# Instructions for Form IT-201 <br> Full-Year Resident Income Tax Return 

New York State • New York City • Yonkers
(including instructions for Forms IT-201-ATT and IT-201-D)

## File electronically

Before you file a paper return, consider preparing and filing your return electronically.

- Electronic preparation and filing is fast, easy, and secure.
- Electronic filers get their refunds faster than paper filers (more than twice as fast, on average).


## E-File for free

With the addition of our new income tax Web File system, more than $85 \%$ of New Yorkers can now electronically prepare and file their returns for free. Visit our Web site at www.tax.ny.gov to learn more.

## Go online

The Tax Department now offers more than 60 online services that allow you to file returns, pay tax, respond to notices, get email notifications and much more. Visit our Web site at www.tax.ny.gov for more information.

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## General changes for 2014

- Yonkers resident income tax surcharge

The Yonkers resident income tax surcharge has increased from $15 \%$ to $16.75 \%$.

## - START-UP NY program

The START-UP NY program provides tax benefits to approved businesses that have located within tax-free NY areas and for certain employees of these businesses. The program is administered by Empire State Development (ESD). See our Web site for more information.

- New reporting method for other addition and subtraction modifications
Taxpayers must now report the identifying information for other addition and subtraction modifications using new Form IT-225, New York State Modifications. The total amount of other additions and other subtractions will continue to be reported on Form IT-201, lines 23 and 31. However, the description and individual amounts for these modifications will no longer be shown in the Identify area of these lines but on Form IT-225. See page 14, Form IT-225, and its instructions.
- Paid preparer exclusion code

Paid preparers must now enter either their New York Tax Preparer Registration Identification Number (NYTPRIN) or an exclusion code (if they are not required to register). See page 30 and our Web site.

- Signature requirements for e-filed returns

To make the process less burdensome for tax professionals and further reduce barriers to electronic filing, taxpayers are now allowed to electronically send their authorization to e-file their tax returns to their tax preparer. See our Web site for more information.

- Additional minimum personal income tax repealed The New York State and New York City additional minimum personal income taxes have been repealed. Therefore, Form IT-220, Minimum Income Tax, is obsolete for tax years beginning on or after January 1, 2014.
- 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.

- Public Trust Act

Any taxpayer who is convicted, or a shareholder of an S corporation or partner in a partnership which is 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), is not eligible for any tax credit allowed under Tax Law Article 9, 9-A, 32, 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. See the instructions for Form IT-201-ATT, Line A, on page 32.

- Metropolitan Commuter Transportation Mobility Tax (MCTMT) estimated tax payments for 2015
Beginning with tax year 2015, individuals who are subject to the MCTMT will be required to report and pay their MCTMT with their personal income taxes. Therefore, Form IT-2105 has been modified for tax year 2015 to allow taxpayers to make their estimated MCTMT and personal income tax payments together. See 2015 Form IT-2105 and our Web site.


## Changes to existing credits

- Accumulation distribution credit

The accumulation distribution credit for resident beneficiaries has been expanded to include a credit for income tax paid by the trust to another state, political subdivision, or the District of Columbia. See page 32.

- Empire State commercial production credit

This credit has been extended through tax year 2016. Visit www.nylovesfilm.com and see Form IT-246, Claim for Empire State Commercial Production Credit, for information about this credit.

## - Youth works tax credit

The New York Youth Works Tax Credit Program has been extended and expanded. See Form IT-635, New York Youth Works Tax Credit. For more information about the program, see the New York State Department of Labor Web site (at www.labor.ny.gov).

- Noncustodial parent earned income tax credit

This credit has been extended through tax year 2016. See Form IT-209, Claim for Noncustodial Parent New York State Earned Income Credit, for information about this credit.

## New credits

- Family tax relief credit

The advance payment for the 2014 family tax relief credit was mailed by the Tax Department to qualified taxpayers in the fall of 2014. Eligible taxpayers who did not receive their advance payment may apply for the credit on our Web site. For tax years 2015 and 2016, taxpayers will claim this credit when filing their tax returns. For more information about this credit (including eligibility), see page 7 and our Web site.

## - Real property tax freeze credit

An advance payment for the real property tax freeze credit was mailed to qualified taxpayers in the fall of 2014. Additional payments will be sent out in 2015 and 2016. For more information on the credit (including eligibility), see page 8 and our Web site.

- New York City enhanced real property tax credit A new, refundable credit is available for tax years 2014 and 2015 to full-year New York City residents. The credit applies to homeowners and renters with household gross income of less than $\$ 200,000$ annually. This credit is in addition to any New York State real property tax credit they may be eligible to claim. See Form NYC-208, Claim for New York City Enhanced Real Property Tax Credit, and its instructions.


## What's §NEW for 2014? (continued)

## - START-UP NY tax elimination credit

A new credit is available to approved businesses located in a tax-free NY area. The credit is based on the business's economic presence in the tax-free NY area. See Form IT-638, START-UP NY Tax Elimination Credit, and its instructions.

- START-UP NY telecommunication services excise tax credit
A new credit is available to approved businesses located in a tax-free NY area that paid excise tax on telecommunication services. See Form IT-640, START-UP NY Telecommunication Services Excise Tax Credit, and its instructions.
- Manufacturer's real property tax credit

A new credit, equal to $20 \%$ of the real property taxes paid, is available to qualified New York manufacturers. The New York real property must be owned by the manufacturer and principally used for manufacturing. See Form IT-641, Manufacturer's Real Property Tax Credit, and its instructions.

- General corporation tax (GCT) credit

A new credit is available to shareholders (or the beneficiary of an estate or trust that is a shareholder) of a New York City business that paid New York City GCT. See Form IT-222, General Corporation Tax Credit, and its instructions.

## - Hire a veteran credit

A new credit is available to a business that hires a qualified veteran on or after January 1, 2014. The credit may be claimed for tax years beginning on or after January 1, 2015, but before January 1, 2017. For more information, see TSB-M-13(9)C, (8)I.

- Minimum wage reimbursement credit

A new refundable credit is available to a business that hires an eligible employee who is paid minimum wage during all or part of the tax year. See Form IT-639, Minimum Wage Reimbursement Credit, and its instructions.

## New and revised income modifications

- Incomplete gift non-grantor trust

A new addition modification must be made if you transferred property to an incomplete gift non-grantor trust for the income of the trust. A new subtraction modification is allowed to a beneficiary for income received from an incomplete gift non-grantor trust that terminated and distributed all assets before June 1, 2014. See TSB-M-14(3)I and the instructions for Form IT-225.

- Addition modification for manufacturer real property taxes A new addition modification must be made for any federal deduction for real property taxes if you also claimed the real property tax credit for manufacturers. See the instructions for Form IT-225.
- Addition modification for excise tax on telecommunication services
A new addition modification must be made for any federal deduction for excise taxes on telecommunication services if you also claimed the START-UP NY telecommunication services excise tax credit. See the instructions for Form IT-225.


## - START-UP NY wages

A new subtraction modification is allowed to an eligible employee working for an approved START-UP NY business. See TSB-M-13(6)I, the instructions for Form IT-225, and our Web site.

- Volunteer firefighter or ambulance worker length of service award
A new subtraction modification is allowed for length of service awards paid to volunteer firefighters and ambulance workers that were included in their federal adjusted gross income. See the instructions for Form IT-225.
- Small business modification

A new subtraction modification is allowed for a farm business or small business that employs one or more persons during the tax year, and has net farm or small business income of greater than zero but less than $\$ 250,000$. See the instructions for Form IT-225.

## E-file information

## E-file your return

$\triangle$Using software?
You must e-file if your software allows you to e-file your return. E-file is easy, safe, and allows you to get your refund faster. Most New Yorkers e-file.
You may also qualify for free electronic filing.
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 Web site). 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 Web site at www.tax.ny.gov for more information.

## File a valid return

$\triangle$Forms that have a year in 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 $A G I=$ | federal adjusted gross income |
| IRC $=$ | Internal Revenue Code |
| IRS $=$ | Internal Revenue Service |
| New York AGI = | New York State 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:

- file a personal income tax return
- 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 $\boldsymbol{X}$ 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.


## 1099-G information

Need to know the amount of your 2013 New York State Tax refund?
We are no longer mailing 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 Web site

- The most up-to-date information
- Income tax Web File program
- Free e-file options
- Forms and instructions
- Publications and other guidance
- Online services and account information
- Change of 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 - Visit www.nyc.gov/finance

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

## New York State full-year residents: Who must file?

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

- You have to file a federal return.
- You did not have to file a federal return but your federal adjusted gross income for 2014 plus New York additions (see page 15) was more than $\$ 4,000$ ( $\$ 3,100$ if you are single and can be claimed as a dependent on another taxpayer's federal return).
- 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 refundable or carryover credits in the credit chart on pages 7 through 10.

Do not file Form IT-201 if you were a New York State resident for only part of the year. If you moved into New York State on any day other than January 1, or moved out of New York State on any day other than December 31, see New York nonresidents and part-year residents.

## Additional notes to all filers:

- Do you have to submit other forms? If you need to pay other taxes, see Other forms you may have to file.
- To claim tax credits, see the credit charts on pages 7 through 10.
- Does your child have investment income over $\$ 2,000$ ? 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 $\$ 2,000$ that was included in your federal gross income will be reported on your New York return and taxed at your rate.


## New York nonresidents and part-year residents:

If you were a nonresident or a part-year resident of New York State and you received income from New York sources in 2014, you must file Form IT-203, Nonresident and Part-Year Resident Income Tax Return.

Separate returns are required for some married taxpayers who file a joint federal return. If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The 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.

## 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 12).

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.
O You may apply for this credit even if you don't have to file a tax return.

| Credit | $\begin{array}{\|c\|c\|} \hline \text { See Key } \\ \text { above. } \end{array}$ | You may qualify for this credit if you: | Form |
| :---: | :---: | :---: | :---: |
| Accumulation distribution |  | are a beneficiary of a trust who received an accumulation distribution. | page 32 * |
| Accumulation distribution (New York City) |  | are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident. | page $32^{*}$ |
| 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) | $\square$ | are able to claim the federal child and dependent care credit. | IT-216 |
| Child and dependent care (New York City) | $\square$ | are a New York City resident and are qualified to claim the New York State child and dependent care credit. | IT-216 |
| Claim of right (New York State) | $\square$ | 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) | $\square$ | 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) | $\square$ | 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 |
| Clean heating fuel | $\square$ | purchased bioheat that is used for space heating or hot water production for residential purposes. | IT-241 |
| College tuition | $\square$ | are a full-year New York State resident paying college tuition expenses. | IT-272 |
| Conservation easement | $\square$ | 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) | $\square$ | are allowed an earned income credit (EIC) on your federal income tax return or are a noncustodial parent and have paid child support through a support collection unit. | $\begin{aligned} & \text { IT-215 } \\ & \text { or } \\ & \text { IT-209 } \end{aligned}$ |
| Earned income (New York City) | $\square$ | are a New York City resident allowed an EIC on your federal income tax return. | IT-215 |
| Empire State child | $\square$ | claimed the federal child tax credit or additional child tax credit, or you have a qualifying child. | IT-213 |
| Enhanced real property tax (New York City) | O $\square$ | are a full-year New York City resident paying real property taxes or rent and your household gross income is less than $\$ 200,000$. | NYC-208 |
| Family tax relief | $0 \square$ | in 2012, were a New York State resident, filed Form IT-201 or IT-201-X listing a dependent child under age 17, had a New York AGI between $\$ 40,000$ and $\$ 300,000$, and had a tax liability of zero or greater. | See Note below. |
| Green building |  | had expenses for a building meeting certain environmental and energy standards. | DTF-630 |
| Historic homeownership rehabilitation | $\square$ | 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) is not over $\$ 32,000$ ( $\$ 28,000$ if filing as single). | page $19^{*}$ |

[^0]Note: These were advance payments mailed in the fall of 2014. For more information, see our Web site.

| Credits for individuals (continued) |  | $\begin{aligned} & \text { Key: This credit may be refunded to you, even if you owe no tax. } \\ & \text { O You may apply for this credit even if you don't have to file a tax return. } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: |
| Credit | $\begin{array}{\|c} \text { See Key } \\ \text { above. } \end{array}$ | You may qualify for this credit if you: | Form |
| Household (New York City) |  | cannot be claimed as a dependent on another taxpayer's federal return and your federal AGI is not over $\$ 22,500$ ( $\$ 12,500$ if filing as single). | page 20 * |
| 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 | $\square$ | paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State. | IT-258 |
| W Property tax freeze | O ロ | are a New York State homeowner (outside of New York City) who is eligible for the STAR property tax exemption. | See Note below. |
| Real property tax | O ロ | are a full-year New York State resident paying real property taxes or rent. | IT-214 |
| Residential fuel oil storage tank |  | have unused credit for replacing or installing a residential fuel oil storage tank. | page 32* |
| School tax (New York City) | O - | are a full- or part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-201. | NYC-210 |
| Solar energy system equipment |  | purchased or leased solar energy system equipment and installed it at your principal residence. | IT-255 |
| Solar and wind energy |  | have unused credit for purchasing and installing a solar or wind energy system. | page 32 * |
| Taxes paid to another state or jurisdiction |  | received income while a New York State resident from outside New York State that was taxed by a jurisdiction outside New York State. | IT-112-R |
| Taxes paid to Canada |  | received income while a New York State resident from Canada that was taxed by a province of Canada. | IT-112-C |
| Volunteer firefighter's and ambulance workers' | - | are a volunteer firefighter or ambulance worker for the entire year. | IT-245 |

[^1]Note: These were advance payments mailed in the fall of 2014. For more information, see our Web site.

## Credits for businesses

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: | orm |
| :---: | :---: | :---: | :---: |
| 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 |
| Beer production | $\square \square$ | is a registered beer distributor that produced 60,000,000 or fewer gallons of beer in New York State in the tax year. | IT-636 |
| Biofuel production | n $\square$ | produced biofuel at a biofuel plant located in New York State. | IT-243 |
| Brownfield credits | s $\square$ | was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program. | $\begin{aligned} & \text { IT-611 } \\ & \text { IT-611.1 } \\ & \text { IT-612 } \\ & \text { IT-613 } \end{aligned}$ |
| Clean heating fuel | - $\square$ | purchased bioheat that is used for space heating or hot water production for residential purposes. | IT-241 |
| Conservation easement | ¢ $\square$ | 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 |  | 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 |  | had expenses for the production of certain qualified commercials. | IT-246 |
| Empire State film production | $\square \square$ | had expenses for the production of certain qualified films and television shows. | IT-248 |
| Empire State film post-production |  | had expenses for the post-production of certain qualified films and television shows. | IT-261 |
| Empire State Jobs Retention Program | s $\square$ | was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program. | IT-634 |
| Empire zone (EZ) capital |  | 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 | e $\square$ | acquired, built, or erected property for which an EZ investment credit is allowed. | IT-603 |
| EZ investment | t $\square$ | is EZ-certified and placed qualified property in service in an EZ. | IT-603 |
| EZ wage | e $\square$ | is EZ-certified and paid wages to employees within the EZ. | IT-601 |
| Employment incentive | $\square \square$ | 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 | s $\square$ | was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program. | IT-607 |
| Farmers' school tax | x $\square$ | is in the farming business and paid school taxes on agricultural property in New York State. | IT-217 |
| Financial services industry EZ employment incentive | y $\square$ | is a financial services industry ( FSI ) business that was allowed an FSI EZ investment credit. | IT-605 |
| FSI EZ investment | t $\square$ | is an FSI business that placed qualified property in service in an EZ. | IT-605 |
| FSI employment incentive | e $\square$ | put property in service that qualified for the FSI investment tax credit. | IT-252-ATT |

## 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 | orm |
| :---: | :---: | :---: | :---: |
| FSI investment | t $\square$ | is an FSI business that placed qualified property in service in New York State. | IT-252 |
| General corporation tax (GCT New York City) |  | is a shareholder (or the beneficiary of an estate or trust that is a shareholder) of a New York City business that paid New York City GCT. | IT-222 |
| Green building |  | had expenses for a building that meets certain environmental and energy standards. | DTF-630 |
| Historic barn rehabilitation |  | paid or incurred expenses to restore a historic barn in New York State. | IT-212-ATT |
| Investment | t $\square$ | 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 |  | had construction or rehabilitation expenses for eligible rent-restricted housing. | DTF-624 |
| Manufacturer real property taxes | al $\square$ | is a qualified New York manufacturer that paid eligible real property taxes. | IT-641 |
| Minimum wage reimbursement | - $\square$ | paid wages at the New York State minimum wage rate to students who are 16 to 19 years old. | IT-639 |
| New York Youth Works | k $\square$ | was issued a certificate of eligibility by New York State Department of Labor under the New York Youth Works Tax Credit Program. | IT-635 |
| QETC capital |  | held investments in a qualified emerging technology company (QETC). | DTF-622 |
| QETC employment | $\square \square$ | is a QETC that paid wages to full-time employees. | DTF-621 |
| QEZE real property taxes | s $\square$ | is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes. | T-606 |
| QEZE tax reduction |  | is a QEZE that meets the employment requirements. | IT-604 |
| Rehabilitation of historic properties |  | had qualified expenses related to the rehabilitation of a certified historic structure located in New York State. | IT-238 |
| Security officer training | g $\square$ | employed qualified security officers and received a certificate from the New York State Office of Homeland Security. | IT-631 |
| Special additional mortgage recording tax | $\square \square$ | paid the special additional mortgage recording tax. | IT-256 |
| START-UP NY telecommunication services excise tax | $Y$ $\square$ | is an approved START-UP New York business operating in a tax-free NY area that paid an excise tax on telecommunication services. | IT-640 |
| START-UP NY tax elimination | n $\square$ | is an approved START-UP New York 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.) <br> 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.) | $\begin{aligned} & \text { IT-239 } \\ & \text { IT-236 } \end{aligned}$ |
| Temporary deferral nonrefundable payout |  | deferred certain nonrefundable credits in 2010, 2011, or 2012. | IT-501 |
| Temporary deferral refundable payout | al $\square$ | deferred certain refundable credits in 2010, 2011, or 2012. | IT-502 |
| Unincorporated business tax (UBT New York City) |  | 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 |
| Zone equivalent area (ZEA) wage | $\square$ | has an unused credit from a prior year for wages paid to employees within a ZEA. | IT-601.1 |

## Other forms you may have to file

## Form IT-201-ATT <br> Other Tax Credits and Taxes, Attachment <br> to Form IT-201

Form IT-201-D
Resident Itemized Deduction Schedule

To report any other New York State or New York City taxes, or to claim credits other than those reported on Form IT-201. For more information, see the instructions for Form IT-201-ATT.

To claim the New York itemized deduction. For more information, see the instructions for Form IT-201-D.

To make a payment by check or money order. For more information, see Form IT-201-V.

To report New York State addition and subtraction modifications to federal AGI other than those specifically listed on Form IT-201. For more information, see page 14 and the instructions for Form IT-225.

## Form IT-230

Separate Tax on Lump-Sum Distributions

## Form IT-360.1

Change of City Resident Status

## Form IT-2105

Estimated Tax Payment Voucher for Individuals

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.

|  | instructions for Form IT-2105. |
| :--- | :--- |
| Form Y-203 |  |
| Yonkers Nonresident Earnings Tax Return | To compute the tax due if you were not a Yonkers resident for 2014 but you earned <br> wages or had self-employment income from within Yonkers, and you have to file <br> a New York State income tax return. For more information, see the instructions for <br> Form Y-203. |
| Form IT-201-X | To amend a previously filed New York State income tax return. Generally, an <br> amended return claiming credit for, or a refund of, an overpayment must be filed <br> within three years of the date that the original return was filed, or within two years of <br> the date that the tax was paid, whichever is later. However, if you file an amended <br> federal return, you must also file an amended New York State return within 90 days <br> from the date you amend your federal return. |
|  | You must also file an amended return to correct any error on your original state <br> 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. |  |

## 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).


## 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. Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it.

- 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.
- If you moved after December 31, 2014, enter your permanent home address as of December 31, 2014, not your current home address. Enter your new home address in the mailing address area if you want your refund and other correspondence sent there.


## New York State county of residence

Enter the county in New York State where you lived on December 31, 2014. If you live 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 <br> Staten Island <br> Richmond |

## School district name and code

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2014. School districts and code numbers are on pages 38 through 41. 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.

## Decedent information

If the taxpayer whose name is listed first on the return died after December 31, 2013, and before you filed your return, enter the date of death in the box labeled Taxpayer's date of death, in month, day, and year (4-digit) order. If the taxpayer whose name is listed second died after December 31, 2013, and before you filed your return, enter the date of death in the box labeled Spouse's date of death. See Deceased taxpayers on page 37.
In addition, you must make the appropriate entry at item $G$ if you qualify for a 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 13).

## Dates of birth and social security numbers

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

## Step 2 - Select your filing status and complete items B through H

## Item $\mathbf{A}$

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 and:

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

## Item B

If you itemized your deductions on your 2014 federal income tax return, mark an $\boldsymbol{X}$ in the Yes box. If you claimed the standard deduction on your federal return, mark an $\boldsymbol{X}$ in the No box.

## Item C

If you can be claimed as a dependent on another taxpayer's federal return, you must mark an $\boldsymbol{X}$ 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 $\boldsymbol{X}$ in the Yes box.

## Item D2 Yonkers residents and Yonkers part-year residents only:

If you received a check for the property tax freeze credit, you must mark an $\boldsymbol{X}$ in the $Y e s$ box and enter the amount you received. The payment was generally mailed in the fall of 2014. For more information, and to determine your amount, see our Web site.

## Item D3 All taxpayers: NEW

If you received an advance payment (check) for the family tax relief credit during 2014, you must mark an $\boldsymbol{X}$ in the Yes box. This payment was mailed in the fall of 2014 to most eligible taxpayers. For more information, see our Web site.

Yonkers residents: Your Yonkers resident income tax surcharge could be overstated if you do not mark the D2 and D3 boxes and correctly fill in the Yonkers worksheet on page 22.

## Item E

Leave item E blank if you are a full-year New York City resident. If you, or your spouse if married filing jointly, maintained or had use of an apartment or living quarters in New York City during any part of 2014 (whether or not you personally used those living quarters for any part of the year), you must mark an $\boldsymbol{X}$ in the Yes box on line $E(1)$ and enter the number of days you were in New York City, even if on personal business, on line $E(2)$. (Married filing jointly? If both spouses spent days in New York City, enter the higher number of days on line E(2).) Do not count days traveled through New York City to use a common carrier such as an airplane, train, or bus.
Living quarters include a house, apartment, co-op, or any other dwelling that is suitable for year-round use, that you or your spouse maintain or pay for, or that is maintained for your primary 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.
Note: If you marked the Yes box on line E(1) and you spent 184 days or more (any part of a day is a day for this purpose) in New York City, you may be considered a resident for New York City 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 Web site. If you meet the definition, complete the

New York City resident taxes and credits lines (47 through 53, and 64, 69, 70, and 70a) on Form IT-201. See the instructions on pages $20,21,22,25$, and 26 .

## Item F

## NYC residents and NYC 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 2014. We need this information to verify your New York City school tax credit.
All other taxpayers should leave the boxes at item F blank.

## Item G

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 Web site.

## 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, 2015. The filing deadline for your New York return is also June 15, 2015.

## 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)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico. Also submit a copy of the letter you sent 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 56 Losses from Ponzi-type fraudulent investment arrangements

Enter this code if you had a Ponzi-type fraudulent investment 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.

## Item H

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 7 dependents, submit a separate piece of paper marked Form IT-201- item H 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 6), complete item H as if you had filed separate federal returns.

## Step 3 - Enter your federal income and adjustments

## Lines 1 through 19 - Federal income tax return information

The computation of your New York State (and New York City and Yonkers) income tax is based on information you reported on your federal income tax return, including your income and federal adjustments to income. If you did not file a federal return, you must report the same income and adjustments that you would have reported for federal income tax purposes if you had filed a federal return.

Be sure to enter your total other income on line 16 and your total federal adjustments to income on line 18. Write each type of income and each adjustment and its amount in the Identify areas on lines 16 and 18. If you need more room, submit a list showing each type of income and each adjustment and its amount.
Enter only whole dollar amounts on your New York return (see page 5).
1 ! 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. You must add these New York additions to your federal AGI.

Similarly, New York State does not tax certain items of income taxed by the federal government. You must subtract these New York subtractions from federal AGI. See below and Form IT-225, New York State Modifications, and its instructions.

## 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 to you by the entity. For important information regarding these modifications, see Form IT-225, New York State Modifications, and its instructions.

If you have any 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-201.

| Modification <br> code | Description | Line <br> number |
| :---: | :--- | :---: |
| A-103 or <br> EA-103 | New York's 529 college savings <br> program distributions | 22 |
| A-113 or <br> EA-113 | Interest income on state and local <br> bonds and obligations | 20 |
| S-103 or <br> ES-103 | New York's 529 college savings <br> program deduction | 30 |
| S-104 or <br> ES-104 | New York's 529 college savings <br> program distributions | 30 |
| S-108 | Taxable refunds, credits, or offsets of <br> state and local income taxes | 25 |
| S-125 | Interest income on U.S. government <br> bonds | 28 |

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. 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-201 as instructed on that form.
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-201 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, enter any such interest income that you received or that was credited to you during 2014 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.

## Line 21 - Public employees 414(h) retirement contributions

Are you a public employee of NYS or its local governments? If No, go to line 22.
If Yes, enter 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 include 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 - New York's 529 college savings program distributions

Did you make a withdrawal during 2014 from an account established under New York's 529 college savings program? If No, go to line 23.
If Yes, and the withdrawal was a nonqualified withdrawal, you must complete the worksheet on page 16.
A withdrawal is nonqualified if: 1 ) the withdrawal is actually disbursed in cash or in-kind from the college savings program and the funds are not used for the higher education of the designated beneficiary (even if the amount withdrawn is reinvested in New York's 529 college savings program within the Internal Revenue Code 60-day rollover period); or 2) on or after January 1, 2003, the funds are transferred from New York's 529 college savings program to another state's program (whether for the same beneficiary or for the benefit of another family member). However, nonqualified withdrawals do not include any withdrawals made in 2014 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.
Note: Transfers between accounts of family members not disbursed in cash or in-kind within New York's program are not considered distributions and are therefore not required to be added back as nonqualified withdrawals.

Include the applicable amounts from all existing accounts you own on lines 1 through 7 of the worksheet on page 16. Do not include amounts applicable to accounts that were closed in a prior tax year. If you are filing a joint return, include the applicable amounts from all existing accounts owned by you and your spouse.
Also include on lines 1 and 2 of the worksheet your share of any amounts withdrawn or contributed by a partnership of which you are a partner. A partnership includes a limited liability company (LLC) that has elected to be treated as a partnership for federal income tax purposes.

Please note: Before completing the worksheet below, you must first compute your Form IT-201, line 30, subtraction for New York's 529 college savings program for 2014.

| Worksheet |  |
| :---: | :---: |
|  | Total current and prior years' nonqualified withdrawals from your account(s). $\qquad$ 1 |
| 2 | Total current and prior years' contributions to your account(s)............................................. 2 |
| 3 | Total current year's subtraction modification (from line 1 of Worksheet for line 30) and prior years' subtraction modifications* |
| 4 | Subtract line 3 from line 2.............................. 4 |
|  | Total prior years' addition modifications* ......... 5 |
|  | Add lines 4 and 5......................................... 6 |
| 7 | Subtract line 6 from line 1. This is your current year addition modification. Enter this amount on Form IT-201, line 22 |
|  | If line $\mathbf{7}$ is $\mathbf{0}$ (zero) or less, there is no entry required on Form IT-201, line 22. |
|  | Be sure to include all prior years' addition and subtraction modifications. |
|  | eep this worksheet with your copy of your tax return. |

## Line 23 - Other additions

Use this line to report other additions that are not specifically listed on Form IT-201.

Enter on line 23 the amount from Form IT-225, line 9. Submit Form IT-225 with your return.

## New York subtractions

## Line 26 - 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 27.
If Yes, and the pension or distribution amount was included in your federal AGI, enter 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 29 below.

## Line 28 - 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 29.

If Yes, enter 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 28 from more than one line on Form IT-201, submit a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 28 and 31; see the instructions for Form IT-225, subtraction modification numbers S-121 and S-123.

## Line 29 - 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 30.

If Yes, and you were 59 $1 / 2$ before January 1, 2014, enter the qualifying pension and annuity income included in your 2014 federal AGI, but not more than $\mathbf{\$ 2 0 , 0 0 0}$. If you became $591 / 2$ during 2014, enter only the amount received after you became $591 / 2$, 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.
$\mathbf{\$ 2 0 , 0 0 0}$ 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.

## 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 $591 / 2$ during 2014, enter only the amount received after the decedent would have become $591 / 2$, 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 of the decedent's pensions and annuities.

Example: A taxpayer received pension and annuity income totaling $\$ 6,000$ as a beneficiary of a decedent who was $591 / 2$ before January 1, 2014. 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 2014. 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.

## Line 30 - New York's 529 college savings program deduction/earnings distributions

## Account owner

During 2014, did you, as an account owner, make contributions to or a withdrawal from one or more tuition savings accounts established under New York's 529 college savings program? If No, go to line 31.
If you, as an account owner, made contributions, enter the amount up to \$5,000 (\$10,000 for married taxpayers filing a joint return) on line 1 of the worksheet below.

If you, as an account owner, made a withdrawal and part of the withdrawal was included in your federal AGI, then enter that amount on line 2 of the worksheet below.

## Worksheet

1 Amount of contributions you made in 2014 to an account established under New York's 529 college savings program* (cannot exceed $\$ 5,000$ for an individual, head of household, married taxpayers filing separately, or qualifying widow(er), or $\$ 10,000$ for married taxpayers filing a joint return)......... 1 1
2 Amount of Qualified Tuition Program distribution included in your federal AGI.

3 Add lines 1 and 2. Enter here and on Form IT-201, line 30 $\qquad$ 2

* In determining the amount to enter on lines 1 and 2, also include your share of any amounts contributed or withdrawn by a partnership of which you are a member partner.
Note: Keep this worksheet for future-year computations of the line 22 worksheet.


## Beneficiary

During 2014, did you, as a beneficiary, receive a withdrawal from one or more tuition savings accounts established under New York's 529 college savings program? If No, go to line 31.

