



Department of Taxation and Finance

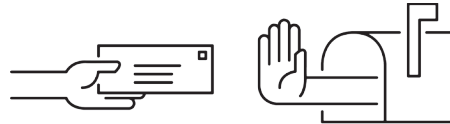
IT-201-I
Instructions

Instructions for Form IT-201

Full-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

(including instructions for Forms IT-201-ATT and IT-201-D)



Before you prepare a paper return, consider filing electronically

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

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

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

Use Form:	to:
IT-2	report wages and NYS, NYC, or Yonkers tax withheld (do not submit Form W-2).
IT-201-V	make a payment by check or money order with your return.
IT-201-D	claim the New York itemized deduction.
IT-1099-R	report NYS, NYC, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments (do not submit Form 1099-R).
IT-201-ATT	report other NYS or NYC taxes or to claim credits other than those reported on Form IT-201.
IT-225	report NY addition and subtraction modifications not reported directly on Form IT-201.

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

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What's **NEW** for 2016?

General changes for 2016

- **Revised Form POA-1**
Form POA-1, *Power of Attorney*, is being simplified. For more information about the changes made to the form (including instructions), see our website.
- **Extension of e-file mandate**
The current e-file mandate for individuals and tax preparers has been extended through tax year 2019.
- **Extension of certain voluntary compliance initiatives**
Reporting requirements and related administrative provisions concerning the disclosure of certain federal and New York State reportable transactions and related information regarding tax shelters have been extended to July 1, 2019.
- **Partnership return due date**
For tax years beginning in 2016, the filing deadline for partnership returns is moving from the fifteenth day of the fourth month to the fifteenth day of the third month following the close of the partnership year (now March 15 for calendar-year filers instead of April 15).
- **Recoupment of School Tax Relief (STAR) exemption**
For tax years beginning in 2016, if the Tax Department receives information that a taxpayer has improperly claimed a STAR exemption, the department may issue a levy or lien against any New York State personal income tax refund that the taxpayer claims.
- **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.
- **Empire State commercial production credit**
This credit has been extended through December 31, 2018. See Form IT-246, *Claim for Empire State Commercial Production Credit*, and its instructions.
- **Transportation of persons with disabilities credit**
This credit has been extended through December 31, 2022. See Form IT-236, *Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*, and its instructions.
- **Noncustodial parent earned income credit**
This credit has been permanently extended. Previously, this credit was due to expire December 31, 2016. See Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, and its instructions.
- **Clean heating fuel credit**
This credit has been extended through December 31, 2019. However, beginning on or after January 1, 2017, this credit will not apply to bioheat that is less than six percent biodiesel per gallon of bioheat. See Form IT-241, *Claim for Clean Heating Fuel Credit*, and its instructions.
- **Excelsior jobs program tax credit**
Beginning with tax year 2016, there is a reduction in the aggregate credit amount. This reduction runs through tax year 2024 and allows for unallocated program credit funds to be used through December 31, 2026. See Form IT-607, *Claim for Excelsior Jobs Program Tax Credit*, and its instructions.
- **Alcoholic beverage production credit**
The credit, previously known as the *beer production credit*, is now known as the *alcoholic beverage production credit*. This credit is expanded to include the production of cider, wine, and liquor. See Form IT-636, *Alcoholic Beverage Production Credit*, and its instructions.
- **Property tax freeze credit**
For tax year 2016, the advance payment credit included increases in municipal taxes, including property taxes levied by counties, cities, towns, villages, and special districts. These checks were generally mailed in the fall of 2016. For more information about this credit (including eligibility), see our website.
- **Economic transformation and facility redevelopment program tax credit**
Beginning with tax year 2016, a taxpayer who is an owner of a closed facility may include in the cost basis of the credit, asbestos removal costs, rental of demolition equipment, personnel costs to operate the demolition equipment, costs to remove and dispose of demolition debris, and the cost of any permits, licenses, and insurance necessary for the demolition. See Form IT-633, *Economic Transformation and Facility Redevelopment Program Tax Credit*, and its instructions.
- **NYC school tax credit**
Beginning with tax year 2016, the credit will now be a New York State personal income tax credit for residents of New York City. Previously, the credit was a New York City personal income tax credit for residents of New York City.
- **Urban youth jobs program tax credit**
Beginning with tax year 2016, there is an increase in funds for programs 4 and 5. The total amount to be allocated for the credit increases from \$20 million to \$50 million for programs 4 and 5. See Form IT-635, *Urban Youth Jobs Program Tax Credit*, and its instructions.
- **Low-income housing credit**
The statewide aggregate dollar amount of credit has been increased through 2020. See Form DTF-624, *Claim for Low-Income Housing Credit*, and its instructions.
- **Hire a veteran credit**
This credit has been extended through December 31, 2018. See Form IT-643, *Hire a Veteran Credit*, and its instructions.

(continued)

What's **NEW** for 2016? (continued)

New credits

- **Property tax relief credit**

A new advance payment credit is now available for individuals who reside outside of NYC. These checks were generally mailed in the fall of 2016. For more information about this credit (including eligibility), see our website.

- **STAR credit**

New homeowners will receive a STAR credit in the form of a check, rather than receiving a property tax exemption (if they qualify for STAR). The dollar value of the credit will be the same as the property tax exemption. For more information about this credit (including eligibility), see our website.

New voluntary contribution

- **Autism awareness and research fund**

Taxpayers may donate any whole dollar amount to be used to support autism awareness projects and autism research projects. For more information, see page 28.

E-file information

E-file your return



Using software?

You must e-file if your software allows you to e-file your return, or if you are a tax preparer who is subject to the e-file mandate. E-file is easy, safe, and allows you to get your refund faster. Most New 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 website). You may also pay with a credit card or submit a check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns*.

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

What is identity theft?

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

- social security number
- credit card number

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


Victims may not be aware their identities have been stolen.

Protect yourself from identity theft

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

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

File a valid return

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

Important reminder to file a complete return

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

Entering whole dollar amounts

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

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

Common words and phrases

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

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

Online Services

New York State Tax Department Online Services

Create an Online Services account and log in to:

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

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

www.tax.ny.gov

How do I fill in the forms?

Please follow these guidelines.

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

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

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

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

Special symbols

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



New information



Caution

1099-G information

Need to know the amount of your 2015 New York State Tax refund?

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

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

What you can find on our website

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

Visit our site to see other services and information.

How to get New York City forms

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

Online - nyc.gov/finance


Send a message - nyc.gov/contactdof

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

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 2016 plus New York additions (see page 16) 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 11.

 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 11.

- Does your child have **investment income** over \$2,100? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first \$3,100 of that income. When you file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over \$2,100 that was included in your federal gross income will be reported 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 2016, 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 13).

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

Credit	See Key above.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 36*
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 36*
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)	<input type="checkbox"/>	are able to claim the federal child and dependent care credit.	IT-216
Child and dependent care (New York City)	<input type="checkbox"/>	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)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
Claim of right (New York City)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
Claim of right (Yonkers)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
Claim of right (MCTMT)	<input type="checkbox"/>	had a claim of right credit on your federal return for income that was subject to MCTMT on a prior year's return.	IT-257
Clean heating fuel	<input type="checkbox"/>	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
College tuition	<input type="checkbox"/>	are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement	<input type="checkbox"/>	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Earned income (New York State)	<input type="checkbox"/>	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.	IT-215 or IT-209
Earned income (New York City)	<input type="checkbox"/>	are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child	<input type="checkbox"/>	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)	<input type="radio"/> <input type="checkbox"/>	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	<input type="checkbox"/>	have a dependent child under age 17, have a New York AGI between \$40,000 and \$300,000, and have a tax liability of zero or greater.	IT-114
Green building		have unused credit for expenses and purchases for a building meeting certain environmental and energy standards.	DTF-630
Historic homeownership rehabilitation	<input type="checkbox"/>	had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237

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

Credits for individuals (continued)

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

Credit	See Key above.	You may qualify for this credit if you:	Form
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 21*
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 22*
Long-term care insurance		paid premiums during the tax year for a long-term care insurance policy.	IT-249
Lump-sum distribution		received a federal lump-sum distribution while a New York State resident that was taxed by a specified jurisdiction outside New York State.	IT-112.1
Nursing home assessment	<input type="checkbox"/>	paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
Property tax freeze	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner (outside of New York City) who is eligible for the STAR property tax exemption.	See Note below.
NEW Property tax relief	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner (outside of New York City) who paid school district taxes.	See Note below.
Real property tax	<input type="radio"/> <input type="checkbox"/>	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 36*
School tax (New York City)	<input type="radio"/> <input type="checkbox"/>	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
NEW School tax reduction (STAR)	<input type="radio"/> <input type="checkbox"/>	are a New York State homeowner who recently purchased a residence and who is eligible for the STAR property tax exemption but has elected or is required to claim the credit in lieu of the exemption.	See Note below.
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 36*
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'	<input type="checkbox"/>	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

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

Note: These were advance payments mailed in the fall of 2016. For more information, see our website.

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

Credits for businesses (continued)Key: This credit may be refunded to you, even if you owe no tax.

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
Financial services industry EZ employment incentive	<input type="checkbox"/>	is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605
FSI EZ investment	<input type="checkbox"/>	is an FSI business that placed qualified property in service in an EZ.	IT-605
FSI employment incentive	<input type="checkbox"/>	put property in service that qualified for the FSI investment tax credit.	IT-252-ATT
FSI investment	<input type="checkbox"/>	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
Hire a veteran		hired and employed a qualified veteran on or after January 1, 2014.	IT-643
Historic barn rehabilitation		paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT
Investment	<input type="checkbox"/>	placed qualified property in service in New York State.	IT-212
Long-term care insurance		paid premiums during the tax year for a long-term care insurance policy.	IT-249
Low-income housing		had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
Manufacturer real property taxes	<input type="checkbox"/>	is a qualified New York manufacturer that paid eligible real property taxes.	IT-641
Minimum wage reimbursement	<input type="checkbox"/>	paid wages at the New York State minimum wage rate to students who are 16 to 19 years old.	IT-639
Musical and theatrical production	<input type="checkbox"/>	had expenses for the production, promotion, performance, and transportation for live, dramatic, stage shows on national tour.	IT-642
QETC capital		held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	<input type="checkbox"/>	is a QETC that paid wages to full-time employees.	DTF-621
QEZE real property taxes	<input type="checkbox"/>	is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes.	IT-606
QEZE tax reduction		is a QEZE that meets the employment requirements.	IT-604
Rehabilitation of historic properties	<input type="checkbox"/>	had qualified expenses related to the rehabilitation of a certified historic structure located in New York State.	IT-238
Security officer training	<input type="checkbox"/>	employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
Special additional mortgage recording tax	<input type="checkbox"/>	paid the special additional mortgage recording tax.	IT-256
START-UP NY telecommunication services excise tax	<input type="checkbox"/>	is an approved START-UP 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	<input type="checkbox"/>	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.)	IT-239
		had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.)	IT-236
Temporary deferral nonrefundable payout		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501

Credits for businesses *(continued)*

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

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
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
Urban youth jobs	<input type="checkbox"/>	was issued a certificate of eligibility by New York State Department of Labor under the Urban Youth Jobs Program.	IT-635
Workers with disabilities		was issued a certificate of eligibility by New York State Department of Labor under the Workers with Disabilities Tax Credit Program.	IT-644

Other forms you may have to file

Form IT-2 <i>Summary of W-2 Statements</i>	To report wages and New York State, New York City, or Yonkers tax withheld. For more information, see the instructions on Form IT-2.
Form IT-201-ATT <i>Other Tax Credits and Taxes, Attachment to Form IT-201</i>	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.
Form IT-201-D <i>Resident Itemized Deduction Schedule</i>	To claim the New York itemized deduction. For more information, see the instructions for Form IT-201-D.
Form IT-201-V <i>Payment Voucher for Income Tax Returns</i>	To make a payment by check or money order. For more information, see Form IT-201-V.
Form IT-203-A <i>Business Allocation Schedule</i>	To allocate business income or loss and net earnings from self-employment in and out of the MCTD. For more information, see the instructions on Form IT-203-A.
Form IT-225 <i>New York State Modifications</i>	To report New York State addition and subtraction modifications to federal AGI other than those specifically listed on Form IT-201. For more information, see page 16 and the instructions for Form IT-225.
Form IT-230 <i>Separate Tax on Lump-Sum Distributions</i>	To compute tax due if you used federal Form 4972 to compute your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.
Form IT-360.1 <i>Change of City Resident Status</i>	To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1.
Form IT-1099-R <i>Summary of Federal Form 1099-R Statements</i>	To report New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments. For more information, see the instructions on Form IT-1099-R.
Form IT-2105 <i>Estimated Tax Payment Voucher for Individuals</i>	To pay estimated tax for 2017 if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim, or owe any amount of MCTMT. For more information, see the instructions for Form IT-2105.
Form Y-203 <i>Yonkers Nonresident Earnings Tax Return</i>	To compute the tax due if you were not a Yonkers resident for 2016 but you earned wages or had self-employment income from within Yonkers, and you have to file a New York State income tax return. For more information, see the instructions for Form Y-203.
Form IT-201-X <i>Amended Resident Income Tax Return</i>	To amend a previously filed New York State income tax return. For more information, see <i>Amending your return</i> on page 42 and the instructions for Form IT-201-X.

Step 1 – Complete the taxpayer information section

Name and address

Write the following in the spaces provided:

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

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, 2016, enter your permanent home address as of December 31, 2016, **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.

Dates of birth and social security numbers

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

New York State county of residence

Enter the county in New York State where you lived on December 31, 2016. 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
Staten Island	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, 2016. School districts and code numbers are on pages 43 through 46. 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, 2015, 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, 2015, 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 41.

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 14).

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

Item A

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

The only exceptions to this rule apply to married individuals who file a joint federal return 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 2016 federal income tax return, mark an **X** in the **Yes** box. If you claimed the standard deduction on your federal return, mark an **X** in the **No** box.

Item C


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

Item D1

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

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

If you received a check(s) from the Tax Department for the property tax freeze credit or the property tax relief credit, you must mark an **X** in the **Yes** box and enter the total amount you received. These payments were generally mailed in the fall of 2016. Do **not** include the amount of any STAR credit check you may have received. For more information, and to determine your amount, see our website.

 **Yonkers residents:** Your Yonkers resident income tax surcharge could be overstated if you do not mark the D2 box and correctly fill in the Yonkers worksheet on page 25.

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 2016 (whether or not you personally used those living quarters for any part of the year), you must mark an **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 website. If you meet the definition, complete the New York City resident taxes and credits lines (47 through 53, 64, and 69 through 70a) on Form IT-201. See the instructions on pages 22 through 24, and 28 through 30.

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 2016. 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 website.

Code C7 Combat zone

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

Code D9 Death of spouse

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

Code K2 Combat zone, killed in action (KIA)

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

Code E3 Out of the country

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

Code E4 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2017. The filing deadline for your New York return is also June 15, 2017.

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).



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 the instructions for Form IT-225.

If you have either of the addition or subtraction modifications in the chart below relating to your partnership or S corporation income, include the amount on the applicable line of Form IT-201.

Modification code	Description	Line number
EA-113	Interest income on state and local bonds and obligations	20
ES-125	Interest income on U.S. government bonds	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 2016 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 2016 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 17.

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 2016 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 below. 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.

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 2016.

