 1 amount is **\$319,300 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$725 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$269,300 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 38.**

Tax computation worksheet 10

If your New York AGI (line 32) is **more than \$1,616,450**, then you must compute your tax using this worksheet.

- 1 Enter your New York AGI from line 32 1 _____
 - 2 Enter your taxable income from line 37 2 _____
 - 3 Multiply line 2 by 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$1,666,450 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 If line 2 is **\$269,300 or less**, enter \$725 on line 6. If line 2 is **more than \$269,300**, enter \$1263 on line 6. 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$1,616,450 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 38.**

— Notes —

— Notes —

— Notes —

— Notes —

Index

| | | | |
|--|--------------------|---|----------------|
| 1099-G information | 5 | Other forms you may have to file | 12 |
| Account information | 38 | Other gains and losses | 20 |
| Additions | 25-26 | Other income | 23 |
| Alimony received | 19 | Other New York state taxes | 30 |
| Amending your return | 50 | Paid preparers (signature) (information) | 39, 50 |
| Amount overpaid | 36 | Partners | 25, 46, 48 |
| Amount you owe | 36 | Partnerships, limited liability partnerships, and limited liability companies | 48 |
| Armed forces (including combat zone relief) | 15, 49, back cover | Part-year NYC resident tax | 30 |
| Business income or loss | 19 | Part-year NYC school tax credit (fixed amount) | 34 |
| Capital gain or loss | 20 | Part-year NYC school tax rate reduction credit | 34 |
| Child and dependent care credit (NYS/NYC) | 30 | Part-year resident income allocation worksheet | 17 |
| Child's investment income | 7 | Part-year Yonkers resident income tax surcharge | 31 |
| Collection of debts from your refund | 36 | Payment options | 37 |
| College tuition credit/itemized deduction | 43 | Penalties and interest | 37 |
| Common words and phrases | 5 | Pensions and annuities | 21, 26 |
| Credits for businesses | 10 | Pension and annuity income exclusion | 26 |
| Credits for individuals | 8 | Pensions of New York State and local governments and the federal government | 26 |
| Deceased taxpayers | 48 | Permanent place of abode | 47 |
| Definitions: resident, nonresident, or part-year resident .. | 47-48 | Privacy notification | 40 |
| Dependent exemption | 28 | Private delivery services | 40 |
| Direct deposit | 36 | Property tax relief credit | 9, 14 |
| Disability income exclusion | 27 | Public employee 414(h) retirement contributions | 25 |
| Disclaiming of spouse's debt | 36 | QEZE (qualified empire zone enterprise) | 11 |
| Domicile | 47 | Refundable credits (NYS and NYC) | 35 |
| E-file | 4 | Refund options | 36 |
| Earned income credit (NYS/NYC) | 30, 42 | Rounding | 5 |
| Estates and trusts (beneficiaries) | 25, 48 | Sales or use tax | 32 |
| Estimated tax | 35-36 | School district names and codes | 51-54 |
| Estimated tax penalty | 37 | School tax exemption (STAR) | 9 |
| Extension of time to file | 35, back cover | S corporation shareholders | 25 |
| Farm income or loss | 23 | Signatures | 39 |
| Federal adjusted gross income (federal AGI) | 24 | Social security number | 13 |
| Filing status | 14 | Special condition codes | 15 |
| Foreign earned income | 49 | Special accruals – full-year nonresidents | 48 |
| Gambling winnings | 6, 23, 35 | part-year residents | 48 |
| Household credit (NYS) | 29 | Standard deduction | 28 |
| Identity theft | 4 | Statute of limitations | back cover |
| Income percentage | 30 | Subtractions | 26-27 |
| Innocent spouse relief | 48 | Tax computation – New York AGI of more than \$107,650 | 64-66 |
| Interest and penalties | 37 | Tax due (amount you owe) | 36 |
| Interest income | 19 | Tax rate schedule (New York State) | 63 |
| Interest income – State and local bonds and obligations | 25 | Tax table (New York State) | 55-62 |
| IRA distributions | 21 | Tax withheld (New York State, New York City, and Yonkers) | 35 |
| Itemized deduction | 28 | Taxable income | 28 |
| Line instructions – Form IT-203 | 19 | Taxes (other taxes (NYS and NYC)) | 30 |
| Form IT-203-ATT | 41 | Third-party designee | 39 |
| Form IT-203-B | 42 | U.S. citizens abroad | back cover |
| Form IT-203-D | 44 | U.S. nonresident aliens | 49 |
| Lottery distributions | 6, 23, 35 | Unemployment compensation | 23 |
| Lump-sum distributions | 12 | Voluntary contributions | 33-34 |
| MABSTOA pensions | 26 | Wage salaries, tips, etc. | 19 |
| MCTMT | 30 | What is identity theft? | 4 |
| Military personnel | | What's new for 2017? | 3 |
| (including combat zone relief) | 15, 49, back cover | When to file/Important dates | back cover |
| Need help? | back cover | Where to file | 40, back cover |
| Net operating loss (NOL) | 23, 49 | Who must file | 6 |
| Nonobligated spouse | 36 | Withholding for the next year | 35 |
| Nonrefundable credits (NYS and NYC) | 30 | Yonkers nonresident earnings tax | 31 |
| NYS nonresident and part-year resident | 6 | | |
| Online Services | 5 | | |
| Ordinary dividends | 19 | | |



When to file/Important dates

April 17, 2018

Date by which you must file your 2017 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 16, 2018) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2018

Date by which you must file your 2017 New York State income tax return if you qualify to file your federal income tax return on June 15, 2018, because:

- 1) you are a U.S. citizen or resident alien and live outside the U.S. and Puerto Rico and your main place of business or post of duty is outside the U.S. and Puerto Rico, or
- 2) you are in the military service outside the U.S. and Puerto Rico when your 2017 return is due. The time to pay your New York State, New York City and Yonkers income tax, and any New York State or local sales or use tax is similarly automatically extended.

Military Personnel — For more information on extensions of time to file, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

October 15, 2018

Date by which you must file your 2017 income tax return to avoid penalties and interest computed from the original due date if you filed IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed.

April 17, 2018
June 15, 2018
September 17, 2018
January 15, 2019

These are the due dates for 2018 estimated tax payments. Generally, you must pay estimated tax if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim, or any amount of MCTMT.

Statute of limitations

Generally, you must file a claim for a credit or refund of an overpayment of income tax within the later of three years from the time you filed the return or two years from the time you paid the tax. If you did not file a return, you must file the claim for a credit or refund within two years from the time you paid the tax.

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

| | |
|---|---|
| Automated income tax refund status: | 518-457-5149 |
| Personal Income Tax Information Center: | 518-457-5181 |
| To order forms and publications: | 518-457-5431 |
| Text Telephone (TTY) or TDD equipment users | Dial 7-1-1 for the New York Relay Service |

Where to file

If enclosing a payment (check or money order with Form IT-201-V), mail your return to:

STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555

If not enclosing a payment, mail your return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 40 for additional information.