If Yes, and part of the withdrawal was included in your federal AGI (and not included as an account owner on line 2 of the worksheet above), then enter that amount on line 30.

## Line 31 - Other subtractions

Use this line to report other subtractions that are not specifically listed on Form IT-201.

Enter on line 31 the amount from Form IT-225, line 18. Submit Form IT-225 with your return.

## Line 33 - New York adjusted gross income

Do not leave line 33 blank.

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

## Line 34 - Standard or itemized deduction

Follow these steps to 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 34, mark an $\boldsymbol{X}$ in the Standard box, and go to line 35 .
2. If you itemized deductions on your federal return, use Form IT-201-D, Resident Itemized Deduction Schedule, and its instructions beginning on page 33 to compute your New York itemized deduction. Compare the Form IT-201-D, line 16 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 34 and mark an $\boldsymbol{X}$ in the appropriate box, Standard or Itemized.

Note: If you choose the itemized deduction, you must submit Form IT-201-D with your return.


$\triangle$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-201-D to determine if your allowable New York itemized deduction is greater than your standard deduction.

## Line 36 - Dependent exemptions

$\Delta$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 36 the number of your dependent exemptions listed on Form IT-201, item H (and on Form IT-201 - item H continued, if needed).

## Lines 37 and 38 - Taxable income

Subtract line 36 from line 35 . The result is your taxable income. Enter this amount on both line 37 and line 38 . If line 36 is more than line 35 , leave line 37 and line 38 blank.

## Step 6 - Compute your taxes

## Line 39 - New York State tax

Is line 33 (your New York AGI) \$104,600 or less?
If Yes, find your New York State tax using the 2014 New York State Tax Table on pages 42 through 49, or if line 38 is $\$ 65,000$ or more, use the New York State tax rate schedule on page 50. Enter the tax due on line 39.

If No, see Tax computation - New York AGI of more than \$104,600, beginning on page 51.

## Line 40 - New York State household credit

If you marked the Yes box at item C on the front of Form IT-201, you do not qualify for this credit and should go to line 41. If you marked No, use the appropriate table (1, 2, or 3 ) and the notes on page 20 to determine the amount to enter on line 40.

- Filing status (1) only (Single) - Use New York State household credit table 1.
- Filing status (2), (4) and (5) - Use New York State household credit table 2.
- Filing status (3) only (Married filing separate return) - Use New York State household credit table 3.

New York State household credit table 1 Filing status © only (Single)
If your federal AGI (see Note 1) is over:
but not over enter on Form IT-201, line 40:

\$ 5,000 ........................................................... \$75
6,000 ...................................................................................... 60
7,000 .......................................................... 50
20,000 ........................................................... 45
25,000 ............................................................ 40
28,000 .......................................................... 20
No credit is allowed; do not make an entry on Form IT-201, line 40.

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

If your federal AGI (see Note 1) is:

| Over | but not over |
| :---: | :---: |
| \$ (see Note 2) | \$ 5,000 |
| 5,000. | 6,000 |
| 6,000. | 7,000 |
| 7,000. | 20,000 |
| 20,000. | 22,000 |
| 22,000. | 25,000 |
| 25,000. | 28,000 |
| 28,000. | 32,000 |
| 32,000. |  |

And the number of exemptions listed on Form IT-201, item H, plus one for you (and one for your spouse if Married filing joint return) is:

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | over 7 <br> (see Note 3) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Enter on Form IT-201, line 40: |  |  |  |  |  |  |  |
| \$90 | 105 | 120 | 135 | 150 | 165 | 180 | 15 |
| 75 | 90 | 105 | 120 | 135 | 150 | 165 | 15 |
| 65 | 80 | 95 | 110 | 125 | 140 | 155 | 15 |
| 60 | 75 | 90 | 105 | 120 | 135 | 150 | 15 |
| 60 | 70 | 80 | 90 | 100 | 110 | 120 | 10 |
| 50 | 60 | 70 | 80 | 90 | 100 | 110 | 10 |
| 40 | 45 | 50 | 55 | 60 | 65 | 70 | 5 |
| 20 | 25 | 30 | 35 | 40 | 45 | 50 | 5 |
| No credit is allowed; do not make an entry on Form IT-201, line 40. |  |  |  |  |  |  |  |

## New York State household credit table 3 (see Note 5)

Filing status (3) only (Married filing separate return)

If your federal AGI (see Note 4) total from both returns is:
$\left.\begin{array}{rrr}\text { Over }\end{array} \begin{array}{r}\text { but not } \\ \text { over }\end{array}\right\}$

And the number of exemptions (from both returns) listed on Form IT-201, item H (Form IT-203, item I) plus one for you and one for your spouse is:

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | over 7 <br> (see Note 3) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Enter on Form IT-201, line 40: |  |  |  |  |  |  |  |
| \$45 | 53 | 60 | 68 | 75 | 83 | 90 | 8 |
| 38 | 45 | 53 | 60 | 68 | 75 | 83 | 8 |
| 33 | 40 | 48 | 55 | 63 | 70 | 78 | 8 |
| 30 | 38 | 45 | 53 | 60 | 68 | 75 | 8 |
| 30 | 35 | 40 | 45 | 50 | 55 | 60 | 5 |
| 25 | 30 | 35 | 40 | 45 | 50 | 55 | 5 |
| 20 | 23 | 25 | 28 | 30 | 33 | 35 | 3 |
| 10 | 13 | 15 | 18 | 20 | 23 | 25 | 3 |
| No credit is allowed; do not make an entry on Form IT-201, line 40. |  |  |  |  |  |  |  |

## 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-201, line 19. However, if on Form IT-201 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-201, line 19 (or Form IT-203, line 19, Federal amount column). However, if on your NYS return(s) you or your spouse entered special condition code $\boldsymbol{A 6}$ (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 an NYS 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 - Resident credit

Did you have income from sources outside New York State and pay income tax to another state, a local government of another state, the District of Columbia, or to a province of Canada? If No, go to line 42.
If Yes, complete Form IT-112-R, New York State Resident Credit, and, if applicable, Form IT-112-C, New York State Resident Credit for Taxes Paid to a Province of Canada. Enter the total amount of resident credit on line 41 and submit either form or both forms with your return.

## Line 42 - Other New York State nonrefundable credits

See the credit charts on pages 7 through 10 for a listing of nonrefundable credits. If you are claiming any nonrefundable
credits, complete the appropriate credit forms and
Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. You must submit the completed credit forms and Form IT-201-ATT with your return.

## Line 45 - Net other New York State taxes

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-201-ATT. Transfer the total amount of net other New York State taxes to line 45. You must submit the completed forms and Form IT-201-ATT with your return.

## Line 47 - New York City resident tax (NYC residents only; part-year residents, see line 50)

Is line 38 (your New York taxable income) less than $\$ 65,000$ ?
If Yes, find your New York City resident tax using the 2014 New York City Tax Table on pages 54 through 61. Enter the tax on line 47.
If No, find your New York City resident tax using the New York City tax rate schedule on page 62. Enter the tax on line 47.

$\triangle$
If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2014, do not enter an amount here. See the instructions for line 51 on page 21.

## Line 48 - New York City household credit (NYC residents only)

If you marked the Yes box at item C on the front of Form IT-201, you do not qualify for this credit and should go to line 49. If you marked No, use the appropriate table (4,5, or 6 ) and the notes on page 21 to determine the amount to enter on line 48.

- Filing status ${ }^{11}$ only (Single) - Use New York City household credit table 4.
- Filing status (2), (4) and (5) - Use New York City household credit table 5.
- Filing status (3) only (Married filing separate return) - Use New York City household credit table 6.

1If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2014, do not enter an amount here. See the instructions for line 51 on page 21.

New York City household credit table 4
Filing status ${ }^{(1)}$ only (Single)
If your federal AGI (see Note 1) is:

| Over | but not over | enter on Form IT-201, line 48: |
| :---: | :---: | :---: |
| \$ (see Note 2) | \$10,000 | \$15 |
| 10,000 | 12,500 | 10 |
| 12,500 | No credit is | an entry on Form IT-201, line 48 |



| If your federal AGI (see Note 4) total from both returns is: |  | And the number of exemptions (from both returns) listed on Form IT-201, item H (Form IT-203, item I) plus one for you and one for your spouse is: |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Over | but not over | Ente | $\stackrel{2}{\text { For }}$ | T-20 | ne | 5 | 6 | 7 | over 7 <br> (see Note 3) |
| \$ (see Note 2) | \$15,000 | \$15 | 30 | 45 | 60 | 75 | 90 | 105 | 15 |
| 15,000 | 17,500 | 13 | 25 | 38 | 50 | 63 | 75 | 88 | 13 |
| 17,500 | 20,000 | 8 | 15 | 23 | 30 | 38 | 45 | 53 | 8 |
| 20,000 | 22,500 | 5 | 10 | 15 | 20 | 25 | 30 | 35 | 5 |
| 22,500 | ...... | No credit is allowed; do not make an entry on Form IT-201, line 48. |  |  |  |  |  |  |  |

## Use these notes for New York City household credit tables 4 through 6

## (These notes are identical to the notes listed on the top of page 20. They are repeated here

 for the convenience of taxpayers claiming the NYC household credit.)Note 1 For most taxpayers, federal AGI is the amount from Form IT-201, line 19. However, if on Form IT-201 you entered special condition code $\boldsymbol{A 6}$ (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-201, line 19 (or Form IT-203, line 19, Federal amount column). However, if on your NYS return(s) you or your spouse entered special condition code $\boldsymbol{A 6}$ (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 an NYS 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 50 - Part-year New York City resident tax

If you were a New York City resident for only part of 2014, complete Form IT-360.1, Change of City Resident Status. Enter the tax amount on line 50 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 51 - Other New York City taxes

Enter the total amount of other New York City taxes from Form IT-201-ATT, Part 3, line 34.

4If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2014, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). The spouse that was a part-year NYC resident in 2014 should compute his or her part-year NYC resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate sheet and your spouse's Form IT-360.1 to line 51 . Be sure to write the name and
social security number of the city resident and Taxable income of New York City resident on that paper. Submit it with your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2014, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). Transfer the amount from your separate sheet to line 51. Be sure to write the name and social security number of the city resident and Taxable income of New York City resident on that paper. Submit it with your return.

If you are self-employed and carry on a trade, business, or profession in New York City, you may also be required 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. Since New York State does not administer the NYC unincorporated business tax, do not file your Form NYC-202 or NYC-202S with your state return.

## Line 53 - New York City nonrefundable credits

Can you claim the NYC unincorporated business tax (UBT) credit, the general corporation tax (GCT) credit, the New York City accumulation distribution credit, or the part-year resident nonrefundable NYC child and dependent care credit? (See the charts on pages 7 through 10.) If No, go to line 54.
If Yes, complete Section C of Form IT-201-ATT and enter the amount from Form IT-201-ATT, line 10, on line 53.

## Line 55 - Yonkers resident income tax surcharge

Were you a resident of Yonkers and did you make an entry of more than 0 on line 46?
If No, go to line 56.
If Yes, complete the Yonkers worksheet below and enter the amount from line $n$ on line 55.

## Yonkers worksheet

a Amount from line 46 $\qquad$ a $\qquad$
b Amount from Form IT-213, Claim for Empire State Child Credit, line 16, or line 17 if an amount is entered on line 17.................. b $\qquad$
c Amount from Form IT-214, Claim for Real Property Tax Credit, line 33 $\qquad$ c $\qquad$
d Amount from Form IT-216, Claim for Child and Dependent Care Credit, line 14 (New York filing status (3) taxpayers, see instructions for Form IT-216). $\qquad$ d $\qquad$
e Amount from Form IT-215, Claim for Earned Income Credit, line 16 (New York filing status (3) taxpayers transfer the amount from Form IT-215, line 17) $\qquad$ e $\qquad$
f Amount from Form IT-209, Claim for Noncustodial Parent New York State Earned Income Credit, line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42. $\qquad$ f
g If you elected to claim the college tuition credit, the amount from Form IT-272, Claim for College Tuition Credit or Itemized Deduction, line 5 or 7 , whichever applies g

h Amount of family tax relief credit (If you marked Yes at item D3, enter 350) $\qquad$ h $\qquad$
i Amount of property tax freeze credit (If you marked Yes at item D2(1), enter the amount from D2(2)) $\qquad$ i

j Amount from Form IT-201-ATT, Other Tax Credits and Taxes, line 13
j $\qquad$
$k$ Add lines b through $j$
k $\qquad$
I Subtract line $k$ from line a

m Yonkers resident tax rate (16.75\%) ... m
$n$ Multiply line I by line m. Enter this amount on Form IT-201, line 55.


1If you are filing jointly (filing status (2) and only one spouse was a Yonkers resident for all of 2014, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Enter the amount computed on line 55 . Be sure to write the name and social security number of the Yonkers resident and Yonkers resident income tax surcharge on that paper, and submit it with your return.

## Line 56 - Yonkers nonresident earnings tax

If you were not a resident of Yonkers, did you earn wages there?
If No, go to line 57.
If Yes, complete Form Y-203, Yonkers Nonresident Earnings Tax Return. Enter the amount of tax on line 56 and submit Form Y-203 with your return.

## Line 57 - Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for only part of 2014, complete Form IT-360.1, Change of City Resident Status. Enter the tax amount on line 57 and submit Form IT-360.1 with your return.

## Line 59 - 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.

| If your federal adjusted gross income (line 19) is: | Enter on line 59: | You may use this chart for purchases of items or services |
| :---: | :---: | :---: |
| up to \$15,000* | \$ 9 | costing less than \$1,000 each (excluding shipping and |
| \$ 15,001 - \$ 30,000 | 18 | handling). You may not use this chart for purchases related |
| 30,001 - 50,000. | 30 | to a business, rental real estate, or royalty activities, |
| 50,001 - 75,000. | 45 | regardless of the amount. |
| 75,001-100,000 | 60 | If you maintained a permanent place of abode in New York State |
| 100,001-150,000 | 80 | for sales and use tax purposes for only part of the year, multiply |
| 150,001-200,000 | 96 | the tax amount from the chart by the number of months you |
| 200,001 and greater | .049\% (.00049) of income, or \$250, whichever amount is smaller | 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 $\mathbf{0}$ or a negative amount. |  |  |

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-201, line 59. Do not submit Form ST-140 with your return.

If the amount reported on line 59 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 59. Do not leave line 59 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.

## Step 7 - Add voluntary contributions

## Line 60 (60a through 60j)

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 60a through 60j). Enter the total amount of all your contributions combined on line 60.
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 1800 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 1800 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 <br> (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.dhses.ny.gov/ofpc or contact the State Office of Fire Prevention and Control at (518) 474-6746.

## Teen Health Education Fund <br> (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.

## Step 8 - Enter your payments and credits

## Line 63 - Empire State child credit

Did you claim the federal child tax credit for 2014 or do you have a qualifying child (a qualifying child is a child who qualifies for the federal child tax credit and is at least four years of age)?

If No, you do not qualify for this credit. Go to line 64.
If Yes, review the instructions for Form IT-213 to see if you qualify for this credit. If you qualify, complete Form IT-213, Claim for Empire State Child Credit, and transfer the amount from Form IT-213 to Form IT-201, line 63. Submit Form IT-213 with your return.
For more information, see the instructions for Form IT-213.

## Line 64 - NYS/NYC child and dependent care credit

Did you qualify to claim the federal child and dependent care credit for 2014 (whether or not you actually claimed it)?

If No, you do not qualify for this credit. Go to line 65.
If Yes, complete Form IT-216, Claim for Child and Dependent Care Credit, to determine your New York State child and dependent care credit.
If you are a New York City resident and your federal AGI* is $\$ 30,000$ or less, and you have a qualifying child under four years of age as of December 31, 2014, review the instructions for Form IT-216 to see if you qualify to claim the NYC child and dependent care credit.

* For most taxpayers, federal AGI is the amount from Form IT-201, line 19. However, if on Form IT-201 you entered special condition code A6 (Build America Bond (BAB) interest), your federal $A G I$ is the line 19 amount minus any $B A B$ interest that was included in the line 19 amount.

Transfer the amount from Form IT-216 to Form IT-201, line 64. Submit Form IT-216 with your return.
For more information, see the instructions for Form IT-216.

## Line 65 - New York State earned income credit (NYS EIC)

Did you claim the federal earned income credit for 2014 on your federal income tax return?

If No, you do not qualify for this credit. Go to line 66.
If Yes, complete Form IT-215, Claim for Earned Income Credit, and transfer the amount from Form IT-215 to Form IT-201, line 65 . Submit Form IT-215 with your return. For more information, see the instructions for Form IT-215.

$\triangle$If you are a noncustodial parent and have paid child support through a support collection unit, you may be eligible for the noncustodial parent New York State earned income credit (noncustodial EIC). However, you cannot claim both the NYS EIC and the noncustodial EIC. Review the instructions for Form IT-209, Claim for Noncustodial Parent New York State Earned Income Credit, to see if you qualify for this credit. If you qualify, complete Form IT-209 to determine which credit offers the better tax savings. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, line 65, and submit Form IT-209 with your return (do not submit Form IT-215). If you are claiming the noncustodial EIC, see line 66 instructions below.

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 65. You must complete Form IT-201, lines 67 through 75 , but do not complete lines 76 through 80.

Complete Form IT-215, lines 1 through 9, 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 15, 2015, whichever is later.

## Line 66 - Noncustodial parent New York State earned income credit (EIC)

Review the instructions for Form IT-209 to see if you qualify for this credit. If you qualify, complete Form IT-209. If you are claiming the noncustodial EIC, transfer the noncustodial EIC from Form IT-209 to Form IT-201, line 66. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201,
line 65. Submit Form IT-209 with your return (do not submit Form IT-215).

For more information, see the instructions for Form IT-209.

## Line 67 - Real property tax credit

Review the instructions for Form IT-214, Claim for Real Property Tax Credit for Homeowners and Renters, to see if you qualify for this credit. If you qualify, complete Form IT-214 and transfer the amount from Form IT-214 to Form IT-201, line 67. Submit Form IT-214 with your return.

## Line 68 - College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2014?

If No, you do not qualify for this credit. Go to line 69.
If Yes, and you did not claim the college tuition deduction on Form IT-201-D, line 15 (see page 35), complete Form IT-272, Claim for College Tuition Credit or Itemized Deduction, and transfer the amount from Form IT-272 to Form IT-201, line 68. Submit Form IT-272 with your return.
For more information, see the instructions for Form IT-272.

## Line 69 - New York City school tax credit (NYC residents only)

If you are not a New York City resident or part-year resident, you do not qualify to claim this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked the Yes box at item C on the front of Form IT-201 indicating that you can be claimed as a dependent on another taxpayer's federal return, or your income (see page 26) is more than $\$ 250,000$, you do not qualify for this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked the No box at item C on the front of Form IT-201 indicating that you cannot be claimed as a dependent on another taxpayer's federal return and you are filing status (1), (3), (4), or (5) (and your income (see page 26) is $\$ 250,000$ or less), determine your credit using Table 1 on page 26 if you were a full-year resident or Table 2 on page 26 if you were a part-year city resident.

Special rules for married filing joint return (filing status (2)

- If both spouses are full-year city residents, determine your credit using Table 1, filing status (2).
- If both spouses are part-year city residents, determine your credit using Table 2, filing status (2). If you have different periods of city residence, determine your credit using the number of months for the spouse with the longer city resident period.
Example: You and your spouse are filing a joint NYS return (filing status (2)). 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 from Table 2).
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, and you are computing your NYC tax as married filing separately, determine your credit for the full-year city resident spouse using Table 1, filing status (3). The full-year city nonresident spouse may not take a credit.
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, and you elect to compute your NYC tax as if both were full-year city residents, determine your credit using Table 1, filing status (2).
- If one spouse is a full-year city resident and one spouse is a part-year city resident, you must compute each credit separately and add them together. Determine the full-year city resident spouse's credit using Table 1, filing status (3), and determine the part-year city resident spouse's credit using Table 2, filing status (3).
Example: You and your spouse are filing a joint New York State income tax return (filing status (2). You were a full-year New York City resident. Your spouse was a New York City resident for only 3 months during the year, and your income was less than $\$ 250,000$. Add your credit amount from Table 1, filing status (3) (\$63), and your spouse's credit amount from Table 2, filing status (3) (\$16), for a combined credit of $\$ 79$.
- If one spouse was a part-year city resident and the other spouse was a full-year city nonresident, determine your credit for the part-year city resident spouse using Table 2, filing status (3). The full-year city nonresident spouse may not take a credit.

| Filing status: | If your income (see below) is: | Your credit* is: |
| :---: | :---: | :---: |
| - Single, filing status ${ }^{(1)}$, or <br> - Married filing separate return, filing status (3), or <br> - Head of household, filing status (4) | \$ 250,000 or less | \$ 63 |
| - Married filing joint return, filing status (2), or <br> - Qualifying widow(er) with dependent child, filing status (5) | \$ 250,000 or less | \$ 125 |

Table 2 - Part-year New York City residents: New York City school tax credit proration chart

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

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

Income, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-201, line 19, minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-201, line 9, if they were included in your FAGI.

## Line 70 - New York City earned income credit (NYC residents only)

Did you claim the federal earned income credit for 2014 on your federal return?

If No, you do not qualify to claim this credit. Go to line 71.
If Yes, complete either Form IT-215, Claim for Earned Income Credit, or Form IT-209, Claim for Noncustodial Parent New York State Earned Income Credit. Transfer the amount from Form IT-215 or the amount from Form IT-209 to Form IT-201, line 70. Submit Form IT-215 or Form IT-209 with your return.

For more information, see the instructions for Form IT-215 or Form IT-209.

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 70. You must complete Form IT-201, lines 71 through 75, but do not complete lines 76 through 80. The Tax Department will compute your New York City 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 15, 2015, whichever is later.

## Line 70a - New York City enhanced real property tax credit

If you are not a New York City resident for the entire tax year, you do not qualify to claim this credit. Go to line 71. If you are a full-year New York City resident, review the instructions
for Form NYC-208, Claim for New York City Enhanced Real Property Tax Credit, to see if you qualify for this credit. If you qualify, complete Form NYC-208, transfer the amount from Form NYC-208 to Form IT-201, line 70a, and submit Form NYC-208 with your return.

## Line 71 - Other refundable credits

Enter the total amount of other refundable credits from Form IT-201-ATT, Part 1, Section D, line 18. See the credit charts on pages 7 through 10 for a listing of credits that can be refunded.

## Lines 72, 73, and 74 - Total New York State, New York City, and Yonkers tax withheld

You must include the state copy of certain federal forms with your return. See Note below.
Enter your total New York State (line 72), New York City (line 73), and Yonkers (line 74) tax withheld (if any) as shown on the following federal Forms:

- W-2, Wage and Tax Statement,
- 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc.,
- 1099-G, Certain Government Payments (used to report New York State unemployment compensation), and
- W-2G, Certain Gambling Winnings (used to report New York State lottery distributions).
Note: If you received any of the above forms, verify that your social security number is listed correctly. Include the state copy with your Form IT-201. You must include with your return all Forms W-2 you received (even if no New York tax was withheld), but only include Forms 1099-R, 1099-G, and W-2G that list NYS, NYC, or Yonkers withholding. You must also include any foreign wage statement you received for income earned while working abroad. (If there are any errors on these forms, contact the issuer, ask for corrected forms, and include them instead of the originals.)


## Check your withholding for 2015



If, after completing your 2014 tax return, you want to change the amount of NYS, NYC, or Yonkers tax withheld
from your paycheck, complete Form IT-2104, Employee's Withholding Allowance Certificate, and give it to your employer.

## Line 75 - Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2014 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2015). If you marked filing status (2) but made separate 2014 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2013 return that you applied to your 2014 estimated income 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 (2) 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.
You can check your balance and reconcile your estimated income tax account by going to our Web site or by writing us at:

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NYS TAX DEPARTMENT
ESTIMATED TAX UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0822
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If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated income taxes allocated to you by the estate or trust, include your amount on line 75 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 77 - Amount overpaid

If you have to pay an estimated income tax penalty (see line 81 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 77.

Your net overpayment can be:

1) refunded to you (enter amount on line 78);
2) applied to your 2015 estimated income tax (enter on line 79); or
3) divided between options 1 and 2.

If your estimated income tax penalty on line 81 is greater than your overpayment on line 77, enter the difference on line 80 (amount you owe).

## Line 78 - Your refund

You must file a return to get a refund.

Enter the amount of overpayment you want refunded to you. You have three ways to receive your refund. You can choose direct deposit to have the funds deposited directly into your bank account, or you can choose to have a debit card or a paper check mailed to you. Mark an $\boldsymbol{X}$ in one box to indicate your choice.

## 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 83 for a fast and secure direct deposit of your refund (see line 83 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 83), we will send your refund to the mailing address on your return.

4Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see Note on page 29).

## Debit cards

Your debit card(s) will be sent to the mailing address entered on your return. Debit cards are secure, easy to use, and flexible.

- Secure: We've designed the cards so that only you can activate your card. The cards offer fraud and theft protection.
- Easy to use: Use the card like any other debit card. Most banks and retail locations that accept credit cards will accept your refund debit card. You can call toll free or go online to check your balance. Once activated, your card remains valid for 18 months.
- Flexible: The debit card allows you to use your refund in several different ways:
- Take it as a cash withdrawal from a bank even if you don't have a bank account. You will need to show identification.
- Use it to make purchases from stores that accept Debit MasterCards.
- Deposit it into your bank account (if you plan to do this, you should consider choosing to get your refund by direct deposit instead).
- Make ATM withdrawals.

Joint returns - If you filed a joint return, separate debit cards will be mailed together in one envelope to you and your spouse. One or both of you can activate your card(s) to access the refund. Once activated, either card can access the entire amount of the refund.

Fees - In most instances, there's no charge to you for using the debit card.

- Cash withdrawal from a bank: no fee if you want to take the entire amount of your refund in cash at one time (\$1 fee for each later withdrawal). You don't need to have a bank account, but you must present ID to the teller.
- Retail sales: never a fee
- ATMs: If you use the issuing bank's ATM network, there's no fee. Fees probably apply if you use another ATM network.

For more information about the debit card, visit this Web site:
www.bankofamerica.com/nyrefund

## 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. You may want to consider a debit card refund instead; there are several ways to get or spend your money without fees (be sure to carefully read the fee schedule before using the card).

## 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, 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, call (518) 457-5434 or write to: NYS Tax Department, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000.

## Disclaiming of spouse's debt

If you marked filing status (2) 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 IRS or the other state to resolve your responsibility for the asserted liability.

## Line 79 - Estimated tax

Enter the amount of overpayment from line 77 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2015. The total of lines 78 and 79 should equal the amount on line 77.

## Line 80 - Amount you owe

Enter on line 80 the amount of tax you owe plus any estimated income tax penalty you owe (see line 81 instructions) and any other penalties and interest you owe (see line 82 instructions).
If you choose to pay by electronic funds withdrawal, mark an $\boldsymbol{X}$ in the box, enter your account information on line 83, and enter your electronic funds withdrawal information on line 84.

$\triangle$To avoid other penalties and interest, pay any tax you owe by April 15, 2015.
For additional information on penalties and interest, visit our Web site.

## Line 81 - Estimated tax penalty

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

1) Locate the amount of your 2013 New York AGI as shown on your 2013 return;
2) Locate the amount of your 2013 New York income tax; then
3) Calculate the amount of your 2014 prepayments (the amount of withholding and estimated tax payments you have already made for 2014).

In general, you are not subject to a penalty if your 2014 prepayments equal at least $100 \%$ of your 2013 income tax based on a 12-month return;

However:

- If your 2013 New York AGI was more than $\$ 150,000$ (or $\$ 75,000$ if you are married filing separately for 2014) and you
are not a farmer or a fisherman, your prepayments must equal at least $110 \%$ of your 2013 income tax based on a 12-month return;
- You may owe a penalty if line 80 is $\$ 300$ or more and represents more than $10 \%$ of the income tax shown on your 2014 return; and
- You may owe a penalty if you underpaid your estimated income tax liability for any payment period.

For more information, see Form IT-2105.9, Underpayment of Estimated Income Tax by Individuals and Fiduciaries.
If you owe an estimated income tax penalty, enter the penalty amount on line 81. Also add the same amount to any tax due and enter the total on line 80. It is possible for you to owe an estimated income tax penalty and also be due a refund. In that case, subtract the estimated income tax penalty amount from the overpayment and enter the net result on line 77. Do not include any other penalty or interest amounts on line 77. Be sure to submit Form IT-2105.9 with your return.

## Line 82 - Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest amount on line 82. Also add the same amount to any tax due and enter the total on line 80. You may compute the penalty and interest using the Penalty and Interest Calculator on our Web site.

## 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 83, or on our Web site.

This payment option is not available if the funds for your payment would come from an account outside the U.S. (see Note below).
File now/Pay later! You must specify a future payment date up to and including April 15, 2015. If you file before April 15, 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 83 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 your social security number and 2014 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 Cards ${ }^{\circledR}$, Discover®/Novus ${ }^{\circledR}$, MasterCard®, or Visa ${ }^{\circledR}$ to pay the amount you owe on your New York State income tax return. You can pay your income taxes due with your return by credit card through the Internet. The credit card service provider will charge you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. Please note that the convenience fee, terms, and conditions may vary between the credit card service providers.
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. Credit cards cannot be used to pay any tax due on an amended return.
For additional information on the credit card payment program and the credit card service providers available for your use, go to our Web site.
Follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (line 80 of Form IT-201). Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point you may elect to accept or cancel the credit card transaction.

If you accept the credit card transaction you will be given a confirmation number. 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 15, 2015.
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 83 - 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 83a, 83b, or 83c (see Note below). All others, supply the information requested for lines 83a, 83b, and 83c.
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 83a, mark an $\boldsymbol{X}$ 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 83b. 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 .


Note: The routing and account numbers may appear in different places on your check.
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 83b.
Enter your account number on line 83c. 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.
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 84 - 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 80 you want electronically withdrawn. Enter a 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.

4If 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.

## 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 $\boldsymbol{N o}$, mark an $\boldsymbol{X}$ in the No box.
If $\boldsymbol{Y e s}$, mark an $\boldsymbol{X}$ in the Yes box. Print the designee's name, phone number, 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 a 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 another method such as Form DTF-280, Tax Information Authorization, or a power of attorney. For additional information on third-party designees and other types of authorizations, visit our Web site.