Worksheet

1	Total current and prior years' nonqualified withdrawals from your account(s).....	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*	3	_____
4	Subtract line 3 from line 2.....	4	_____
5	Total prior years' addition modifications*	5	_____
6	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	7	_____

If line 7 is 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.

Keep 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.

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 59½ before January 1, 2016, enter the qualifying pension and annuity income included in your 2016 federal AGI, **but not more than \$20,000**. If you became 59½ during 2016, enter only the amount received after you became 59½, **but not more than \$20,000**. If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

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

Qualifying pension and annuity income includes:

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

Qualifying pension and annuity income does not include:

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

Married taxpayers

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

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

Beneficiaries

If you received a decedent's pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2016, enter only the amount received after the decedent would have become 59½, but not more than \$20,000.

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

If the decedent has more than one beneficiary, the decedent's \$20,000 pension and annuity income exclusion must be allocated among the beneficiaries. Each beneficiary's share of the \$20,000 exclusion is determined by multiplying \$20,000 by a fraction whose numerator is the value of the pensions and annuities inherited by the beneficiary, and whose denominator is the total value inherited by all beneficiaries 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 59½ before January 1, 2016. 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 2016. 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 2016, 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 2016 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 _____
- 2 Amount of Qualified Tuition Program distribution included in your federal AGI 2 _____
- 3 Add lines 1 and 2. **Enter here and on Form IT-201, line 30** 3

Note: Keep this worksheet for future-year computations of the line 22 worksheet.

Beneficiary

During 2016, 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 **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 37 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 **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.

New York State standard deduction table	
Filing status <small>(see page 13)</small>	Standard deduction <small>(enter on line 34)</small>
① Single and you marked item C Yes	\$ 3,100
① Single and you marked item C No	7,950
② Married filing joint return	15,950
③ Married filing separate return	7,950
④ Head of household (with qualifying person)	11,150
⑤ Qualifying widow(er) with dependent child	15,950

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

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.

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 **A6** (for Build America Bond (BAB) interest), federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount. If your spouse was not required to file 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.

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 42 – Other New York State nonrefundable credits


See the credit charts on pages 7 through 11 for a listing of nonrefundable credits. If you are claiming any nonrefundable

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 *2016 New York City Tax Table* on pages 59 through 66. 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 67. Enter the tax on line 47.

 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 2016, do not enter an amount here. See the instructions for line 51 on page 23.

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 23 to determine the amount to enter on line 48.

 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 2016, do not enter an amount here. See the instructions for line 51 on page 23.

- **Filing status ① 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*.

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 allowed; do not make an entry on Form IT-201, line 48.	

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

If your federal AGI (see **Note 1**) is:

Over	but not over
\$ (see Note 2)	\$15,000
15,000	17,500
17,500	20,000
20,000	22,500
22,500	

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 (see Note 3)
Enter on Form IT-201, line 48:							
\$30	60	90	120	150	180	210	30
25	50	75	100	125	150	175	25
15	30	45	60	75	90	105	15
10	20	30	40	50	60	70	10
No credit is allowed; do not make an entry on Form IT-201, line 48.							

New York City household credit table 6 (see Note 5)
Filing status ③ only (Married filing separate return)

If your federal AGI (see **Note 4**) total from both returns is:

Over	but not over
\$ (see Note 2)	\$15,000
15,000	17,500
17,500	20,000
20,000	22,500
22,500	

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 (see Note 3)
Enter on Form IT-201, line 48:							
\$15	30	45	60	75	90	105	15
13	25	38	50	63	75	88	13
8	15	23	30	38	45	53	8
5	10	15	20	25	30	35	5
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 22. 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 **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 **A6** (for Build America Bond (BAB) interest), federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount. If your spouse was not required to file 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 2016, 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.

 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 2016, 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 2016 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 2016, 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 11.) 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 54a – Metropolitan Commuter Transportation Mobility Tax (MCTMT) net earnings base

Are you subject to the MCTMT?


If **No**, go to line 55.

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

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

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

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

 You must calculate your MCTMT net earnings base separately for each source of self-employment income that has business activity in the MCTD. If you have more than one source, combine all the individual amounts on line 54a. This is done by taking your net earnings from self-employment (see definition below) from each source and multiplying them by the MCTD allocation percentage for each source (see *Determining the MCTD allocation percentage* below).

Note: If you are filing a joint return, you and your spouse must each calculate the \$50,000 threshold on an individual basis. If both spouses' individually calculated MCTMT base exceeds \$50,000, then enter the combined total on line 54a. If either spouse's calculated MCTMT base is \$50,000 or less, do not include that amount on line 54a.

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

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

Form IT-204-IP, *New York Partner's Schedule K-1*, line 29b. Multiply your net partnership income by this percentage to determine the amount to include on line 54a.

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

- **All others** – if all of your net earnings from self-employment are from business activity **carried on inside the MCTD**, all of your net earnings from self-employment are allocated to the MCTD. Include the total net earnings from self-employment for that source on line 54a. If your net earnings from self-employment are from **business activity both inside and outside the MCTD**, you must complete Form IT-203-A, *Business Allocation Schedule*, to calculate the amount to include on line 54a. **Note:** For the definition of *business activity* inside and outside the MCTD, see Form IT-203-A.

Example: Pat is a partner in a partnership XYZ doing business in the MCTD. Pat also reports net earnings from self-employment from two Schedule C businesses. Business A carries on business both in and out of the MCTD. Business B carries on business only inside the MCTD. Pat would calculate the amount to enter on Line 54a as follows:

- 1) Net partnership income \$80,000 multiplied by 65% (.65), the amount shown on Form IT-204-IP, line 29b = \$52,000
- 2) Business B's net earnings from self-employment of \$36,000 = \$36,000
- 3) Business A's net earnings from self-employment of \$30,000. Since the business is carried on both in and out of the MCTD, use Form IT-203-A to calculate the amount to include: Net earnings of \$30,000 × 40% (Form IT-203-A, line 8) = \$12,000
Total amount to be included on line 54a = \$100,000

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

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

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

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

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

Line 54b – MCTMT

Multiply the amount on line 54a by .34% (.0034).

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 o on line 55.

Line 57 – Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for only part of 2016, 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.

Yonkers worksheet

a	Amount from line 46.....	a	_____
b	Amount from Form IT-213, <i>Claim for Empire State Child Credit</i> , line 16, or line 17 if an amount is entered on line 17.....	b	_____
c	Amount from Form IT-214, <i>Claim for Real Property Tax Credit</i> , line 33	c	_____
d	Amount from Form IT-216, <i>Claim for Child and Dependent Care Credit</i> , line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216).....	d	_____
e	Amount from Form IT-215, <i>Claim for Earned Income Credit</i> , line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17)	e	_____
f	Amount from Form IT-209, <i>Claim for Noncustodial Parent New York State Earned Income Credit</i> , line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42	f	_____
g	If you elected to claim the college tuition credit, the amount from Form IT-272, <i>Claim for College Tuition Credit or Itemized Deduction</i> , line 5 or 7, whichever applies	g	_____
h	Amount from line 69	h	_____
i	Amount from Form IT-114, <i>Claim for Family Tax Relief Credit</i> , line 5	i	_____
j	Amount of property tax freeze or property tax relief credit (<i>If you marked Yes at item D2(1), enter the amount from D2(2).</i>) ...	j	_____
k	Amount from Form IT-201-ATT, <i>Other Tax Credits and Taxes</i> , line 13	k	_____
l	Add lines b through k	l	_____
m	Subtract line l from line a	m	_____
n	Yonkers resident tax rate (16.75%)	n	.1675
o	Multiply line m by line n. Enter this amount on Form IT-201, line 55	o	<input type="text"/>

 If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2016, 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 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.

Sales and use tax chart

If your federal adjusted gross income (line 19) is:	Enter on line 59:
up to \$15,000*	\$ 10
\$ 15,001 - \$ 30,000	21
30,001 - 50,000	35
50,001 - 75,000	52
75,001 - 100,000	69
100,001 - 150,000	92
150,001 - 200,000	109
200,001 and greater	.055% (.00055) of income, or \$250, whichever amount is smaller

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

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

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

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 60n)

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 60n). 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 1 800 678-6399 for your free sample issue. For more information about New York State's environmental conservation programs, go to www.dec.ny.gov. For information about *Conservationist*, go to www.TheConservationist.org.

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

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

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

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

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

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

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

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

Prostate and Testicular Cancer Research and Education Fund

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

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

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

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

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

Teen Health Education Fund (*Teen Health Education*)

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

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

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

Homeless Veterans Assistance Fund (*Homeless Veterans*)

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

Mental Illness Anti-Stigma Fund

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

(continued)

Step 7 – Add voluntary contributions (continued)**Women's Cancers Education and Prevention Fund**

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

Autism Awareness and Research Fund (Autism Fund)

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

Step 8 – Enter your payments and credits**Line 63 – Empire State child credit**

Did you claim the **federal** child tax credit for 2016 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 63a.

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 63a – Family tax relief credit

Did you claim a dependent exemption for a child under 17 and was your NYAGI between \$40,000 and \$300,000?

If **No**, you do not qualify for this credit. Go to line 64.

If **Yes**, review the instructions for Form IT-114, *Claim for Family Tax Relief Credit*, to see if you qualify for this credit. If you qualify, complete Form IT-114 and transfer the amount from Form IT-114, line 5, to Form IT-201, line 63a. Submit Form IT-114 with your return.

Line 64 – NYS/NYC child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2016 (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, 2016, 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 AGI is the line 19 amount minus any BAB 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 2016 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.

 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 18, 2017, whichever is later.

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

Did you make child support payments payable through a New York State Support Collection Unit?

If **No**, you do not qualify for this credit. Go to line 67.

If **Yes**, review the instructions for Form IT-209 to see if you qualify for this credit. If you qualify, complete Form IT-209 and transfer the credit amount to the appropriate line of Form IT-201.

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 2016?

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 39), 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 below) 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 below) is \$250,000 or less), determine your credit using Table 1 below if you were a full-year resident or Table 2 below 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.

Table 1 - Full-year New York City residents: New York City school tax credit table

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

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

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

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

* 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 2016 on your federal return?

If **No**, you do not qualify to claim this credit. Go to line 70a.

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 70a 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 18, 2017, 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 11 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


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

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

- Form(s) IT-2, and
- Form(s) IT-1099-R, and
- Form 1099-G, *Certain Government Payments*, and
- Form W-2G, *Certain Gambling Winnings*.



Submit Form(s) IT-2 and Form(s) IT-1099-R with your Form IT-201. In addition, submit any federal Forms 1099-G and W-2G that show any NYS, NYC, or Yonkers tax withheld. Do **not** submit federal Form W-2 or 1099-R with your return. Keep copies of those forms and the forms you submitted with your return for your records.

Check your withholding for 2017

 If, after completing your 2016 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 2016 estimated tax payments for New York State, New York City, Yonkers, and MCTMT (include your last installment even if paid in 2017). If you marked filing status  but made **separate** 2016 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid;
- Any amount of overpayment from your 2015 personal income tax return that you applied to your 2016 estimated tax (if this amount was adjusted by the Tax Department, use the adjusted amount); and
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online*). If you marked filing status  but you and your spouse filed separate Forms IT-370, enter the total amount you and your spouse paid.

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

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

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

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

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated taxes allocated to you by the estate or trust, include your amount on line 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 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 2017 estimated tax (enter on line 79); **or**
- 3) divided between options 1 and 2.

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

Refund options

Direct deposit

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

If you choose direct deposit, enter your account information on line 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.

 Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on page 32).

Paper checks

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

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

Collection of debts from your refund

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


A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

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

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities, or MCTMT liabilities, call (518) 457-5434 or write to: NYS Tax Department, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000.

If not using U.S. Mail, see Publication 55.

Disclaiming of spouse's debt

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

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the 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, Yonkers, and MCTMT estimated tax for 2017. 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 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 **X** in the box, enter your account information on line 83, and enter your electronic funds withdrawal information on line 84.

 To avoid other penalties and interest, pay any tax you owe by April 18, 2017.

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

Line 81 – Estimated tax penalty

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

- 1) Locate the amount of your 2015 New York AGI as shown on your 2015 return;
- 2) Locate the amount of your 2015 New York income tax; then
- 3) Calculate the amount of your 2016 prepayments (the amount of withholding and estimated tax payments you have already made or have been paid on your behalf by a partnership or S corporation for 2016).

In general, you are not subject to a penalty if your 2016 prepayments equal at least 100% of your 2015 income tax based on a 12-month return.

(continued)

However:

- If your 2015 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately for 2016) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2015 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 2016 return; and
- You may owe a penalty if you underpaid your estimated tax liability for any payment period.

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

If you owe an estimated tax penalty, enter the penalty amount on line 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 tax penalty **and also** be due a refund. In that case, subtract the estimated tax penalty amount from the overpayment and enter the net result on line 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. Include that amount in the total on line 80. You may compute the penalty and interest using the *Penalty and Interest Calculator* on our website.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 83, or on our website.

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

File now/Pay later! You must specify a future payment date up to and including April 18, 2017. If you file before April 18, 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 the last four digits of your social security number and **2016 Income Tax** on it. **Do not send cash.**

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

Fee for payments returned by banks

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

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

By credit card

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

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

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

You must have an Online Services account to make a payment by credit card. You will need the amount of the payment (**line 80 of Form IT-201**), the credit card number, and expiration date. Have a copy of your completed New York State income tax return available. You will be shown the amount of the convenience fee that you will be charged to cover the cost of this service. At that point you may elect to accept or cancel the credit card transaction.

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

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 18, 2017.

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 **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 on page 33, 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.

JOHN SMITH
MARY SMITH
999 Maple Street
Someplace, NY 10000

Pay to the Order of _____ \$ 1234

Date _____

15-0000/0000

SOME BANK
Someplace, NY 10000

Routing Number (line 83b): 090090099
Account Number (line 83c): 1357902468

For _____

Do not include the check number

⑆090090099⑆ 1357902468 1234

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.

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

Step 10 – Sign and date your return**Third-party designee**

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

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

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

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

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

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

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

Paid preparer's signature

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

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

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

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

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

Your signature(s)

In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, 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 41.

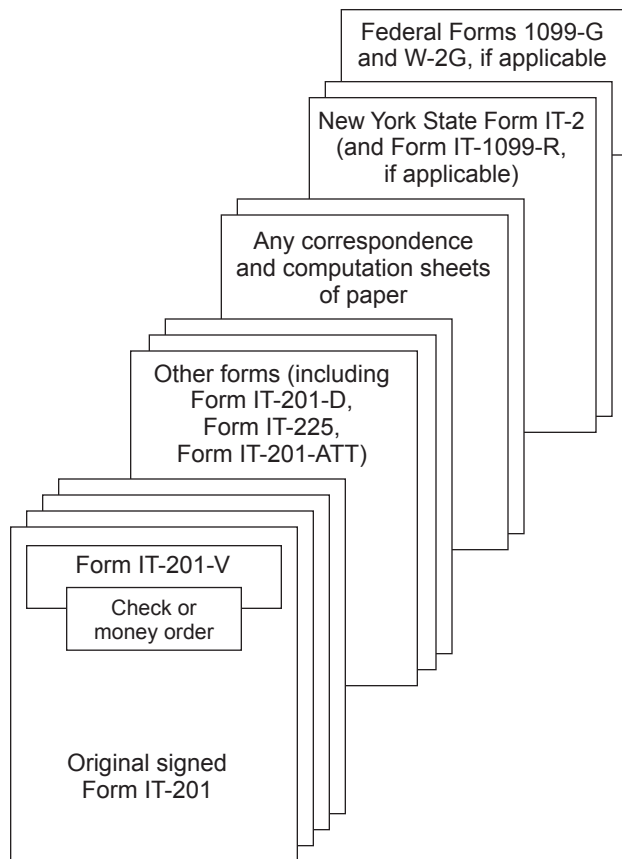
Daytime phone number

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
 - Form IT-2 (and Forms IT-1099-R, 1099-G, and W-2G, if applicable) – **do not send federal Form W-2 or 1099-R**



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

- 4) **Mail your return** by April 18, 2017.