## 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 <br> preparing that business' <br> return |

See our Web site 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, also enter your spouse's occupation. Both spouses must sign a joint return; we cannot process unsigned returns. Keep your signature(s) within the space(s) 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 37 .

## 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-201-D, Form IT-201-ATT, and Form IT-225
- any correspondence and computation sheets of paper
- your wage and tax statements: federal Form(s) W-2 (and Forms 1099-R, 1099-G, and W-2G, if applicable)


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 15, 2015.

- 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, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, 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-201-ATT, Other Tax Credits and Taxes

## Purpose of Form IT-201-ATT

You must complete Form IT-201-ATT and submit it with your Form IT-201 if:

- you are claiming other New York State, New York City, or

Yonkers credits that are not entered directly on Form IT-201; or

- you are subject to other New York State or New York City taxes.


## Line instructions

Enter your name and social security number as they are listed on your Form IT-201. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-201.

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 7 through 10 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-201-ATT. You must submit all applicable credit forms and tax computations with your Form IT-201.
See the specific instructions for lines 1, 6, 9, and 22 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 $\boldsymbol{X}$ in the Yes box. If you marked Yes, you are not eligible for any tax credit allowed under Tax Law Article 9, 9-A, 32, 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 1

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 District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percent 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.
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 1.
*These amounts should be provided to you by the trust.


## Line 6 - 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 6a-6n.

## 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 6a-6n.

## Line 9

Compute your NYC accumulation distribution credit using the worksheet below. If you received an accumulation distribution as a beneficiary of a trust, you may be allowed an accumulation distribution credit for your share of:

- NYC income taxes paid by the trust,* and
- any income tax imposed on the trust by another state, political subdivision within that state, or District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percentage of NYC tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in NYC by the beneficiary's total NYC Income.
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 9.
*These amounts should be provided to you by the trust.
1 Enter the amount fromForm IT-201, line 491
2 Enter the amount fromForm IT-201-ATT, line 332
3 Add lines 1 and 2 . ..... 3
4 Enter New York Cityaccumulation distribution credit4
5 Enter the smaller of line 3 or line 4here and on Form IT-201-ATT, line 9.This is your allowable New York Cityaccumulation distribution credit
5


## Line 22

If the amount on Form IT-201, line 40, is equal to or less than the amount on Form IT-201, line 39, enter the amount from Form IT-201, line 43, on line 22.
If the amount on Form IT-201, line 40, is more than the amount on Form IT-201, line 39, complete the Line 22 worksheet below.

## Line 22 worksheet

1 Enter the amount from Form IT-201, line 39 1

2 Enter the amount from Form IT-201, line 41 ....
3 Enter the amount from Form IT-201, line 42 2
$\qquad$
4 Add lines 1, 2 and 3, and enter the total here and on line 22............................ 4 3

4

## Instructions for Form IT-201-D, 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 line 11 reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as 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 13), or if you elect to claim the New York itemized deduction for college tuition expenses (line 15).

$\triangle$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 below. 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-201-D.
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 2014 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).

| Long-term care adjustment |  |
| :---: | :---: |
| 1 | Amount of long-term care premiums included on federal Schedule A, line $1 \ldots$. |
| 2 | Amount from federal Schedule A, line 1... |
| 3 | Divide line 1 by line 2 and round to the fourth decimal place |
|  | Amount from federal Schedule A, line 4... |
|  | Multiply line 4 by line 3 .......................... |

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 $26 f$.
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, or Article 32, banking 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-201, line 19, 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-201, line 19, is more than the applicable amount in Table 1 below based on your filing status, you must complete Worksheet 2 below.

Table 1

| Filing status |  | Applicable <br> amount |
| :--- | :--- | :--- |
| Single (1) .................................................................. $\$ 254,200$ |  |  |$|$

## Instructions for Form IT-201-D (continued)

| 1 | Enter amount from line 9 of the federal itemized deduction worksheet in the instructions for line 29 of federal Form 1040, Schedule A |
| :---: | :---: |
| 2 | Enter amount from federal itemized deduction worksheet, line 3 $\qquad$ 2 |
| 3 | Divide line 1 by line 2 and round to the fourth decimal place $\qquad$ |
| 4 | Amount of subtraction adjustment A (described above) $\qquad$ |
| 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 ............................ |
| 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 $\qquad$ 10 |
| 11 | Add lines 8, 9, and 10. <br> Enter the total on Form IT-201-D, line 9. $\qquad$ |

## Line 10

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

## Line 11 - Addition adjustments 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.
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 ( $\mathrm{G}, \mathrm{H}$, and I). Add all of your addition adjustments and enter the total on line 11. Submit that paper with your Form IT-201-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 2014 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 2014 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 11 additions G through I, described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 24 a through 24 f.

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, or Article 32, banking corporation franchise tax, include on line 11 additions G through I, described above that apply to your pro rata share of $S$ corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of $S$ corporation items from the S corporation.

## Line 12

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

## Line 13 - Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-201, line 33 is:

- \$100,000 or less, leave line 13 blank and go to line 14 ;
- 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 12 on line 13;
- 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-201, line 33. 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 13 blank. Do not continue with this worksheet.) 3
4 Enter the lesser of line 3 or $\$ 50,000 \ldots . . . . . . . . .4$
4
5 Divide line 4 by $\$ 50,000$ and round to the fourth decimal place. 5
$\qquad$
6 Enter 25\% (.25) of line 12 ........................... 6
7 Multiply line 5 by line 6 . 7

Enter this amount on line 13.

## Instructions for Form IT-201-D (continued)

|  | Enter the excess of New York adjusted gross income over \$475,000 (cannot exceed $\$ 50,000$ ). $\qquad$ 1 |
| :---: | :---: |
| 2 | Divide line 1 by $\$ 50,000$ and round to the fourth decimal place. $\qquad$ 2 |
| 3 | Enter 25\% (.25) of line 12 |
|  | Multiply line 2 by line 3 . |
| 5 | Add lines 3 and 4................................... 5 |
|  | Enter this amount on line 13. |

Worksheet 5
1 Enter the amount from line 12. . 1
2 Enter $50 \%$ (.50) of your gifts to charity (line 4) 2
Subtract line 2 from line 1 ............................. 3
Enter this amount on line 13.
Worksheet 6

| 1 | Enter the amount from line $12 \ldots \ldots . . . . . . . . . . . . . . . . . ~$ | 1 |
| :--- | :--- | :--- |
| 2 | Enter $25 \% ~(.25)$ of your gifts to charity (line 4) | 2 |
| 3 | Subtract line 2 from line 1....................... 3 |  |
| $\quad$ | Enter this amount on line 13. |  |

## Line 14

Subtract line 13 from line 12. If you made no entry on line 13, enter the amount from line 12 on line 14.

## Line 15 - College tuition itemized deduction

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2014? If No, enter $\mathbf{O}$ and go to line 16.
If Yes, you may be eligible to claim either the college tuition itemized deduction or the college tuition credit. However, you cannot claim both.

Complete Form IT-272, Claim for College Tuition Credit or Itemized Deduction, to compute your college tuition itemized deduction. Submit Form IT-272 with your return.

## Line 16

Compare the amount on line 16 to your New York standard deduction amount from the standard deduction table on page 18. For greater tax savings, enter the larger of these amounts on Form IT-201, line 34, and mark an $\boldsymbol{X}$ in the appropriate box, Standard or Itemized. If you choose the itemized deduction, you must submit Form IT-201-D with your return.
If you are married and filing separate returns (filing status (3), see the caution for line 34 , on page 18.

## 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 taxable 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 Web site.
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)I, 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.

## Additional information (continued)

## 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 (a part of a day is a day for this purpose) in New York State during the taxable year.
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)I, 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

1) You did not maintain any permanent place of abode in New York State during the taxable year; and
2) You maintained a permanent place of abode outside New York State during the entire taxable year; and
3) You spent $\mathbf{3 0}$ days or less (a part of a day is a day for this purpose) in New York State during the taxable year.

## Group B

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

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

## 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 beginning on page 35, and substitute New York City or Yonkers in place of New York State.

For more information on nonresidents and part-year residents, see the instructions for Form IT-203.

## Special accruals

As a full-year New York State resident for 2014, or if you are a full-year New York City resident or New York City part-year resident for 2014, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2014.

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.

## Full-year New York State residents

You are subject to the special accrual rules only if you have accrued income for 2014 (see below), and

- you were a nonresident of New York State on December 31, 2013; or
- you will be a New York State nonresident on January 1, 2015.

You have accrued income for 2014 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2014, but you are reporting that income for federal income tax purposes in tax year 2014; or
- you have an item of income that was fixed and determinable in tax year 2014, but you will be reporting that income for federal income tax purposes in a tax year after 2014.


## Full-year and part-year New York City residents

You are subject to the special accrual rules only if you have accrued income for 2014 (see below), and

- you were a nonresident of New York City on December 31, 2013, but you were a full-year New York City resident for tax year 2014; or
- you were a full-year New York City resident for 2014 but you will be a New York City nonresident on January 1, 2015; or
- you were a New York City part-year resident for tax year 2014.

You have accrued income for 2014 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2014, but you are reporting that income for federal income tax purposes in tax year 2014; or
- you have an item of income that was fixed and determinable in tax year 2014, but you will be reporting that income for federal income tax purposes in a tax year after 2014; or
- you have an item of income that was fixed and determinable in your 2014 New York City resident period, but that income is not reportable for federal income tax purposes in your 2014 New York City resident period; or

[^2]
## Additional information (continued)

- you have an item of non-New York source income (see footnote on page 36) that was fixed and determinable in your 2014 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2014 New York City nonresident period.


## 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 beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see Beneficiaries (estates and trusts) on page 14.

## Deceased taxpayers

If a taxpayer died after 2013 and before filing a return for 2014, 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. 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.

## Net operating loss (NOL)

For New York State income tax purposes, your NOL deduction is limited to the lesser of your federal NOL deduction or your federal taxable income computed without the NOL deduction. For additional information, see the instructions for Form IT-225, addition modification number A-215, and Publication 145, Net Operating Losses (NOLs) for New York State Resident Individuals, Estates, and Trusts.

## 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 stated above. 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 judgment 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. (Also see Disclaiming of spouse's debt on page 28.)

## Members of the armed forces

If you are a member of the military and a New York State resident, the amount of your military pay that is subject to federal income tax is also subject to New York income tax. However, see the instructions for Form IT-225, subtraction modification number S-118 for information on New York's tax treatment of certain combat pay.

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

## 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

File Form IT-201-X to amend a previously filed New York State income tax return. Use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident. See Other forms you may have to file on page 11.

## 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 Web site.

## School districts and code numbers

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 2014. (If you are a New York City resident, look for your individual county listing.) 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 your nearest public school.

## 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
Canisteo-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 <br> 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
Allegany-Limestone 011
Cattaraugus-Little Valley 094
Cuba-Rushford 138
Ellicottville 181
Forestille 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 Broek Accademy 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
needsport 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

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

## 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

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
Willsboro 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
|roquois 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
lion-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
Geneseo 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-Sherrill 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 13655
Valley Stream 24656
Valley Stream 30657
Wantagh 664
Westbury 691
West Hempstead 687

[^3]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

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
Wallkill 662
Warwick Valley 668
Washingtonville 669

## Orleans

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

## Oswego

Altmar-Parish-Williamstown 012
Camden 079
Cato-Meridian 092
Central Square 098
Fulton 211
Hannibal 257
Mexico 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

## 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

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
Wallkill 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

Ardsley 019
Bedford 042
Blind Brook 535
Briarcliff Manor 061
Bronxville 069
Byram Hills 023
Chappaqua 100
Croton-Harmon 136
Dobbs Ferry 147
Eastchester 169
dgemont 172
Elmsford 185
Greenburgh Central 7237
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




417








8
$\qquad$

Tuckahoe Union Free 644
Valhalla 654
White Plains 699
Yonkers 715
Yorktown 717

## Wyoming <br> 0

Alden 007
Alexander 008
Attica 024

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Dalton-Nunda (Keshequa) 320
Fillmore 192
Holland 278
Iroquois 300
Letchworth 339
Pavilion 482
Perry 490
Pioneer 498
Warsaw 667
Wyoming 714
York 716

## Yates

Dundee 154
Geneva 219
Marcus Whitman 374
Naples 420
Penn Yan 489
Prattsburg 515
(Keshequa)
39

rk 716

Holland 278


.

374

[^4]644


$1!$If your New York adjusted gross income, Form IT-201, line 33 is more than $\$ 104,600$, you cannot use these tables. See Tax computation - New York AGI of more than $\$ 104,600$ beginning on page 51 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-201, line 38.

| Example: Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 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 $\$ 1,826$. This is the tax amount they must write on line 39 of Form IT-201. | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \mathrm{At} \\ \text { least } \end{gathered}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single or Married filing separately | Married filing jointly* | $\begin{array}{\|c\|} \hline \text { Head } \\ \text { of a } \\ \text { household } \end{array}$ |
|  | Your New York State tax is: |  |  |  |  |
|  | 38,200 388250 38,300 38,350 | 38,250 38,300 38,350 38,400 | 2,136 2,139 2,142 2,145 | 1,823 <br> 1.826 <br> 1,829 <br> 1,832 | 1,969 1,973 1,976 1,979 |


| If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At <br> least | But <br> less <br> than |  | Married filing jointly* | Head of a household | At least | But less than | Single or <br> Married filing separately | Married filing jointly* | Headof ahousehold | $\underset{\text { leas }}{\text { At }}$ | But less than | Single or Married filing separately | Married filing jointly* |  |
|  |  | Your New York State tax is: |  |  |  |  |  |  |  |  |  |  |  |  |
| $\$ 0$132550100150 | $\begin{array}{r} \hline \$ 13 \\ 25 \\ 50 \\ 100 \\ 150 \\ 200 \end{array}$ | $\$ 0$12357 | $\begin{array}{r} \$ 0 \\ 1 \\ 2 \\ 3 \\ 5 \\ 7 \end{array}$ | $\begin{array}{r} \$ 0 \\ 1 \\ 2 \\ 3 \\ 5 \\ 7 \end{array}$ | 2,000 |  | Your New York State tax is: |  |  | 4,000 |  | Your New York State tax is: |  |  |
|  |  |  |  |  | $\begin{array}{ll} 2,000 & 2,050 \\ 2,050 & 2,100 \\ 2,100 & 2,150 \\ 2,150 & 2,200 \end{array}$ |  | $\begin{aligned} & 81 \\ & 83 \\ & 85 \\ & 87 \end{aligned}$ | $\begin{aligned} & 81 \\ & 83 \\ & 85 \\ & 87 \end{aligned}$ | $\begin{aligned} & 81 \\ & 83 \\ & 85 \\ & 87 \end{aligned}$ | $\begin{aligned} & 4,000 \\ & 4,050 \\ & 4,100 \\ & 4,150 \end{aligned}$ | $\begin{aligned} & 4,050 \\ & 4,500 \\ & 4,150 \\ & 4,200 \end{aligned}$ | $\begin{aligned} & 161 \\ & 163 \\ & 165 \\ & 167 \end{aligned}$ | $\begin{aligned} & 161 \\ & 163 \\ & 165 \\ & 167 \end{aligned}$ | $\begin{aligned} & 161 \\ & 163 \\ & 165 \\ & 167 \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 200 | 250 | 9 | 9 | 9 | 2,200 | 2,250 | 8991939595 | $\begin{aligned} & 89 \\ & 91 \\ & 93 \\ & 95 \end{aligned}$ | $\begin{aligned} & 89 \\ & 91 \\ & 93 \\ & 95 \end{aligned}$ | $\begin{aligned} & 4,200 \\ & 4,250 \\ & 4,300 \\ & 4,350 \end{aligned}$ | $\begin{aligned} & 4,250 \\ & 4,500 \\ & 4,350 \\ & 4,400 \end{aligned}$ | $\begin{aligned} & 169 \\ & 171 \\ & 173 \\ & 175 \end{aligned}$ | $\begin{aligned} & 169 \\ & 171 \\ & 173 \\ & 175 \end{aligned}$ | 169171173175 |
| 250 | 300 | 11 | 11 | 11 | 2,250 | 2,300 |  |  |  |  |  |  |  |  |
| 300 | 350 | 13 | 13 | 13 | 2,300 | 2,350 |  |  |  |  |  |  |  |  |
| 350 | 400 | 15 | 15 | 15 | 2,350 | 2,400 |  |  |  |  |  |  |  |  |
| 400 | 450 | 17 | 17 | 17 | 2,400 | 2,450 | 97 | $\begin{array}{r} 97 \\ 99 \\ 101 \\ 103 \end{array}$ | $\begin{array}{r} 97 \\ 99 \\ 101 \\ 103 \end{array}$ | $\begin{aligned} & 4,400 \\ & 4,450 \\ & 4,500 \\ & 4,550 \end{aligned}$ | $\begin{aligned} & 4,450 \\ & 4,500 \\ & 4,550 \\ & 4,600 \end{aligned}$ | $\begin{aligned} & 177 \\ & 179 \\ & 181 \\ & 183 \end{aligned}$ | $\begin{aligned} & 177 \\ & 179 \\ & 181 \\ & 183 \end{aligned}$ | 177179181183 |
| 450 | 500 | 19 | 19 | 19 | 2,450 | 2,500 | 99 |  |  |  |  |  |  |  |
| 500 | 550 | 21 | 21 | 21 | 2,500 | 2,550 | 101 |  |  |  |  |  |  |  |
| 550 | 600 | 23 | 23 | 23 | 2,550 | 2,600 | 103 |  |  |  |  |  |  |  |
| 600 | 650 | 25 | 25 | 25 | 2,600 | 2,650 | 105 | $\begin{aligned} & 105 \\ & 107 \\ & 109 \\ & 111 \end{aligned}$ | $\begin{aligned} & 105 \\ & 107 \\ & 109 \\ & 111 \end{aligned}$ | $\begin{aligned} & 4,600 \\ & 44,650 \\ & 4,700 \\ & 4,750 \end{aligned}$ | $\begin{aligned} & 4,650 \\ & 4,700 \\ & 4,750 \\ & 4,800 \end{aligned}$ | $\begin{aligned} & 185 \\ & 187 \\ & 189 \\ & 191 \end{aligned}$ | $\begin{aligned} & 1857 \\ & 187 \\ & 189 \\ & 191 \end{aligned}$ | $\begin{aligned} & 185 \\ & 187 \\ & 189 \\ & 191 \end{aligned}$ |
| 650 | 700 | 27 | 27 | 27 | 2,650 | 2,700 | 107 |  |  |  |  |  |  |  |
| 700 | 750 | 29 | 29 | 29 | 2,700 | 2,750 | 109 |  |  |  |  |  |  |  |
| 750 | 800 | 31 | 31 | 31 | 2,750 | 2,800 | 111 |  |  |  |  |  |  |  |
| 800 | 850 | 33 | 33 | 33 | 2,800 | 2,850 | 113 | $\begin{aligned} & 113 \\ & 115 \\ & 117 \\ & 119 \end{aligned}$ | 113 | 4,800 4,850 <br> 4,850 4,900 <br> 4,900 4,950 <br> 4,950 5,000 |  | $\begin{aligned} & 193 \\ & 195 \\ & 197 \\ & 199 \end{aligned}$ | $\begin{aligned} & 193 \\ & 195 \\ & 197 \\ & 199 \end{aligned}$ | $\begin{aligned} & 193 \\ & 195 \\ & 197 \\ & 199 \end{aligned}$ |
| 850 | 900 | 35 | 35 | 35 | 2,850 | 2,900 | 115 |  | 115 |  |  |  |  |  |  |
| 900 | 950 | 37 | 37 | 37 | 2,900 | 2,950 | 117 |  | 117 |  |  |  |  |  |  |
| 950 | 1,000 | 39 | 39 | 39 | 2,950 | 3,000 | 119 |  | 119 |  |  |  |  |  |  |
| 1,000 |  | Your New York State tax is: |  |  | 3,000 |  | Your New York State tax is: |  |  | 5,000 |  | Your New York State tax is: |  |  |
| 1,000 | 1,050 | 41 | 41 | 41 | 3,000 | 3,050 | 121 | 121 | 121 | 5,000 | 5,050 | 201 | 201 | 201 |
| 1,050 | 1,100 | 43 | 43 | 43 | 3,050 | 3,100 | 123 | 123 | 123 | 5,050 | 5,100 | 203 | 203 | 203 |
| 1,100 | 1,150 | 45 | 45 | 45 | 3,100 | 3,150 | 125 | 125 | 125 | 5,100 | 5,150 | 205 | 205 | 205 |
| 1,150 | 1,200 | 47 | 47 | 47 | 3,150 | 3,200 | 127 | 127 | 127 | 5,150 | 5,200 | 207 | 207 | 207 |
| 1,200 | 1,250 | 49 | 49 | 49 | 3,200 | 3,250 | 129 | 129 | 129 | 5,200 | 5,250 | 209 | 209 | 209 |
| 1,250 | 1,300 | 51 | 51 | 51 | 3,250 | 3,300 | 131 | 131 | 131 | 5,250 | 5,300 | 211 | 211 | 211 |
| 1,300 | 1,350 | 53 | 53 | 53 | 3,300 | 3,350 | 133 | 133 | 133 | 5,300 | 5,350 | 213 | 213 | 213 |
| 1,350 | 1,400 | 55 | 55 | 55 | 3,350 | 3,400 | 135 | 135 | 135 | 5,350 | 5,400 | 215 | 215 | 215 |
| 1,400 | 1,450 | 57 | 57 | 57 | 3,400 | 3,450 | 137 | 137 | 137 | 5,400 | 5,450 | 217 | 217 | 217 |
| 1,450 | 1,500 | 59 | 59 | 59 | 3,450 | 3,500 | 139 | 139 | 139 | 5,450 | 5,500 | 219 | 219 | 219 |
| 1,500 | 1,550 | 61 | 61 | 61 | 3,500 | 3,550 | 141 | 141 | 141 | 5,500 | 5,550 | 221 | 221 | 221 |
| 1,550 | 1,600 | 63 | 63 | 63 | 3,550 | 3,600 | 143 | 143 | 143 | 5,550 | 5,600 | 223 | 223 | 223 |
| 1,600 | 1,650 | 65 | 65 | 65 | 3,600 | 3,650 | 145 | 145 | 145 | 5,600 | 5,650 | 225 | 225 | 225 |
| 1,650 | 1,700 | 67 | 67 | 67 | 3,650 | 3,700 | 147 | 147 | 147 | 5,650 | 5,700 | 227 | 227 | 227 |
| 1,700 | 1,750 | 69 | 69 | 69 | 3,700 | 3,750 | 149 | 149 | 149 | 5,700 | 5,750 | 229 | 229 | 229 |
| 1,750 | 1,800 | 71 | 71 | 71 | 3,750 | 3,800 | 151 | 151 | 151 | 5,750 | 5,800 | 231 | 231 | 231 |
| 1,800 | 1,850 | 73 | 73 | 73 | 3,800 | 3,850 | 153 | 153 | 153 | 5,800 | 5,850 | 233 | 233 | 233 |
| 1,850 | 1,900 | 75 | 75 | 75 | 3,850 | 3,900 | 155 | 155 | 155 | 5,850 | 5,900 | 235 | 235 | 235 |
| 1,900 | 1,950 | 77 | 77 | 77 | 3,900 | 3,950 | 157 | 157 | 157 | 5,900 | 5,950 | 237 | 237 | 237 |
| 1,950 | 2,000 | 79 | 79 | 79 | 3,950 | 4,000 | 159 | 159 | 159 | 5,950 | 6,000 | 239 | 239 | 239 |

[^5]
\$6,000 - \$14,999

| If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household |
| 6,000 |  | Your New York State tax is: |  |  | 9,000 |  | Your New York State tax is: |  |  | 12,000 |  | Your New York State tax is: |  |  |
| 6,000 | 6,050 | 241 | 241 | 241 | 9,000 | 9,050 | 365 | 361 | 361 | 12,000 | 12,050 | 504 | 481 | 481 |
| 6,050 | 6,100 | 243 | 243 | 243 | 9,050 | 9,100 | 367 | 363 | 363 | 12,050 | 12,100 | 507 | 483 | 483 |
| 6,100 | 6,150 | 245 | 245 | 245 | 9,100 | 9,150 | 369 | 365 | 365 | 12,100 | 12,150 | 509 | 485 | 485 |
| 6,150 | 6,200 | 247 | 247 | 247 | 9,150 | 9,200 | 371 | 367 | 367 | 12,150 | 12,200 | 512 | 487 | 487 |
| 6,200 | 6,250 | 249 | 249 | 249 | 9,200 | 9,250 | 374 | 369 | 369 | 12,200 | 12,250 | 515 | 489 | 489 |
| 6,250 | 6,300 | 251 | 251 | 251 | 9,250 | 9,300 | 376 | 371 | 371 | 12,250 | 12,300 | 517 | 491 | 491 |
| 6,300 | 6,350 | 253 | 253 | 253 | 9,300 | 9,350 | 378 | 373 | 373 | 12,300 | 12,350 | 520 | 493 | 493 |
| 6,350 | 6,400 | 255 | 255 | 255 | 9,350 | 9,400 | 380 | 375 | 375 | 12,350 | 12,400 | 523 | 495 | 495 |
| 6,400 | 6,450 | 257 | 257 | 257 | 9,400 | 9,450 | 383 | 377 | 377 | 12,400 | 12,450 | 525 | 497 | 497 |
| 6,450 | 6,500 | 259 | 259 | 259 | 9,450 | 9,500 | 385 | 379 | 379 | 12,450 | 12,500 | 528 | 499 | 499 |
| 6,500 | 6,550 | 261 | 261 | 261 | 9,500 | 9,550 | 387 | 381 | 381 | 12,500 | 12,550 | 530 | 501 | 501 |
| 6,550 | 6,600 | 263 | 263 | 263 | 9,550 | 9,600 | 389 | 383 | 383 | 12,550 | 12,600 | 533 | 503 | 503 |
| 6,600 | 6,650 | 265 | 265 | 265 | 9,600 | 9,650 | 392 | 385 | 385 | 12,600 | 12,650 | 536 | 505 | 505 |
| 6,650 | 6,700 | 267 | 267 | 267 | 9,650 | 9,700 | 394 | 387 | 387 | 12,650 | 12,700 | 538 | 507 | 508 |
| 6,700 | 6,750 | 269 | 269 | 269 | 9,700 | 9,750 | 396 | 389 | 389 | 12,700 | 12,750 | 541 | 509 | 510 |
| 6,750 | 6,800 | 271 | 271 | 271 | 9,750 | 9,800 | 398 | 391 | 391 | 12,750 | 12,800 | 544 | 511 | 512 |
| 6,800 | 6,850 | 273 | 273 | 273 | 9,800 | 9,850 | 401 | 393 | 393 | 12,800 | 12,850 | 546 | 513 | 514 |
| 6,850 | 6,900 | 275 | 275 | 275 | 9,850 | 9,900 | 403 | 395 | 395 | 12,850 | 12,900 | 549 | 515 | 517 |
| 6,900 | 6,950 | 277 | 277 | 277 | 9,900 | 9,950 | 405 | 397 | 397 | 12,900 | 12,950 | 551 | 517 | 519 |
| 6,950 | 7,000 | 279 | 279 | 279 | 9,950 | 10,000 | 407 | 399 | 399 | 12,950 | 13,000 | 554 | 519 | 521 |
| 7,000 |  | Your New York State tax is: |  |  | 10,000 |  | Your New York State tax is: |  |  | 13,000 |  | Your New York State tax is: |  |  |
| 7,000 | 7,050 | 281 | 281 | 281 | 10,000 | 10,050 | 410 | 401 | 401 | 13,000 | 13,050 | 557 | 521 | 523 |
| 7,050 | 7,100 | 283 | 283 | 283 | 10,050 | 10,100 | 412 | 403 | 403 | 13,050 | 13,100 | 559 | 523 | 526 |
| 7,100 | 7,150 | 285 | 285 | 285 | 10,100 | 10,150 | 414 | 405 | 405 | 13,100 | 13,150 | 562 | 525 | 528 |
| 7,150 | 7,200 | 287 | 287 | 287 | 10,150 | 10,200 | 416 | 407 | 407 | 13,150 | 13,200 | 565 | 527 | 530 |
| 7,200 | 7,250 | 289 | 289 | 289 | 10,200 | 10,250 | 419 | 409 | 409 | 13,200 | 13,250 | 567 | 529 | 532 |
| 7,250 | 7,300 | 291 | 291 | 291 | 10,250 | 10,300 | 421 | 411 | 411 | 13,250 | 13,300 | 570 | 531 | 535 |
| 7,300 | 7,350 | 293 | 293 | 293 | 10,300 | 10,350 | 423 | 413 | 413 | 13,300 | 13,350 | 572 | 533 | 537 |
| 7,350 | 7,400 | 295 | 295 | 295 | 10,350 | 10,400 | 425 | 415 | 415 | 13,350 | 13,400 | 575 | 535 | 539 |
| 7,400 | 7,450 | 297 | 297 | 297 | 10,400 | 10,450 | 428 | 417 | 417 | 13,400 | 13,450 | 578 | 537 | 541 |
| 7,450 | 7,500 | 299 | 299 | 299 | 10,450 | 10,500 | 430 | 419 | 419 | 13,450 | 13,500 | 580 | 539 | 544 |
| 7,500 | 7,550 | 301 | 301 | 301 | 10,500 | 10,550 | 432 | 421 | 421 | 13,500 | 13,550 | 583 | 541 | 546 |
| 7,550 | 7,600 | 303 | 303 | 303 | 10,550 | 10,600 | 434 | 423 | 423 | 13,550 | 13,600 | 585 | 543 | 548 |
| 7,600 | 7,650 | 305 | 305 | 305 | 10,600 | 10,650 | 437 | 425 | 425 | 13,600 | 13,650 | 588 | 545 | 550 |
| 7,650 | 7,700 | 307 | 307 | 307 | 10,650 | 10,700 | 439 | 427 | 427 | 13,650 | 13,700 | 591 | 547 | 553 |
| 7,700 | 7,750 | 309 | 309 | 309 | 10,700 | 10,750 | 441 | 429 | 429 | 13,700 | 13,750 | 594 | 549 | 555 |
| 7,750 | 7,800 | 311 | 311 | 311 | 10,750 | 10,800 | 443 | 431 | 431 | 13,750 | 13,800 | 597 | 551 | 557 |
| 7,800 | 7,850 | 313 | 313 | 313 | 10,800 | 10,850 | 446 | 433 | 433 | 13,800 | 13,850 | 600 | 553 | 559 |
| 7,850 | 7,900 | 315 | 315 | 315 | 10,850 | 10,900 | 448 | 435 | 435 | 13,850 | 13,900 | 603 | 555 | 562 |
| 7,900 | 7,950 | 317 | 317 | 317 | 10,900 | 10,950 | 450 | 437 | 437 | 13,900 | 13,950 | 606 | 557 | 564 |
| 7,950 | 8,000 | 319 | 319 | 319 | 10,950 | 11,000 | 452 | 439 | 439 | 13,950 | 14,000 | 609 | 559 | 566 |
| 8,000 |  | Your New York State tax is: |  |  | 11,000 |  | Your New York State tax is: |  |  | 14,000 |  | Your New York State tax is: |  |  |
| 8,000 | 8,050 | 321 | 321 | 321 | 11,000 | 11,050 | 455 | 441 | 441 | 14,000 | 14,050 | 612 | 561 | 568 |
| 8,050 | 8,100 | 323 | 323 | 323 | 11,050 | 11,100 | 457 | 443 | 443 | 14,050 | 14,100 | 615 | 563 | 571 |
| 8,100 | 8,150 | 325 | 325 | 325 | 11,100 | 11,150 | 459 | 445 | 445 | 14,100 | 14,150 | 618 | 565 | 573 |
| 8,150 | 8,200 | 327 | 327 | 327 | 11,150 | 11,200 | 461 | 447 | 447 | 14,150 | 14,200 | 621 | 567 | 575 |
| 8,200 | 8,250 | 329 | 329 | 329 | 11,200 | 11,250 | 464 | 449 | 449 | 14,200 | 14,250 | 624 | 569 | 577 |
| 8,250 | 8,300 | 331 | 331 | 331 | 11,250 | 11,300 | 466 | 451 | 451 | 14,250 | 14,300 | 627 | 571 | 580 |
| 8,300 | 8,350 | 333 | 333 | 333 | 11,300 | 11,350 | 468 | 453 | 453 | 14,300 | 14,350 | 630 | 573 | 582 |
| 8,350 | 8,400 | 335 | 335 | 335 | 11,350 | 11,400 | 470 | 455 | 455 | 14,350 | 14,400 | 633 | 575 | 584 |
| 8,400 | 8,450 | 338 | 337 | 337 | 11,400 | 11,450 | 473 | 457 | 457 | 14,400 | 14,450 | 636 | 577 | 586 |
| 8,450 | 8,500 | 340 | 339 | 339 | 11,450 | 11,500 | 475 | 459 | 459 | 14,450 | 14,500 | 639 | 579 | 589 |
| 8,500 | 8,550 | 342 | 341 | 341 | 11,500 | 11,550 | 478 | 461 | 461 | 14,500 | 14,550 | 642 | 581 | 591 |
| 8,550 | 8,600 | 344 | 343 | 343 | 11,550 | 11,600 | 481 | 463 | 463 | 14,550 | 14,600 | 644 | 583 | 593 |
| 8,600 | 8,650 | 347 | 345 | 345 | 11,600 | 11,650 | 483 | 465 | 465 | 14,600 | 14,650 | 647 | 585 | 595 |
| 8,650 | 8,700 | 349 | 347 | 347 | 11,650 | 11,700 | 486 | 467 | 467 | 14,650 | 14,700 | 650 | 587 | 598 |
| 8,700 | 8,750 | 351 | 349 | 349 | 11,700 | 11,750 | 488 | 469 | 469 | 14,700 | 14,750 | 653 | 589 | 600 |
| 8,750 | 8,800 | 353 | 351 | 351 | 11,750 | 11,800 | 491 | 471 | 471 | 14,750 | 14,800 | 656 | 591 | 602 |
| 8,800 | 8,850 | 356 | 353 | 353 | 11,800 | 11,850 | 494 | 473 | 473 | 14,800 | 14,850 | 659 | 593 | 604 |
| 8,850 | 8,900 | 358 | 355 | 355 | 11,850 | 11,900 | 496 | 475 | 475 | 14,850 | 14,900 | 662 | 595 | 607 |
| 8,900 | 8,950 | 360 | 357 | 357 | 11,900 | 11,950 | 499 | 477 | 477 | 14,900 | 14,950 | 665 | 597 | 609 |
| 8,950 | 9,000 | 362 | 359 | 359 | 11,950 | 12,000 | 502 | 479 | 479 | 14,950 | 15,000 | 668 | 599 | 611 |

[^6]2014 New York State Tax Table


[^7]| 2014 New York State Tax Table |  |  |  |  |  |  |  |  |  |  |  | \$24,000 - \$32,999 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ble e is - | And you are - |  |  | $\begin{array}{r} \text { If } \\ \text { ta } \\ \text { inco } \end{array}$ | $\begin{aligned} & \text { ir } \\ & \text { le } \\ & \text { is - } \end{aligned}$ | And you are - |  |  | If your 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 <br> less <br> than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household |
| 24,000 |  | Your New York State tax is: |  |  | 27,000 |  | Your New York State tax is: |  |  | 30,000 |  | Your New York State tax is: |  |  |
| 24,000 | 24,050 | 1,220 | 1,005 | 1,094 | 27,000 | 27,050 | 1,413 1417 | 1,163 | 1,271 | 30,000 | 30,050 | 1,607 | 1,340 | 1,448 |
| 24,050 | 24,100 | 1,223 | 1,008 | 1,097 | 27,050 | 27,100 | 1,417 | 1,166 | 1,274 | 30,050 | 30,100 | 1,610 | 1,343 | 1,451 1,454 |
| 24,100 24,150 | 24,150 24,200 | 1,226 1,229 | 1,011 1,013 | 1,100 1,103 | 27,100 | 27,150 | 1,420 1,423 | 1,168 | 1,277 1,280 | 30,100 30,150 | 30,150 30,200 | 1,613 1,616 | 1,346 1,348 | 1,454 1,457 |
| 24,150 | 24,200 | 1,229 | 1,013 | 1,103 | 27,150 | 27,200 | 1,423 | 1,171 | 1,280 | 30,150 | 30,200 | 1,616 | 1,348 | 1,457 |
| 24,200 24,250 | 24,250 24,300 | 1,233 1,236 | 1,016 1,019 | 1,106 1,109 | 27,200 | 27,250 | 1,426 1,429 | 1,174 1,177 | 1,283 1,286 | 30,200 30,250 | 30,250 30,300 | 1,620 1,623 | 1,351 1,354 | 1,460 1,463 |
| 24,300 | 24,350 | 1,239 | 1,021 | 1,112 | 27,300 | 27,350 | 1,433 | 1,180 | 1,289 | 30,300 | 30,350 | 1,626 | 1,357 | 1,466 |
| 24,350 | 24,400 | 1,242 | 1,024 | 1,114 | 27,350 | 27,400 | 1,436 | 1,183 | 1,291 | 30,350 | 30,400 | 1,629 | 1,360 | 1,468 |
| 24,400 | 24,450 | 1,246 | 1,026 | 1,117 | 27,400 | 27,450 | 1,439 | 1,186 | 1,294 | 30,400 | 30,450 | 1,633 | 1,363 | 1,471 |
| 24,450 | 24,500 | 1,249 | 1,029 | 1,120 | 27,450 | 27,500 | 1,442 | 1,189 | 1,297 | 30,450 | 30,500 | 1,636 | 1,366 | 1,474 |
| 24,500 | 24,550 | 1,252 | 1,032 | 1,123 | 27,500 | 27,550 | 1,446 | 1,192 | 1,300 | 30,500 | 30,550 | 1,639 | 1,369 | 1,477 |
| 24,550 | 24,600 | 1,255 | 1,034 | 1,126 | 27,550 | 27,600 | 1,449 | 1,195 | 1,303 | 30,550 | 30,600 | 1,642 | 1,372 | 1,480 |
| 24,600 | 24,650 | 1,258 | 1,037 | 1,129 | 27,600 | 27,650 | 1,452 | 1,198 | 1,306 | 30,600 | 30,650 | 1,645 | 1,375 | 1,483 |
| 24,650 | 24,700 | 1,262 | 1,040 | 1,132 | 27,650 | 27,700 | 1,455 | 1,201 | 1,309 | 30,650 | 30,700 | 1,649 | 1,378 | 1,486 |
| 24,700 | 24,750 | 1,265 | 1,042 | 1,135 | 27,700 | 27,750 | 1,458 | 1,204 | 1,312 | 30,700 | 30,750 | 1,652 | 1,381 | 1,489 |
| 24,750 | 24,800 | 1,268 | 1,045 | 1,138 | 27,750 | 27,800 | 1,462 | 1,207 | 1,315 | 30,750 | 30,800 | 1,655 | 1,384 | 1,492 |
| 24,800 | 24,850 | 1,271 | 1,047 | 1,141 | 27,800 | 27,850 | 1,465 | 1,210 | 1,318 | 30,800 | 30,850 | 1,658 | 1,387 | 1,495 |
| 24,850 | 24,900 | 1,275 | 1,050 | 1,144 | 27,850 | 27,900 | 1,468 | 1,213 | 1,321 | 30,850 | 30,900 | 1,662 | 1,390 | 1,498 |
| 24,900 | 24,950 | 1,278 | 1,053 | 1,147 | 27,900 | 27,950 | 1,471 | 1,216 | 1,324 | 30,900 | 30,950 | 1,665 | 1,393 | 1,501 |
| 24,950 | 25,000 | 1,281 | 1,055 | 1,150 | 27,950 | 28,000 | 1,475 | 1,219 | 1,327 | 30,950 | 31,000 | 1,668 | 1,396 | 1,504 |
| 25,000 |  | Your New York State tax is: |  |  | 28,000 |  | Your New York State tax is: |  |  | 31,000 |  | Your New York State tax is: |  |  |
| 25,000 | 25,050 | 1,284 | 1,058 | 1,153 | 28,000 | 28,050 | 1,478 | 1,222 | 1,330 | 31,000 | 31,050 | 1,671 | 1,399 | 1,507 |
| 25,050 | 25,100 | 1,288 | 1,061 | 1,156 | 28,050 | 28,100 | 1,481 | 1,225 | 1,333 | 31,050 | 31,100 | 1,675 | 1,402 | 1,510 |
| 25,100 | 25,150 | 1,291 | 1,063 | 1,159 | 28,100 | 28,150 | 1,484 | 1,228 | 1,336 | 31,100 | 31,150 | 1,678 | 1,405 | 1,513 |
| 25,150 | 25,200 | 1,294 | 1,066 | 1,162 | 28,150 | 28,200 | 1,487 | 1,230 | 1,339 | 31,150 | 31,200 | 1,681 | 1,407 | 1,516 |
| 25,200 | 25,250 | 1,297 | 1,068 | 1,165 | 28,200 | 28,250 | 1,491 | 1,233 | 1,342 | 31,200 | 31,250 | 1,684 | 1,410 | 1,519 |
| 25,250 | 25,300 | 1,300 | 1,071 | 1,168 | 28,250 | 28,300 | 1,494 | 1,236 | 1,345 | 31,250 | 31,300 | 1,687 | 1,413 | 1,522 |
| 25,300 | 25,350 | 1,304 | 1,074 | 1,171 | 28,300 | 28,350 | 1,497 | 1,239 | 1,348 | 31,300 | 31,350 | 1,691 | 1,416 | 1,525 |
| 25,350 | 25,400 | 1,307 | 1,076 | 1,173 | 28,350 | 28,400 | 1,500 | 1,242 | 1,350 | 31,350 | 31,400 | 1,694 | 1,419 | 1,528 |
| 25,400 | 25,450 | 1,310 | 1,079 | 1,176 | 28,400 | 28,450 | 1,504 | 1,245 | 1,353 | 31,400 | 31,450 | 1,697 | 1,422 | 1,531 |
| 25,450 | 25,500 | 1,313 | 1,082 | 1,179 | 28,450 | 28,500 | 1,507 | 1,248 | 1,356 | 31,450 | 31,500 | 1,700 | 1,425 | 1,534 |
| 25,500 | 25,550 | 1,317 | 1,084 | 1,182 | 28,500 | 28,550 | 1,510 | 1,251 | 1,359 | 31,500 | 31,550 | 1,704 | 1,428 | 1,537 |
| 25,550 | 25,600 | 1,320 | 1,087 | 1,185 | 28,550 | 28,600 | 1,513 | 1,254 | 1,362 | 31,550 | 31,600 | 1,707 | 1,431 | 1,541 |
| 25,600 | 25,650 | 1,323 | 1,089 | 1,188 | 28,600 | 28,650 | 1,516 | 1,257 | 1,365 | 31,600 | 31,650 | 1,710 | 1,434 | 1,544 |
| 25,650 | 25,700 | 1,326 | 1,092 | 1,191 | 28,650 | 28,700 | 1,520 | 1,260 | 1,368 | 31,650 | 31,700 | 1,713 | 1,437 | 1,547 |
| 25,700 | 25,750 | 1,329 | 1,095 | 1,194 | 28,700 | 28,750 | 1,523 | 1,263 | 1,371 | 31,700 | 31,750 | 1,716 | 1,440 | 1,550 |
| 25,750 | 25,800 | 1,333 | 1,097 | 1,197 | 28,750 | 28,800 | 1,526 | 1,266 | 1,374 | 31,750 | 31,800 | 1,720 | 1,443 | 1,553 |
| 25,800 | 25,850 | 1,336 | 1,100 | 1,200 | 28,800 | 28,850 | 1,529 | 1,269 | 1,377 | 31,800 | 31,850 | 1,723 | 1,446 | 1,557 |
| 25,850 | 25,900 | 1,339 | 1,103 | 1,203 | 28,850 | 28,900 | 1,533 | 1,272 | 1,380 | 31,850 | 31,900 | 1,726 | 1,449 | 1,560 |
| 25,900 | 25,950 | 1,342 | 1,105 | 1,206 | 28,900 | 28,950 | 1,536 | 1,275 | 1,383 | 31,900 | 31,950 | 1,729 | 1,452 | 1,563 |
| 25,950 | 26,000 | 1,346 | 1,108 | 1,209 | 28,950 | 29,000 | 1,539 | 1,278 | 1,386 | 31,950 | 32,000 | 1,733 | 1,455 | 1,566 |
| 26,000 |  | Your New York State tax is: |  |  | 29,000 |  | Your New York State tax is: |  |  | 32,000 |  | Your New York State tax is: |  |  |
| 26,000 | 26,050 | 1,349 | 1,110 | 1,212 | 29,000 | 29,050 | 1,542 | 1,281 | 1,389 | 32,000 | 32,050 | 1,736 | 1,458 | 1,570 |
| 26,050 | 26,100 | 1,352 | 1,113 | 1,215 | 29,050 | 29,100 | 1,546 | 1,284 | 1,392 | 32,050 | 32,100 | 1,739 | 1,461 | 1,573 |
| 26,100 | 26,150 | 1,355 | 1,116 | 1,218 | 29,100 | 29,150 | 1,549 | 1,287 | 1,395 | 32,100 | 32,150 | 1,742 | 1,464 | 1,576 |
| 26,150 | 26,200 | 1,358 | 1,118 | 1,221 | 29,150 | 29,200 | 1,552 | 1,289 | 1,398 | 32,150 | 32,200 | 1,745 | 1,466 | 1,579 |
| 26,200 | 26,250 | 1,362 | 1,121 | 1,224 | 29,200 | 29,250 | 1,555 | 1,292 | 1,401 | 32,200 | 32,250 | 1,749 | 1,469 | 1,582 |
| 26,250 | 26,300 | 1,365 | 1,124 | 1,227 | 29,250 | 29,300 | 1,558 | 1,295 | 1,404 | 32,250 | 32,300 | 1,752 | 1,472 | 1,586 |
| 26,300 | 26,350 | 1,368 | 1,126 | 1,230 | 29,300 | 29,350 | 1,562 | 1,298 | 1,407 | 32,300 | 32,350 | 1,755 | 1,475 | 1,589 |
| 26,350 | 26,400 | 1,371 | 1,129 | 1,232 | 29,350 | 29,400 | 1,565 | 1,301 | 1,409 | 32,350 | 32,400 | 1,758 | 1,478 | 1,592 |
| 26,400 | 26,450 | 1,375 | 1,131 | 1,235 | 29,400 | 29,450 | 1,568 | 1,304 | 1,412 | 32,400 | 32,450 | 1,762 | 1,481 | 1,595 |
| 26,450 | 26,500 | 1,378 | 1,134 | 1,238 | 29,450 | 29,500 | 1,571 | 1,307 | 1,415 | 32,450 | 32,500 | 1,765 | 1,484 | 1,599 |
| 26,500 | 26,550 | 1,381 | 1,137 | 1,241 | 29,500 | 29,550 | 1,575 | 1,310 | 1,418 | 32,500 | 32,550 | 1,768 | 1,487 | 1,602 |
| 26,550 | 26,600 | 1,384 | 1,139 | 1,244 | 29,550 | 29,600 | 1,578 | 1,313 | 1,421 | 32,550 | 32,600 | 1,771 | 1,490 | 1,605 |
| 26,600 | 26,650 | 1,387 | 1,142 | 1,247 | 29,600 | 29,650 | 1,581 | 1,316 | 1,424 | 32,600 | 32,650 | 1,774 | 1,493 | 1,608 |
| 26,650 | 26,700 | 1,391 | 1,145 | 1,250 | 29,650 | 29,700 | 1,584 | 1,319 | 1,427 | 32,650 | 32,700 | 1,778 | 1,496 | 1,611 |
| 26,700 | 26,750 | 1,394 | 1,147 | 1,253 | 29,700 | 29,750 | 1,587 | 1,322 | 1,430 | 32,700 | 32,750 | 1,781 | 1,499 | 1,615 |
| 26,750 | 26,800 | 1,397 | 1,150 | 1,256 | 29,750 | 29,800 | 1,591 | 1,325 | 1,433 | 32,750 | 32,800 | 1,784 | 1,502 | 1,618 |
| 26,800 | 26,850 | 1,400 | 1,152 | 1,259 | 29,800 | 29,850 | 1,594 | 1,328 | 1,436 | 32,800 | 32,850 | 1,787 | 1,505 | 1,621 |
| 26,850 | 26,900 | 1,404 | 1,155 | 1,262 | 29,850 | 29,900 | 1,597 | 1,331 | 1,439 | 32,850 | 32,900 | 1,791 | 1,508 | 1,624 |
| 26,900 | 26,950 | 1,407 | 1,158 | 1,265 | 29,900 | 29,950 | 1,600 | 1,334 | 1,442 | 32,900 | 32,950 | 1,794 | 1,511 | 1,628 |
| 26,950 | 27,000 | 1,410 | 1,160 | 1,268 | 29,950 | 30,000 | 1,604 | 1,337 | 1,445 | 32,950 | 33,000 | 1,797 | 1,514 | 1,631 |

[^8]2014 New York State Tax Table


[^9]

[^10]2014 New York State Tax Table

|  | ble $e$ is - | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than |  | Married filing jointly* | Head of a household | At least | But less than | Single or <br> Married filing separately | Married filing jointly* | Head of a household | At least | But less than |  | Married filing jointly* | Head of a household |
| 51,000 |  | Your New York State tax is: |  |  | 54,000 |  | Your New York State tax is: |  |  | 57,000 |  | Your New York State tax is: |  |  |
| 51,000 | 51,050 | 2,961 | 2,629 | 2,795 | 54,000 | 54,050 | 3,155 | 2,823 | 2,989 | 57,000 | 57,050 | 3,348 | 3,016 | 3,182 |
| 51,050 | 51,100 | 2,965 | 2,632 | 2,798 | 54,050 | 54,100 | 3,158 | 2,826 | 2,992 | 57,050 | 57,100 | 3,352 | 3,019 | 3,185 |
| 51,100 | 51,150 | 2,968 | 2,635 | 2,801 | 54,100 | 54,150 | 3,161 | 2,829 | 2,995 | 57,100 | 57,150 | 3,355 | 3,022 | 3,188 |
| 51,150 | 51,200 | 2,971 | 2,639 | 2,805 | 54,150 | 54,200 | 3,164 | 2,832 | 2,998 | 57,150 | 57,200 | 3,358 | 3,026 | 3,192 |
| 51,200 | 51,250 | 2,974 | 2,642 | 2,808 | 54,200 | 54,250 | 3,168 | 2,835 | 3,001 | 57,200 | 57,250 | 3,361 | 3,029 | 3,195 |
| 51,250 | 51,300 | 2,977 | 2,645 | 2,811 | 54,250 | 54,300 | 3,171 | 2,839 | 3,005 | 57,250 | 57,300 | 3,364 | 3,032 | 3,198 |
| 51,300 | 51,350 | 2,981 | 2,648 | 2,814 | 54,300 | 54,350 | 3,174 | 2,842 | 3,008 | 57,300 | 57,350 | 3,368 | 3,035 | 3,201 |
| 51,350 | 51,400 | 2,984 | 2,652 | 2,818 | 54,350 | 54,400 | 3,177 | 2,845 | 3,011 | 57,350 | 57,400 | 3,371 | 3,039 | 3,205 |
| 51,400 | 51,450 | 2,987 | 2,655 | 2,821 | 54,400 | 54,450 | 3,181 | 2,848 | 3,014 | 57,400 | 57,450 | 3,374 | 3,042 | 3,208 |
| 51,450 | 51,500 | 2,990 | 2,658 | 2,824 | 54,450 | 54,500 | 3,184 | 2,852 | 3,018 | 57,450 | 57,500 | 3,377 | 3,045 | 3,211 |
| 51,500 | 51,550 | 2,994 | 2,661 | 2,827 | 54,500 | 54,550 | 3,187 | 2,855 | 3,021 | 57,500 | 57,550 | 3,381 | 3,048 | 3,214 |
| 51,550 | 51,600 | 2,997 | 2,664 | 2,831 | 54,550 | 54,600 | 3,190 | 2,858 | 3,024 | 57,550 | 57,600 | 3,384 | 3,051 | 3,218 |
| 51,600 | 51,650 | 3,000 | 2,668 | 2,834 | 54,600 | 54,650 | 3,193 | 2,861 | 3,027 | 57,600 | 57,650 | 3,387 | 3,055 | 3,221 |
| 51,650 | 51,700 | 3,003 | 2,671 | 2,837 | 54,650 | 54,700 | 3,197 | 2,864 | 3,030 | 57,650 | 57,700 | 3,390 | 3,058 | 3,224 |
| 51,700 | 51,750 | 3,006 | 2,674 | 2,840 | 54,700 | 54,750 | 3,200 | 2,868 | 3,034 | 57,700 | 57,750 | 3,393 | 3,061 | 3,227 |
| 51,750 | 51,800 | 3,010 | 2,677 | 2,843 | 54,750 | 54,800 | 3,203 | 2,871 | 3,037 | 57,750 | 57,800 | 3,397 | 3,064 | 3,230 |
| 51,800 | 51,850 | 3,013 | 2,681 | 2,847 | 54,800 | 54,850 | 3,206 | 2,874 | 3,040 | 57,800 | 57,850 | 3,400 | 3,068 | 3,234 |
| 51,850 | 51,900 | 3,016 | 2,684 | 2,850 | 54,850 | 54,900 | 3,210 | 2,877 | 3,043 | 57,850 | 57,900 | 3,403 | 3,071 | 3,237 |
| 51,900 | 51,950 | 3,019 | 2,687 | 2,853 | 54,900 | 54,950 | 3,213 | 2,881 | 3,047 | 57,900 | 57,950 | 3,406 | 3,074 | 3,240 |
| 51,950 | 52,000 | 3,023 | 2,690 | 2,856 | 54,950 | 55,000 | 3,216 | 2,884 | 3,050 | 57,950 | 58,000 | 3,410 | 3,077 | 3,243 |
| 52,000 |  | Your New York State tax is: |  |  | 55,000 |  | Your New York State tax is: |  |  | 58,000 |  | Your New York State tax is: |  |  |
| 52,000 | 52,050 | 3,026 | 2,694 | 2,860 | 55,000 | 55,050 | 3,219 | 2,887 | 3,053 | 58,000 | 58,050 | 3,413 | 3,081 | 3,247 |
| 52,050 | 52,100 | 3,029 | 2,697 | 2,863 | 55,050 | 55,100 | 3,223 | 2,890 | 3,056 | 58,050 | 58,100 | 3,416 | 3,084 | 3,250 |
| 52,100 | 52,150 | 3,032 | 2,700 | 2,866 | 55,100 | 55,150 | 3,226 | 2,893 | 3,059 | 58,100 | 58,150 | 3,419 | 3,087 | 3,253 |
| 52,150 | 52,200 | 3,035 | 2,703 | 2,869 | 55,150 | 55,200 | 3,229 | 2,897 | 3,063 | 58,150 | 58,200 | 3,422 | 3,090 | 3,256 |
| 52,200 | 52,250 | 3,039 | 2,706 | 2,872 | 55,200 | 55,250 | 3,232 | 2,900 | 3,066 | 58,200 | 58,250 | 3,426 | 3,093 | 3,259 |
| 52,250 | 52,300 | 3,042 | 2,710 | 2,876 | 55,250 | 55,300 | 3,235 | 2,903 | 3,069 | 58,250 | 58,300 | 3,429 | 3,097 | 3,263 |
| 52,300 | 52,350 | 3,045 | 2,713 | 2,879 | 55,300 | 55,350 | 3,239 | 2,906 | 3,072 | 58,300 | 58,350 | 3,432 | 3,100 | 3,266 |
| 52,350 | 52,400 | 3,048 | 2,716 | 2,882 | 55,350 | 55,400 | 3,242 | 2,910 | 3,076 | 58,350 | 58,400 | 3,435 | 3,103 | 3,269 |
| 52,400 | 52,450 | 3,052 | 2,719 | 2,885 | 55,400 | 55,450 | 3,245 | 2,913 | 3,079 | 58,400 | 58,450 | 3,439 | 3,106 | 3,272 |
| 52,450 | 52,500 | 3,055 | 2,723 | 2,889 | 55,450 | 55,500 | 3,248 | 2,916 | 3,082 | 58,450 | 58,500 | 3,442 | 3,110 | 3,276 |
| 52,500 | 52,550 | 3,058 | 2,726 | 2,892 | 55,500 | 55,550 | 3,252 | 2,919 | 3,085 | 58,500 | 58,550 | 3,445 | 3,113 | 3,279 |
| 52,550 | 52,600 | 3,061 | 2,729 | 2,895 | 55,550 | 55,600 | 3,255 | 2,922 | 3,089 | 58,550 | 58,600 | 3,448 | 3,116 | 3,282 |
| 52,600 | 52,650 | 3,064 | 2,732 | 2,898 | 55,600 | 55,650 | 3,258 | 2,926 | 3,092 | 58,600 | 58,650 | 3,451 | 3,119 | 3,285 |
| 52,650 | 52,700 | 3,068 | 2,735 | 2,901 | 55,650 | 55,700 | 3,261 | 2,929 | 3,095 | 58,650 | 58,700 | 3,455 | 3,122 | 3,288 |
| 52,700 | 52,750 | 3,071 | 2,739 | 2,905 | 55,700 | 55,750 | 3,264 | 2,932 | 3,098 | 58,700 | 58,750 | 3,458 | 3,126 | 3,292 |
| 52,750 | 52,800 | 3,074 | 2,742 | 2,908 | 55,750 | 55,800 | 3,268 | 2,935 | 3,101 | 58,750 | 58,800 | 3,461 | 3,129 | 3,295 |
| 52,800 | 52,850 | 3,077 | 2,745 | 2,911 | 55,800 | 55,850 | 3,271 | 2,939 | 3,105 | 58,800 | 58,850 | 3,464 | 3,132 | 3,298 |
| 52,850 | 52,900 | 3,081 | 2,748 | 2,914 | 55,850 | 55,900 | 3,274 | 2,942 | 3,108 | 58,850 | 58,900 | 3,468 | 3,135 | 3,301 |
| 52,900 | 52,950 | 3,084 | 2,752 | 2,918 | 55,900 | 55,950 | 3,277 | 2,945 | 3,111 | 58,900 | 58,950 | 3,471 | 3,139 | 3,305 |
| 52,950 | 53,000 | 3,087 | 2,755 | 2,921 | 55,950 | 56,000 | 3,281 | 2,948 | 3,114 | 58,950 | 59,000 | 3,474 | 3,142 | 3,308 |
| 53,000 |  | Your New York State tax is: |  |  | 56,000 |  | Your New York State tax is: |  |  | 59,000 |  | Your New York State tax is: |  |  |
| 53,000 | 53,050 | 3,090 | 2,758 | 2,924 | 56,000 | 56,050 | 3,284 | 2,952 | 3,118 | 59,000 | 59,050 | 3,477 | 3,145 | 3,311 |
| 53,050 | 53,100 | 3,094 | 2,761 | 2,927 | 56,050 | 56,100 | 3,287 | 2,955 | 3,121 | 59,050 | 59,100 | 3,481 | 3,148 | 3,314 |
| 53,100 | 53,150 | 3,097 | 2,764 | 2,930 | 56,100 | 56,150 | 3,290 | 2,958 | 3,124 | 59,100 | 59,150 | 3,484 | 3,151 | 3,317 |
| 53,150 | 53,200 | 3,100 | 2,768 | 2,934 | 56,150 | 56,200 | 3,293 | 2,961 | 3,127 | 59,150 | 59,200 | 3,487 | 3,155 | 3,321 |
| 53,200 | 53,250 | 3,103 | 2,771 | 2,937 | 56,200 | 56,250 | 3,297 | 2,964 | 3,130 | 59,200 | 59,250 | 3,490 | 3,158 | 3,324 |
| 53,250 | 53,300 | 3,106 | 2,774 | 2,940 | 56,250 | 56,300 | 3,300 | 2,968 | 3,134 | 59,250 | 59,300 | 3,493 | 3,161 | 3,327 |
| 53,300 | 53,350 | 3,110 | 2,777 | 2,943 | 56,300 | 56,350 | 3,303 | 2,971 | 3,137 | 59,300 | 59,350 | 3,497 | 3,164 | 3,330 |
| 53,350 | 53,400 | 3,113 | 2,781 | 2,947 | 56,350 | 56,400 | 3,306 | 2,974 | 3,140 | 59,350 | 59,400 | 3,500 | 3,168 | 3,334 |
| 53,400 | 53,450 | 3,116 | 2,784 | 2,950 | 56,400 | 56,450 | 3,310 | 2,977 | 3,143 | 59,400 | 59,450 | 3,503 | 3,171 | 3,337 |
| 53,450 | 53,500 | 3,119 | 2,787 | 2,953 | 56,450 | 56,500 | 3,313 | 2,981 | 3,147 | 59,450 | 59,500 | 3,506 | 3,174 | 3,340 |
| 53,500 | 53,550 | 3,123 | 2,790 | 2,956 | 56,500 | 56,550 | 3,316 | 2,984 | 3,150 | 59,500 | 59,550 | 3,510 | 3,177 | 3,343 |
| 53,550 | 53,600 | 3,126 | 2,793 | 2,960 | 56,550 | 56,600 | 3,319 | 2,987 | 3,153 | 59,550 | 59,600 | 3,513 | 3,180 | 3,347 |
| 53,600 | 53,650 | 3,129 | 2,797 | 2,963 | 56,600 | 56,650 | 3,322 | 2,990 | 3,156 | 59,600 | 59,650 | 3,516 | 3,184 | 3,350 |
| 53,650 | 53,700 | 3,132 | 2,800 | 2,966 | 56,650 | 56,700 | 3,326 | 2,993 | 3,159 | 59,650 | 59,700 | 3,519 | 3,187 | 3,353 |
| 53,700 | 53,750 | 3,135 | 2,803 | 2,969 | 56,700 | 56,750 | 3,329 | 2,997 | 3,163 | 59,700 | 59,750 | 3,522 | 3,190 | 3,356 |
| 53,750 | 53,800 | 3,139 | 2,806 | 2,972 | 56,750 | 56,800 | 3,332 | 3,000 | 3,166 | 59,750 | 59,800 | 3,526 | 3,193 | 3,359 |
| 53,800 | 53,850 | 3,142 | 2,810 | 2,976 | 56,800 | 56,850 | 3,335 | 3,003 | 3,169 | 59,800 | 59,850 | 3,529 | 3,197 | 3,363 |
| 53,850 | 53,900 | 3,145 | 2,813 | 2,979 | 56,850 | 56,900 | 3,339 | 3,006 | 3,172 | 59,850 | 59,900 | 3,532 | 3,200 | 3,366 |
| 53,900 | 53,950 | 3,148 | 2,816 | 2,982 | 56,900 | 56,950 | 3,342 | 3,010 | 3,176 | 59,900 | 59,950 | 3,535 | 3,203 | 3,369 |
| 53,950 | 54,000 | 3,152 | 2,819 | 2,985 | 56,950 | 57,000 | 3,345 | 3,013 | 3,179 | 59,950 | 60,000 | 3,539 | 3,206 | 3,372 |