- 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 website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Instructions for Form IT-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, Yonkers, or MCTMT 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 11 for a listing of credits) or to compute other taxes you may have to pay. Follow the form’s instructions for how to enter the **money amount(s)** and **code number(s)** on Form IT-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 **X** in the Yes box. If you marked Yes, you are not eligible for any tax credit allowed under Tax Law Article 9, 9-A, or 33, or any business tax credits allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A.

Line 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.

NYC accumulation distribution credit worksheet

1	Enter the amount from Form IT-201, line 49	1	_____
2	Enter the amount from Form IT-201-ATT, line 33	2	_____
3	Add lines 1 and 2.....	3	_____
4	Enter New York City accumulation distribution credit	4	_____
5	Enter the smaller of line 3 or line 4 here and on Form IT-201-ATT, line 9. This is your allowable New York City accumulation distribution credit	5	<input type="text"/>

Line 20

Property tax relief credit addback

If you received advance payment of the property tax relief credit and the school taxes remained unpaid 60 days after the last date on which they could have been paid without interest, the amount of the payment must be added back as tax on Form IT-201-ATT. Enter the amount of the payment you received and code **055** on a line between lines 20a and 20l.

Instructions for Form IT-201-ATT (continued)

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**.

Line 22 worksheet

1	Enter the amount from Form IT-201, line 39	1	<input style="width: 80%;" type="text"/>
2	Enter the amount from Form IT-201, line 41	2	<input style="width: 80%;" type="text"/>
3	Enter the amount from Form IT-201, line 42	3	<input style="width: 80%;" type="text"/>
4	Add lines 1, 2 and 3, and enter the total here and on line 22	4	<input style="width: 80%;" type="text"/>

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).

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 2016 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).

Worksheet 1 Long-term care adjustment

1	Amount of long-term care premiums included on federal Schedule A, line 1	1	<input style="width: 80%;" type="text"/>
2	Amount from federal Schedule A, line 1 ...	2	<input style="width: 80%;" type="text"/>
3	Divide line 1 by line 2 and round to the fourth decimal place	3	<input style="width: 80%;" type="text"/>
4	Amount from federal Schedule A, line 4 ...	4	<input style="width: 80%;" type="text"/>
5	Multiply line 4 by line 3	5	<input style="width: 80%;" type="text"/>

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

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

Instructions for Form IT-201-D (continued)

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 amount
Single ①	\$ 259,400
Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child	311,300
Married filing separate return ③	155,650
Head of household ④ (with qualifying person)	285,350

Worksheet 2

1 Enter amount from line 9 of the federal itemized deduction worksheet in the instructions for line 29 of federal Form 1040, Schedule A	1	
2 Enter amount from federal itemized deduction worksheet, line 3	2	
3 Divide line 1 by line 2 and round to the fourth decimal place	3	
4 Amount of subtraction adjustment A (described above)	4	
5 Amount of subtraction adjustments B and C described above that are included in total federal itemized deductions from federal Schedule A, line 29, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment E that is included in lines 19, 27, and 28 of federal Schedule A (e.g., contributions)	5	
6 Add line 4 and line 5	6	
7 Multiply line 6 by line 3	7	
8 Subtract line 7 from line 6	8	
9 Enter the amount of subtraction adjustments D and E described above, excluding that portion of E included in line 5 above	9	
10 Enter the amount from Worksheet 1 , line 5	10	
11 Add lines 8, 9, and 10. Enter the total on Form IT-201-D, line 9.	11	

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 (G, 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 2016 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 2016 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 24a through 24f.

S corporation shareholders: If you are a shareholder of a federal S corporation that is a New York S corporation for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, include on line 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.

Instructions for Form IT-201-D (continued)

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.....	4	_____
5	Divide line 4 by \$50,000 and round to the fourth decimal place.....	5	_____
6	Enter 25% (.25) of line 12.....	6	_____
7	Multiply line 5 by line 6.....	7	_____

Enter this amount on line 13.

Worksheet 4

1	Enter the excess of New York adjusted gross income over \$475,000 (cannot exceed \$50,000).....	1	_____
2	Divide line 1 by \$50,000 and round to the fourth decimal place.....	2	_____
3	Enter 25% (.25) of line 12.....	3	_____
4	Multiply line 2 by line 3.....	4	_____
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	_____
3	Subtract line 2 from line 1.....	3	_____

Enter this amount on line 13.

Worksheet 6

1	Enter the amount from line 12.....	1	_____
2	Enter 25% (.25) of your gifts to charity (line 4).....	2	_____
3	Subtract line 2 from line 1.....	3	_____

Enter this amount on line 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 2016? If **No**, enter **0** 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 20. For greater tax savings, enter the larger of these amounts on Form IT-201, line 34, and mark an **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 20.

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 website.

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

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

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

Group B

- 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
- 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
- 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:

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

Nonresident

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

Additional information (continued)

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 40, 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 2016, or if you are a full-year New York City resident or New York City part-year resident for 2016, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2016.

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 2016 (see below), **and**

- you were a nonresident of New York State on December 31, 2015; or
- you will be a New York State nonresident on January 1, 2017.

You have accrued income for 2016 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2016, but you are reporting that income for federal income tax purposes in tax year 2016; or
- you have an item of income that was fixed and determinable in tax year 2016, but you will be reporting that income for federal income tax purposes in a tax year after 2016.

Full-year and part-year New York City residents

You are subject to the special accrual rules **only** if you have accrued income for 2016 (see below), **and**

- you were a nonresident of New York City on December 31, 2015, but you were a full-year New York City resident for tax year 2016; or
- you were a full-year New York City resident for 2016 but you will be a New York City nonresident on January 1, 2017; or
- you were a New York City part-year resident for tax year 2016.

You have accrued income for 2016 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2016, but you are reporting that income for federal income tax purposes in tax year 2016; or
- you have an item of income that was fixed and determinable in tax year 2016, but you will be reporting that income for federal income tax purposes in a tax year after 2016; or

- you have an item of income that was fixed and determinable in your 2016 New York City resident period, but that income is not reportable for federal income tax purposes in your 2016 New York City resident period; or
- you have an item of non-New York source income (see footnote below) that was fixed and determinable in your 2016 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2016 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 16.

Deceased taxpayers

If a taxpayer died after 2015 and before filing a return for 2016, 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*.

* 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**.

Additional information (continued)

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. See *Disclaiming of spouse's debt* on page 31.

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

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

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

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

In addition, you must use Form IT-201-X to file a protective claim or to report a net operating loss (NOL) carryback.

Paid preparer information

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

School districts and code numbers**Albany – Erie**

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, 2016. (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

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**
 Forestville **198**
 Franklinville **205**
 Frewsburg **208**
 Gowanda **230**
 Hinsdale **277**
 Olean **462**
 Pine Valley **497**
 Pioneer **498**
 Portville **512**
 Randolph **522**
 Salamanca **556**
 Springville-Griffith Institute **244**
 Ten Broeck Academy and
 Franklinville **205**
 West Valley **690**

Cayuga

Auburn **025**
 Cato-Meridian **092**
 Groton **245**
 Hannibal **257**
 Homer **281**
 Jordan-Elbridge **315**
 Moravia **407**
 Oswego **472**
 Port Byron **507**
 Red Creek **525**
 Skaneateles **588**
 Southern Cayuga **609**
 Union Springs **650**
 Weedsport **681**

Chautauqua

Bemus Point **048**
 Brocton **067**
 Cassadaga Valley **091**
 Chautauqua Lake **104**
 Clymer **119**
 Dunkirk **155**
 Falconer **189**
 Forestville **198**
 Fredonia **206**
 Frewsburg **208**
 Gowanda **230**
 Jamestown **306**
 Panama **479**
 Pine Valley **497**
 Randolph **522**
 Ripley **536**
 Sherman **583**
 Silver Creek **587**
 Southwestern **611**
 Westfield Academy and
 Central **692**

Chemung

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



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**
 Downsview **150**
 Franklin **203**
 Gilboa-Conesville **223**
 Hancock **256**

Delaware (continued)

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

Dutchess

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

Erie

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

Essex – Nassau**Essex**

AuSable Valley 026
 Crown Point 137
 Elizabethtown-Lewis 179
 Keene 317
 Lake Placid 328
 Minerva 399
 Moriah 408
 Newcomb 434
 Putnam 517
 Saranac Lake 561
 Schroon Lake 573
 Ticonderoga 636
 Westport 696
 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
 Broodalbin-Perth 065
 Dolgeville 148
 Edinburg 173
 Fonda-Fultonville 197
 Fort Plain 201
 Galway 212
 Gloversville 227
 Johnstown 314
 Mayfield 383
 Northville 454
 Oppenheim-Ephratah-
 St. Johnsville 467
 Wheelerville 698

Genesee

Akron 004
 Albion 006
 Alden 007
 Alexander 008
 Attica 024
 Batavia 036
 Brockport 066
 Byron-Bergen 075
 Caledonia-Mumford 077
 Elba 177
 Iroquois 300
 Le Roy 338
 Medina 387
 Oakfield-Alabama 458
 Pavilion 482
 Pembroke 487
 Royalton-Hartland 548
 Wyoming 714

Greene

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

Hamilton

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

Herkimer

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

Jefferson

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

Kings (Brooklyn)

Brooklyn 071

Lewis

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

Livingston

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

Livingston (continued)

Honeoye 282
 Honeoye Falls-Lima 283
 Le Roy 338
 Livonia 350
 Mount Morris 413
 Naples 420
 Pavilion 482
 Perry 490
 Wayland-Cohocton 677
 Wheatland-Chili 697
 York 716

Madison

Brookfield 070
 Canastota 084
 Cazenovia 095
 Chittenango 111
 DeRuyter 141
 East Syracuse-Minoa 167
 Edmeston 174
 Fabius-Pompey 187
 Fayetteville-Manlius 370
 Hamilton 252
 Madison 361
 Morrisville-Eaton 411
 Mount Markham 412
 Oneida 463
 Otselic Valley 606
 Sherburne-Earville 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
 Broodalbin-Perth 065
 Canajoharie 081
 Cherry Valley-Springfield 616
 Cobleskill-Richmondville 120
 Duanesburg 153
 Fonda-Fultonville 197
 Fort Plain 201

Montgomery (continued)

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

Nassau

Amityville 014
 Baldwin 032
 Bellmore 046
 Bellmore-Merrick CHS*
 Bethpage 052
 Carle Place 088
 Cold Spring Harbor 123
 East Meadow 162
 East Rockaway 166
 East Williston 168
 Elmont 184
 Farmingdale 191
 Floral Park-Bellerose 195
 Franklin Square 204
 Freeport 207
 Garden City 214
 Glen Cove 224
 Great Neck 234
 Hempstead 265
 Herricks 270
 Hewlett-Woodmere 272
 Hicksville 273
 Island Park 302
 Island Trees 303
 Jericho 311
 Lawrence 337
 Levittown 340
 Locust Valley 352
 Long Beach 353
 Lynbrook 357
 Malverne 366
 Manhasset 368
 Massapequa 379
 Merrick 389
 Mineola 398
 New Hyde Park-
 Garden City Park 425
 North Bellmore 441
 North Merrick 444
 North Shore 448
 Oceanside 459
 Oyster Bay-East Norwich 476
 Plainedge 501
 Plainview-Old Bethpage 502
 Port Washington 511
 Rockville Centre 539
 Roosevelt 544
 Roslyn 546
 Seaford 577
 Sewanhaka CHS*
 Syosset 630
 Uniondale 652
 Valley Stream CHS*
 Valley Stream 13 655
 Valley Stream 24 656
 Valley Stream 30 657
 Wantagh 664
 Westbury 691
 West Hempstead 687

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

New York – Staten Island

New York (Manhattan)

Manhattan 369

New York City (see individual counties)**Niagara**

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

Oneida

Adirondack 002
 Brookfield 070
 Camden 079
 Central Square 098
 Clinton 117
 Holland Patent 279
 Madison 361
 Mount Markham 412
 New Hartford 424
 New York Mills 430
 Oneida 463
 Oriskany 469
 Poland 506
 Remsen 528
 Rome 541
 Sauquoit Valley 564
 Stockbridge Valley 624
 Town of Webb 639
 Utica 653
 Vernon-Verona-Sherrill 584
 Waterville 673
 West Canada Valley 685
 Westmoreland 695
 Whitesboro 701

Onondaga

Baldwinsville 033
 Cato-Meridian 092
 Cazenovia 095
 Central Square 098
 Chittenango 111
 DeRuyter 141
 East Syracuse-Minoa 167
 Fabius-Pompey 187
 Fayetteville-Manlius 370
 Homer 281
 Jamesville-Dewitt 307
 Jordan-Elbridge 315
 LaFayette 325
 Liverpool 348
 Lyncourt 358
 Marcellus 373
 Moravia 407
 North Syracuse 449
 Onondaga 465
 Phoenix 494
 Skaneateles 588
 Solvay 593
 Syracuse 631
 Tully 646
 West Genesee 686
 Westhill 694

Ontario

Bloomfield 157
 Canandaigua 082
 Geneva 219
 Honeoye 282
 Honeoye Falls-Lima 283
 Livonia 350
 Lyons 360
 Manchester-Shortsville
 (Red Jacket) 527
 Marcus Whitman 374
 Naples 420
 Newark 431
 Palmyra-Macedon 478
 Penn Yan 489
 Phelps-Clifton Springs
 (Midlakes) 493
 Pittsford 500
 Victor 659
 Wayland-Cohocton 677

Orange

Chester 110
 Cornwall 133
 Eldred 178
 Florida 196
 Goshen 228
 Greenwood Lake 243
 Highland Falls-
 Fort Montgomery 275
 Kiryas Joel Village 725
 Marlboro 377
 Middletown 394
 Minisink Valley 400
 Monroe-Woodbury 403
 Newburgh 433
 North Rockland 445
 Pine Bush 495
 Port Jervis 510
 Ramapo 626
 Tuxedo 648
 Valley 405
 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

Queens 519

Rensselaer

Averill Park 027
 Berlin 049
 Brunswick (Brittonkill) 064
 Cambridge 078
 East Greenbush 158
 Hoosick Falls 285
 Hoosic Valley 284
 Ichabod Crane 294
 Lansingburgh 334
 Mechanicville 386
 New Lebanon 426
 North Greenbush (Williams) 704
 Rensselaer 530
 Schodack 571
 Stillwater 623
 Troy 642
 Wynantskill 713

Richmond (Staten Island)

Staten Island 622

Rockland

Clarkstown 423
 East Ramapo 615
 Nanuet 419
 North Rockland 445
 Nyack 457
 Pearl River 484
 Ramapo 626
 South Orangetown 605

Saratoga

Amsterdam 015
 Ballston Spa 034
 Broadalbin-Perth 065
 Burnt Hills-Ballston Lake 074
 Corinth 131
 Edinburg 173
 Galway 212
 Hadley-Luzerne 247
 Hudson Falls 290
 Mechanicville 386
 Niskayuna 439
 Northville 454
 Saratoga Springs 562
 Schuylerville 574
 Scotia-Glenville 576
 Shenendehowa 581
 South Glens Falls 597
 Stillwater 623
 Waterford-Halfmoon 670

Schenectady

Amsterdam 015
 Burnt Hills-Ballston Lake 074
 Duanesburg 153
 Galway 212
 Mohonasen 402
 Niskayuna 439
 Schalmont 568
 Schenectady 569
 Schoharie 572
 Scotia-Glenville 576
 South Colonie 595

Schoharie

Berne-Knox-Westerlo 050
 Cairo-Durham 076
 Canajoharie 081
 Charlotte Valley 101
 Cobleskill-Richmondville 120
 Duanesburg 153
 Fonda-Fultonville 197
 Gilboa-Conesville 223
 Greenville 240
 Jefferson 310
 Middleburgh 393
 Schoharie 572
 Sharon Springs 579
 Stamford 620

Schuyler

Bradford 057
 Corning-Painted Post 132
 Dundee 154
 Hammondsport 254
 Horseheads 287
 Odessa-Montour 460
 South Seneca 607
 Spencer-Van Etten 613
 Trumansburg 643
 Watkins Glen 675

Seneca

Clyde-Savannah 118
 Geneva 219
 Lyons 360
 Phelps-Clifton Springs
 (Midlakes) 493
 Romulus 542
 Seneca Falls 578
 South Seneca 607
 Trumansburg 643
 Waterloo 671

Staten Island (see *Richmond*)

Steuben – Yates**Steuben**

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

St. Lawrence

Alexandria 009
 Brasher Falls 058
 Brushton-Moira 072
 Canton 087
 Clifton-Fine 116
 Colton-Pierrepont 124
 Edwards-Knox 724
 Gouverneur 229
 Hammond 253
 Harrisville 261
 Hermon-DeKalb 269
 Heuvelton 271
 Indian River 297
 Lisbon 345
 Madrid-Waddington 362
 Massena 380
 Morristown 410
 Norwood-Norfolk 456
 Ogdensburg 461
 Parishville-Hopkinton 480
 Potsdam 513
 Salmon River 558
 St. Regis Falls 619
 Tupper Lake 647

Suffolk

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

Suffolk (continued)

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

Sullivan

Eldred 178
 Ellenville 180
 Fallsburg 190
 Liberty 342
 Livingston Manor 349
 Minisink Valley 400
 Monticello 406
 Pine Bush 495
 Port Jervis 510
 Sullivan West 143
 Roscoe 545
 Tri-Valley 640

Tioga

Candor 085
 Dryden 152
 Ithaca 305
 Maine-Endwell 364
 Marathon 372
 Newark Valley 432
 Owego Apalachin 473
 Spencer-Van Etten 613
 Tioga 637
 Union-Endicott 651
 Vestal 658
 Waverly 676
 Whitney Point 703

Tompkins

Candor 085
 Cortland 134
 Dryden 152

Tompkins (continued)

Groton 245
 Homer 281
 Ithaca 305
 Lansing 333
 Moravia 407
 Newark Valley 432
 Newfield 436
 Odessa-Montour 460
 Southern Cayuga 609
 Spencer-Van Etten 613
 Trumansburg 643

Ulster

Ellenville 180
 Fallsburg 190
 Highland 274
 Kingston 322
 Livingston Manor 349
 Margaretville 375
 Marlboro 377
 New Paltz 427
 Onteora 466
 Pine Bush 495
 Rondout Valley 543
 Saugerties 563
 Tri-Valley 640
 Valley 405
 Walkkill 662

Warren

Abraham Wing 226
 Bolton 055
 Corinth 131
 Glens Falls 225
 Hadley-Luzerne 247
 Hudson Falls 290
 Johnsbury 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
 Hoosick 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
 Edgemont 172
 Elmsford 185
 Greenburgh Central 7 237
 Harrison 260
 Hastings-on-Hudson 263
 Hendrick Hudson 267
 Irvington 301
 Katonah-Lewisboro 316
 Lakeland 331
 Mamaroneck 367
 Mount Pleasant 417
 Mount Vernon 416
 New Rochelle 428
 North Salem 447
 Ossining 471
 Peekskill 485
 Pelham 486
 Pleasantville 504
 Pocantico Hills 505
 Port Chester 508
 Putnam Valley 518
 Rye 551
 Rye Neck 552
 Scarsdale 567
 Somers 594
 Tarrytowns 633
 Tuckahoe Union Free 644
 Valhalla 654
 White Plains 699
 Yonkers 715
 Yorktown 717

Wyoming

Alden 007
 Alexander 008
 Attica 024
 Dalton-Nunda (Keshequa) 320
 Fillmore 192
 Holland 278
 Iroquois 300
 Letchworth 339
 Pavilion 482
 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

NYS

2016 New York State Tax Table

\$0 - \$5,999

 If your New York adjusted gross income, Form IT-201, line 33 is more than \$106,950, you cannot use these tables. See *Tax computation - New York AGI of more than \$106,950* beginning on page 56 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 \$1,817. This is the tax amount they must write on line 39 of Form IT-201. →

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
Your New York State tax is:				
38,200	38,250	2,129	1,814	1,959
38,250	38,300	2,132	1,817	1,962
38,300	38,350	2,135	1,820	1,965
38,350	38,400	2,138	1,823	1,968

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

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

\$6,000 – \$14,999

2016 New York State Tax Table

NYS

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	364	361	361	12,000	12,050	502	481	481
6,050	6,100	243	243	243	9,050	9,100	366	363	363	12,050	12,100	504	483	483
6,100	6,150	245	245	245	9,100	9,150	368	365	365	12,100	12,150	507	485	485
6,150	6,200	247	247	247	9,150	9,200	371	367	367	12,150	12,200	510	487	487
6,200	6,250	249	249	249	9,200	9,250	373	369	369	12,200	12,250	512	489	489
6,250	6,300	251	251	251	9,250	9,300	375	371	371	12,250	12,300	515	491	491
6,300	6,350	253	253	253	9,300	9,350	377	373	373	12,300	12,350	517	493	493
6,350	6,400	255	255	255	9,350	9,400	380	375	375	12,350	12,400	520	495	495
6,400	6,450	257	257	257	9,400	9,450	382	377	377	12,400	12,450	523	497	497
6,450	6,500	259	259	259	9,450	9,500	384	379	379	12,450	12,500	525	499	499
6,500	6,550	261	261	261	9,500	9,550	386	381	381	12,500	12,550	528	501	501
6,550	6,600	263	263	263	9,550	9,600	389	383	383	12,550	12,600	531	503	503
6,600	6,650	265	265	265	9,600	9,650	391	385	385	12,600	12,650	533	505	505
6,650	6,700	267	267	267	9,650	9,700	393	387	387	12,650	12,700	536	507	507
6,700	6,750	269	269	269	9,700	9,750	395	389	389	12,700	12,750	538	509	509
6,750	6,800	271	271	271	9,750	9,800	398	391	391	12,750	12,800	541	511	511
6,800	6,850	273	273	273	9,800	9,850	400	393	393	12,800	12,850	544	513	513
6,850	6,900	275	275	275	9,850	9,900	402	395	395	12,850	12,900	546	515	516
6,900	6,950	277	277	277	9,900	9,950	404	397	397	12,900	12,950	549	517	518
6,950	7,000	279	279	279	9,950	10,000	407	399	399	12,950	13,000	552	519	520
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	409	401	401	13,000	13,050	554	521	522
7,050	7,100	283	283	283	10,050	10,100	411	403	403	13,050	13,100	557	523	525
7,100	7,150	285	285	285	10,100	10,150	413	405	405	13,100	13,150	559	525	527
7,150	7,200	287	287	287	10,150	10,200	416	407	407	13,150	13,200	562	527	529
7,200	7,250	289	289	289	10,200	10,250	418	409	409	13,200	13,250	565	529	531
7,250	7,300	291	291	291	10,250	10,300	420	411	411	13,250	13,300	567	531	534
7,300	7,350	293	293	293	10,300	10,350	422	413	413	13,300	13,350	570	533	536
7,350	7,400	295	295	295	10,350	10,400	425	415	415	13,350	13,400	573	535	538
7,400	7,450	297	297	297	10,400	10,450	427	417	417	13,400	13,450	575	537	540
7,450	7,500	299	299	299	10,450	10,500	429	419	419	13,450	13,500	578	539	543
7,500	7,550	301	301	301	10,500	10,550	431	421	421	13,500	13,550	580	541	545
7,550	7,600	303	303	303	10,550	10,600	434	423	423	13,550	13,600	583	543	547
7,600	7,650	305	305	305	10,600	10,650	436	425	425	13,600	13,650	586	545	549
7,650	7,700	307	307	307	10,650	10,700	438	427	427	13,650	13,700	588	547	552
7,700	7,750	309	309	309	10,700	10,750	440	429	429	13,700	13,750	591	549	554
7,750	7,800	311	311	311	10,750	10,800	443	431	431	13,750	13,800	594	551	556
7,800	7,850	313	313	313	10,800	10,850	445	433	433	13,800	13,850	596	553	558
7,850	7,900	315	315	315	10,850	10,900	447	435	435	13,850	13,900	599	555	561
7,900	7,950	317	317	317	10,900	10,950	449	437	437	13,900	13,950	602	557	563
7,950	8,000	319	319	319	10,950	11,000	452	439	439	13,950	14,000	605	559	565
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	454	441	441	14,000	14,050	608	561	567
8,050	8,100	323	323	323	11,050	11,100	456	443	443	14,050	14,100	611	563	570
8,100	8,150	325	325	325	11,100	11,150	458	445	445	14,100	14,150	614	565	572
8,150	8,200	327	327	327	11,150	11,200	461	447	447	14,150	14,200	617	567	574
8,200	8,250	329	329	329	11,200	11,250	463	449	449	14,200	14,250	620	569	576
8,250	8,300	331	331	331	11,250	11,300	465	451	451	14,250	14,300	623	571	579
8,300	8,350	333	333	333	11,300	11,350	467	453	453	14,300	14,350	626	573	581
8,350	8,400	335	335	335	11,350	11,400	470	455	455	14,350	14,400	629	575	583
8,400	8,450	337	337	337	11,400	11,450	472	457	457	14,400	14,450	632	577	585
8,450	8,500	339	339	339	11,450	11,500	474	459	459	14,450	14,500	635	579	588
8,500	8,550	341	341	341	11,500	11,550	476	461	461	14,500	14,550	638	581	590
8,550	8,600	344	343	343	11,550	11,600	479	463	463	14,550	14,600	641	583	592
8,600	8,650	346	345	345	11,600	11,650	481	465	465	14,600	14,650	644	585	594
8,650	8,700	348	347	347	11,650	11,700	483	467	467	14,650	14,700	647	587	597
8,700	8,750	350	349	349	11,700	11,750	486	469	469	14,700	14,750	650	589	599
8,750	8,800	353	351	351	11,750	11,800	489	471	471	14,750	14,800	653	591	601
8,800	8,850	355	353	353	11,800	11,850	491	473	473	14,800	14,850	656	593	603
8,850	8,900	357	355	355	11,850	11,900	494	475	475	14,850	14,900	658	595	606
8,900	8,950	359	357	357	11,900	11,950	496	477	477	14,900	14,950	661	597	608
8,950	9,000	362	359	359	11,950	12,000	499	479	479	14,950	15,000	664	599	610

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

NYS

2016 New York State Tax Table

\$15,000 – \$23,999

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
15,000 Your New York State tax is:					18,000 Your New York State tax is:					21,000 Your New York State tax is:				
15,000	15,050	667	601	612	18,000	18,050	844	726	751	21,000	21,050	1,021	861	910
15,050	15,100	670	603	615	18,050	18,100	847	728	754	21,050	21,100	1,024	863	913
15,100	15,150	673	605	617	18,100	18,150	850	730	756	21,100	21,150	1,027	865	916
15,150	15,200	676	607	619	18,150	18,200	853	733	759	21,150	21,200	1,030	868	919
15,200	15,250	679	609	621	18,200	18,250	856	735	761	21,200	21,250	1,033	870	922
15,250	15,300	682	611	624	18,250	18,300	859	737	764	21,250	21,300	1,036	872	925
15,300	15,350	685	613	626	18,300	18,350	862	739	767	21,300	21,350	1,039	874	928
15,350	15,400	688	615	628	18,350	18,400	865	742	769	21,350	21,400	1,042	877	931
15,400	15,450	691	617	630	18,400	18,450	868	744	772	21,400	21,450	1,045	879	934
15,450	15,500	694	619	633	18,450	18,500	871	746	775	21,450	21,500	1,048	881	937
15,500	15,550	697	621	635	18,500	18,550	874	748	777	21,500	21,550	1,052	883	940
15,550	15,600	700	623	637	18,550	18,600	877	751	780	21,550	21,600	1,055	886	943
15,600	15,650	703	625	639	18,600	18,650	880	753	782	21,600	21,650	1,058	888	946
15,650	15,700	706	627	642	18,650	18,700	883	755	785	21,650	21,700	1,061	890	949
15,700	15,750	709	629	644	18,700	18,750	886	757	788	21,700	21,750	1,064	892	952
15,750	15,800	712	631	646	18,750	18,800	889	760	790	21,750	21,800	1,068	895	955
15,800	15,850	715	633	648	18,800	18,850	892	762	793	21,800	21,850	1,071	897	957
15,850	15,900	717	635	651	18,850	18,900	894	764	796	21,850	21,900	1,074	899	960
15,900	15,950	720	637	653	18,900	18,950	897	766	798	21,900	21,950	1,077	901	963
15,950	16,000	723	639	655	18,950	19,000	900	769	801	21,950	22,000	1,081	904	966
16,000 Your New York State tax is:					19,000 Your New York State tax is:					22,000 Your New York State tax is:				
16,000	16,050	726	641	657	19,000	19,050	903	771	803	22,000	22,050	1,084	906	969
16,050	16,100	729	643	660	19,050	19,100	906	773	806	22,050	22,100	1,087	908	972
16,100	16,150	732	645	662	19,100	19,150	909	775	809	22,100	22,150	1,090	910	975
16,150	16,200	735	647	664	19,150	19,200	912	778	811	22,150	22,200	1,093	913	978
16,200	16,250	738	649	666	19,200	19,250	915	780	814	22,200	22,250	1,097	915	981
16,250	16,300	741	651	669	19,250	19,300	918	782	817	22,250	22,300	1,100	917	984
16,300	16,350	744	653	671	19,300	19,350	921	784	819	22,300	22,350	1,103	919	987
16,350	16,400	747	655	673	19,350	19,400	924	787	822	22,350	22,400	1,106	922	990
16,400	16,450	750	657	675	19,400	19,450	927	789	824	22,400	22,450	1,110	924	993
16,450	16,500	753	659	678	19,450	19,500	930	791	827	22,450	22,500	1,113	926	996
16,500	16,550	756	661	680	19,500	19,550	933	793	830	22,500	22,550	1,116	928	999
16,550	16,600	759	663	682	19,550	19,600	936	796	832	22,550	22,600	1,119	931	1,002
16,600	16,650	762	665	684	19,600	19,650	939	798	835	22,600	22,650	1,122	933	1,005
16,650	16,700	765	667	687	19,650	19,700	942	800	838	22,650	22,700	1,126	935	1,008
16,700	16,750	768	669	689	19,700	19,750	945	802	840	22,700	22,750	1,129	937	1,011
16,750	16,800	771	671	691	19,750	19,800	948	805	843	22,750	22,800	1,132	940	1,014
16,800	16,850	774	673	693	19,800	19,850	951	807	845	22,800	22,850	1,135	942	1,016
16,850	16,900	776	675	696	19,850	19,900	953	809	848	22,850	22,900	1,139	944	1,019
16,900	16,950	779	677	698	19,900	19,950	956	811	851	22,900	22,950	1,142	946	1,022
16,950	17,000	782	679	700	19,950	20,000	959	814	853	22,950	23,000	1,145	949	1,025
17,000 Your New York State tax is:					20,000 Your New York State tax is:					23,000 Your New York State tax is:				
17,000	17,050	785	681	702	20,000	20,050	962	816	856	23,000	23,050	1,148	951	1,028
17,050	17,100	788	683	705	20,050	20,100	965	818	859	23,050	23,100	1,151	953	1,031
17,100	17,150	791	685	707	20,100	20,150	968	820	861	23,100	23,150	1,155	955	1,034
17,150	17,200	794	688	709	20,150	20,200	971	823	864	23,150	23,200	1,158	958	1,037
17,200	17,250	797	690	711	20,200	20,250	974	825	866	23,200	23,250	1,161	960	1,040
17,250	17,300	800	692	714	20,250	20,300	977	827	869	23,250	23,300	1,164	962	1,043
17,300	17,350	803	694	716	20,300	20,350	980	829	872	23,300	23,350	1,168	964	1,046
17,350	17,400	806	697	718	20,350	20,400	983	832	874	23,350	23,400	1,171	967	1,049
17,400	17,450	809	699	720	20,400	20,450	986	834	877	23,400	23,450	1,174	969	1,052
17,450	17,500	812	701	723	20,450	20,500	989	836	880	23,450	23,500	1,177	971	1,055
17,500	17,550	815	703	725	20,500	20,550	992	838	882	23,500	23,550	1,181	974	1,058
17,550	17,600	818	706	727	20,550	20,600	995	841	885	23,550	23,600	1,184	977	1,061
17,600	17,650	821	708	730	20,600	20,650	998	843	887	23,600	23,650	1,187	979	1,064
17,650	17,700	824	710	733	20,650	20,700	1,001	845	890	23,650	23,700	1,190	982	1,067
17,700	17,750	827	712	735	20,700	20,750	1,004	847	893	23,700	23,750	1,193	984	1,070
17,750	17,800	830	715	738	20,750	20,800	1,007	850	895	23,750	23,800	1,197	987	1,073
17,800	17,850	833	717	740	20,800	20,850	1,010	852	898	23,800	23,850	1,200	990	1,075
17,850	17,900	835	719	743	20,850	20,900	1,012	854	901	23,850	23,900	1,203	992	1,078
17,900	17,950	838	721	746	20,900	20,950	1,015	856	904	23,900	23,950	1,206	995	1,081
17,950	18,000	841	724	748	20,950	21,000	1,018	859	907	23,950	24,000	1,210	998	1,084