[^11]

[^12]
## New York State tax rate schedule

| Married fili | ointly and qu | ying wido | (er) | filing s | us (2) and |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| If line 38 is over | but not over | The tax |  |  |  |  |  |
| \$ 0 | \$ 16,700 |  |  | 4\% | of line 3 |  |  |
| 16,700 | 22,950 | \$ 668 | plus | 4.5\% | of the ex | cess over | \$16,700 |
| 22,950 | 27,150 | 949 | plus | 5.25\% | " " | " " | 22,950 |
| 27,150 | 41,800 | 1,170 | plus | 5.9\% | " " | " " | 27,150 |
| 41,800 | 156,900 | 2,034 | plus | 6.45\% | " " | " " | 41,800 |
| 156,900 | 313,850 | 9,458 | plus | 6.65\% | " " | " " | 156,900 |
| 313,850 | 2,092,800 | 19,895 | plus | 6.85\% | " " | " " | 313,850 |
| 2,092,800 | ...... | 141,753 | plus | 8.82\% | " " | " " | 2,092,800 |


| Single and | ried filing se |  | ly - fi | s | us (1) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| If line 38 is over | but not over |  | The tax |  |  |  |  |  |
| \$ 0 | \$ 8,300 |  |  |  | 4\% | of line 38 |  |  |
| 8,300 | 11,450 | \$ | 332 | plus | 4.5\% | of the ex | cess over | \$ 8,300 |
| 11,450 | 13,550 |  | 474 | plus | 5.25\% | " " | " " | 11,450 |
| 13,550 | 20,850 |  | 584 | plus | 5.9\% | " " | " " | 13,550 |
| 20,850 | 78,400 |  | 1,015 | plus | 6.45\% | " " | " " | 20,850 |
| 78,400 | 209,250 |  | 4,727 | plus | 6.65\% | " " | " " | 78,400 |
| 209,250 | 1,046,350 |  | 13,428 | plus | 6.85\% | " " | " " | 209,250 |
| 1,046,350 | ............. |  | 70,770 | plus | 8.82\% | " " | " " | 1,046,350 |


| Head of household - filing status (4) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| If line 38 is: <br> over <br> but not over |  | The tax is: |  |  |  |  |  |
| \$ 0 | \$ 12,550 |  |  | 4\% | of line 3 |  |  |
| 12,550 | 17,200 | \$ 502 | plus | 4.5\% | of the ex | cess over | \$12,550 |
| 17,200 | 20,350 | 711 | plus | 5.25\% | " " | " " | 17,200 |
| 20,350 | 31,350 | 877 | plus | 5.9\% | " " | " " | 20,350 |
| 31,350 | 104,600 | 1,526 | plus | 6.45\% | " " | " " | 31,350 |
| 104,600 | 261,550 | 6,250 | plus | 6.65\% | " " | " " | 104,600 |
| 261,550 | 1,569,550 | 16,687 | plus | 6.85\% | " " | " " | 261,550 |
| 1,569,550 | ............... | 106,285 | plus | 8.82\% | " " | " " | 1,569,550 |

## Tax computation - New York AGI of more than \$104,600

## 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 52 and 53 ).

## Married filing jointly and qualifying widow(er)

## Tax computation worksheet 1

If your New York AGI (line 33) is more than $\$ 104,600$, but not more than $\$ 2,092,800$, and your taxable income (line 38 ) is $\$ 156,900$ or less, then you must compute your tax using this worksheet.
1 Enter your New York AGI from line 33 ................. 1
2 Enter your taxable income from line 38 ............... 2
2 $\qquad$
3 Multiply line 2 by 6.45\% (.0645)
(Stop: If the line 1 amount is $\$ \mathbf{1 5 4 , 6 0 0}$
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 50
4
5 Subtract line 4 from line 3 .................................... 5
6 Enter the excess of line 1 over \$104,600 ........... 6
6 $\qquad$
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 39.

## Tax computation worksheet 2

If your New York AGI (line 33) is more than $\$ 156,900$, but not more than $\$ 2,092,800$, and your taxable income (line 38 ) is more than $\$ 156,900$ but not more than $\$ 313,850$, then you must compute your tax using this worksheet.
1 Enter your New York AGI from line 33
1
2 Enter your taxable income from line 38 .............. 2 $\qquad$
3 Multiply line 2 by $6.65 \%$ (.0665)
(Stop: If the line 1 amount is $\mathbf{\$ 2 0 6 , 9 0 0}$
or more, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 $\qquad$
4 Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50 4

5 Subtract line 4 from line 3 ................................... 5


6 Enter \$662 on line 6 ........................................... 6
7 Subtract line 6 from line 5
7
8 Enter the excess of line 1 over $\$ 156,900$............ 8
8 $\qquad$
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 39.

## Tax computation worksheet 3

> If your New York AGI (line 33 ) is more than $\$ 313,850$, but not more than $\$ 2,092,800$, and your taxable income (line 38 ) is more than $\$ 313,850$, then you must compute your tax using this worksheet.

1 Enter your New York AGI from line 33 ................. 1
2 Enter your taxable income from line 38 .............. 2
3 Multiply line 2 by $6.85 \%$ (.0685)
(Stop: If the line 1 amount is $\$ 363,850$
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 50 4
5 Subtract line 4 from line 3 .................................... 5
6 Enter $\$ 976$ on line 6 ........................................... 6 6 $\square$
7 Subtract line 6 from line 5 .................................... 7
8 Enter the excess of line 1 over $\$ 313,850$........... 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 11
Enter here and on line 39.

## Tax computation worksheet 4

If your New York AGI (line 33) is more than $\mathbf{\$ 2 , 0 9 2 , 8 0 0}$, then you must compute your tax using this worksheet.
1 Enter your New York AGI from line 33 ................ 1
2 Enter your taxable income from line 38 .............. 2 2

3 Multiply line 2 by $8.82 \%$ (.0882)
(Stop: If the line 1 amount is $\mathbf{\$ 2 , 1 4 2 , 8 0 0}$
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 50 4
5 Subtract line 4 from line 3 ................................... 5 5

6 If line 2 is $\$ 156,900$ or less, enter $\$ 662$ on line 6 . If line 2 is more than $\$ 156,900$ but not more than $\$ 313,850$, enter $\$ 976$ on line 6. If line 2 is more than $\$ 313,850$, enter $\$ 1604$ on line 6. 6
7 Subtract line 6 from line 5 ................................... 7
8 Enter the excess of line 1 over $\$ 2,092,800$......... 8 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 $10 \ldots \ldots \ldots$
Enter here and on line 39.

## Tax computation - New York AGI of more than \$104,600 (continued)

## Single and married filing separately

## Tax computation worksheet 5

If your New York AGI (line 33) is more than $\$ 104,600$, but not more than $\$ 1,046,350$, and your taxable income (line 38 ) is $\mathbf{\$ 2 0 9 , 2 5 0}$ or less, then you must compute your tax using this worksheet.
1 Enter your New York AGI from line 33 ................ 1
2 Enter your taxable income from line 38 .............. 2 $\qquad$
3 Multiply line 2 by $6.65 \%$ (.0665)
(Stop: If the line 1 amount is \$154,600 or more, skip lines 4 through 8 and enter the line 3 amount on line 9) $\qquad$ 3 $\qquad$
4 Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50
4

5 Subtract line 4 from line 3 ................................... 5 $\qquad$
6 Enter the excess of line 1 over \$104,600 ............ 6
6
7 Divide line 6 by \$50,000 and round the result to the fourth decimal place
7

9 Add lines 4 and 8 ................................................. 9 Enter here and on line 39.

## Tax computation worksheet 6

If your New York AGI (line 33) is more than \$209,250, but not more than $\$ 1,046,350$, and your taxable income (line 38 ) is more than $\$ \mathbf{2 0 9}, \mathbf{2 5 0}$, then you must compute your tax using this worksheet.

1 Enter your New York AGI from line 33 ................ 1
1
2 Enter your taxable income from line 38
2 $\qquad$
3 Multiply line 2 by $6.85 \%$ (.0685)
(Stop: If the line 1 amount is $\$ 259,250$
or more, skip lines 4 through 10 and enter the line 3 amount on line 11)

3 $\qquad$
4 Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50

4 $\qquad$
5 Subtract line 4 from line 3 ................................... 5 $\qquad$
6 Enter \$487 on line 6
6
$\qquad$
7 Subtract line 6 from line 5 .................................... 7
8 $\qquad$
8 Enter the excess of line 1 over \$209,250 ........... 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 39.

- Tax computation worksheet 7

If your New York AGI (line 33) is more than $\mathbf{\$ 1 , 0 4 6 , 3 5 0}$, then you must compute your tax using this worksheet.

1 Enter your New York AGI from line 33 ................ 1 $\qquad$
2 Enter your taxable income from line 38 .............. 2
2 $\qquad$
3 Multiply line 2 by $8.82 \%$ (.0882)
(Stop: If the line 1 amount is $\$ 1,096,350$
or more, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 $\qquad$
4 Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50

4


5 Subtract line 4 from line 3 5 $\qquad$
6 If line 2 is $\mathbf{\$ 2 0 9 , 2 5 0}$ or less, enter $\$ 487$ on line 6. If line 2 is more than $\mathbf{\$ 2 0 9 , 2 5 0}$, enter $\$ 905$ on line 6.

6


7 Subtract line 6 from line 5 .................................... 7
8 Enter the excess of line 1 over \$1,046,350 ........ 8 $\qquad$
9 Divide line 8 by $\$ 50,000$ and round the result to the fourth decimal place
. 9 $\qquad$
10 Multiply line 7 by line 9 ....................................... 10
11 Add lines 4, 6, and 10 .11
Enter here and on line 39.

## Tax computation - New York AGI of more than \$104,600 (continued)

## Head of household

## Tax computation worksheet 8

If your New York AGI (line 33) is more than $\mathbf{\$ 1 0 4 , 6 0 0}$, but not more than $\$ 1,569,550$, and your taxable income (line 38 ) is $\mathbf{\$ 2 6 1 , 5 5 0}$ or less, then you must compute your tax using this worksheet.
1 Enter your New York AGI from line 33 ................ 1
1
2 Enter your taxable income from line 38 .............. 2 $\qquad$
3 Multiply line 2 by $6.65 \%$ (.0665)
(Stop: If the line 1 amount is $\mathbf{\$ 1 5 4 , 6 0 0}$ or more, skip lines 4 through 8 and enter the line 3 amount on line 9) $\qquad$ 3 $\qquad$
4 Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50
4

5 Subtract line 4 from line 3 ................................... 5
6 Enter the excess of line 1 over \$104,600 ........... 6
6
$\qquad$
7 Divide line 6 by $\$ 50,000$ and round the result to the fourth decimal place
7

9 Add lines 4 and 8 ................................................ 9 Enter here and on line 39.

## Tax computation worksheet 9

If your New York AGI (line 33) is more than $\mathbf{\$ 2 6 1 , 5 5 0}$, but not more than $\$ 1,569,550$, and your taxable income (line 38 ) is more than $\$ 261,550$, then you must compute your tax using this worksheet.

1 Enter your New York AGI from line 33 ................ 1
1
2 Enter your taxable income from line 38 $\qquad$
3 Multiply line 2 by 6.85\% (.0685)
(Stop: If the line 1 amount is $\$ 311,550$
or more, skip lines 4 through 10 and enter the line 3 amount on line 11)

3 $\qquad$
4 Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50

4 $\qquad$
5 Subtract line 4 from line 3 ................................... 5 $\qquad$
6 Enter $\$ 706$ on line 6
6
$\qquad$
Subtract line 6 from line 5 ...................................
8 Enter the excess of line 1 over $\$ 261,550$........... 8
8 $\qquad$
9 Divide line 8 by $\$ 50,000$ and round the result to the fourth decimal place

9 $\qquad$
10 Multiply line 7 by line 9 ....................................... 10
11 Add lines 4, 6, and 10 11
Enter here and on line 39.

| If your New York AGI (line 33 ) is more than $\$ 1,569,550$, then you must compute your tax using this worksheet. |  |
| :---: | :---: |
| 1 | Enter your New York AGI from line 33 ............... 1 |
| 2 | Enter your taxable income from line 38 .............. |
| 3 | Multiply line 2 by $8.82 \%$ (.0882) <br> (Stop: If the line 1 amount is $\$ 1,619,550$ or more, skip lines 4 through 10 and enter the line 3 amount on line 11) |
| 4 | Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50 |
| 5 | Subtract line 4 from line 3 ................................ |
| 6 | If line 2 is $\mathbf{\$ 2 6 1 , 5 5 0}$ or less, enter $\$ 706$ on line 6. If line 2 is more than $\mathbf{\$ 2 6 1 , 5 5 0}$, enter $\$ 1229$ on line 6. |
| 7 | Subtract line 6 from line 5 |
| 8 | Enter the excess of line 1 over \$1,569,550 ........ 8 |
| 9 | Divide line 8 by $\$ 50,000$ and round the result to the fourth decimal place |
|  | Multiply line 7 by line 9 .................................. 10 |
| 11 | Add lines 4, 6, and 10 $\qquad$ 11 <br> Enter here and on line 39. |

must comput your tax using this worsheet.

2
$\qquad$
2 Enter your taxable income from line 38 3 $\qquad$
4 Enter your New York State tax on the line 2 amount from the New York State tax rate schedule on page 50

4 $\square$
5 Subtract line 4 from line 3

6 $\square$
7 Subtract line 6 from line 5 .................................... 7
8 Enter the excess of line 1 over $\$ 1,569,550$........ 8
9
10
Enter here and on line 39.

In this New York City tax table, the taxable income column is the amount from
Form IT-201, line 38.

| Example: Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 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 $\$ 1,217$. This is the tax amount they must write on line 47 of Form IT-201. | $\begin{gathered} \text { If your } \\ \text { taxable } \\ \text { income is }- \end{gathered}$ |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { At } \\ \text { least } \end{gathered}$ | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | $\begin{gathered} \text { Single } \\ \text { or } \\ \text { Married } \\ \text { filing } \\ \text { separately } \end{gathered}$ | Married <br> filing <br> jointly* | $\begin{gathered} \text { Head } \\ \text { of a } \\ \text { household } \end{gathered}$ |
|  | Your New York City tax is: |  |  |  |  |
|  | 38,200 38,250 38,300 38,350 | 38,250 38800 38,350 38,400 | 1,283 1,285 1,287 1,288 | (1,216 <br> $\begin{array}{c}1,217 \\ 1,219 \\ 1,221\end{array}$ | 1,265 <br> 1,267 <br> 1,269 <br> 1,271 |


| If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At <br> least | But less than |  | Married filing jointly* | Head of a household | At least | But <br> less <br> than | Single or Married filing separately | $\begin{gathered} \text { Married } \\ \text { filing } \\ \text { jointly* } \end{gathered}$ | Head of a household | At least | But less than | Single or Married filing separately | $\begin{aligned} & \text { Married } \\ & \text { filing } \\ & \text { jointly* } \end{aligned}$ | Headof ahousehold |
|  |  | Your New York City tax is: |  |  |  |  |  |  |  |  |  |  |  |  |
| \$0 | \$18 | $\begin{array}{r} \$ 0 \\ 1 \\ 1 \\ 2 \\ 4 \\ 5 \end{array}$ | $\begin{array}{r} \$ 0 \\ 1 \\ 1 \\ 2 \\ 4 \\ 5 \end{array}$ | $\begin{array}{r} \$ 0 \\ 1 \\ 1 \\ 2 \\ 4 \\ 5 \end{array}$ | 2,000 |  | Your New York City tax is: |  |  | 4,000 |  | Your New York City tax is: |  |  |
| 25 | 50 |  |  |  | $\begin{aligned} & \hline 2,000 \\ & 2,050 \\ & 2,100 \\ & 2,150 \end{aligned}$ | 2,050 | 59 | 59 | 59 | 4,000 4,050 |  | $\begin{aligned} & 117 \\ & 118 \\ & 120 \\ & 121 \end{aligned}$ | $\begin{aligned} & 117 \\ & 118 \\ & 120 \\ & 121 \end{aligned}$ | $\begin{aligned} & 117 \\ & 118 \\ & 120 \\ & 121 \end{aligned}$ |
| 50 | 100 |  |  |  |  | 2,100 | $\begin{aligned} & 60 \\ & 62 \\ & 63 \end{aligned}$ | $\begin{aligned} & 60 \\ & 62 \\ & 63 \end{aligned}$ | $\begin{aligned} & 50 \\ & 60 \\ & 62 \end{aligned}$ | $\begin{aligned} & 4,000 \\ & 4,050 \\ & 4,100 \\ & 4,150 \end{aligned}$ | $\begin{aligned} & 4,050 \\ & 4,100 \\ & 4,150 \\ & 4,200 \end{aligned}$ |  |  |  |
| 100 | 150 |  |  |  |  | 2,150 |  |  |  |  |  |  |  |  |
| 150 | 200 |  |  |  |  | 2,200 |  |  | 63 |  |  |  |  |  |
| 200 | 250 | 7 | 7 | 7 | 2,200 | 2,250 | $\begin{aligned} & 65 \\ & 66 \\ & 68 \\ & 69 \end{aligned}$ | $\begin{aligned} & 65 \\ & 66 \\ & 68 \\ & 69 \end{aligned}$ | $\begin{aligned} & 65 \\ & 66 \\ & 68 \\ & 69 \end{aligned}$ | $\begin{aligned} & 4,200 \\ & 4,250 \\ & 4,300 \\ & 4,350 \end{aligned}$ | $\begin{aligned} & 4,250 \\ & 4,300 \\ & 4,350 \\ & 4,400 \end{aligned}$ | $\begin{aligned} & 123 \\ & 124 \\ & 126 \\ & 127 \end{aligned}$ | $\begin{aligned} & 123 \\ & 124 \\ & 126 \\ & 127 \end{aligned}$ | $\begin{aligned} & 123 \\ & 124 \\ & 126 \\ & 127 \end{aligned}$ |
| 250 | 300 | 8 | 8 | 8 | 2,250 | 2,300 |  |  |  |  |  |  |  |  |
| 300 | 350 | 9 | 9 | 9 | 2,300 | 2,350 |  |  |  |  |  |  |  |  |
| 350 | 400 | 11 | 11 | 11 | 2,350 | 2,400 |  |  |  |  |  |  |  |  |
| 400 | 450 | 12 | 12 | 12 | 2,400 | 2,450 | 70 | 70 | 70 | $\begin{aligned} & 4,400 \\ & 4,450 \\ & 4,500 \\ & 4,550 \end{aligned}$ | $\begin{aligned} & 4,450 \\ & 4,500 \\ & 4,550 \\ & 4,600 \end{aligned}$ | $\begin{aligned} & 129 \\ & 130 \\ & 132 \\ & 133 \end{aligned}$ | $\begin{aligned} & 129 \\ & 130 \\ & 132 \\ & 133 \end{aligned}$ | $\begin{aligned} & 129 \\ & 130 \\ & 132 \\ & 133 \end{aligned}$ |
| 450 | 500 | 14 | 14 | 14 | 2,450 | 2,500 | 72 | 72 | 72 |  |  |  |  |  |
| 500 | 550 | 15 | 15 | 15 | 2,500 | 2,550 | 73 | 73 | 73 |  |  |  |  |  |
| 550 | 600 | 17 | 17 | 17 | 2,550 | 2,600 | 75 | 75 | 75 |  |  |  |  |  |
| 600 | 650 | 18 | 18 | 18 | 2,600 | 2,650 | 76 | 76 | 76 | $\begin{aligned} & 4,600 \\ & 4,650 \\ & 4,700 \\ & 4,750 \end{aligned}$ | $\begin{aligned} & 4,650 \\ & 4,700 \\ & 4,750 \\ & 4,800 \end{aligned}$ | $\begin{aligned} & 134 \\ & 136 \\ & 137 \\ & 139 \end{aligned}$ | $\begin{aligned} & 134 \\ & 136 \\ & 137 \\ & 139 \end{aligned}$ | $\begin{aligned} & 134 \\ & 136 \\ & 137 \\ & 139 \end{aligned}$ |
| 650 | 700 | 20 | 20 | 20 | 2,650 | 2,700 | 78 | 78 | 78 |  |  |  |  |  |
| 700 | 750 | 21 | 21 | 21 | 2,700 | 2,750 | 79 | 79 | 79 |  |  |  |  |  |
| 750 | 800 | 23 | 23 | 23 | 2,750 | 2,800 | 81 | 81 | 81 |  |  |  |  |  |
| 800 | 850 | 24 | 24 | 24 | 2,800 | 2,850 | 82 | 82 | 82 | 4,800 4,850 <br> 4,850 4,900 <br> 4,900 4,950 <br> 4,950 5,000 |  | $\begin{aligned} & 140 \\ & 142 \\ & 143 \\ & 145 \\ & \hline \end{aligned}$ | $\begin{aligned} & 140 \\ & 142 \\ & 143 \\ & 145 \end{aligned}$ | $\begin{aligned} & 140 \\ & 142 \\ & 143 \\ & 145 \end{aligned}$ |
| 850 | 900 | 25 | 25 | 25 | 2,850 | 2,900 | 84 | 84 | 84 |  |  |  |  |  |  |
| 900 | 950 | 27 | 27 | 27 | 2,900 | 2,950 | 85 | 85 | 85 |  |  |  |  |  |  |
| 950 | 1,000 | 28 | 28 | 28 | 2,950 | 3,000 | 86 | 86 | 86 |  |  |  |  |  |  |
| 1,000 |  | Your New York City tax is: |  |  | 3,000 |  | Your New York City tax is: |  |  | 5,000 |  | Your New York City tax is: |  |  |
| 1,000 | 1,050 | 30 | 30 | 30 | 3,000 | 3,050 | 88 | 88 | 88 | 5,000 | 5,050 | 146 | 146 | 146 |
| 1,050 | 1,100 | 31 | 31 | 31 | 3,050 | 3,100 | 89 | 89 | 89 | 5,050 | 5,100 | 148 | 148 | 148 |
| 1,100 | 1,150 | 33 | 33 | 33 | 3,100 | 3,150 | 91 | 91 | 91 | 5,100 | 5,150 | 149 | 149 | 149 |
| 1,150 | 1,200 | 34 | 34 | 34 | 3,150 | 3,200 | 92 | 92 | 92 | 5,150 | 5,200 | 150 | 150 | 150 |
| 1,200 | 1,250 | 36 | 36 | 36 | 3,200 | 3,250 | 94 | 94 | 94 | 5,200 | 5,250 | 152 | 152 | 152 |
| 1,250 | 1,300 | 37 | 37 | 37 | 3,250 | 3,300 | 95 | 95 | 95 | 5,250 | 5,300 | 153 | 153 | 153 |
| 1,300 | 1,350 | 39 | 39 | 39 | 3,300 | 3,350 | 97 | 97 | 97 | 5,300 | 5,350 | 155 | 155 | 155 |
| 1,350 | 1,400 | 40 | 40 | 40 | 3,350 | 3,400 | 98 | 98 | 98 | 5,350 | 5,400 | 156 | 156 | 156 |
| 1,400 | 1,450 | 41 | 41 | 41 | 3,400 | 3,450 | 100 | 100 | 100 | 5,400 | 5,450 | 158 | 158 | 158 |
| 1,450 | 1,500 | 43 | 43 | 43 | 3,450 | 3,500 | 101 | 101 | 101 | 5,450 | 5,500 | 159 | 159 | 159 |
| 1,500 | 1,550 | 44 | 44 | 44 | 3,500 | 3,550 | 102 | 102 | 102 | 5,500 | 5,550 | 161 | 161 | 161 |
| 1,550 | 1,600 | 46 | 46 | 46 | 3,550 | 3,600 | 104 | 104 | 104 | 5,550 | 5,600 | 162 | 162 | 162 |
| 1,600 | 1,650 | 47 | 47 | 47 | 3,600 | 3,650 | 105 | 105 | 105 | 5,600 | 5,650 | 164 | 164 | 164 |
| 1,650 | 1,700 | 49 | 49 | 49 | 3,650 | 3,700 | 107 | 107 | 107 | 5,650 | 5,700 | 165 | 165 | 165 |
| 1,700 | 1,750 | 50 | 50 | 50 | 3,700 | 3,750 | 108 | 108 | 108 | 5,700 | 5,750 | 166 | 166 | 166 |
| 1,750 | 1,800 | 52 | 52 | 52 | 3,750 | 3,800 | 110 | 110 | 110 | 5,750 | 5,800 | 168 | 168 | 168 |
| 1,800 | 1,850 | 53 | 53 | 53 | 3,800 | 3,850 | 111 | 111 | 111 | 5,800 | 5,850 | 169 | 169 | 169 |
| 1,850 | 1,900 | 55 | 55 | 55 | 3,850 | 3,900 | 113 | 113 | 113 | 5,850 | 5,900 | 171 | 171 | 171 |
| 1,900 | 1,950 | 56 | 56 | 56 | 3,900 | 3,950 | 114 | 114 | 114 | 5,900 | 5,950 | 172 | 172 | 172 |
| 1,950 | 2,000 | 57 | 57 | 57 | 3,950 | 4,000 | 116 | 116 | 116 | 5,950 | 6,000 | 174 | 174 | 174 |

[^13]NYC

## 2014 New York City Tax Table

\$6,000 - \$14,999

| If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household |
| 6,000 |  | Your New York City tax is: |  |  | 9,000 |  | Your New York City tax is: |  |  | 12,000 |  | Your New York City tax is: |  |  |
| 6,000 | 6,050 | 175 | 175 | 175 | 9,000 | 9,050 | 262 | 262 | 262 | 12,000 | 12,050 | 350 | 350 | 350 |
| 6,050 | 6,100 | 177 | 177 | 177 | 9,050 | 9,100 | 264 | 264 | 264 | 12,050 | 12,100 | 352 | 351 | 351 |
| 6,100 | 6,150 | 178 | 178 | 178 | 9,100 | 9,150 | 265 | 265 | 265 | 12,100 | 12,150 | 353 | 352 | 352 |
| 6,150 | 6,200 | 180 | 180 | 180 | 9,150 | 9,200 | 267 | 267 | 267 | 12,150 | 12,200 | 355 | 354 | 354 |
| 6,200 | 6,250 | 181 | 181 | 181 | 9,200 | 9,250 | 268 | 268 | 268 | 12,200 | 12,250 | 357 | 355 | 355 |
| 6,250 | 6,300 | 182 | 182 | 182 | 9,250 | 9,300 | 270 | 270 | 270 | 12,250 | 12,300 | 359 | 357 | 357 |
| 6,300 | 6,350 | 184 | 184 | 184 | 9,300 | 9,350 | 271 | 271 | 271 | 12,300 | 12,350 | 360 | 358 | 358 |
| 6,350 | 6,400 | 185 | 185 | 185 | 9,350 | 9,400 | 273 | 273 | 273 | 12,350 | 12,400 | 362 | 360 | 360 |
| 6,400 | 6,450 | 187 | 187 | 187 | 9,400 | 9,450 | 274 | 274 | 274 | 12,400 | 12,450 | 364 | 361 | 361 |
| 6,450 | 6,500 | 188 | 188 | 188 | 9,450 | 9,500 | 275 | 275 | 275 | 12,450 | 12,500 | 366 | 363 | 363 |
| 6,500 | 6,550 | 190 | 190 | 190 | 9,500 | 9,550 | 277 | 277 | 277 | 12,500 | 12,550 | 368 | 364 | 364 |
| 6,550 | 6,600 | 191 | 191 | 191 | 9,550 | 9,600 | 278 | 278 | 278 | 12,550 | 12,600 | 369 | 366 | 366 |
| 6,600 | 6,650 | 193 | 193 | 193 | 9,600 | 9,650 | 280 | 280 | 280 | 12,600 | 12,650 | 371 | 367 | 367 |
| 6,650 | 6,700 | 194 | 194 | 194 | 9,650 | 9,700 | 281 | 281 | 281 | 12,650 | 12,700 | 373 | 368 | 368 |
| 6,700 | 6,750 | 195 | 195 | 195 | 9,700 | 9,750 | 283 | 283 | 283 | 12,700 | 12,750 | 375 | 370 | 370 |
| 6,750 | 6,800 | 197 | 197 | 197 | 9,750 | 9,800 | 284 | 284 | 284 | 12,750 | 12,800 | 376 | 371 | 371 |
| 6,800 | 6,850 | 198 | 198 | 198 | 9,800 | 9,850 | 286 | 286 | 286 | 12,800 | 12,850 | 378 | 373 | 373 |
| 6,850 | 6,900 | 200 | 200 | 200 | 9,850 | 9,900 | 287 | 287 | 287 | 12,850 | 12,900 | 380 | 374 | 374 |
| 6,900 | 6,950 | 201 | 201 | 201 | 9,900 | 9,950 | 289 | 289 | 289 | 12,900 | 12,950 | 382 | 376 | 376 |
| 6,950 | 7,000 | 203 | 203 | 203 | 9,950 | 10,000 | 290 | 290 | 290 | 12,950 | 13,000 | 383 | 377 | 377 |
| 7,000 |  | Your New York City tax is: |  |  | 10,000 |  | Your New York City tax is: |  |  | 13,000 |  | Your New York City tax is: |  |  |
| 7,000 | 7,050 | 204 | 204 | 204 | 10,000 | 10,050 | 291 | 291 | 291 | 13,000 | 13,050 | 385 | 379 | 379 |
| 7,050 | 7,100 | 206 | 206 | 206 | 10,050 | 10,100 | 293 | 293 | 293 | 13,050 | 13,100 | 387 | 380 | 380 |
| 7,100 | 7,150 | 207 | 207 | 207 | 10,100 | 10,150 | 294 | 294 | 294 | 13,100 | 13,150 | 389 | 382 | 382 |
| 7,150 | 7,200 | 209 | 209 | 209 | 10,150 | 10,200 | 296 | 296 | 296 | 13,150 | 13,200 | 391 | 383 | 383 |
| 7,200 | 7,250 | 210 | 210 | 210 | 10,200 | 10,250 | 297 | 297 | 297 | 13,200 | 13,250 | 392 | 384 | 384 |
| 7,250 | 7,300 | 211 | 211 | 211 | 10,250 | 10,300 | 299 | 299 | 299 | 13,250 | 13,300 | 394 | 386 | 386 |
| 7,300 | 7,350 | 213 | 213 | 213 | 10,300 | 10,350 | 300 | 300 | 300 | 13,300 | 13,350 | 396 | 387 | 387 |
| 7,350 | 7,400 | 214 | 214 | 214 | 10,350 | 10,400 | 302 | 302 | 302 | 13,350 | 13,400 | 398 | 389 | 389 |
| 7,400 | 7,450 | 216 | 216 | 216 | 10,400 | 10,450 | 303 | 303 | 303 | 13,400 | 13,450 | 399 | 390 | 390 |
| 7,450 | 7,500 | 217 | 217 | 217 | 10,450 | 10,500 | 305 | 305 | 305 | 13,450 | 13,500 | 401 | 392 | 392 |
| 7,500 | 7,550 | 219 | 219 | 219 | 10,500 | 10,550 | 306 | 306 | 306 | 13,500 | 13,550 | 403 | 393 | 393 |
| 7,550 | 7,600 | 220 | 220 | 220 | 10,550 | 10,600 | 307 | 307 | 307 | 13,550 | 13,600 | 405 | 395 | 395 |
| 7,600 | 7,650 | 222 | 222 | 222 | 10,600 | 10,650 | 309 | 309 | 309 | 13,600 | 13,650 | 406 | 396 | 396 |
| 7,650 | 7,700 | 223 | 223 | 223 | 10,650 | 10,700 | 310 | 310 | 310 | 13,650 | 13,700 | 408 | 398 | 398 |
| 7,700 | 7,750 | 225 | 225 | 225 | 10,700 | 10,750 | 312 | 312 | 312 | 13,700 | 13,750 | 410 | 399 | 399 |
| 7,750 | 7,800 | 226 | 226 | 226 | 10,750 | 10,800 | 313 | 313 | 313 | 13,750 | 13,800 | 412 | 400 | 400 |
| 7,800 | 7,850 | 227 | 227 | 227 | 10,800 | 10,850 | 315 | 315 | 315 | 13,800 | 13,850 | 413 | 402 | 402 |
| 7,850 | 7,900 | 229 | 229 | 229 | 10,850 | 10,900 | 316 | 316 | 316 | 13,850 | 13,900 | 415 | 403 | 403 |
| 7,900 | 7,950 | 230 | 230 | 230 | 10,900 | 10,950 | 318 | 318 | 318 | 13,900 | 13,950 | 417 | 405 | 405 |
| 7,950 | 8,000 | 232 | 232 | 232 | 10,950 | 11,000 | 319 | 319 | 319 | 13,950 | 14,000 | 419 | 406 | 406 |
| 8,000 |  | Your New York City tax is: |  |  | 11,000 |  | Your New York City tax is: |  |  | 14,000 |  | Your New York City tax is: |  |  |
| 8,000 | 8,050 | 233 | 233 | 233 | 11,000 | 11,050 | 320 | 320 | 320 | 14,000 | 14,050 | 421 | 408 | 408 |
| 8,050 | 8,100 | 235 | 235 | 235 | 11,050 | 11,100 | 322 | 322 | 322 | 14,050 | 14,100 | 422 | 409 | 409 |
| 8,100 | 8,150 | 236 | 236 | 236 | 11,100 | 11,150 | 323 | 323 | 323 | 14,100 | 14,150 | 424 | 411 | 411 |
| 8,150 | 8,200 | 238 | 238 | 238 | 11,150 | 11,200 | 325 | 325 | 325 | 14,150 | 14,200 | 426 | 412 | 412 |
| 8,200 | 8,250 | 239 | 239 | 239 | 11,200 | 11,250 | 326 | 326 | 326 | 14,200 | 14,250 | 428 | 414 | 414 |
| 8,250 | 8,300 | 241 | 241 | 241 | 11,250 | 11,300 | 328 | 328 | 328 | 14,250 | 14,300 | 429 | 415 | 415 |
| 8,300 | 8,350 | 242 | 242 | 242 | 11,300 | 11,350 | 329 | 329 | 329 | 14,300 | 14,350 | 431 | 416 | 416 |
| 8,350 | 8,400 | 243 | 243 | 243 | 11,350 | 11,400 | 331 | 331 | 331 | 14,350 | 14,400 | 433 | 418 | 418 |
| 8,400 | 8,450 | 245 | 245 | 245 | 11,400 | 11,450 | 332 | 332 | 332 | 14,400 | 14,450 | 435 | 419 | 420 |
| 8,450 | 8,500 | 246 | 246 | 246 | 11,450 | 11,500 | 334 | 334 | 334 | 14,450 | 14,500 | 436 | 421 | 422 |
| 8,500 | 8,550 | 248 | 248 | 248 | 11,500 | 11,550 | 335 | 335 | 335 | 14,500 | 14,550 | 438 | 422 | 423 |
| 8,550 | 8,600 | 249 | 249 | 249 | 11,550 | 11,600 | 336 | 336 | 336 | 14,550 | 14,600 | 440 | 424 | 425 |
| 8,600 | 8,650 | 251 | 251 | 251 | 11,600 | 11,650 | 338 | 338 | 338 | 14,600 | 14,650 | 442 | 425 | 427 |
| 8,650 | 8,700 | 252 | 252 | 252 | 11,650 | 11,700 | 339 | 339 | 339 | 14,650 | 14,700 | 444 | 427 | 429 |
| 8,700 | 8,750 | 254 | 254 | 254 | 11,700 | 11,750 | 341 | 341 | 341 | 14,700 | 14,750 | 445 | 428 | 430 |
| 8,750 | 8,800 | 255 | 255 | 255 | 11,750 | 11,800 | 342 | 342 | 342 | 14,750 | 14,800 | 447 | 430 | 432 |
| 8,800 | 8,850 | 257 | 257 | 257 | 11,800 | 11,850 | 344 | 344 | 344 | 14,800 | 14,850 | 449 | 431 | 434 |
| 8,850 | 8,900 | 258 | 258 | 258 | 11,850 | 11,900 | 345 | 345 | 345 | 14,850 | 14,900 | 451 | 432 | 436 |
| 8,900 | 8,950 | 259 | 259 | 259 | 11,900 | 11,950 | 347 | 347 | 347 | 14,900 | 14,950 | 452 | 434 | 438 |
| 8,950 | 9,000 | 261 | 261 | 261 | 11,950 | 12,000 | 348 | 348 | 348 | 14,950 | 15,000 | 454 | 435 | 439 |

[^14]
## \$15,000 - \$23,999 <br> 2014 New York City Tax Table

| taxable <br> income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At <br> least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But <br> less <br> than | Single or Married filing separately | Married filing jointly* | Head of a household |
| 15,000 |  | Your New York City tax is: |  |  | 18,000 |  | Your New York City tax is: |  |  | 21,000 |  | Your New York City tax is: |  |  |
| 15,000 | 15,050 | 456 | 437 | 441 | 18,000 18,050 |  | $\begin{aligned} & 562 \\ & 564 \\ & 565 \\ & 567 \end{aligned}$ | 524 | 547 | 21,000 21,050 |  | $\begin{aligned} & 668 \\ & 670 \\ & 671 \\ & 673 \end{aligned}$ | 611 <br> 613 <br> 614 <br> 616 | $\begin{aligned} & 653 \\ & 655 \\ & 657 \\ & 658 \end{aligned}$ |
| 15,050 | 15,100 | 458 | 438 | 443 | 18,050 | 18,100 |  | 525 |  | $\begin{array}{\|l} 21,050 \\ 21,100 \\ 21,150 \end{array}$ | $\begin{aligned} & 21,100 \\ & 21,150 \\ & 21,200 \end{aligned}$ |  |  |  |
| 15,100 | 15,150 | 459 | 440 | 445 | 18,100 | 18,150 |  | 527 | 551 |  |  |  |  |  |
| 15,150 | 15,200 | 461 | 441 | 446 | 18,150 | 18,200 |  | 528 | 552 |  |  |  |  |  |
| 15,200 | 15,250 | 463 | 443 | 448 | 18,200 | 18,250 | $\begin{aligned} & 569 \\ & 571 \\ & 573 \\ & 574 \end{aligned}$ | 530 | $\begin{aligned} & 554 \\ & 556 \\ & 558 \\ & 559 \end{aligned}$ | $\begin{aligned} & 21,200 \\ & 21,250 \\ & 21,300 \\ & 21,350 \end{aligned}$ | 21,250 | $\begin{aligned} & 675 \\ & 677 \\ & 679 \\ & 680 \end{aligned}$ | $\begin{aligned} & 617 \\ & 618 \\ & 620 \\ & 621 \end{aligned}$ | $\begin{aligned} & 660 \\ & 662 \\ & 664 \\ & 665 \end{aligned}$ |
| 15,250 | 15,300 | 465 | 444 | 450 | 18,250 | 18,300 |  | 531 |  |  | 21,300 |  |  |  |
| 15,300 | 15,350 | 467 | 445 | 452 | 18,300 | 18,350 |  | 533 |  |  | 21,350 |  |  |  |
| 15,350 | 15,400 | 468 | 447 | 453 | 18,350 | 18,400 |  | 534 |  |  | 21,400 |  |  |  |
| 15,400 | 15,450 | 470 | 448 | 455 | 18,400 | 18,450 | 576 | 536 | 561 | 21,400 21,450 <br> 21,450 21,500 <br> 21,500 21,550 <br> 21,550 21,600 |  | $\begin{aligned} & 682 \\ & 684 \\ & 686 \\ & 687 \end{aligned}$ | $\begin{aligned} & 623 \\ & 624 \\ & 626 \\ & 627 \end{aligned}$ | $\begin{aligned} & 667 \\ & 669 \\ & 671 \\ & 673 \end{aligned}$ |
| 15,450 | 15,500 | 472 | 450 | 457 | 18,450 | 18,500 | 578 | 537 | 563 |  |  |  |  |  |  |
| 15,500 | 15,550 | 474 | 451 | 459 | 18,500 | 18,550 | 580 | 539 | 565 |  |  |  |  |  |  |
| 15,550 | 15,600 | 475 | 453 | 461 | 18,550 | 18,600 | 581 | 540 | 567 |  |  |  |  |  |  |
| 15,600 | 15,650 | 477 | 454 | 462 | 18,600 | 18,650 | 583 | 541 | 568 | 21,600 21,650 <br> 21,650 21,700 <br> 21,700 21,750 <br> 21,750 21,800 |  | $\begin{aligned} & 689 \\ & 691 \\ & 693 \\ & 694 \end{aligned}$ | $\begin{aligned} & 629 \\ & 631 \\ & 632 \\ & 634 \end{aligned}$ | $\begin{aligned} & 674 \\ & 676 \\ & 678 \\ & 680 \end{aligned}$ |
| 15,650 | 15,700 | 479 | 456 | 464 | 18,650 | 18,700 | 585 | 543 | 570 |  |  |  |  |  |  |
| 15,700 | 15,750 | 481 | 457 | 466 | 18,700 | 18,750 | 587 | 544 | 572 |  |  |  |  |  |  |
| 15,750 | 15,800 | 482 | 459 | 468 | 18,750 | 18,800 | 588 | 546 | 574 |  |  |  |  |  |  |
| 15,800 | 15,850 | 484 | 460 | 469 | 18,800 | 18,850 | 590 | 547 | 575 | 21,800 21,850 <br> 21,850 21,900 <br> 21,900 21,950 <br> 21,950 22,000 |  | $\begin{aligned} & 696 \\ & 698 \\ & 700 \\ & 702 \end{aligned}$ | $\begin{aligned} & 636 \\ & 638 \\ & 639 \\ & 641 \end{aligned}$ | $\begin{aligned} & 681 \\ & 683 \\ & 685 \\ & 687 \end{aligned}$ |
| 15,850 | 15,900 | 486 | 461 | 471 | 18,850 | 18,900 | 592 | 549 | 577 |  |  |  |  |  |  |
| 15,900 | 15,950 | 488 | 463 | 473 | 18,900 | 18,950 | 594 | 550 | 579 |  |  |  |  |  |  |
| 15,950 | 16,000 | 489 | 464 | 475 | 18,950 | 19,000 | 595 | 552 | 581 |  |  |  |  |  |  |
| 16,000 |  | Your New York City tax is: |  |  | 19,000 |  | Your New York City tax is: |  |  | 22,000 |  | Your New York City tax is: |  |  |
| 16,000 | 16,050 | 491 | 466 | 476 | 19,000 | 19,050 | 597 | 553 | 582 | 22,000 22,050 |  | $\begin{aligned} & 703 \\ & 705 \\ & 707 \\ & 709 \end{aligned}$ | $\begin{aligned} & 643 \\ & 645 \\ & 647 \\ & 648 \end{aligned}$ | 688 |
| 16,050 | 16,100 | 493 | 467 | 478 | 19,050 | 19,100 | 599 | 555 | 584 | $\begin{array}{ll} 22,000 & 2 \angle, 000 \\ 22,050 & 22,100 \\ 22,100 & 22,150 \\ 22,150 & 22,200 \end{array}$ |  |  |  |  |
| 16,100 | 16,150 | 495 | 469 | 480 | 19,100 | 19,150 | 601 | 556 | 586 |  |  | 690 692 |  |  |
| 16,150 | 16,200 | 497 | 470 | 482 | 19,150 | 19,200 | 603 | 557 | 588 |  |  | 694 |  |  |
| 16,200 | 16,250 | 498 | 472 | 483 | 19,200 | 19,250 | 604 | 559 | 590 | 22,200 22,250 |  |  | $\begin{aligned} & 650 \\ & 652 \\ & 654 \\ & 655 \end{aligned}$ | $\begin{aligned} & 696 \\ & 697 \\ & 699 \\ & 701 \end{aligned}$ |
| 16,250 | 16,300 | 500 | 473 | 485 | 19,250 | 19,300 | 606 | 560 | 591 | $\begin{array}{ll} 22,250 & 22,300 \\ 22,300 & 22,350 \end{array}$ |  |  |  |  | $\begin{aligned} & 710 \\ & 712 \\ & 714 \\ & 716 \end{aligned}$ |
| 16,300 | 16,350 | 502 | 475 | 487 | 19,300 | 19,350 | 608 | 562 | 593 |  |  |  |  |  |  |  |
| 16,350 | 16,400 | 504 | 476 | 489 | 19,350 | 19,400 | 610 | 563 | 595 | 22,350 22,400 |  |  |  |  |  |
| 16,400 | 16,450 | 505 | 477 | 491 | 19,400 | 19,450 | 611 | 565 | 597 | 22,400 22,450 <br> 22,450 22,500 <br> 22,500 22,550 <br> 22,550 22,600 |  | $\begin{aligned} & 717 \\ & 719 \\ & 721 \\ & 723 \end{aligned}$ | $\begin{aligned} & 657 \\ & 659 \\ & 661 \\ & 662 \end{aligned}$ | $\begin{aligned} & 703 \\ & 704 \\ & 706 \\ & 708 \end{aligned}$ |  |
| 16,450 | 16,500 | 507 | 479 | 492 | 19,450 | 19,500 | 613 | 566 | 598 |  |  |  |  |  |  |  |
| 16,500 | 16,550 | 509 | 480 | 494 | 19,500 | 19,550 | 615 | 568 | 600 |  |  |  |  |  |  |  |
| 16,550 | 16,600 | 511 | 482 | 496 | 19,550 | 19,600 | 617618 | 569 | 602 |  |  |  |  |  |  |  |
| 16,600 | 16,650 | $\begin{aligned} & 512 \\ & 514 \\ & 516 \\ & 518 \end{aligned}$ | $\begin{aligned} & 483 \\ & 485 \\ & 486 \\ & 488 \end{aligned}$ | $\begin{aligned} & 498 \\ & 499 \\ & 501 \\ & 503 \end{aligned}$ | 19,600 19,650 <br> 19,650 19,700 <br> 19,700 19,750 <br> 19,750 19,800 |  |  | 570 | 604 | 22,600 22,650 <br> 22,650 22,700 <br> 22,700 22,750 <br> 22,750 22,800 |  | $\begin{aligned} & 724 \\ & 726 \\ & 728 \\ & 730 \end{aligned}$ | $\begin{aligned} & 664 \\ & 666 \\ & 668 \\ & 670 \end{aligned}$ | $\begin{aligned} & 710 \\ & 711 \\ & 713 \\ & 715 \end{aligned}$ |  |
| 16,650 | 16,700 |  |  |  |  |  | 620 | 572 | 605 |  |  |  |  |  |  |  |
| 16,700 | 16,750 |  |  |  |  |  | 622 | 573 | 607 |  |  |  |  |  |  |  |
| 16,750 | 16,800 |  |  |  |  |  | 624 | 575 | 609 |  |  |  |  |  |  |  |
| 16,800 | 16,850 | $\begin{aligned} & 520 \\ & 521 \\ & 523 \\ & 525 \end{aligned}$ | $\begin{aligned} & 489 \\ & 491 \\ & 492 \\ & 493 \end{aligned}$ | 505 | 19,800 19,850 <br> 19,850 19,900 <br> 19,900 19,950 <br> 19,950 20,000 |  | $\begin{aligned} & 626 \\ & 627 \\ & 629 \\ & 631 \end{aligned}$ | $\begin{aligned} & 576 \\ & 578 \\ & 579 \\ & 581 \end{aligned}$ | $\begin{aligned} & 611 \\ & 612 \\ & 614 \\ & 616 \end{aligned}$ | 22,800 22,850 <br> 22,850 22,900 <br> 22,900 22,950 <br> 22,950 23,000 |  | $\begin{aligned} & 732 \\ & 733 \\ & 735 \\ & 737 \end{aligned}$ | $\begin{aligned} & 671 \\ & 673 \\ & 675 \\ & 677 \end{aligned}$ | $\begin{aligned} & 717 \\ & 719 \\ & 720 \\ & 722 \end{aligned}$ |  |
| 16,850 | 16,900 |  |  | 506 |  |  |  |  |  |  |  |  |  |  |  |  |
| 16,900 | 16,950 |  |  | 508 |  |  |  |  |  |  |  |  |  |  |  |  |
| 16,950 | 17,000 |  |  | 510 |  |  |  |  |  |  |  |  |  |  |  |  |
| 17,000 |  | Your New York City tax is: |  |  | 20,000 |  | Your New York City tax is: |  |  | 23,000 |  | Your New York City tax is: |  |  |  |
| 17,000 | 17,050 | 527 | 495 | 512 | 20,000 | 20,050 | 633 | 582 | 618 | 23,000 23,050 <br> 23,050 23,100 <br> 23,100 23,150 <br> 23,150 23,200 |  | $\begin{aligned} & 739 \\ & 740 \\ & 742 \\ & 744 \end{aligned}$ | $\begin{aligned} & 678 \\ & 680 \\ & 682 \\ & 684 \end{aligned}$ | 724 |  |
| 17,050 | 17,100 | 528 | 496 | 514 | 20,050 | 20,100 | 634 | 584 | 620 |  |  | 726 |  |  |  |
| 17,100 | 17,150 | 530 | 498 | 515 | 20,100 | 20,150 | 636 | 585 | 621 |  |  | 727 |  |  |  |
| 17,150 | 17,200 | 532 | 499 | 517 | 20,150 | 20,200 | 638 | 586 | 623 |  |  | 729 |  |  |  |
| 17,200 | 17,250 | 534 | 501 | 519 | 20,200 | 20,250 | 640 | 588 | 625 | 23,200 | 23,250 |  | 746 | 685 | 731 |
| 17,250 | 17,300 | 535 | 502 | 521 | 20,250 | 20,300 | 641 | 589 | 627 | 23,250 | 23,300 |  | 747 | 687 | 733 |
| 17,300 | 17,350 | 537 | 504 | 522 | 20,300 | 20,350 | 643 | 591 | 628 | 23,300 | 23,350 |  | 749 | 689 | 734 |
| 17,350 | 17,400 | 539 | 505 | 524 | 20,350 | 20,400 | 645 | 592 | 630 | 23,350 | 23,400 | 751 | 691 | 736 |  |
| 17,400 | 17,450 | 541 | 507 | 526 | 20,400 | 20,450 | 647 | 594 | 632 | 23,400 | 23,450 | 753 | 692 | 738 |  |
| 17,450 | 17,500 | 542 | 508 | 528 | 20,450 | 20,500 | 649 | 595 | 634 | 23,450 | 23,500 | 755 | 694 | 740 |  |
| 17,500 | 17,550 | 544 | 509 | 529 | 20,500 | 20,550 | 650 | 597 | 635 | 23,500 | 23,550 | 756 | 696 | 741 |  |
| 17,550 | 17,600 | 546 | 511 | 531 | 20,550 | 20,600 | 652 | 598 | 637 | 23,550 | 23,600 | 758 | 698 | 743 |  |
| 17,600 | 17,650 | 548 | 512 | 533 | 20,600 | 20,650 | 654 | 600 | 639 | 23,600 | 23,650 | 760 | 700 | 745 |  |
| 17,650 | 17,700 | 550 | 514 | 535 | 20,650 | 20,700 | 656 | 601 | 641 | 23,650 | 23,700 | 762 | 701 | 747 |  |
| 17,700 | 17,750 | 551 | 515 | 537 | 20,700 | 20,750 | 657 | 602 | 643 | 23,700 | 23,750 | 763 | 703 | 749 |  |
| 17,750 | 17,800 | 553 | 517 | 538 | 20,750 | 20,800 | 659 | 604 | 644 | 23,750 | 23,800 | 765 | 705 | 750 |  |
| 17,800 | 17,850 | 555 | 518 | 540 | 20,800 | 20,850 | 661 | 605 | 646 | 23,800 | 23,850 | 767 | 707 | 752 |  |
| 17,850 | 17,900 | 557 | 520 | 542 | 20,850 | 20,900 | 663 | 607 | 648 | 23,850 | 23,900 | 769 | 708 | 754 |  |
| 17,900 | 17,950 | 558 | 521 | 544 | 20,900 | 20,950 | 664 | 608 | 650 | 23,900 | 23,950 | 770 | 710 | 756 |  |
| 17,950 | 18,000 | 560 | 523 | 545 | 20,950 | 21,000 | 666 | 610 | 651 | 23,950 | 24,000 | 772 | 712 | 757 |  |