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

\$24,000 – \$32,999

2016 New York State Tax Table

NYS

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 State tax is:					27,000 Your New York State tax is:					30,000 Your New York State tax is:				
24,000	24,050	1,213	1,000	1,087	27,000	27,050	1,406	1,158	1,264	30,000	30,050	1,600	1,330	1,441
24,050	24,100	1,216	1,003	1,090	27,050	27,100	1,409	1,160	1,267	30,050	30,100	1,603	1,333	1,444
24,100	24,150	1,219	1,005	1,093	27,100	27,150	1,413	1,163	1,270	30,100	30,150	1,606	1,336	1,447
24,150	24,200	1,222	1,008	1,096	27,150	27,200	1,416	1,166	1,273	30,150	30,200	1,609	1,339	1,450
24,200	24,250	1,226	1,011	1,099	27,200	27,250	1,419	1,168	1,276	30,200	30,250	1,613	1,342	1,453
24,250	24,300	1,229	1,013	1,102	27,250	27,300	1,422	1,171	1,279	30,250	30,300	1,616	1,345	1,456
24,300	24,350	1,232	1,016	1,105	27,300	27,350	1,426	1,173	1,282	30,300	30,350	1,619	1,348	1,459
24,350	24,400	1,235	1,019	1,108	27,350	27,400	1,429	1,176	1,285	30,350	30,400	1,622	1,351	1,462
24,400	24,450	1,239	1,021	1,111	27,400	27,450	1,432	1,179	1,288	30,400	30,450	1,626	1,354	1,465
24,450	24,500	1,242	1,024	1,114	27,450	27,500	1,435	1,181	1,291	30,450	30,500	1,629	1,357	1,468
24,500	24,550	1,245	1,026	1,117	27,500	27,550	1,439	1,184	1,294	30,500	30,550	1,632	1,360	1,471
24,550	24,600	1,248	1,029	1,120	27,550	27,600	1,442	1,187	1,297	30,550	30,600	1,635	1,363	1,474
24,600	24,650	1,251	1,032	1,123	27,600	27,650	1,445	1,189	1,300	30,600	30,650	1,638	1,366	1,477
24,650	24,700	1,255	1,034	1,126	27,650	27,700	1,448	1,192	1,303	30,650	30,700	1,642	1,369	1,480
24,700	24,750	1,258	1,037	1,129	27,700	27,750	1,451	1,194	1,306	30,700	30,750	1,645	1,372	1,483
24,750	24,800	1,261	1,040	1,132	27,750	27,800	1,455	1,197	1,309	30,750	30,800	1,648	1,374	1,486
24,800	24,850	1,264	1,042	1,134	27,800	27,850	1,458	1,200	1,311	30,800	30,850	1,651	1,377	1,488
24,850	24,900	1,268	1,045	1,137	27,850	27,900	1,461	1,203	1,314	30,850	30,900	1,655	1,380	1,491
24,900	24,950	1,271	1,047	1,140	27,900	27,950	1,464	1,206	1,317	30,900	30,950	1,658	1,383	1,494
24,950	25,000	1,274	1,050	1,143	27,950	28,000	1,468	1,209	1,320	30,950	31,000	1,661	1,386	1,497
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	1,277	1,053	1,146	28,000	28,050	1,471	1,212	1,323	31,000	31,050	1,664	1,389	1,500
25,050	25,100	1,280	1,055	1,149	28,050	28,100	1,474	1,215	1,326	31,050	31,100	1,667	1,392	1,503
25,100	25,150	1,284	1,058	1,152	28,100	28,150	1,477	1,218	1,329	31,100	31,150	1,671	1,395	1,506
25,150	25,200	1,287	1,061	1,155	28,150	28,200	1,480	1,221	1,332	31,150	31,200	1,674	1,398	1,509
25,200	25,250	1,290	1,063	1,158	28,200	28,250	1,484	1,224	1,335	31,200	31,250	1,677	1,401	1,512
25,250	25,300	1,293	1,066	1,161	28,250	28,300	1,487	1,227	1,338	31,250	31,300	1,680	1,404	1,515
25,300	25,350	1,297	1,068	1,164	28,300	28,350	1,490	1,230	1,341	31,300	31,350	1,684	1,407	1,518
25,350	25,400	1,300	1,071	1,167	28,350	28,400	1,493	1,233	1,344	31,350	31,400	1,687	1,410	1,521
25,400	25,450	1,303	1,074	1,170	28,400	28,450	1,497	1,236	1,347	31,400	31,450	1,690	1,413	1,524
25,450	25,500	1,306	1,076	1,173	28,450	28,500	1,500	1,239	1,350	31,450	31,500	1,693	1,416	1,527
25,500	25,550	1,310	1,079	1,176	28,500	28,550	1,503	1,242	1,353	31,500	31,550	1,697	1,419	1,530
25,550	25,600	1,313	1,082	1,179	28,550	28,600	1,506	1,245	1,356	31,550	31,600	1,700	1,422	1,533
25,600	25,650	1,316	1,084	1,182	28,600	28,650	1,509	1,248	1,359	31,600	31,650	1,703	1,425	1,536
25,650	25,700	1,319	1,087	1,185	28,650	28,700	1,513	1,251	1,362	31,650	31,700	1,706	1,428	1,539
25,700	25,750	1,322	1,089	1,188	28,700	28,750	1,516	1,254	1,365	31,700	31,750	1,709	1,431	1,542
25,750	25,800	1,326	1,092	1,191	28,750	28,800	1,519	1,256	1,368	31,750	31,800	1,713	1,433	1,545
25,800	25,850	1,329	1,095	1,193	28,800	28,850	1,522	1,259	1,370	31,800	31,850	1,716	1,436	1,547
25,850	25,900	1,332	1,097	1,196	28,850	28,900	1,526	1,262	1,373	31,850	31,900	1,719	1,439	1,550
25,900	25,950	1,335	1,100	1,199	28,900	28,950	1,529	1,265	1,376	31,900	31,950	1,722	1,442	1,553
25,950	26,000	1,339	1,103	1,202	28,950	29,000	1,532	1,268	1,379	31,950	32,000	1,726	1,445	1,556
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	1,342	1,105	1,205	29,000	29,050	1,535	1,271	1,382	32,000	32,050	1,729	1,448	1,559
26,050	26,100	1,345	1,108	1,208	29,050	29,100	1,538	1,274	1,385	32,050	32,100	1,732	1,451	1,562
26,100	26,150	1,348	1,110	1,211	29,100	29,150	1,542	1,277	1,388	32,100	32,150	1,735	1,454	1,565
26,150	26,200	1,351	1,113	1,214	29,150	29,200	1,545	1,280	1,391	32,150	32,200	1,738	1,457	1,568
26,200	26,250	1,355	1,116	1,217	29,200	29,250	1,548	1,283	1,394	32,200	32,250	1,742	1,460	1,572
26,250	26,300	1,358	1,118	1,220	29,250	29,300	1,551	1,286	1,397	32,250	32,300	1,745	1,463	1,575
26,300	26,350	1,361	1,121	1,223	29,300	29,350	1,555	1,289	1,400	32,300	32,350	1,748	1,466	1,578
26,350	26,400	1,364	1,124	1,226	29,350	29,400	1,558	1,292	1,403	32,350	32,400	1,751	1,469	1,581
26,400	26,450	1,368	1,126	1,229	29,400	29,450	1,561	1,295	1,406	32,400	32,450	1,755	1,472	1,584
26,450	26,500	1,371	1,129	1,232	29,450	29,500	1,564	1,298	1,409	32,450	32,500	1,758	1,475	1,588
26,500	26,550	1,374	1,131	1,235	29,500	29,550	1,568	1,301	1,412	32,500	32,550	1,761	1,478	1,591
26,550	26,600	1,377	1,134	1,238	29,550	29,600	1,571	1,304	1,415	32,550	32,600	1,764	1,481	1,594
26,600	26,650	1,380	1,137	1,241	29,600	29,650	1,574	1,307	1,418	32,600	32,650	1,767	1,484	1,597
26,650	26,700	1,384	1,139	1,244	29,650	29,700	1,577	1,310	1,421	32,650	32,700	1,771	1,487	1,601
26,700	26,750	1,387	1,142	1,247	29,700	29,750	1,580	1,313	1,424	32,700	32,750	1,774	1,490	1,604
26,750	26,800	1,390	1,145	1,250	29,750	29,800	1,584	1,315	1,427	32,750	32,800	1,777	1,492	1,607
26,800	26,850	1,393	1,147	1,252	29,800	29,850	1,587	1,318	1,429	32,800	32,850	1,780	1,495	1,610
26,850	26,900	1,397	1,150	1,255	29,850	29,900	1,590	1,321	1,432	32,850	32,900	1,784	1,498	1,613
26,900	26,950	1,400	1,152	1,258	29,900	29,950	1,593	1,324	1,435	32,900	32,950	1,787	1,501	1,617
26,950	27,000	1,403	1,155	1,261	29,950	30,000	1,597	1,327	1,438	32,950	33,000	1,790	1,504	1,620