[^15]NYC
2014 New York City Tax Table
\$24,000 - \$32,999

| If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household |
| 24,000 |  | Your New York City tax is: |  |  | 27,000 |  | Your New York City tax is: |  |  | 30,000 |  | Your New York City tax is: |  |  |
| 24,000 | 24,050 | 774 | 714 | 759 | $27,000 \quad 27,050$ |  | 881 | 820 | 865 | 30,000 30,050 |  | 988 | 926 | 971 |
| 24,050 | 24,100 | 776 | 715 | 761 | 27,050 | 27,100 | 883 | 821 | 867 | 30,050 | 30,100 | 990 | 928 | 973 |
| 24,100 | 24,150 | 777 | 717 | 763 | 27,100 | 27,150 | 884 | 823 | 869 | 30,100 | 30,150 | 992 | 929 | 974 |
| 24,150 | 24,200 | 779 | 719 | 764 | 27,150 | 27,200 | 886 | 825 | 870 | 30,150 | 30,200 | 994 | 931 | 976 |
| 24,200 | 24,250 | 781 | 721 | 766 | 27,200 | 27,250 | 888 | 827 | 872 | 30,200 | 30,250 | 996 | 933 | 978 |
| 24,250 | 24,300 | 783 | 723 | 768 | 27,250 | 27,300 | 890 | 829 | 874 | 30,250 | 30,300 | 997 | 935 | 980 |
| 24,300 | 24,350 | 785 | 724 | 770 | 27,300 | 27,350 | 891 | 830 | 876 | 30,300 | 30,350 | 999 | 936 | 982 |
| 24,350 | 24,400 | 786 | 726 | 772 | 27,350 | 27,400 | 893 | 832 | 878 | 30,350 | 30,400 | 1,001 | 938 | 983 |
| 24,400 | 24,450 | 788 | 728 | 773 | 27,400 | 27,450 | 895 | 834 | 879 | 30,400 | 30,450 | 1,003 | 940 | 985 |
| 24,450 | 24,500 | 790 | 730 | 775 | 27,450 | 27,500 | 897 | 836 | 881 | 30,450 | 30,500 | 1,005 | 942 | 987 |
| 24,500 | 24,550 | 792 | 731 | 777 | 27,500 | 27,550 | 899 | 837 | 883 | 30,500 | 30,550 | 1,006 | 943 | 989 |
| 24,550 | 24,600 | 793 | 733 | 779 | 27,550 | 27,600 | 900 | 839 | 885 | 30,550 | 30,600 | 1,008 | 945 | 991 |
| 24,600 | 24,650 | 795 | 735 | 780 | 27,600 | 27,650 | 902 | 841 | 886 | 30,600 | 30,650 | 1,010 | 947 | 992 |
| 24,650 | 24,700 | 797 | 737 | 782 | 27,650 | 27,700 | 904 | 843 | 888 | 30,650 | 30,700 | 1,012 | 949 | 994 |
| 24,700 | 24,750 | 799 | 738 | 784 | 27,700 | 27,750 | 906 | 844 | 890 | 30,700 | 30,750 | 1,014 | 950 | 996 |
| 24,750 | 24,800 | 800 | 740 | 786 | 27,750 | 27,800 | 908 | 846 | 892 | 30,750 | 30,800 | 1,015 | 952 | 998 |
| 24,800 | 24,850 | 802 | 742 | 787 | 27,800 | 27,850 | 909 | 848 | 893 | 30,800 | 30,850 | 1,017 | 954 | 1,000 |
| 24,850 | 24,900 | 804 | 744 | 789 | 27,850 | 27,900 | 911 | 850 | 895 | 30,850 | 30,900 | 1,019 | 956 | 1,001 |
| 24,900 | 24,950 | 806 | 746 | 791 | 27,900 | 27,950 | 913 | 852 | 897 | 30,900 | 30,950 | 1,021 | 958 | 1,003 |
| 24,950 | 25,000 | 808 | 747 | 793 | 27,950 | 28,000 | 915 | 853 | 899 | 30,950 | 31,000 | 1,023 | 959 | 1,005 |
| 25,000 |  | Your New York City tax is: |  |  | 28,000 |  | Your New York City tax is: |  |  | 31,000 |  | Your New York City tax is: |  |  |
| 25,000 | 25,050 | 809 | 749 | 794 | 28,000 | 28,050 | 917 | 855 | 901 | 31,000 | 31,050 | 1,024 | 961 | 1,007 |
| 25,050 | 25,100 | 811 | 751 | 796 | 28,050 | 28,100 | 918 | 857 | 902 | 31,050 | 31,100 | 1,026 | 963 | 1,009 |
| 25,100 | 25,150 | 812 | 753 | 798 | 28,100 | 28,150 | 920 | 859 | 904 | 31,100 | 31,150 | 1,028 | 965 | 1,010 |
| 25,150 | 25,200 | 814 | 754 | 800 | 28,150 | 28,200 | 922 | 860 | 906 | 31,150 | 31,200 | 1,030 | 966 | 1,012 |
| 25,200 | 25,250 | 816 | 756 | 802 | 28,200 | 28,250 | 924 | 862 | 908 | 31,200 | 31,250 | 1,032 | 968 | 1,014 |
| 25,250 | 25,300 | 818 | 758 | 803 | 28,250 | 28,300 | 926 | 864 | 909 | 31,250 | 31,300 | 1,033 | 970 | 1,016 |
| 25,300 | 25,350 | 820 | 760 | 805 | 28,300 | 28,350 | 927 | 866 | 911 | 31,300 | 31,350 | 1,035 | 972 | 1,018 |
| 25,350 | 25,400 | 821 | 761 | 807 | 28,350 | 28,400 | 929 | 867 | 913 | 31,350 | 31,400 | 1,037 | 973 | 1,019 |
| 25,400 | 25,450 | 823 | 763 | 809 | 28,400 | 28,450 | 931 | 869 | 915 | 31,400 | 31,450 | 1,039 | 975 | 1,021 |
| 25,450 | 25,500 | 825 | 765 | 810 | 28,450 | 28,500 | 933 | 871 | 916 | 31,450 | 31,500 | 1,041 | 977 | 1,023 |
| 25,500 | 25,550 | 827 | 767 | 812 | 28,500 | 28,550 | 935 | 873 | 918 | 31,500 | 31,550 | 1,042 | 979 | 1,025 |
| 25,550 | 25,600 | 829 | 768 | 814 | 28,550 | 28,600 | 936 | 874 | 920 | 31,550 | 31,600 | 1,044 | 981 | 1,027 |
| 25,600 | 25,650 | 830 | 770 | 816 | 28,600 | 28,650 | 938 | 876 | 922 | 31,600 | 31,650 | 1,046 | 982 | 1,028 |
| 25,650 | 25,700 | 832 | 772 | 817 | 28,650 | 28,700 | 940 | 878 | 923 | 31,650 | 31,700 | 1,048 | 984 | 1,030 |
| 25,700 | 25,750 | 834 | 774 | 819 | 28,700 | 28,750 | 942 | 880 | 925 | 31,700 | 31,750 | 1,049 | 986 | 1,032 |
| 25,750 | 25,800 | 836 | 776 | 821 | 28,750 | 28,800 | 944 | 882 | 927 | 31,750 | 31,800 | 1,051 | 988 | 1,034 |
| 25,800 | 25,850 | 838 | 777 | 823 | 28,800 | 28,850 | 945 | 883 | 929 | 31,800 | 31,850 | 1,053 | 989 | 1,036 |
| 25,850 | 25,900 | 839 | 779 | 825 | 28,850 | 28,900 | 947 | 885 | 931 | 31,850 | 31,900 | 1,055 | 991 | 1,037 |
| 25,900 | 25,950 | 841 | 781 | 826 | 28,900 | 28,950 | 949 | 887 | 932 | 31,900 | 31,950 | 1,057 | 993 | 1,039 |
| 25,950 | 26,000 | 843 | 783 | 828 | 28,950 | 29,000 | 951 | 889 | 934 | 31,950 | 32,000 | 1,058 | 995 | 1,041 |
| 26,000 |  | Your New York City tax is: |  |  | 29,000 |  | Your New York City tax is: |  |  | 32,000 |  | Your New York City tax is: |  |  |
| 26,000 | 26,050 | 845 | 784 | 830 | 29,000 | 29,050 | 953 | 890 | 936 | 32,000 | 32,050 | 1,060 | 996 | 1,043 |
| 26,050 | 26,100 | 847 | 786 | 832 | 29,050 | 29,100 | 954 | 892 | 938 | 32,050 | 32,100 | 1,062 | 998 | 1,045 |
| 26,100 | 26,150 | 848 | 788 | 833 | 29,100 | 29,150 | 956 | 894 | 939 | 32,100 | 32,150 | 1,064 | 1,000 | 1,046 |
| 26,150 | 26,200 | 850 | 790 | 835 | 29,150 | 29,200 | 958 | 896 | 941 | 32,150 | 32,200 | 1,066 | 1,002 | 1,048 |
| 26,200 | 26,250 | 852 | 791 | 837 | 29,200 | 29,250 | 960 | 897 | 943 | 32,200 | 32,250 | 1,067 | 1,003 | 1,050 |
| 26,250 | 26,300 | 854 | 793 | 839 | 29,250 | 29,300 | 962 | 899 | 945 | 32,250 | 32,300 | 1,069 | 1,005 | 1,052 |
| 26,300 | 26,350 | 856 | 795 | 840 | 29,300 | 29,350 | 963 | 901 | 946 | 32,300 | 32,350 | 1,071 | 1,007 | 1,053 |
| 26,350 | 26,400 | 857 | 797 | 842 | 29,350 | 29,400 | 965 | 903 | 948 | 32,350 | 32,400 | 1,073 | 1,009 | 1,055 |
| 26,400 | 26,450 | 859 | 799 | 844 | 29,400 | 29,450 | 967 | 905 | 950 | 32,400 | 32,450 | 1,075 | 1,011 | 1,057 |
| 26,450 | 26,500 | 861 | 800 | 846 | 29,450 | 29,500 | 969 | 906 | 952 | 32,450 | 32,500 | 1,076 | 1,012 | 1,059 |
| 26,500 | 26,550 | 863 | 802 | 847 | 29,500 | 29,550 | 970 | 908 | 954 | 32,500 | 32,550 | 1,078 | 1,014 | 1,061 |
| 26,550 | 26,600 | 865 | 804 | 849 | 29,550 | 29,600 | 972 | 910 | 955 | 32,550 | 32,600 | 1,080 | 1,016 | 1,062 |
| 26,600 | 26,650 | 866 | 806 | 851 | 29,600 | 29,650 | 974 | 912 | 957 | 32,600 | 32,650 | 1,082 | 1,018 | 1,064 |
| 26,650 | 26,700 | 868 | 807 | 853 | 29,650 | 29,700 | 976 | 913 | 959 | 32,650 | 32,700 | 1,084 | 1,019 | 1,066 |
| 26,700 | 26,750 | 870 | 809 | 855 | 29,700 | 29,750 | 978 | 915 | 961 | 32,700 | 32,750 | 1,085 | 1,021 | 1,068 |
| 26,750 | 26,800 | 872 | 811 | 856 | 29,750 | 29,800 | 979 | 917 | 962 | 32,750 | 32,800 | 1,087 | 1,023 | 1,070 |
| 26,800 | 26,850 | 874 | 813 | 858 | 29,800 | 29,850 | 981 | 919 | 964 | 32,800 | 32,850 | 1,089 | 1,025 | 1,071 |
| 26,850 | 26,900 | 875 | 814 | 860 | 29,850 | 29,900 | 983 | 920 | 966 | 32,850 | 32,900 | 1,091 | 1,026 | 1,073 |
| 26,900 | 26,950 | 877 | 816 | 862 | 29,900 | 29,950 | 985 | 922 | 968 | 32,900 | 32,950 | 1,093 | 1,028 | 1,075 |
| 26,950 | 27,000 | 879 | 818 | 863 | 29,950 | 30,000 | 987 | 924 | 969 | 32,950 | 33,000 | 1,094 | 1,030 | 1,077 |

[^16]
## \$33,000 - \$41,999 <br> 2014 New York City Tax Table

| If $\mathbf{y}$ <br> tax incom | ur <br> ble is - | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your 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 <br> filing <br> jointly* | Head of a household |
| 33,000 |  | Your New York City tax is: |  |  | 36,000 |  | Your New York City tax is: |  |  | 39,000 |  | Your New York City tax is: |  |  |
| 33,000 | 33,050 | 1,096 | 1,032 | 1,079 | 36,000 | 36,050 | 1,204 | 1,138 | 1,186 | 39,000 | 39,050 | 1,312 | 1,244 | 1,294 |
| 33,050 | 33,100 | 1,098 | 1,034 | 1,080 | 36,050 | 36,100 | 1,206 | 1,140 | 1,188 | 39,050 | 39,100 | 1,313 | 1,246 | 1,296 |
| 33,100 | 33,150 | 1,100 | 1,035 | 1,082 | 36,100 | 36,150 | 1,207 | 1,141 | 1,190 | 39,100 | 39,150 | 1,315 | 1,247 | 1,298 |
| 33,150 | 33,200 | 1,102 | 1,037 | 1,084 | 36,150 | 36,200 | 1,209 | 1,143 | 1,192 | 39,150 | 39,200 | 1,317 | 1,249 | 1,299 |
| 33,200 | 33,250 | 1,103 | 1,039 | 1,086 | 36,200 | 36,250 | 1,211 | 1,145 | 1,194 | 39,200 | 39,250 | 1,319 | 1,251 | 1,301 |
| 33,250 | 33,300 | 1,105 | 1,041 | 1,088 | 36,250 | 36,300 | 1,213 | 1,147 | 1,195 | 39,250 | 39,300 | 1,321 | 1,253 | 1,303 |
| 33,300 | 33,350 | 1,107 | 1,042 | 1,089 | 36,300 | 36,350 | 1,215 | 1,148 | 1,197 | 39,300 | 39,350 | 1,322 | 1,254 | 1,305 |
| 33,350 | 33,400 | 1,109 | 1,044 | 1,091 | 36,350 | 36,400 | 1,216 | 1,150 | 1,199 | 39,350 | 39,400 | 1,324 | 1,256 | 1,307 |
| 33,400 | 33,450 | 1,111 | 1,046 | 1,093 | 36,400 | 36,450 | 1,218 | 1,152 | 1,201 | 39,400 | 39,450 | 1,326 | 1,258 | 1,308 |
| 33,450 | 33,500 | 1,112 | 1,048 | 1,095 | 36,450 | 36,500 | 1,220 | 1,154 | 1,203 | 39,450 | 39,500 | 1,328 | 1,260 | 1,310 |
| 33,500 | 33,550 | 1,114 | 1,049 | 1,097 | 36,500 | 36,550 | 1,222 | 1,155 | 1,204 | 39,500 | 39,550 | 1,330 | 1,261 | 1,312 |
| 33,550 | 33,600 | 1,116 | 1,051 | 1,098 | 36,550 | 36,600 | 1,224 | 1,157 | 1,206 | 39,550 | 39,600 | 1,331 | 1,263 | 1,314 |
| 33,600 | 33,650 | 1,118 | 1,053 | 1,100 | 36,600 | 36,650 | 1,225 | 1,159 | 1,208 | 39,600 | 39,650 | 1,333 | 1,265 | 1,316 |
| 33,650 | 33,700 | 1,120 | 1,055 | 1,102 | 36,650 | 36,700 | 1,227 | 1,161 | 1,210 | 39,650 | 39,700 | 1,335 | 1,267 | 1,317 |
| 33,700 | 33,750 | 1,121 | 1,056 | 1,104 | 36,700 | 36,750 | 1,229 | 1,163 | 1,211 | 39,700 | 39,750 | 1,337 | 1,269 | 1,319 |
| 33,750 | 33,800 | 1,123 | 1,058 | 1,106 | 36,750 | 36,800 | 1,231 | 1,164 | 1,213 | 39,750 | 39,800 | 1,339 | 1,270 | 1,321 |
| 33,800 | 33,850 | 1,125 | 1,060 | 1,107 | 36,800 | 36,850 | 1,233 | 1,166 | 1,215 | 39,800 | 39,850 | 1,340 | 1,272 | 1,323 |
| 33,850 | 33,900 | 1,127 | 1,062 | 1,109 | 36,850 | 36,900 | 1,234 | 1,168 | 1,217 | 39,850 | 39,900 | 1,342 | 1,274 | 1,325 |
| 33,900 | 33,950 | 1,128 | 1,064 | 1,111 | 36,900 | 36,950 | 1,236 | 1,170 | 1,219 | 39,900 | 39,950 | 1,344 | 1,276 | 1,326 |
| 33,950 | 34,000 | 1,130 | 1,065 | 1,113 | 36,950 | 37,000 | 1,238 | 1,171 | 1,220 | 39,950 | 40,000 | 1,346 | 1,277 | 1,328 |
| 34,000 |  | Your New York City tax is: |  |  | 37,000 |  | Your New York City tax is: |  |  | 40,000 |  | Your New York City tax is: |  |  |
| 34,000 | 34,050 | 1,132 | 1,067 | 1,115 | 37,000 | 37,050 | 1,240 | 1,173 | 1,222 | 40,000 | 40,050 | 1,348 | 1,279 | 1,330 |
| 34,050 | 34,100 | 1,134 | 1,069 | 1,116 | 37,050 | 37,100 | 1,242 | 1,175 | 1,224 | 40,050 | 40,100 | 1,349 | 1,281 | 1,332 |
| 34,100 | 34,150 | 1,136 | 1,071 | 1,118 | 37,100 | 37,150 | 1,243 | 1,177 | 1,226 | 40,100 | 40,150 | 1,351 | 1,283 | 1,334 |
| 34,150 | 34,200 | 1,137 | 1,072 | 1,120 | 37,150 | 37,200 | 1,245 | 1,178 | 1,228 | 40,150 | 40,200 | 1,353 | 1,284 | 1,335 |
| 34,200 | 34,250 | 1,139 | 1,074 | 1,122 | 37,200 | 37,250 | 1,247 | 1,180 | 1,229 | 40,200 | 40,250 | 1,355 | 1,286 | 1,337 |
| 34,250 | 34,300 | 1,141 | 1,076 | 1,124 | 37,250 | 37,300 | 1,249 | 1,182 | 1,231 | 40,250 | 40,300 | 1,357 | 1,288 | 1,339 |
| 34,300 | 34,350 | 1,143 | 1,078 | 1,125 | 37,300 | 37,350 | 1,251 | 1,184 | 1,233 | 40,300 | 40,350 | 1,358 | 1,290 | 1,341 |
| 34,350 | 34,400 | 1,145 | 1,079 | 1,127 | 37,350 | 37,400 | 1,252 | 1,185 | 1,235 | 40,350 | 40,400 | 1,360 | 1,292 | 1,343 |
| 34,400 | 34,450 | 1,146 | 1,081 | 1,129 | 37,400 | 37,450 | 1,254 | 1,187 | 1,237 | 40,400 | 40,450 | 1,362 | 1,293 | 1,344 |
| 34,450 | 34,500 | 1,148 | 1,083 | 1,131 | 37,450 | 37,500 | 1,256 | 1,189 | 1,238 | 40,450 | 40,500 | 1,364 | 1,295 | 1,346 |
| 34,500 | 34,550 | 1,150 | 1,085 | 1,132 | 37,500 | 37,550 | 1,258 | 1,191 | 1,240 | 40,500 | 40,550 | 1,366 | 1,297 | 1,348 |
| 34,550 | 34,600 | 1,152 | 1,087 | 1,134 | 37,550 | 37,600 | 1,260 | 1,193 | 1,242 | 40,550 | 40,600 | 1,367 | 1,299 | 1,350 |
| 34,600 | 34,650 | 1,154 | 1,088 | 1,136 | 37,600 | 37,650 | 1,261 | 1,194 | 1,244 | 40,600 | 40,650 | 1,369 | 1,300 | 1,352 |
| 34,650 | 34,700 | 1,155 | 1,090 | 1,138 | 37,650 | 37,700 | 1,263 | 1,196 | 1,246 | 40,650 | 40,700 | 1,371 | 1,302 | 1,353 |
| 34,700 | 34,750 | 1,157 | 1,092 | 1,140 | 37,700 | 37,750 | 1,265 | 1,198 | 1,247 | 40,700 | 40,750 | 1,373 | 1,304 | 1,355 |
| 34,750 | 34,800 | 1,159 | 1,094 | 1,141 | 37,750 | 37,800 | 1,267 | 1,200 | 1,249 | 40,750 | 40,800 | 1,374 | 1,306 | 1,357 |
| 34,800 | 34,850 | 1,161 | 1,095 | 1,143 | 37,800 | 37,850 | 1,269 | 1,201 | 1,251 | 40,800 | 40,850 | 1,376 | 1,307 | 1,359 |
| 34,850 | 34,900 | 1,163 | 1,097 | 1,145 | 37,850 | 37,900 | 1,270 | 1,203 | 1,253 | 40,850 | 40,900 | 1,378 | 1,309 | 1,361 |
| 34,900 | 34,950 | 1,164 | 1,099 | 1,147 | 37,900 | 37,950 | 1,272 | 1,205 | 1,255 | 40,900 | 40,950 | 1,380 | 1,311 | 1,362 |
| 34,950 | 35,000 | 1,166 | 1,101 | 1,149 | 37,950 | 38,000 | 1,274 | 1,207 | 1,256 | 40,950 | 41,000 | 1,382 | 1,313 | 1,364 |
| 35,000 |  | Your New York City tax is: |  |  | 38,000 |  | Your New York City tax is: |  |  | 41,000 |  | Your New York City tax is: |  |  |
| 35,000 | 35,050 | 1,168 | 1,102 | 1,150 | 38,000 | 38,050 | 1,276 | 1,208 | 1,258 | 41,000 | 41,050 | 1,383 | 1,314 | 1,366 |
| 35,050 | 35,100 | 1,170 | 1,104 | 1,152 | 38,050 | 38,100 | 1,278 | 1,210 | 1,260 | 41,050 | 41,100 | 1,385 | 1,316 | 1,368 |
| 35,100 | 35,150 | 1,172 | 1,106 | 1,154 | 38,100 | 38,150 | 1,279 | 1,212 | 1,262 | 41,100 | 41,150 | 1,387 | 1,318 | 1,369 |
| 35,150 | 35,200 | 1,173 | 1,108 | 1,156 | 38,150 | 38,200 | 1,281 | 1,214 | 1,264 | 41,150 | 41,200 | 1,389 | 1,320 | 1,371 |
| 35,200 | 35,250 | 1,175 | 1,110 | 1,158 | 38,200 | 38,250 | 1,283 | 1,216 | 1,265 | 41,200 | 41,250 | 1,391 | 1,322 | 1,373 |
| 35,250 | 35,300 | 1,177 | 1,111 | 1,159 | 38,250 | 38,300 | 1,285 | 1,217 | 1,267 | 41,250 | 41,300 | 1,392 | 1,323 | 1,375 |
| 35,300 | 35,350 | 1,179 | 1,113 | 1,161 | 38,300 | 38,350 | 1,287 | 1,219 | 1,269 | 41,300 | 41,350 | 1,394 | 1,325 | 1,377 |
| 35,350 | 35,400 | 1,181 | 1,115 | 1,163 | 38,350 | 38,400 | 1,288 | 1,221 | 1,271 | 41,350 | 41,400 | 1,396 | 1,327 | 1,378 |
| 35,400 | 35,450 | 1,182 | 1,117 | 1,165 | 38,400 | 38,450 | 1,290 | 1,223 | 1,273 | 41,400 | 41,450 | 1,398 | 1,329 | 1,380 |
| 35,450 | 35,500 | 1,184 | 1,118 | 1,167 | 38,450 | 38,500 | 1,292 | 1,224 | 1,274 | 41,450 | 41,500 | 1,400 | 1,330 | 1,382 |
| 35,500 | 35,550 | 1,186 | 1,120 | 1,168 | 38,500 | 38,550 | 1,294 | 1,226 | 1,276 | 41,500 | 41,550 | 1,401 | 1,332 | 1,384 |
| 35,550 | 35,600 | 1,188 | 1,122 | 1,170 | 38,550 | 38,600 | 1,295 | 1,228 | 1,278 | 41,550 | 41,600 | 1,403 | 1,334 | 1,386 |
| 35,600 | 35,650 | 1,190 | 1,124 | 1,172 | 38,600 | 38,650 | 1,297 | 1,230 | 1,280 | 41,600 | 41,650 | 1,405 | 1,336 | 1,387 |
| 35,650 | 35,700 | 1,191 | 1,125 | 1,174 | 38,650 | 38,700 | 1,299 | 1,231 | 1,282 | 41,650 | 41,700 | 1,407 | 1,337 | 1,389 |
| 35,700 | 35,750 | 1,193 | 1,127 | 1,176 | 38,700 | 38,750 | 1,301 | 1,233 | 1,283 | 41,700 | 41,750 | 1,409 | 1,339 | 1,391 |
| 35,750 | 35,800 | 1,195 | 1,129 | 1,177 | 38,750 | 38,800 | 1,303 | 1,235 | 1,285 | 41,750 | 41,800 | 1,410 | 1,341 | 1,393 |
| 35,800 | 35,850 | 1,197 | 1,131 | 1,179 | 38,800 | 38,850 | 1,304 | 1,237 | 1,287 | 41,800 | 41,850 | 1,412 | 1,343 | 1,395 |
| 35,850 | 35,900 | 1,199 | 1,132 | 1,181 | 38,850 | 38,900 | 1,306 | 1,238 | 1,289 | 41,850 | 41,900 | 1,414 | 1,345 | 1,396 |
| 35,900 | 35,950 | 1,200 | 1,134 | 1,183 | 38,900 | 38,950 | 1,308 | 1,240 | 1,290 | 41,900 | 41,950 | 1,416 | 1,346 | 1,398 |
| 35,950 | 36,000 | 1,202 | 1,136 | 1,185 | 38,950 | 39,000 | 1,310 | 1,242 | 1,292 | 41,950 | 42,000 | 1,418 | 1,348 | 1,400 |

[^17]
## 2014 New York City Tax Table

| $\begin{array}{r} \text { If } \\ \text { tax } \\ \text { incor } \end{array}$ | ur <br> is - | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your taxable income is - |  | And you are - |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single or Married filing separately | Married filing jointly* |  | At least | But less than | Single or Married filing separately | Married <br> filing jointly* | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly* | Head of a household |
| 42,000 |  | Your New York City tax is: |  |  | 45,000 |  | Your New York City tax is: |  |  | 48,000 |  | Your New York City tax is: |  |  |
| 42,000 | 42,050 | $\begin{aligned} & 1,419 \\ & 1421 \end{aligned}$ | 1,350 | 1,402 | 45,000 45,050 |  | $\begin{aligned} & 1,527 \\ & 1,529 \end{aligned}$ | $\begin{aligned} & 1,456 \\ & 1458 \end{aligned}$ | 1,510 | 48,000 48,050 |  | 1,635 | 1,564 | $\begin{aligned} & 1,617 \\ & 1,619 \end{aligned}$ |
| 42,050 | 42,100 |  |  | 1,404 | 45,050 | 45,100 |  |  | 1,511 | 48,050 | 48,100 | 1,637 | 1,565 |  |
| 42,100 | 42,150 | 1,423 | $\begin{aligned} & 1,353 \\ & 1,355 \end{aligned}$ | 1,405 | 45,100 | 45,150 | 1,531 | 1,459 | 1,513 | 48,100 | 48,150 | 1,638 | 1,567 | 1,621 |
| 42,150 | 42,200 | 1,425 |  | 1,407 | 45,150 | 45,200 | 1,532 | 1,461 | 1,515 | 48,150 | 48,200 | 1,640 | 1,569 | 1,623 |
| 42,200 | 42,250 | $\begin{array}{r} 1,427 \\ 1,428 \\ 1,430 \\ 1,432 \end{array}$ | $\begin{aligned} & 1,357 \\ & 1,359 \\ & 1,360 \\ & 1,362 \end{aligned}$ | 1,409 | 45,200 | 45,250 | 1,534 | 1,463 | 1,517 | 48,200 | 48,250 | 1,642 | 1,571 | 1,624 |
| 42,250 | 42,300 |  |  | 1,411 | 45,250 | 45,300 | 1,536 | 1,465 | 1,519 | 48,250 | 48,300 | 1,644 | 1,573 | 1,626 |
| 42,300 | 42,350 |  |  | 1,413 | 45,300 | 45,350 | 1,538 | 1,467 | 1,520 | 48,300 | 48,350 | 1,646 | 1,574 | 1,628 |
| 42,350 | 42,400 |  |  | 1,414 | 45,350 | 45,400 | 1,540 | 1,468 | 1,522 | 48,350 | 48,400 | 1,647 | 1,576 | 1,630 |
| 42,400 | 42,450 | $\begin{array}{r} 1,434 \\ 1,436 \\ 1,437 \\ 1,439 \end{array}$ | $\begin{aligned} & 1,364 \\ & 1,366 \\ & 1,367 \\ & 1,369 \end{aligned}$ | 1,416 | 45,400 | 45,450 | 1,541 | 1,470 | 1,524 | 48,400 | 48,450 | 1,649 | 1,578 | 1,632 |
| 42,450 | 42,500 |  |  | 1,418 | 45,450 | 45,500 | 1,543 | 1,472 | 1,526 | 48,450 | 48,500 | 1,651 | 1,580 | 1,633 |
| 42,500 | 42,550 |  |  | 1,420 | 45,500 | 45,550 | 1,545 | 1,474 | 1,528 | 48,500 | 48,550 | 1,653 | 1,582 | 1,635 |
| 42,550 | 42,600 |  |  | 1,422 | 45,550 | 45,600 | 1,547 | 1,476 | 1,529 | 48,550 | 48,600 | 1,655 | 1,583 | 1,637 |
| 42,600 | 42,650 | $\begin{aligned} & 1,441 \\ & 1,443 \\ & 1,445 \\ & 1,446 \end{aligned}$ | $\begin{aligned} & 1,371 \\ & 1,373 \\ & 1,375 \\ & 1,376 \end{aligned}$ | 1,423 | 45,600 | 45,650 | 1,549 | 1,477 | 1,531 | 48,600 | 48,650 | 1,656 | 1,585 | 1,639 |
| 42,650 | 42,700 |  |  | 1,425 | 45,650 | 45,700 | 1,550 | 1,479 | 1,533 | 48,650 | 48,700 | 1,658 | 1,587 | 1,641 |
| 42,700 | 42,750 |  |  | 1,427 | 45,700 | 45,750 | 1,552 | 1,481 | 1,535 | 48,700 | 48,750 | 1,660 | 1,589 | 1,642 |
| 42,750 | 42,800 |  |  | 1,429 | 45,750 | 45,800 | 1,554 | 1,483 | 1,536 | 48,750 | 48,800 | 1,662 | 1,591 | 1,644 |
| 42,800 | 42,850 | $\begin{aligned} & 1,448 \\ & 1,450 \\ & 1,452 \\ & 1,453 \end{aligned}$ | $\begin{aligned} & 1,378 \\ & 1,380 \\ & 1,382 \\ & 1,383 \end{aligned}$ | 1,431 | 45,800 | 45,850 | 1,556 | 1,485 | 1,538 | 48,800 | 48,850 | 1,664 | 1,592 | 1,646 |
| 42,850 | 42,900 |  |  | 1,432 | 45,850 | 45,900 | 1,558 | 1,486 | 1,540 | 48,850 | 48,900 | 1,665 | 1,594 | 1,648 |
| 42,900 | 42,950 |  |  | 1,434 | 45,900 | 45,950 | 1,559 | 1,488 | 1,542 | 48,900 | 48,950 | 1,667 | 1,596 | 1,650 |
| 42,950 | 43,000 |  |  | 1,436 | 45,950 | 46,000 | 1,561 | 1,490 | 1,544 | 48,950 | 49,000 | 1,669 | 1,598 | 1,651 |
| 43,000 |  | Your New York City tax is: |  |  | 46,000 |  | Your New York City tax is: |  |  | 49,000 |  | Your New York City tax is: |  |  |
| 43,000 | 43,050 | 1,455 | 1,385 | 1,438 | 46,000 | 46,050 | 1,563 | 1,492 | 1,545 | 49,000 | 49,050 | 1,671 | 1,600 | 1,653 |
| 43,050 | 43,100 | 1,457 | 1,387 | 1,440 | 46,050 | 46,100 | 1,565 | 1,494 | 1,547 | 49,050 | 49,100 | 1,673 | 1,601 | 1,655 |
| 43,100 | 43,150 | 1,459 | 1,389 | 1,441 | 46,100 | 46,150 | 1,567 | 1,495 | 1,549 | 49,100 | 49,150 | 1,674 | 1,603 | 1,657 |
| 43,150 | 43,200 | 1,461 | 1,390 | 1,443 | 46,150 | 46,200 | 1,568 | 1,497 | 1,551 | 49,150 | 49,200 | 1,676 | 1,605 | 1,659 |
| 43,200 | 43,250 | 1,462 | 1,392 | 1,445 | 46,200 | 46,250 | 1,570 | 1,499 | 1,553 | 49,200 | 49,250 | 1,678 | 1,607 | 1,660 |
| 43,250 | 43,300 | 1,464 | 1,394 | 1,447 | 46,250 | 46,300 | 1,572 | 1,501 | 1,554 | 49,250 | 49,300 | 1,680 | 1,609 | 1,662 |
| 43,300 | 43,350 | 1,466 | 1,396 | 1,449 | 46,300 | 46,350 | 1,574 | 1,503 | 1,556 | 49,300 | 49,350 | 1,682 | 1,610 | 1,664 |
| 43,350 | 43,400 | 1,468 | 1,398 | 1,450 | 46,350 | 46,400 | 1,576 | 1,504 | 1,558 | 49,350 | 49,400 | 1,683 | 1,612 | 1,666 |
| 43,400 | 43,450 | 1,470 | 1,399 | 1,452 | 46,400 | 46,450 | 1,577 | 1,506 | 1,560 | 49,400 | 49,450 | 1,685 | 1,614 | 1,668 |
| 43,450 | 43,500 | 1,471 | 1,401 | 1,454 | 46,450 | 46,500 | 1,579 | 1,508 | 1,562 | 49,450 | 49,500 | 1,687 | 1,616 | 1,669 |
| 43,500 | 43,550 | 1,473 | 1,403 | 1,456 | 46,500 | 46,550 | 1,581 | 1,510 | 1,563 | 49,500 | 49,550 | 1,689 | 1,617 | 1,671 |
| 43,550 | 43,600 | 1,475 | 1,405 | 1,457 | 46,550 | 46,600 | 1,583 | 1,512 | 1,565 | 49,550 | 49,600 | 1,690 | 1,619 | 1,673 |
| 43,600 | 43,650 | 1,477 | 1,406 | 1,459 | 46,600 | 46,650 | 1,585 | 1,513 | 1,567 | 49,600 | 49,650 | 1,692 | 1,621 | 1,675 |
| 43,650 | 43,700 | 1,479 | 1,408 | 1,461 | 46,650 | 46,700 | 1,586 | 1,515 | 1,569 | 49,650 | 49,700 | 1,694 | 1,623 | 1,677 |
| 43,700 | 43,750 | 1,480 | 1,410 | 1,463 | 46,700 | 46,750 | 1,588 | 1,517 | 1,571 | 49,700 | 49,750 | 1,696 | 1,625 | 1,678 |
| 43,750 | 43,800 | 1,482 | 1,412 | 1,465 | 46,750 | 46,800 | 1,590 | 1,519 | 1,572 | 49,750 | 49,800 | 1,698 | 1,626 | 1,680 |
| 43,800 | 43,850 | 1,484 | 1,413 | 1,466 | 46,800 | 46,850 | 1,592 | 1,521 | 1,574 | 49,800 | 49,850 | 1,699 | 1,628 | 1,682 |
| 43,850 | 43,900 | 1,486 | 1,415 | 1,468 | 46,850 | 46,900 | 1,594 | 1,522 | 1,576 | 49,850 | 49,900 | 1,701 | 1,630 | 1,684 |
| 43,900 | 43,950 | 1,488 | 1,417 | 1,470 | 46,900 | 46,950 | 1,595 | 1,524 | 1,578 | 49,900 | 49,950 | 1,703 | 1,632 | 1,686 |
| 43,950 | 44,000 | 1,489 | 1,419 | 1,472 | 46,950 | 47,000 | 1,597 | 1,526 | 1,580 | 49,950 | 50,000 | 1,705 | 1,634 | 1,687 |
| 44,000 |  | Your New York City tax is: |  |  | 47,000 |  | Your New York City tax is: |  |  | 50,000 |  | Your New York City tax is: |  |  |
| 44,000 | 44,050 | 1,491 | 1,420 | 1,474 | 47,000 | 47,050 | 1,599 | 1,528 | 1,581 | 50,000 | 50,050 | 1,707 | 1,635 | 1,689 |
| 44,050 | 44,100 | 1,493 | 1,422 | 1,475 | 47,050 | 47,100 | 1,601 | 1,530 | 1,583 | 50,050 | 50,100 | 1,709 | 1,637 | 1,691 |
| 44,100 | 44,150 | 1,495 | 1,424 | 1,477 | 47,100 | 47,150 | 1,603 | 1,531 | 1,585 | 50,100 | 50,150 | 1,711 | 1,639 | 1,693 |
| 44,150 | 44,200 | 1,497 | 1,426 | 1,479 | 47,150 | 47,200 | 1,604 | 1,533 | 1,587 | 50,150 | 50,200 | 1,712 | 1,641 | 1,694 |
| 44,200 | 44,250 | 1,498 | 1,428 | 1,481 | 47,200 | 47,250 | 1,606 | 1,535 | 1,589 | 50,200 | 50,250 | 1,714 | 1,643 | 1,696 |
| 44,250 | 44,300 | 1,500 | 1,429 | 1,483 | 47,250 | 47,300 | 1,608 | 1,537 | 1,590 | 50,250 | 50,300 | 1,716 | 1,644 | 1,698 |
| 44,300 | 44,350 | 1,502 | 1,431 | 1,484 | 47,300 | 47,350 | 1,610 | 1,538 | 1,592 | 50,300 | 50,350 | 1,718 | 1,646 | 1,700 |
| 44,350 | 44,400 | 1,504 | 1,433 | 1,486 | 47,350 | 47,400 | 1,611 | 1,540 | 1,594 | 50,350 | 50,400 | 1,720 | 1,648 | 1,702 |
| 44,400 | 44,450 | 1,506 | 1,435 | 1,488 | 47,400 | 47,450 | 1,613 | 1,542 | 1,596 | 50,400 | 50,450 | 1,722 | 1,650 | 1,703 |
| 44,450 | 44,500 | 1,507 | 1,436 | 1,490 | 47,450 | 47,500 | 1,615 | 1,544 | 1,598 | 50,450 | 50,500 | 1,723 | 1,652 | 1,705 |
| 44,500 | 44,550 | 1,509 | 1,438 | 1,492 | 47,500 | 47,550 | 1,617 | 1,546 | 1,599 | 50,500 | 50,550 | 1,725 | 1,653 | 1,707 |
| 44,550 | 44,600 | 1,511 | 1,440 | 1,493 | 47,550 | 47,600 | 1,619 | 1,547 | 1,601 | 50,550 | 50,600 | 1,727 | 1,655 | 1,709 |
| 44,600 | 44,650 | 1,513 | 1,442 | 1,495 | 47,600 | 47,650 | 1,620 | 1,549 | 1,603 | 50,600 | 50,650 | 1,729 | 1,657 | 1,711 |
| 44,650 | 44,700 | 1,515 | 1,443 | 1,497 | 47,650 | 47,700 | 1,622 | 1,551 | 1,605 | 50,650 | 50,700 | 1,731 | 1,659 | 1,712 |
| 44,700 | 44,750 | 1,516 | 1,445 | 1,499 | 47,700 | 47,750 | 1,624 | 1,553 | 1,607 | 50,700 | 50,750 | 1,732 | 1,661 | 1,714 |
| 44,750 | 44,800 | 1,518 | 1,447 | 1,501 | 47,750 | 47,800 | 1,626 | 1,555 | 1,608 | 50,750 | 50,800 | 1,734 | 1,662 | 1,716 |
| 44,800 | 44,850 | 1,520 | 1,449 | 1,502 | 47,800 | 47,850 | 1,628 | 1,556 | 1,610 | 50,800 | 50,850 | 1,736 | 1,664 | 1,718 |
| 44,850 | 44,900 | 1,522 | 1,451 | 1,504 | 47,850 | 47,900 | 1,629 | 1,558 | 1,612 | 50,850 | 50,900 | 1,738 | 1,666 | 1,720 |
| 44,900 | 44,950 | 1,524 | 1,452 | 1,506 | 47,900 | 47,950 | 1,631 | 1,560 | 1,614 | 50,900 | 50,950 | 1,740 | 1,668 | 1,721 |
| 44,950 | 45,000 | 1,525 | 1,454 | 1,508 | 47,950 | 48,000 | 1,633 | 1,562 | 1,615 | 50,950 | 51,000 | 1,742 | 1,670 | 1,723 |