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

NYS

2016 New York State Tax Table

\$33,000 – \$41,999

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
33,000		Your New York State tax is:			36,000		Your New York State tax is:			39,000		Your New York State tax is:		
33,000	33,050	1,793	1,507	1,623	36,000	36,050	1,987	1,684	1,817	39,000	39,050	2,180	1,861	2,010
33,050	33,100	1,796	1,510	1,626	36,050	36,100	1,990	1,687	1,820	39,050	39,100	2,183	1,864	2,013
33,100	33,150	1,800	1,513	1,630	36,100	36,150	1,993	1,690	1,823	39,100	39,150	2,187	1,867	2,017
33,150	33,200	1,803	1,516	1,633	36,150	36,200	1,996	1,693	1,826	39,150	39,200	2,190	1,870	2,020
33,200	33,250	1,806	1,519	1,636	36,200	36,250	2,000	1,696	1,830	39,200	39,250	2,193	1,873	2,023
33,250	33,300	1,809	1,522	1,639	36,250	36,300	2,003	1,699	1,833	39,250	39,300	2,196	1,876	2,026
33,300	33,350	1,813	1,525	1,642	36,300	36,350	2,006	1,702	1,836	39,300	39,350	2,200	1,879	2,029
33,350	33,400	1,816	1,528	1,646	36,350	36,400	2,009	1,705	1,839	39,350	39,400	2,203	1,882	2,033
33,400	33,450	1,819	1,531	1,649	36,400	36,450	2,013	1,708	1,842	39,400	39,450	2,206	1,885	2,036
33,450	33,500	1,822	1,534	1,652	36,450	36,500	2,016	1,711	1,846	39,450	39,500	2,209	1,888	2,039
33,500	33,550	1,826	1,537	1,655	36,500	36,550	2,019	1,714	1,849	39,500	39,550	2,213	1,891	2,042
33,550	33,600	1,829	1,540	1,659	36,550	36,600	2,022	1,717	1,852	39,550	39,600	2,216	1,894	2,046
33,600	33,650	1,832	1,543	1,662	36,600	36,650	2,025	1,720	1,855	39,600	39,650	2,219	1,897	2,049
33,650	33,700	1,835	1,546	1,665	36,650	36,700	2,029	1,723	1,859	39,650	39,700	2,222	1,900	2,052
33,700	33,750	1,838	1,549	1,668	36,700	36,750	2,032	1,726	1,862	39,700	39,750	2,225	1,903	2,055
33,750	33,800	1,842	1,551	1,671	36,750	36,800	2,035	1,728	1,865	39,750	39,800	2,229	1,905	2,058
33,800	33,850	1,845	1,554	1,675	36,800	36,850	2,038	1,731	1,868	39,800	39,850	2,232	1,908	2,062
33,850	33,900	1,848	1,557	1,678	36,850	36,900	2,042	1,734	1,871	39,850	39,900	2,235	1,911	2,065
33,900	33,950	1,851	1,560	1,681	36,900	36,950	2,045	1,737	1,875	39,900	39,950	2,238	1,914	2,068
33,950	34,000	1,855	1,563	1,684	36,950	37,000	2,048	1,740	1,878	39,950	40,000	2,242	1,917	2,071
34,000		Your New York State tax is:			37,000		Your New York State tax is:			40,000		Your New York State tax is:		
34,000	34,050	1,858	1,566	1,688	37,000	37,050	2,051	1,743	1,881	40,000	40,050	2,245	1,920	2,075
34,050	34,100	1,861	1,569	1,691	37,050	37,100	2,054	1,746	1,884	40,050	40,100	2,248	1,923	2,078
34,100	34,150	1,864	1,572	1,694	37,100	37,150	2,058	1,749	1,888	40,100	40,150	2,251	1,926	2,081
34,150	34,200	1,867	1,575	1,697	37,150	37,200	2,061	1,752	1,891	40,150	40,200	2,254	1,929	2,084
34,200	34,250	1,871	1,578	1,701	37,200	37,250	2,064	1,755	1,894	40,200	40,250	2,258	1,932	2,088
34,250	34,300	1,874	1,581	1,704	37,250	37,300	2,067	1,758	1,897	40,250	40,300	2,261	1,935	2,091
34,300	34,350	1,877	1,584	1,707	37,300	37,350	2,071	1,761	1,900	40,300	40,350	2,264	1,938	2,094
34,350	34,400	1,880	1,587	1,710	37,350	37,400	2,074	1,764	1,904	40,350	40,400	2,267	1,941	2,097
34,400	34,450	1,884	1,590	1,713	37,400	37,450	2,077	1,767	1,907	40,400	40,450	2,271	1,944	2,100
34,450	34,500	1,887	1,593	1,717	37,450	37,500	2,080	1,770	1,910	40,450	40,500	2,274	1,947	2,104
34,500	34,550	1,890	1,596	1,720	37,500	37,550	2,084	1,773	1,913	40,500	40,550	2,277	1,950	2,107
34,550	34,600	1,893	1,599	1,723	37,550	37,600	2,087	1,776	1,917	40,550	40,600	2,280	1,953	2,110
34,600	34,650	1,896	1,602	1,726	37,600	37,650	2,090	1,779	1,920	40,600	40,650	2,283	1,956	2,113
34,650	34,700	1,900	1,605	1,730	37,650	37,700	2,093	1,782	1,923	40,650	40,700	2,287	1,959	2,117
34,700	34,750	1,903	1,608	1,733	37,700	37,750	2,096	1,785	1,926	40,700	40,750	2,290	1,962	2,120
34,750	34,800	1,906	1,610	1,736	37,750	37,800	2,100	1,787	1,929	40,750	40,800	2,293	1,964	2,123
34,800	34,850	1,909	1,613	1,739	37,800	37,850	2,103	1,790	1,933	40,800	40,850	2,296	1,967	2,126
34,850	34,900	1,913	1,616	1,742	37,850	37,900	2,106	1,793	1,936	40,850	40,900	2,300	1,970	2,129
34,900	34,950	1,916	1,619	1,746	37,900	37,950	2,109	1,796	1,939	40,900	40,950	2,303	1,973	2,133
34,950	35,000	1,919	1,622	1,749	37,950	38,000	2,113	1,799	1,942	40,950	41,000	2,306	1,976	2,136
35,000		Your New York State tax is:			38,000		Your New York State tax is:			41,000		Your New York State tax is:		
35,000	35,050	1,922	1,625	1,752	38,000	38,050	2,116	1,802	1,946	41,000	41,050	2,309	1,979	2,139
35,050	35,100	1,925	1,628	1,755	38,050	38,100	2,119	1,805	1,949	41,050	41,100	2,312	1,982	2,142
35,100	35,150	1,929	1,631	1,759	38,100	38,150	2,122	1,808	1,952	41,100	41,150	2,316	1,985	2,146
35,150	35,200	1,932	1,634	1,762	38,150	38,200	2,125	1,811	1,955	41,150	41,200	2,319	1,988	2,149
35,200	35,250	1,935	1,637	1,765	38,200	38,250	2,129	1,814	1,959	41,200	41,250	2,322	1,991	2,152
35,250	35,300	1,938	1,640	1,768	38,250	38,300	2,132	1,817	1,962	41,250	41,300	2,325	1,994	2,155
35,300	35,350	1,942	1,643	1,771	38,300	38,350	2,135	1,820	1,965	41,300	41,350	2,329	1,997	2,158
35,350	35,400	1,945	1,646	1,775	38,350	38,400	2,138	1,823	1,968	41,350	41,400	2,332	2,000	2,162
35,400	35,450	1,948	1,649	1,778	38,400	38,450	2,142	1,826	1,971	41,400	41,450	2,335	2,003	2,165
35,450	35,500	1,951	1,652	1,781	38,450	38,500	2,145	1,829	1,975	41,450	41,500	2,338	2,006	2,168
35,500	35,550	1,955	1,655	1,784	38,500	38,550	2,148	1,832	1,978	41,500	41,550	2,342	2,009	2,171
35,550	35,600	1,958	1,658	1,788	38,550	38,600	2,151	1,835	1,981	41,550	41,600	2,345	2,012	2,175
35,600	35,650	1,961	1,661	1,791	38,600	38,650	2,154	1,838	1,984	41,600	41,650	2,348	2,015	2,178
35,650	35,700	1,964	1,664	1,794	38,650	38,700	2,158	1,841	1,988	41,650	41,700	2,351	2,018	2,181
35,700	35,750	1,967	1,667	1,797	38,700	38,750	2,161	1,844	1,991	41,700	41,750	2,354	2,021	2,184
35,750	35,800	1,971	1,669	1,800	38,750	38,800	2,164	1,846	1,994	41,750	41,800	2,358	2,023	2,187
35,800	35,850	1,974	1,672	1,804	38,800	38,850	2,167	1,849	1,997	41,800	41,850	2,361	2,026	2,191
35,850	35,900	1,977	1,675	1,807	38,850	38,900	2,171	1,852	2,000	41,850	41,900	2,364	2,029	2,194
35,900	35,950	1,980	1,678	1,810	38,900	38,950	2,174	1,855	2,004	41,900	41,950	2,367	2,032	2,197
35,950	36,000	1,984	1,681	1,813	38,950	39,000	2,177	1,858	2,007	41,950	42,000	2,371	2,035	2,200

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

\$42,000 – \$50,999

2016 New York State Tax Table

NYS

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
42,000 Your New York State tax is:					45,000 Your New York State tax is:					48,000 Your New York State tax is:				
42,000	42,050	2,374	2,038	2,204	45,000	45,050	2,567	2,228	2,397	48,000	48,050	2,761	2,421	2,591
42,050	42,100	2,377	2,041	2,207	45,050	45,100	2,570	2,231	2,400	48,050	48,100	2,764	2,424	2,594
42,100	42,150	2,380	2,044	2,210	45,100	45,150	2,574	2,234	2,404	48,100	48,150	2,767	2,428	2,597
42,150	42,200	2,383	2,047	2,213	45,150	45,200	2,577	2,237	2,407	48,150	48,200	2,770	2,431	2,600
42,200	42,250	2,387	2,050	2,217	45,200	45,250	2,580	2,241	2,410	48,200	48,250	2,774	2,434	2,604
42,250	42,300	2,390	2,053	2,220	45,250	45,300	2,583	2,244	2,413	48,250	48,300	2,777	2,437	2,607
42,300	42,350	2,393	2,056	2,223	45,300	45,350	2,587	2,247	2,416	48,300	48,350	2,780	2,441	2,610
42,350	42,400	2,396	2,059	2,226	45,350	45,400	2,590	2,250	2,420	48,350	48,400	2,783	2,444	2,613
42,400	42,450	2,400	2,062	2,229	45,400	45,450	2,593	2,254	2,423	48,400	48,450	2,787	2,447	2,616
42,450	42,500	2,403	2,065	2,233	45,450	45,500	2,596	2,257	2,426	48,450	48,500	2,790	2,450	2,620
42,500	42,550	2,406	2,068	2,236	45,500	45,550	2,600	2,260	2,429	48,500	48,550	2,793	2,453	2,623
42,550	42,600	2,409	2,071	2,239	45,550	45,600	2,603	2,263	2,433	48,550	48,600	2,796	2,457	2,626
42,600	42,650	2,412	2,074	2,242	45,600	45,650	2,606	2,266	2,436	48,600	48,650	2,799	2,460	2,629
42,650	42,700	2,416	2,077	2,246	45,650	45,700	2,609	2,270	2,439	48,650	48,700	2,803	2,463	2,633
42,700	42,750	2,419	2,080	2,249	45,700	45,750	2,612	2,273	2,442	48,700	48,750	2,806	2,466	2,636
42,750	42,800	2,422	2,083	2,252	45,750	45,800	2,616	2,276	2,445	48,750	48,800	2,809	2,470	2,639
42,800	42,850	2,425	2,086	2,255	45,800	45,850	2,619	2,279	2,449	48,800	48,850	2,812	2,473	2,642
42,850	42,900	2,429	2,089	2,258	45,850	45,900	2,622	2,283	2,452	48,850	48,900	2,816	2,476	2,645
42,900	42,950	2,432	2,092	2,262	45,900	45,950	2,625	2,286	2,455	48,900	48,950	2,819	2,479	2,649
42,950	43,000	2,435	2,096	2,265	45,950	46,000	2,629	2,289	2,458	48,950	49,000	2,822	2,483	2,652
43,000 Your New York State tax is:					46,000 Your New York State tax is:					49,000 Your New York State tax is:				
43,000	43,050	2,438	2,099	2,268	46,000	46,050	2,632	2,292	2,462	49,000	49,050	2,825	2,486	2,655
43,050	43,100	2,441	2,102	2,271	46,050	46,100	2,635	2,295	2,465	49,050	49,100	2,828	2,489	2,658
43,100	43,150	2,445	2,105	2,275	46,100	46,150	2,638	2,299	2,468	49,100	49,150	2,832	2,492	2,662
43,150	43,200	2,448	2,108	2,278	46,150	46,200	2,641	2,302	2,471	49,150	49,200	2,835	2,495	2,665
43,200	43,250	2,451	2,112	2,281	46,200	46,250	2,645	2,305	2,475	49,200	49,250	2,838	2,499	2,668
43,250	43,300	2,454	2,115	2,284	46,250	46,300	2,648	2,308	2,478	49,250	49,300	2,841	2,502	2,671
43,300	43,350	2,458	2,118	2,287	46,300	46,350	2,651	2,312	2,481	49,300	49,350	2,845	2,505	2,674
43,350	43,400	2,461	2,121	2,291	46,350	46,400	2,654	2,315	2,484	49,350	49,400	2,848	2,508	2,678
43,400	43,450	2,464	2,125	2,294	46,400	46,450	2,658	2,318	2,487	49,400	49,450	2,851	2,512	2,681
43,450	43,500	2,467	2,128	2,297	46,450	46,500	2,661	2,321	2,491	49,450	49,500	2,854	2,515	2,684
43,500	43,550	2,471	2,131	2,300	46,500	46,550	2,664	2,324	2,494	49,500	49,550	2,858	2,518	2,687
43,550	43,600	2,474	2,134	2,304	46,550	46,600	2,667	2,328	2,497	49,550	49,600	2,861	2,521	2,691
43,600	43,650	2,477	2,137	2,307	46,600	46,650	2,670	2,331	2,500	49,600	49,650	2,864	2,524	2,694
43,650	43,700	2,480	2,141	2,310	46,650	46,700	2,674	2,334	2,504	49,650	49,700	2,867	2,528	2,697
43,700	43,750	2,483	2,144	2,313	46,700	46,750	2,677	2,337	2,507	49,700	49,750	2,870	2,531	2,700
43,750	43,800	2,487	2,147	2,316	46,750	46,800	2,680	2,341	2,510	49,750	49,800	2,874	2,534	2,703
43,800	43,850	2,490	2,150	2,320	46,800	46,850	2,683	2,344	2,513	49,800	49,850	2,877	2,537	2,707
43,850	43,900	2,493	2,154	2,323	46,850	46,900	2,687	2,347	2,516	49,850	49,900	2,880	2,541	2,710
43,900	43,950	2,496	2,157	2,326	46,900	46,950	2,690	2,350	2,520	49,900	49,950	2,883	2,544	2,713
43,950	44,000	2,500	2,160	2,329	46,950	47,000	2,693	2,354	2,523	49,950	50,000	2,887	2,547	2,716
44,000 Your New York State tax is:					47,000 Your New York State tax is:					50,000 Your New York State tax is:				
44,000	44,050	2,503	2,163	2,333	47,000	47,050	2,696	2,357	2,526	50,000	50,050	2,890	2,550	2,720
44,050	44,100	2,506	2,166	2,336	47,050	47,100	2,699	2,360	2,529	50,050	50,100	2,893	2,553	2,723
44,100	44,150	2,509	2,170	2,339	47,100	47,150	2,703	2,363	2,533	50,100	50,150	2,896	2,557	2,726
44,150	44,200	2,512	2,173	2,342	47,150	47,200	2,706	2,366	2,536	50,150	50,200	2,899	2,560	2,729
44,200	44,250	2,516	2,176	2,346	47,200	47,250	2,709	2,370	2,539	50,200	50,250	2,903	2,563	2,733
44,250	44,300	2,519	2,179	2,349	47,250	47,300	2,712	2,373	2,542	50,250	50,300	2,906	2,566	2,736
44,300	44,350	2,522	2,183	2,352	47,300	47,350	2,716	2,376	2,545	50,300	50,350	2,909	2,570	2,739
44,350	44,400	2,525	2,186	2,355	47,350	47,400	2,719	2,379	2,549	50,350	50,400	2,912	2,573	2,742
44,400	44,450	2,529	2,189	2,358	47,400	47,450	2,722	2,383	2,552	50,400	50,450	2,916	2,576	2,745
44,450	44,500	2,532	2,192	2,362	47,450	47,500	2,725	2,386	2,555	50,450	50,500	2,919	2,579	2,749
44,500	44,550	2,535	2,195	2,365	47,500	47,550	2,729	2,389	2,558	50,500	50,550	2,922	2,582	2,752
44,550	44,600	2,538	2,199	2,368	47,550	47,600	2,732	2,392	2,562	50,550	50,600	2,925	2,586	2,755
44,600	44,650	2,541	2,202	2,371	47,600	47,650	2,735	2,395	2,565	50,600	50,650	2,928	2,589	2,758
44,650	44,700	2,545	2,205	2,375	47,650	47,700	2,738	2,399	2,568	50,650	50,700	2,932	2,592	2,762
44,700	44,750	2,548	2,208	2,378	47,700	47,750	2,741	2,402	2,571	50,700	50,750	2,935	2,595	2,765
44,750	44,800	2,551	2,212	2,381	47,750	47,800	2,745	2,405	2,574	50,750	50,800	2,938	2,599	2,768
44,800	44,850	2,554	2,215	2,384	47,800	47,850	2,748	2,408	2,578	50,800	50,850	2,941	2,602	2,771
44,850	44,900	2,558	2,218	2,387	47,850	47,900	2,751	2,412	2,581	50,850	50,900	2,945	2,605	2,774
44,900	44,950	2,561	2,221	2,391	47,900	47,950	2,754	2,415	2,584	50,900	50,950	2,948	2,608	2,778
44,950	45,000	2,564	2,225	2,394	47,950	48,000	2,758	2,418	2,587	50,950	51,000	2,951	2,612	2,781