[^18]
## \$51,000 - \$59,999 <br> 2014 New York City Tax Table

 NYC|  | ur <br> is - | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your 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 <br> filing jointly* | Head of a household | At least | But less than | Single or <br> Married filing separately | Married <br> filing jointly* | Head of a household |
| 51,000 |  | Your New York City tax is: |  |  | 54,000 |  | Your New York City tax is: |  |  | 57,000 |  | Your New York City tax is: |  |  |
| 51,000 | 51,050 | 1,743 | 1,671 | 1,725 | $54,000 \quad 54,050$ |  | 1,853 | 1,779 | 1,833 | 57,000 57,050 |  | 1,962 | 1,887 | 1,940 |
| 51,050 | 51,100 | 1,745 | 1,673 | 1,727 | 54,050 | 54,100 | 1,855 | 1,781 | 1,835 | 57,050 | 57,100 | 1,964 | 1,889 | 1,942 |
| 51,100 | 51,150 | 1,747 | 1,675 | 1,729 | 54,100 | 54,150 | 1,856 | 1,783 | 1,836 | 57,100 | 57,150 | 1,966 | 1,890 | 1,944 |
| 51,150 | 51,200 | 1,749 | 1,677 | 1,730 | 54,150 | 54,200 | 1,858 | 1,784 | 1,838 | 57,150 | 57,200 | 1,968 | 1,892 | 1,946 |
| 51,200 | 51,250 | 1,751 | 1,679 | 1,732 | 54,200 | 54,250 | 1,860 | 1,786 | 1,840 | 57,200 | 57,250 | 1,970 | 1,894 | 1,948 |
| 51,250 | 51,300 | 1,753 | 1,680 | 1,734 | 54,250 | 54,300 | 1,862 | 1,788 | 1,842 | 57,250 | 57,300 | 1,971 | 1,896 | 1,949 |
| 51,300 | 51,350 | 1,754 | 1,682 | 1,736 | 54,300 | 54,350 | 1,864 | 1,790 | 1,844 | 57,300 | 57,350 | 1,973 | 1,898 | 1,951 |
| 51,350 | 51,400 | 1,756 | 1,684 | 1,738 | 54,350 | 54,400 | 1,866 | 1,792 | 1,845 | 57,350 | 57,400 | 1,975 | 1,899 | 1,953 |
| 51,400 | 51,450 | 1,758 | 1,686 | 1,739 | 54,400 | 54,450 | 1,867 | 1,793 | 1,847 | 57,400 | 57,450 | 1,977 | 1,901 | 1,955 |
| 51,450 | 51,500 | 1,760 | 1,688 | 1,741 | 54,450 | 54,500 | 1,869 | 1,795 | 1,849 | 57,450 | 57,500 | 1,979 | 1,903 | 1,957 |
| 51,500 | 51,550 | 1,762 | 1,689 | 1,743 | 54,500 | 54,550 | 1,871 | 1,797 | 1,851 | 57,500 | 57,550 | 1,981 | 1,905 | 1,958 |
| 51,550 | 51,600 | 1,763 | 1,691 | 1,745 | 54,550 | 54,600 | 1,873 | 1,799 | 1,852 | 57,550 | 57,600 | 1,982 | 1,907 | 1,960 |
| 51,600 | 51,650 | 1,765 | 1,693 | 1,747 | 54,600 | 54,650 | 1,875 | 1,801 | 1,854 | 57,600 | 57,650 | 1,984 | 1,908 | 1,962 |
| 51,650 | 51,700 | 1,767 | 1,695 | 1,748 | 54,650 | 54,700 | 1,877 | 1,802 | 1,856 | 57,650 | 57,700 | 1,986 | 1,910 | 1,964 |
| 51,700 | 51,750 | 1,769 | 1,696 | 1,750 | 54,700 | 54,750 | 1,878 | 1,804 | 1,858 | 57,700 | 57,750 | 1,988 | 1,912 | 1,966 |
| 51,750 | 51,800 | 1,771 | 1,698 | 1,752 | 54,750 | 54,800 | 1,880 | 1,806 | 1,860 | 57,750 | 57,800 | 1,990 | 1,914 | 1,967 |
| 51,800 | 51,850 | 1,773 | 1,700 | 1,754 | 54,800 | 54,850 | 1,882 | 1,808 | 1,861 | 57,800 | 57,850 | 1,991 | 1,916 | 1,969 |
| 51,850 | 51,900 | 1,774 | 1,702 | 1,756 | 54,850 | 54,900 | 1,884 | 1,810 | 1,863 | 57,850 | 57,900 | 1,993 | 1,917 | 1,971 |
| 51,900 | 51,950 | 1,776 | 1,704 | 1,757 | 54,900 | 54,950 | 1,886 | 1,811 | 1,865 | 57,900 | 57,950 | 1,995 | 1,919 | 1,973 |
| 51,950 | 52,000 | 1,778 | 1,705 | 1,759 | 54,950 | 55,000 | 1,887 | 1,813 | 1,867 | 57,950 | 58,000 | 1,997 | 1,921 | 1,975 |
| 52,000 |  | Your New York City tax is: |  |  | 55,000 |  | Your New York City tax is: |  |  | 58,000 |  | Your New York City tax is: |  |  |
| 52,000 | 52,050 | 1,780 | 1,707 | 1,761 | 55,000 | 55,050 | 1,889 | 1,815 | 1,869 | 58,000 | 58,050 | 1,999 | 1,923 | 1,976 |
| 52,050 | 52,100 | 1,782 | 1,709 | 1,763 | 55,050 | 55,100 | 1,891 | 1,817 | 1,870 | 58,050 | 58,100 | 2,001 | 1,925 | 1,978 |
| 52,100 | 52,150 | 1,784 | 1,711 | 1,765 | 55,100 | 55,150 | 1,893 | 1,819 | 1,872 | 58,100 | 58,150 | 2,002 | 1,926 | 1,980 |
| 52,150 | 52,200 | 1,785 | 1,713 | 1,766 | 55,150 | 55,200 | 1,895 | 1,820 | 1,874 | 58,150 | 58,200 | 2,004 | 1,928 | 1,982 |
| 52,200 | 52,250 | 1,787 | 1,714 | 1,768 | 55,200 | 55,250 | 1,897 | 1,822 | 1,876 | 58,200 | 58,250 | 2,006 | 1,930 | 1,984 |
| 52,250 | 52,300 | 1,789 | 1,716 | 1,770 | 55,250 | 55,300 | 1,898 | 1,824 | 1,878 | 58,250 | 58,300 | 2,008 | 1,932 | 1,985 |
| 52,300 | 52,350 | 1,791 | 1,718 | 1,772 | 55,300 | 55,350 | 1,900 | 1,826 | 1,879 | 58,300 | 58,350 | 2,010 | 1,934 | 1,987 |
| 52,350 | 52,400 | 1,793 | 1,720 | 1,773 | 55,350 | 55,400 | 1,902 | 1,828 | 1,881 | 58,350 | 58,400 | 2,012 | 1,935 | 1,989 |
| 52,400 | 52,450 | 1,794 | 1,722 | 1,775 | 55,400 | 55,450 | 1,904 | 1,829 | 1,883 | 58,400 | 58,450 | 2,013 | 1,937 | 1,991 |
| 52,450 | 52,500 | 1,796 | 1,723 | 1,777 | 55,450 | 55,500 | 1,906 | 1,831 | 1,885 | 58,450 | 58,500 | 2,015 | 1,939 | 1,993 |
| 52,500 | 52,550 | 1,798 | 1,725 | 1,779 | 55,500 | 55,550 | 1,908 | 1,833 | 1,887 | 58,500 | 58,550 | 2,017 | 1,941 | 1,994 |
| 52,550 | 52,600 | 1,800 | 1,727 | 1,781 | 55,550 | 55,600 | 1,909 | 1,835 | 1,888 | 58,550 | 58,600 | 2,019 | 1,942 | 1,996 |
| 52,600 | 52,650 | 1,802 | 1,729 | 1,782 | 55,600 | 55,650 | 1,911 | 1,837 | 1,890 | 58,600 | 58,650 | 2,021 | 1,944 | 1,998 |
| 52,650 | 52,700 | 1,804 | 1,731 | 1,784 | 55,650 | 55,700 | 1,913 | 1,838 | 1,892 | 58,650 | 58,700 | 2,022 | 1,946 | 2,000 |
| 52,700 | 52,750 | 1,805 | 1,732 | 1,786 | 55,700 | 55,750 | 1,915 | 1,840 | 1,894 | 58,700 | 58,750 | 2,024 | 1,948 | 2,002 |
| 52,750 | 52,800 | 1,807 | 1,734 | 1,788 | 55,750 | 55,800 | 1,917 | 1,842 | 1,896 | 58,750 | 58,800 | 2,026 | 1,950 | 2,003 |
| 52,800 | 52,850 | 1,809 | 1,736 | 1,790 | 55,800 | 55,850 | 1,918 | 1,844 | 1,897 | 58,800 | 58,850 | 2,028 | 1,951 | 2,005 |
| 52,850 | 52,900 | 1,811 | 1,738 | 1,791 | 55,850 | 55,900 | 1,920 | 1,846 | 1,899 | 58,850 | 58,900 | 2,030 | 1,953 | 2,007 |
| 52,900 | 52,950 | 1,813 | 1,740 | 1,793 | 55,900 | 55,950 | 1,922 | 1,847 | 1,901 | 58,900 | 58,950 | 2,032 | 1,955 | 2,009 |
| 52,950 | 53,000 | 1,815 | 1,741 | 1,795 | 55,950 | 56,000 | 1,924 | 1,849 | 1,903 | 58,950 | 59,000 | 2,033 | 1,957 | 2,010 |
| 53,000 |  | Your New York City tax is: |  |  | 56,000 |  | Your New York City tax is: |  |  | 59,000 |  | Your New York City tax is: |  |  |
| 53,000 | 53,050 | 1,816 | 1,743 | 1,797 | 56,000 | 56,050 | 1,926 | 1,851 | 1,905 | 59,000 | 59,050 | 2,035 | 1,959 | 2,012 |
| 53,050 | 53,100 | 1,818 | 1,745 | 1,799 | 56,050 | 56,100 | 1,928 | 1,853 | 1,906 | 59,050 | 59,100 | 2,037 | 1,960 | 2,014 |
| 53,100 | 53,150 | 1,820 | 1,747 | 1,800 | 56,100 | 56,150 | 1,929 | 1,854 | 1,908 | 59,100 | 59,150 | 2,039 | 1,962 | 2,016 |
| 53,150 | 53,200 | 1,822 | 1,749 | 1,802 | 56,150 | 56,200 | 1,931 | 1,856 | 1,910 | 59,150 | 59,200 | 2,041 | 1,964 | 2,018 |
| 53,200 | 53,250 | 1,824 | 1,750 | 1,804 | 56,200 | 56,250 | 1,933 | 1,858 | 1,912 | 59,200 | 59,250 | 2,043 | 1,966 | 2,019 |
| 53,250 | 53,300 | 1,825 | 1,752 | 1,806 | 56,250 | 56,300 | 1,935 | 1,860 | 1,914 | 59,250 | 59,300 | 2,044 | 1,968 | 2,021 |
| 53,300 | 53,350 | 1,827 | 1,754 | 1,808 | 56,300 | 56,350 | 1,937 | 1,862 | 1,915 | 59,300 | 59,350 | 2,046 | 1,969 | 2,023 |
| 53,350 | 53,400 | 1,829 | 1,756 | 1,809 | 56,350 | 56,400 | 1,939 | 1,863 | 1,917 | 59,350 | 59,400 | 2,048 | 1,971 | 2,025 |
| 53,400 | 53,450 | 1,831 | 1,758 | 1,811 | 56,400 | 56,450 | 1,940 | 1,865 | 1,919 | 59,400 | 59,450 | 2,050 | 1,973 | 2,027 |
| 53,450 | 53,500 | 1,833 | 1,759 | 1,813 | 56,450 | 56,500 | 1,942 | 1,867 | 1,921 | 59,450 | 59,500 | 2,052 | 1,975 | 2,028 |
| 53,500 | 53,550 | 1,835 | 1,761 | 1,815 | 56,500 | 56,550 | 1,944 | 1,869 | 1,923 | 59,500 | 59,550 | 2,053 | 1,977 | 2,030 |
| 53,550 | 53,600 | 1,836 | 1,763 | 1,817 | 56,550 | 56,600 | 1,946 | 1,871 | 1,924 | 59,550 | 59,600 | 2,055 | 1,978 | 2,032 |
| 53,600 | 53,650 | 1,838 | 1,765 | 1,818 | 56,600 | 56,650 | 1,948 | 1,872 | 1,926 | 59,600 | 59,650 | 2,057 | 1,980 | 2,034 |
| 53,650 | 53,700 | 1,840 | 1,767 | 1,820 | 56,650 | 56,700 | 1,950 | 1,874 | 1,928 | 59,650 | 59,700 | 2,059 | 1,982 | 2,036 |
| 53,700 | 53,750 | 1,842 | 1,768 | 1,822 | 56,700 | 56,750 | 1,951 | 1,876 | 1,930 | 59,700 | 59,750 | 2,061 | 1,984 | 2,037 |
| 53,750 | 53,800 | 1,844 | 1,770 | 1,824 | 56,750 | 56,800 | 1,953 | 1,878 | 1,931 | 59,750 | 59,800 | 2,063 | 1,986 | 2,039 |
| 53,800 | 53,850 | 1,846 | 1,772 | 1,826 | 56,800 | 56,850 | 1,955 | 1,880 | 1,933 | 59,800 | 59,850 | 2,064 | 1,987 | 2,041 |
| 53,850 | 53,900 | 1,847 | 1,774 | 1,827 | 56,850 | 56,900 | 1,957 | 1,881 | 1,935 | 59,850 | 59,900 | 2,066 | 1,989 | 2,043 |
| 53,900 | 53,950 | 1,849 | 1,775 | 1,829 | 56,900 | 56,950 | 1,959 | 1,883 | 1,937 | 59,900 | 59,950 | 2,068 | 1,991 | 2,045 |
| 53,950 | 54,000 | 1,851 | 1,777 | 1,831 | 56,950 | 57,000 | 1,960 | 1,885 | 1,939 | 59,950 | 60,000 | 2,070 | 1,993 | 2,046 |

[^19]|  | ur ble is - | And you are - |  |  | If your taxable income is - |  | And you are - |  |  | If your 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 City tax is: |  |  | 62,000 |  | Your New York City tax is: |  |  | 64,000 |  | Your New York City tax is: |  |  |
| 60,000 | 60,050 | 2,072 | 1,995 | 2,048 | 62,000 | 62,050 | 2,145 | 2,066 | 2,121 | 64,000 | 64,050 | 2,218 | 2,138 | 2,194 |
| 60,050 | 60,100 | 2,074 | 1,996 | 2,050 | 62,050 | 62,100 | 2,146 | 2,068 | 2,123 | 64,050 | 64,100 | 2,219 | 2,140 | 2,196 |
| 60,100 | 60,150 | 2,075 | 1,998 | 2,052 | 62,100 | 62,150 | 2,148 | 2,070 | 2,125 | 64,100 | 64,150 | 2,221 | 2,142 | 2,197 |
| 60,150 | 60,200 | 2,077 | 2,000 | 2,053 | 62,150 | 62,200 | 2,150 | 2,072 | 2,126 | 64,150 | 64,200 | 2,223 | 2,144 | 2,199 |
| 60,200 | 60,250 | 2,079 | 2,002 | 2,055 | 62,200 | 62,250 | 2,152 | 2,074 | 2,128 | 64,200 | 64,250 | 2,225 | 2,145 | 2,201 |
| 60,250 | 60,300 | 2,081 | 2,004 | 2,057 | 62,250 | 62,300 | 2,154 | 2,075 | 2,130 | 64,250 | 64,300 | 2,227 | 2,147 | 2,203 |
| 60,300 | 60,350 | 2,083 | 2,005 | 2,059 | 62,300 | 62,350 | 2,156 | 2,077 | 2,132 | 64,300 | 64,350 | 2,229 | 2,149 | 2,205 |
| 60,350 | 60,400 | 2,084 | 2,007 | 2,061 | 62,350 | 62,400 | 2,157 | 2,079 | 2,134 | 64,350 | 64,400 | 2,230 | 2,151 | 2,207 |
| 60,400 | 60,450 | 2,086 | 2,009 | 2,063 | 62,400 | 62,450 | 2,159 | 2,081 | 2,135 | 64,400 | 64,450 | 2,232 | 2,153 | 2,208 |
| 60,450 | 60,500 | 2,088 | 2,011 | 2,064 | 62,450 | 62,500 | 2,161 | 2,083 | 2,137 | 64,450 | 64,500 | 2,234 | 2,154 | 2,210 |
| 60,500 | 60,550 | 2,090 | 2,013 | 2,066 | 62,500 | 62,550 | 2,163 | 2,084 | 2,139 | 64,500 | 64,550 | 2,236 | 2,156 | 2,212 |
| 60,550 | 60,600 | 2,092 | 2,014 | 2,068 | 62,550 | 62,600 | 2,165 | 2,086 | 2,141 | 64,550 | 64,600 | 2,238 | 2,158 | 2,214 |
| 60,600 | 60,650 | 2,094 | 2,016 | 2,070 | 62,600 | 62,650 | 2,167 | 2,088 | 2,143 | 64,600 | 64,650 | 2,240 | 2,160 | 2,216 |
| 60,650 | 60,700 | 2,095 | 2,018 | 2,072 | 62,650 | 62,700 | 2,168 | 2,090 | 2,145 | 64,650 | 64,700 | 2,241 | 2,162 | 2,218 |
| 60,700 | 60,750 | 2,097 | 2,020 | 2,073 | 62,700 | 62,750 | 2,170 | 2,092 | 2,146 | 64,700 | 64,750 | 2,243 | 2,163 | 2,219 |
| 60,750 | 60,800 | 2,099 | 2,021 | 2,075 | 62,750 | 62,800 | 2,172 | 2,093 | 2,148 | 64,750 | 64,800 | 2,245 | 2,165 | 2,221 |
| 60,800 | 60,850 | 2,101 | 2,023 | 2,077 | 62,800 | 62,850 | 2,174 | 2,095 | 2,150 | 64,800 | 64,850 | 2,247 | 2,167 | 2,223 |
| 60,850 | 60,900 | 2,103 | 2,025 | 2,079 | 62,850 | 62,900 | 2,176 | 2,097 | 2,152 | 64,850 | 64,900 | 2,249 | 2,169 | 2,225 |
| 60,900 | 60,950 | 2,105 | 2,027 | 2,081 | 62,900 | 62,950 | 2,178 | 2,099 | 2,154 | 64,900 | 64,950 | 2,250 | 2,171 | 2,227 |
| 60,950 | 61,000 | 2,106 | 2,029 | 2,083 | 62,950 | 63,000 | 2,179 | 2,100 | 2,156 | 64,950 | 65,000 | 2,252 | 2,172 | 2,228 |
| 61,000 |  | Your New York City tax is: |  |  | 63,000 |  | Your New York City tax is: |  |  | 65,000 or more: |  |  |  |  |
| 61,000 | 61,050 | 2,108 | 2,030 | 2,084 | 63,000 | 63,050 | 2,181 | 2,102 | 2,157 |  |  |  |  |  |
| 61,050 | 61,100 | 2,110 | 2,032 | 2,086 | 63,050 | 63,100 | 2,183 | 2,104 | 2,159 |  |  |  |  |  |
| 61,100 | 61,150 | 2,112 | 2,034 | 2,088 | 63,100 | 63,150 | 2,185 | 2,106 | 2,161 |  |  |  |  |  |
| 61,150 | 61,200 | 2,114 | 2,036 | 2,090 | 63,150 | 63,200 | 2,187 | 2,108 | 2,163 |  |  |  |  |  |
| 61,200 | 61,250 | 2,115 | 2,038 | 2,092 | 63,200 | 63,250 | 2,188 | 2,109 | 2,165 |  |  |  |  |  |
| 61,250 | 61,300 | 2,117 | 2,039 | 2,094 | 63,250 | 63,300 | 2,190 | 2,111 | 2,166 |  |  |  |  |  |
| 61,300 | 61,350 | 2,119 | 2,041 | 2,095 | 63,300 | 63,350 | 2,192 | 2,113 | 2,168 |  |  |  |  |  |
| 61,350 | 61,400 | 2,121 | 2,043 | 2,097 | 63,350 | 63,400 | 2,194 | 2,115 | 2,170 |  |  |  |  |  |
| 61,400 | 61,450 | 2,123 | 2,045 | 2,099 | 63,400 | 63,450 | 2,196 | 2,117 | 2,172 |  |  |  |  |  |
| 61,450 | 61,500 | 2,125 | 2,047 | 2,101 | 63,450 | 63,500 | 2,198 | 2,118 | 2,174 |  |  |  |  |  |
| 61,500 | 61,550 | 2,126 | 2,048 | 2,103 | 63,500 | 63,550 | 2,199 | 2,120 | 2,176 |  |  |  |  |  |
| 61,550 | 61,600 | 2,128 | 2,050 | 2,104 | 63,550 | 63,600 | 2,201 | 2,122 | 2,177 |  |  |  |  |  |
| 61,600 | 61,650 | 2,130 | 2,052 | 2,106 | 63,600 | 63,650 | 2,203 | 2,124 | 2,179 |  |  |  |  |  |
| 61,650 | 61,700 | 2,132 | 2,054 | 2,108 | 63,650 | 63,700 | 2,205 | 2,126 | 2,181 |  |  |  |  |  |
| 61,700 | 61,750 | 2,134 | 2,056 | 2,110 | 63,700 | 63,750 | 2,207 | 2,127 | 2,183 |  |  |  |  |  |
| 61,750 | 61,800 | 2,136 | 2,057 | 2,112 | 63,750 | 63,800 | 2,209 | 2,129 | 2,185 |  |  |  |  |  |
| 61,800 | 61,850 | 2,137 | 2,059 | 2,114 | 63,800 | 63,850 | 2,210 | 2,131 | 2,187 |  |  |  |  |  |
| 61,850 | 61,900 | 2,139 | 2,061 | 2,115 | 63,850 | 63,900 | 2,212 | 2,133 | 2,188 |  |  |  |  |  |
| 61,900 | 61,950 | 2,141 | 2,063 | 2,117 | 63,900 | 63,950 | 2,214 | 2,135 | 2,190 |  |  |  |  |  |
| 61,950 | 62,000 | 2,143 | 2,065 | 2,119 | 63,950 | 64,000 | 2,216 | 2,136 | 2,192 |  |  |  |  |  |

[^20]
## New York City tax rate schedule

| Married filing jointly and qualifying widow(er) - filing status (2) and (5) |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| If line 38 is: over | but not over | The tax is: |  |  |  |  |  |  |  |  |
| \$ 0 | \$ 21,600 |  |  | 2.907\% | of lin | 38 |  |  |  |  |
| $21,600$ | $45,000$ | \$ 628 | plus | 3.534\% |  | exc | ss |  | \$ | 21,600 |
| 45,000 | 90,000 | 1,455 | plus | 3.591\% | " | " |  | " |  | 45,000 |
| 90,000 | 500,000 | 3,071 | plus | 3.648\% | " | " | " | " |  | 90,000 |
| 500,000... | ................ | 18,028 | plus | 3.876\% | " | " | " | " |  | 500,000 |



| Head of household - filing status (4) |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| If line 38 is: over but not over |  | The tax is: |  |  |  |  |  |  |  |  |
| \$ 0 | \$ 14,400 |  |  | 2.907\% | of lin | 38 |  |  |  |  |
| 14,400 | 30,000 | \$ 419 | plus | 3.534\% | of the |  |  |  | \$ | 14,400 |
| 30,000 | 60,000 | 970 | plus | 3.591\% | " | " | " | " |  | 30,000 |
| 60,000 | 500,000 | 2,047 | plus | 3.648\% | " | " | " | " |  | 60,000 |
| 500,000.. | ............... | 18,098 | plus | 3.876\% | " | " | " | " |  | 500,000 |

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# New York State Department of Taxation and Finance Full-Year Resident Instructions 

## When to file/Important dates



April 15, 2015 Date by which you must file your 2014 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 15, 2015) by filing IT-370, Application for Automatic Six-Month Extension of Time to File for Individuals (see Need help? below).

June 15, 2015
Date by which you must file your 2014 New York State income tax return if you qualify to file your federal income tax return on June 15, 2015, 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 2014 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, 2015 Date by which you must file your 2014 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 15, 2015
June 15, 2015
September 15, 2015 January 15, 2016

> Your estimated MCTMT payments will now be due on these dates with your estimated income tax payments. These are the due dates for 2015 estimated tax payments. Generally, you must pay estimated income 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 Web site 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:
To order forms and publications:
(518) 457-5181

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

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

## 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 31 for additional information.


[^0]:    * See this page in the instructions. There is no form for this credit.

[^1]:    * See this page in the instructions. There is no form for this credit.

[^2]:    * Non-New York source income 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.

[^3]:    * 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.

[^4]:    $\qquad$

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

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

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

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

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[^20]:    * This column must also be used by a qualifying widow(er)