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

NYS

2016 New York State Tax Table

\$51,000 – \$59,999

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
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	2,954	2,615	2,784	54,000	54,050	3,148	2,808	2,978	57,000	57,050	3,341	3,002	3,171
51,050	51,100	2,957	2,618	2,787	54,050	54,100	3,151	2,811	2,981	57,050	57,100	3,344	3,005	3,174
51,100	51,150	2,961	2,621	2,791	54,100	54,150	3,154	2,815	2,984	57,100	57,150	3,348	3,008	3,178
51,150	51,200	2,964	2,624	2,794	54,150	54,200	3,157	2,818	2,987	57,150	57,200	3,351	3,011	3,181
51,200	51,250	2,967	2,628	2,797	54,200	54,250	3,161	2,821	2,991	57,200	57,250	3,354	3,015	3,184
51,250	51,300	2,970	2,631	2,800	54,250	54,300	3,164	2,824	2,994	57,250	57,300	3,357	3,018	3,187
51,300	51,350	2,974	2,634	2,803	54,300	54,350	3,167	2,828	2,997	57,300	57,350	3,361	3,021	3,190
51,350	51,400	2,977	2,637	2,807	54,350	54,400	3,170	2,831	3,000	57,350	57,400	3,364	3,024	3,194
51,400	51,450	2,980	2,641	2,810	54,400	54,450	3,174	2,834	3,003	57,400	57,450	3,367	3,028	3,197
51,450	51,500	2,983	2,644	2,813	54,450	54,500	3,177	2,837	3,007	57,450	57,500	3,370	3,031	3,200
51,500	51,550	2,987	2,647	2,816	54,500	54,550	3,180	2,840	3,010	57,500	57,550	3,374	3,034	3,203
51,550	51,600	2,990	2,650	2,820	54,550	54,600	3,183	2,844	3,013	57,550	57,600	3,377	3,037	3,207
51,600	51,650	2,993	2,653	2,823	54,600	54,650	3,186	2,847	3,016	57,600	57,650	3,380	3,040	3,210
51,650	51,700	2,996	2,657	2,826	54,650	54,700	3,190	2,850	3,020	57,650	57,700	3,383	3,044	3,213
51,700	51,750	2,999	2,660	2,829	54,700	54,750	3,193	2,853	3,023	57,700	57,750	3,386	3,047	3,216
51,750	51,800	3,003	2,663	2,832	54,750	54,800	3,196	2,857	3,026	57,750	57,800	3,390	3,050	3,219
51,800	51,850	3,006	2,666	2,836	54,800	54,850	3,199	2,860	3,029	57,800	57,850	3,393	3,053	3,223
51,850	51,900	3,009	2,670	2,839	54,850	54,900	3,203	2,863	3,032	57,850	57,900	3,396	3,057	3,226
51,900	51,950	3,012	2,673	2,842	54,900	54,950	3,206	2,866	3,036	57,900	57,950	3,399	3,060	3,229
51,950	52,000	3,016	2,676	2,845	54,950	55,000	3,209	2,870	3,039	57,950	58,000	3,403	3,063	3,232
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	3,019	2,679	2,849	55,000	55,050	3,212	2,873	3,042	58,000	58,050	3,406	3,066	3,236
52,050	52,100	3,022	2,682	2,852	55,050	55,100	3,215	2,876	3,045	58,050	58,100	3,409	3,069	3,239
52,100	52,150	3,025	2,686	2,855	55,100	55,150	3,219	2,879	3,049	58,100	58,150	3,412	3,073	3,242
52,150	52,200	3,028	2,689	2,858	55,150	55,200	3,222	2,882	3,052	58,150	58,200	3,415	3,076	3,245
52,200	52,250	3,032	2,692	2,862	55,200	55,250	3,225	2,886	3,055	58,200	58,250	3,419	3,079	3,249
52,250	52,300	3,035	2,695	2,865	55,250	55,300	3,228	2,889	3,058	58,250	58,300	3,422	3,082	3,252
52,300	52,350	3,038	2,699	2,868	55,300	55,350	3,232	2,892	3,061	58,300	58,350	3,425	3,086	3,255
52,350	52,400	3,041	2,702	2,871	55,350	55,400	3,235	2,895	3,065	58,350	58,400	3,428	3,089	3,258
52,400	52,450	3,045	2,705	2,874	55,400	55,450	3,238	2,899	3,068	58,400	58,450	3,432	3,092	3,261
52,450	52,500	3,048	2,708	2,878	55,450	55,500	3,241	2,902	3,071	58,450	58,500	3,435	3,095	3,265
52,500	52,550	3,051	2,711	2,881	55,500	55,550	3,245	2,905	3,074	58,500	58,550	3,438	3,098	3,268
52,550	52,600	3,054	2,715	2,884	55,550	55,600	3,248	2,908	3,078	58,550	58,600	3,441	3,102	3,271
52,600	52,650	3,057	2,718	2,887	55,600	55,650	3,251	2,911	3,081	58,600	58,650	3,444	3,105	3,274
52,650	52,700	3,061	2,721	2,891	55,650	55,700	3,254	2,915	3,084	58,650	58,700	3,448	3,108	3,278
52,700	52,750	3,064	2,724	2,894	55,700	55,750	3,257	2,918	3,087	58,700	58,750	3,451	3,111	3,281
52,750	52,800	3,067	2,728	2,897	55,750	55,800	3,261	2,921	3,090	58,750	58,800	3,454	3,115	3,284
52,800	52,850	3,070	2,731	2,900	55,800	55,850	3,264	2,924	3,094	58,800	58,850	3,457	3,118	3,287
52,850	52,900	3,074	2,734	2,903	55,850	55,900	3,267	2,928	3,097	58,850	58,900	3,461	3,121	3,290
52,900	52,950	3,077	2,737	2,907	55,900	55,950	3,270	2,931	3,100	58,900	58,950	3,464	3,124	3,294
52,950	53,000	3,080	2,741	2,910	55,950	56,000	3,274	2,934	3,103	58,950	59,000	3,467	3,128	3,297
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	3,083	2,744	2,913	56,000	56,050	3,277	2,937	3,107	59,000	59,050	3,470	3,131	3,300
53,050	53,100	3,086	2,747	2,916	56,050	56,100	3,280	2,940	3,110	59,050	59,100	3,473	3,134	3,303
53,100	53,150	3,090	2,750	2,920	56,100	56,150	3,283	2,944	3,113	59,100	59,150	3,477	3,137	3,307
53,150	53,200	3,093	2,753	2,923	56,150	56,200	3,286	2,947	3,116	59,150	59,200	3,480	3,140	3,310
53,200	53,250	3,096	2,757	2,926	56,200	56,250	3,290	2,950	3,120	59,200	59,250	3,483	3,144	3,313
53,250	53,300	3,099	2,760	2,929	56,250	56,300	3,293	2,953	3,123	59,250	59,300	3,486	3,147	3,316
53,300	53,350	3,103	2,763	2,932	56,300	56,350	3,296	2,957	3,126	59,300	59,350	3,490	3,150	3,319
53,350	53,400	3,106	2,766	2,936	56,350	56,400	3,299	2,960	3,129	59,350	59,400	3,493	3,153	3,323
53,400	53,450	3,109	2,770	2,939	56,400	56,450	3,303	2,963	3,132	59,400	59,450	3,496	3,157	3,326
53,450	53,500	3,112	2,773	2,942	56,450	56,500	3,306	2,966	3,136	59,450	59,500	3,499	3,160	3,329
53,500	53,550	3,116	2,776	2,945	56,500	56,550	3,309	2,969	3,139	59,500	59,550	3,503	3,163	3,332
53,550	53,600	3,119	2,779	2,949	56,550	56,600	3,312	2,973	3,142	59,550	59,600	3,506	3,166	3,336
53,600	53,650	3,122	2,782	2,952	56,600	56,650	3,315	2,976	3,145	59,600	59,650	3,509	3,169	3,339
53,650	53,700	3,125	2,786	2,955	56,650	56,700	3,319	2,979	3,149	59,650	59,700	3,512	3,173	3,342
53,700	53,750	3,128	2,789	2,958	56,700	56,750	3,322	2,982	3,152	59,700	59,750	3,515	3,176	3,345
53,750	53,800	3,132	2,792	2,961	56,750	56,800	3,325	2,986	3,155	59,750	59,800	3,519	3,179	3,348
53,800	53,850	3,135	2,795	2,965	56,800	56,850	3,328	2,989	3,158	59,800	59,850	3,522	3,182	3,352
53,850	53,900	3,138	2,799	2,968	56,850	56,900	3,332	2,992	3,161	59,850	59,900	3,525	3,186	3,355
53,900	53,950	3,141	2,802	2,971	56,900	56,950	3,335	2,995	3,165	59,900	59,950	3,528	3,189	3,358
53,950	54,000	3,145	2,805	2,974	56,950	57,000	3,338	2,999	3,168	59,950	60,000	3,532	3,192	3,361

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

\$60,000 +

2016 New York State Tax Table

NYS

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
60,000		Your New York State tax is:			62,000		Your New York State tax is:			64,000		Your New York State tax is:		
60,000	60,050	3,535	3,195	3,365	62,000	62,050	3,664	3,324	3,494	64,000	64,050	3,793	3,453	3,623
60,050	60,100	3,538	3,198	3,368	62,050	62,100	3,667	3,327	3,497	64,050	64,100	3,796	3,456	3,626
60,100	60,150	3,541	3,202	3,371	62,100	62,150	3,670	3,331	3,500	64,100	64,150	3,799	3,460	3,629
60,150	60,200	3,544	3,205	3,374	62,150	62,200	3,673	3,334	3,503	64,150	64,200	3,802	3,463	3,632
60,200	60,250	3,548	3,208	3,378	62,200	62,250	3,677	3,337	3,507	64,200	64,250	3,806	3,466	3,636
60,250	60,300	3,551	3,211	3,381	62,250	62,300	3,680	3,340	3,510	64,250	64,300	3,809	3,469	3,639
60,300	60,350	3,554	3,215	3,384	62,300	62,350	3,683	3,344	3,513	64,300	64,350	3,812	3,473	3,642
60,350	60,400	3,557	3,218	3,387	62,350	62,400	3,686	3,347	3,516	64,350	64,400	3,815	3,476	3,645
60,400	60,450	3,561	3,221	3,390	62,400	62,450	3,690	3,350	3,519	64,400	64,450	3,819	3,479	3,648
60,450	60,500	3,564	3,224	3,394	62,450	62,500	3,693	3,353	3,523	64,450	64,500	3,822	3,482	3,652
60,500	60,550	3,567	3,227	3,397	62,500	62,550	3,696	3,356	3,526	64,500	64,550	3,825	3,485	3,655
60,550	60,600	3,570	3,231	3,400	62,550	62,600	3,699	3,360	3,529	64,550	64,600	3,828	3,489	3,658
60,600	60,650	3,573	3,234	3,403	62,600	62,650	3,702	3,363	3,532	64,600	64,650	3,831	3,492	3,661
60,650	60,700	3,577	3,237	3,407	62,650	62,700	3,706	3,366	3,536	64,650	64,700	3,835	3,495	3,665
60,700	60,750	3,580	3,240	3,410	62,700	62,750	3,709	3,369	3,539	64,700	64,750	3,838	3,498	3,668
60,750	60,800	3,583	3,244	3,413	62,750	62,800	3,712	3,373	3,542	64,750	64,800	3,841	3,502	3,671
60,800	60,850	3,586	3,247	3,416	62,800	62,850	3,715	3,376	3,545	64,800	64,850	3,844	3,505	3,674
60,850	60,900	3,590	3,250	3,419	62,850	62,900	3,719	3,379	3,548	64,850	64,900	3,848	3,508	3,677
60,900	60,950	3,593	3,253	3,423	62,900	62,950	3,722	3,382	3,552	64,900	64,950	3,851	3,511	3,681
60,950	61,000	3,596	3,257	3,426	62,950	63,000	3,725	3,386	3,555	64,950	65,000	3,854	3,515	3,684
61,000		Your New York State tax is:			63,000		Your New York State tax is:			65,000 or more:				
61,000	61,050	3,599	3,260	3,429	63,000	63,050	3,728	3,389	3,558	<div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <p>\$65,000 or more – compute your New York State tax using the New York State tax rate schedule on page 55.</p> </div> <div style="display: flex; align-items: center;"> <p>If the amount on Form IT-201, line 33, is more than \$106,950, see page 56.</p> </div>				
61,050	61,100	3,602	3,263	3,432	63,050	63,100	3,731	3,392	3,561					
61,100	61,150	3,606	3,266	3,436	63,100	63,150	3,735	3,395	3,565					
61,150	61,200	3,609	3,269	3,439	63,150	63,200	3,738	3,398	3,568					
61,200	61,250	3,612	3,273	3,442	63,200	63,250	3,741	3,402	3,571					
61,250	61,300	3,615	3,276	3,445	63,250	63,300	3,744	3,405	3,574					
61,300	61,350	3,619	3,279	3,448	63,300	63,350	3,748	3,408	3,577					
61,350	61,400	3,622	3,282	3,452	63,350	63,400	3,751	3,411	3,581					
61,400	61,450	3,625	3,286	3,455	63,400	63,450	3,754	3,415	3,584					
61,450	61,500	3,628	3,289	3,458	63,450	63,500	3,757	3,418	3,587					
61,500	61,550	3,632	3,292	3,461	63,500	63,550	3,761	3,421	3,590					
61,550	61,600	3,635	3,295	3,465	63,550	63,600	3,764	3,424	3,594					
61,600	61,650	3,638	3,298	3,468	63,600	63,650	3,767	3,427	3,597					
61,650	61,700	3,641	3,302	3,471	63,650	63,700	3,770	3,431	3,600					
61,700	61,750	3,644	3,305	3,474	63,700	63,750	3,773	3,434	3,603					
61,750	61,800	3,648	3,308	3,477	63,750	63,800	3,777	3,437	3,606					
61,800	61,850	3,651	3,311	3,481	63,800	63,850	3,780	3,440	3,610					
61,850	61,900	3,654	3,315	3,484	63,850	63,900	3,783	3,444	3,613					
61,900	61,950	3,657	3,318	3,487	63,900	63,950	3,786	3,447	3,616					
61,950	62,000	3,661	3,321	3,490	63,950	64,000	3,790	3,450	3,619					

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

New York State tax rate schedule

 If your New York AGI amount on Form IT-201, line 33, is more than \$106,950, see pages 56, 57, and 58 to compute your New York State tax.

Married filing jointly and qualifying widow(er) – filing status ② and ⑤						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 17,050			4%	of line 38	
17,050	23,450	\$ 682	plus	4.5%	of the excess over	\$17,050
23,450	27,750	970	plus	5.25%	" " " "	23,450
27,750	42,750	1,196	plus	5.9%	" " " "	27,750
42,750	160,500	2,081	plus	6.45%	" " " "	42,750
160,500	321,050	9,676	plus	6.65%	" " " "	160,500
321,050	2,140,900	20,352	plus	6.85%	" " " "	321,050
2,140,900	.....	145,012	plus	8.82%	" " " "	2,140,900

Single and married filing separately – filing status ① and ③						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 8,450			4%	of line 38	
8,450	11,650	\$ 338	plus	4.5%	of the excess over	\$ 8,450
11,650	13,850	482	plus	5.25%	" " " "	11,650
13,850	21,300	598	plus	5.9%	" " " "	13,850
21,300	80,150	1,037	plus	6.45%	" " " "	21,300
80,150	214,000	4,833	plus	6.65%	" " " "	80,150
214,000	1,070,350	13,734	plus	6.85%	" " " "	214,000
1,070,350	.....	72,394	plus	8.82%	" " " "	1,070,350

Head of household – filing status ④						
If line 38 is:		The tax is:				
over	but not over					
\$ 0	\$ 12,750			4%	of line 38	
12,750	17,550	\$ 510	plus	4.5%	of the excess over	\$12,750
17,550	20,800	726	plus	5.25%	" " " "	17,550
20,800	32,000	897	plus	5.9%	" " " "	20,800
32,000	106,950	1,557	plus	6.45%	" " " "	32,000
106,950	267,500	6,392	plus	6.65%	" " " "	106,950
267,500	1,605,650	17,068	plus	6.85%	" " " "	267,500
1,605,650	.....	108,732	plus	8.82%	" " " "	1,605,650

Tax computation – New York AGI of more than \$106,950

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 57 and 58).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line 33) is **more than \$106,950, but not more than \$2,140,900**, and your taxable income (line 38) is **\$160,500 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 _____
- 3 Multiply line 2 by 6.45% (.0645)
(**Stop:** If the line 1 amount is **\$156,950 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 55 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter the excess of line 1 over \$106,950 6 _____
- 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
- 8 Multiply line 5 by line 7 8
- 9 Add lines 4 and 8 9 _____
Enter here and on line 39.

Tax computation worksheet 2

If your New York AGI (line 33) is **more than \$160,500, but not more than \$2,140,900**, and your taxable income (line 38) is **more than \$160,500 but not more than \$321,050**, 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 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$210,500 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 55 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter \$677 on line 6 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$160,500 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 3

If your New York AGI (line 33) is **more than \$321,050, but not more than \$2,140,900**, and your taxable income (line 38) is **more than \$321,050**, 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 **\$371,050 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 55 4
- 5 Subtract line 4 from line 3 5 _____
- 6 Enter \$998 on line 6 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$321,050 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 4

If your New York AGI (line 33) is **more than \$2,140,900**, 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 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$2,190,900 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 55 4
- 5 Subtract line 4 from line 3 5 _____
- 6 If line 2 is **\$160,500 or less**, enter \$677 on line 6. If line 2 is **more than \$160,500 but not more than \$321,050**, enter \$998 on line 6. If line 2 is **more than \$321,050**, enter \$1640 on line 6. 6
- 7 Subtract line 6 from line 5 7 _____
- 8 Enter the excess of line 1 over \$2,140,900 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 – New York AGI of more than \$106,950 (continued)

Single and married filing separately

Tax computation worksheet 5

If your New York AGI (line 33) is **more than \$106,950, but not more than \$1,070,350**, and your taxable income (line 38) is **\$214,000 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 _____
 - 3 Multiply line 2 by 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$156,950 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 55 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter the excess of line 1 over \$106,950 6 _____
 - 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
 - 8 Multiply line 5 by line 7 8
 - 9 Add lines 4 and 8 9 _____
- Enter here and on line 39.**

Tax computation worksheet 6

If your New York AGI (line 33) is **more than \$214,000, but not more than \$1,070,350**, and your taxable income (line 38) is **more than \$214,000**, 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 **\$264,000 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 55 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$497 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$214,000 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 \$1,070,350**, 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 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$1,120,350 or more**, skip lines 4 through 10 and enter the line 3 amount on line 11) 3 _____
 - 4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 55 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 If line 2 is **\$214,000 or less**, enter \$497 on line 6. If line 2 is **more than \$214,000**, enter \$925 on line 6. 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$1,070,350 8 _____
 - 9 Divide line 8 by \$50,000 and round the result to the fourth decimal place 9 _____
 - 10 Multiply line 7 by line 9 10
 - 11 Add lines 4, 6, and 10 11 _____
- Enter here and on line 39.**

Tax computation – New York AGI of more than \$106,950 (continued)

Head of household

Tax computation worksheet 8

If your New York AGI (line 33) is **more than \$106,950, but not more than \$1,605,650**, and your taxable income (line 38) is **\$267,500 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 _____
 - 3 Multiply line 2 by 6.65% (.0665)
(**Stop:** If the line 1 amount is **\$156,950 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 55 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter the excess of line 1 over \$106,950 6 _____
 - 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place 7 _____
 - 8 Multiply line 5 by line 7 8
 - 9 Add lines 4 and 8 9 _____
- Enter here and on line 39.**

Tax computation worksheet 9

If your New York AGI (line 33) is **more than \$267,500, but not more than \$1,605,650**, and your taxable income (line 38) is **more than \$267,500**, 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 **\$317,500 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 55 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 Enter \$720 on line 6 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$267,500 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 10

If your New York AGI (line 33) is **more than \$1,605,650**, 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 8.82% (.0882)
(**Stop:** If the line 1 amount is **\$1,655,650 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 55 4
 - 5 Subtract line 4 from line 3 5 _____
 - 6 If line 2 is **\$267,500 or less**, enter \$720 on line 6. If line 2 is **more than \$267,500**, enter \$1255 on line 6. 6
 - 7 Subtract line 6 from line 5 7 _____
 - 8 Enter the excess of line 1 over \$1,605,650 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.**

NYC

2016 New York **City** Tax Table

\$0 – \$5,999

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. →

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
Your New York City tax is:				
38,200	38,250	1,283	1,216	1,265
38,250	38,300	1,285	1,217	1,267
38,300	38,350	1,287	1,219	1,269
38,350	38,400	1,288	1,221	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 least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York City tax is:					Your New York City tax is:					Your New York City tax is:		
\$0	\$18	\$0	\$0	\$0	2,000		Your New York City tax is:			4,000		Your New York City tax is:		
18	25	1	1	1	2,000	2,050	59	59	59	4,000	4,050	117	117	117
25	50	1	1	1	2,050	2,100	60	60	60	4,050	4,100	118	118	118
50	100	2	2	2	2,100	2,150	62	62	62	4,100	4,150	120	120	120
100	150	4	4	4	2,150	2,200	63	63	63	4,150	4,200	121	121	121
150	200	5	5	5	2,200	2,250	65	65	65	4,200	4,250	123	123	123
200	250	7	7	7	2,250	2,300	66	66	66	4,250	4,300	124	124	124
250	300	8	8	8	2,300	2,350	68	68	68	4,300	4,350	126	126	126
300	350	9	9	9	2,350	2,400	69	69	69	4,350	4,400	127	127	127
350	400	11	11	11	2,400	2,450	70	70	70	4,400	4,450	129	129	129
400	450	12	12	12	2,450	2,500	72	72	72	4,450	4,500	130	130	130
450	500	14	14	14	2,500	2,550	73	73	73	4,500	4,550	132	132	132
500	550	15	15	15	2,550	2,600	75	75	75	4,550	4,600	133	133	133
550	600	17	17	17	2,600	2,650	76	76	76	4,600	4,650	134	134	134
600	650	18	18	18	2,650	2,700	78	78	78	4,650	4,700	136	136	136
650	700	20	20	20	2,700	2,750	79	79	79	4,700	4,750	137	137	137
700	750	21	21	21	2,750	2,800	81	81	81	4,750	4,800	139	139	139
750	800	23	23	23	2,800	2,850	82	82	82	4,800	4,850	140	140	140
800	850	24	24	24	2,850	2,900	84	84	84	4,850	4,900	142	142	142
850	900	25	25	25	2,900	2,950	85	85	85	4,900	4,950	143	143	143
900	950	27	27	27	2,950	3,000	86	86	86	4,950	5,000	145	145	145
950	1,000	28	28	28										
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

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

\$6,000 – \$14,999

2016 New York City Tax Table

NYC

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

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

NYC

2016 New York City Tax Table

\$15,000 – \$23,999

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
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	562	524	547	21,000	21,050	668	611	653
15,050	15,100	458	438	443	18,050	18,100	564	525	549	21,050	21,100	670	613	655
15,100	15,150	459	440	445	18,100	18,150	565	527	551	21,100	21,150	671	614	657
15,150	15,200	461	441	446	18,150	18,200	567	528	552	21,150	21,200	673	616	658
15,200	15,250	463	443	448	18,200	18,250	569	530	554	21,200	21,250	675	617	660
15,250	15,300	465	444	450	18,250	18,300	571	531	556	21,250	21,300	677	618	662
15,300	15,350	467	445	452	18,300	18,350	573	533	558	21,300	21,350	679	620	664
15,350	15,400	468	447	453	18,350	18,400	574	534	559	21,350	21,400	680	621	665
15,400	15,450	470	448	455	18,400	18,450	576	536	561	21,400	21,450	682	623	667
15,450	15,500	472	450	457	18,450	18,500	578	537	563	21,450	21,500	684	624	669
15,500	15,550	474	451	459	18,500	18,550	580	539	565	21,500	21,550	686	626	671
15,550	15,600	475	453	461	18,550	18,600	581	540	567	21,550	21,600	687	627	673
15,600	15,650	477	454	462	18,600	18,650	583	541	568	21,600	21,650	689	629	674
15,650	15,700	479	456	464	18,650	18,700	585	543	570	21,650	21,700	691	631	676
15,700	15,750	481	457	466	18,700	18,750	587	544	572	21,700	21,750	693	632	678
15,750	15,800	482	459	468	18,750	18,800	588	546	574	21,750	21,800	694	634	680
15,800	15,850	484	460	469	18,800	18,850	590	547	575	21,800	21,850	696	636	681
15,850	15,900	486	461	471	18,850	18,900	592	549	577	21,850	21,900	698	638	683
15,900	15,950	488	463	473	18,900	18,950	594	550	579	21,900	21,950	700	639	685
15,950	16,000	489	464	475	18,950	19,000	595	552	581	21,950	22,000	702	641	687
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	703	643	688
16,050	16,100	493	467	478	19,050	19,100	599	555	584	22,050	22,100	705	645	690
16,100	16,150	495	469	480	19,100	19,150	601	556	586	22,100	22,150	707	647	692
16,150	16,200	497	470	482	19,150	19,200	603	557	588	22,150	22,200	709	648	694
16,200	16,250	498	472	483	19,200	19,250	604	559	590	22,200	22,250	710	650	696
16,250	16,300	500	473	485	19,250	19,300	606	560	591	22,250	22,300	712	652	697
16,300	16,350	502	475	487	19,300	19,350	608	562	593	22,300	22,350	714	654	699
16,350	16,400	504	476	489	19,350	19,400	610	563	595	22,350	22,400	716	655	701
16,400	16,450	505	477	491	19,400	19,450	611	565	597	22,400	22,450	717	657	703
16,450	16,500	507	479	492	19,450	19,500	613	566	598	22,450	22,500	719	659	704
16,500	16,550	509	480	494	19,500	19,550	615	568	600	22,500	22,550	721	661	706
16,550	16,600	511	482	496	19,550	19,600	617	569	602	22,550	22,600	723	662	708
16,600	16,650	512	483	498	19,600	19,650	618	570	604	22,600	22,650	724	664	710
16,650	16,700	514	485	499	19,650	19,700	620	572	605	22,650	22,700	726	666	711
16,700	16,750	516	486	501	19,700	19,750	622	573	607	22,700	22,750	728	668	713
16,750	16,800	518	488	503	19,750	19,800	624	575	609	22,750	22,800	730	670	715
16,800	16,850	520	489	505	19,800	19,850	626	576	611	22,800	22,850	732	671	717
16,850	16,900	521	491	506	19,850	19,900	627	578	612	22,850	22,900	733	673	719
16,900	16,950	523	492	508	19,900	19,950	629	579	614	22,900	22,950	735	675	720
16,950	17,000	525	493	510	19,950	20,000	631	581	616	22,950	23,000	737	677	722
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	739	678	724
17,050	17,100	528	496	514	20,050	20,100	634	584	620	23,050	23,100	740	680	726
17,100	17,150	530	498	515	20,100	20,150	636	585	621	23,100	23,150	742	682	727
17,150	17,200	532	499	517	20,150	20,200	638	586	623	23,150	23,200	744	684	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

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

\$24,000 – \$32,999

2016 New York City Tax Table

NYC

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	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

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

NYC

2016 New York City Tax Table

\$33,000 – \$41,999

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
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

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

\$42,000 – \$50,999

2016 New York City Tax Table

NYC

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
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	1,419	1,350	1,402	45,000	45,050	1,527	1,456	1,510	48,000	48,050	1,635	1,564	1,617
42,050	42,100	1,421	1,352	1,404	45,050	45,100	1,529	1,458	1,511	48,050	48,100	1,637	1,565	1,619
42,100	42,150	1,423	1,353	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	1,355	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	1,427	1,357	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	1,428	1,359	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	1,430	1,360	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	1,432	1,362	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	1,434	1,364	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	1,436	1,366	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	1,437	1,367	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	1,439	1,369	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	1,441	1,371	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	1,443	1,373	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	1,445	1,375	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	1,446	1,376	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	1,448	1,378	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	1,450	1,380	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	1,452	1,382	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	1,453	1,383	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

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

NYC

2016 New York City Tax Table

\$51,000 – \$59,999

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
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	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

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

\$60,000 +

2016 New York City Tax Table

NYC

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
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	<div style="border: 2px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$65,000 or more – compute your New York City tax using the New York City tax rate schedule on page 67.</p> </div>				
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					

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

New York City tax rate schedule

Married filing jointly and qualifying widow(er) – filing status ② and ⑤				
If line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 21,600	2.907% of line 38		
21,600	45,000	\$ 628	plus 3.534%	of the excess over \$ 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.....		19,155*	plus 3.876%	" " " " 500,000

Single and married filing separately – filing status ① and ③				
If line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 12,000	2.907% of line 38		
12,000	25,000	\$ 349	plus 3.534%	of the excess over \$ 12,000
25,000	50,000	808	plus 3.591%	" " " " 25,000
50,000	500,000	1,706	plus 3.648%	" " " " 50,000
500,000.....		19,255*	plus 3.876%	" " " " 500,000

Head of household – filing status ④				
If line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 14,400	2.907% of line 38		
14,400	30,000	\$ 419	plus 3.534%	of the excess over \$ 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.....		19,230*	plus 3.876%	" " " " 500,000

* These amounts include an additional amount to recapture the School Tax Reduction (STAR) Program rate reduction benefit for tax rates on taxable income below \$500,000.

— Notes —

— Notes —

— Notes —

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IT-201-V Instructions

Department of Taxation and Finance Full-Year Resident Instructions



When to file/Important dates

April 18, 2017 Date by which you must file your 2016 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 16, 2017) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2017 Date by which you must file your 2016 New York State income tax return if you qualify to file your federal income tax return on June 15, 2017, 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 2016 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 16, 2017 Date by which you must file your 2016 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 18, 2017
June 15, 2017
September 15, 2017
January 16, 2018

These are the due dates for 2017 estimated tax payments. Generally, you must pay estimated tax if you expect to owe at least \$300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim, or any amount of MCTMT.

Statute of limitations

Generally, you must file a claim for a credit or refund of an overpayment of income tax within the later of three years from the time you filed the return or two years from the time you paid the tax. If you did not file a return, you must file the claim for a credit or refund within two years from the time you paid the tax.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) 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 35 for additional information.



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