

Part 3 (continued)

Lines 15 through 24 – New York City and part-year New York City residents use both columns.
If line 6 is blank, skip lines 15 through 17 and go to line 18.

	New York State	New York City
15 Divide line 6 by line 7 and round the result to the fourth decimal place. If line 6 is zero, leave blank	15	15
16 Multiply line 11 by the decimal amount on line 15. If line 15 is zero, leave blank	16	16
17 Subtract line 16 from line 6	17	17

10-year tax option

18 Multiply line 14 by 10% (.10)	18	18
19 Tax on line 18 amount (use the New York State tax rate schedule on page 4 of the instructions; New York City and part-year New York City residents must also use the New York City tax rate schedule on page 4 of the instructions)	19	19
20 Multiply line 19 by ten. If line 6 is blank, skip lines 21 through 23 and enter this amount on line 24	20	20
21 Multiply line 17 by 10% (.10)	21	21
22 Tax on line 21 amount (use the New York State tax rate schedule on page 4 of the instructions; New York City and part-year New York City residents must also use the New York City tax rate schedule on page 4 of the instructions)	22	22
23 Multiply line 22 by ten	23	23
24 Subtract line 23 from line 20. This is your tax on lump-sum distribution using the 10-year option	24	24

Line 24 – New York State column

- **Individuals:** Enter the line 24, *New York State* column amount on Form IT-201-ATT, line 26, or Form IT-203-ATT, line 25.
- **Fiduciaries:** Include the line 24, *New York State* column amount on Form IT-205, line 12.
- **Multiple recipients:** See the front page of the instructions; if applicable, complete the worksheet below.

Line 24 – New York City column

- **Full-year New York City residents:** Enter the line 24, *New York City* column amount on Form IT-201-ATT, line 32.
- **Part-year New York City residents:** Enter the line 24, *New York City* column amount on Form IT-360.1, line 51.
- **Estates or trusts:** Enter the line 24, *New York City* column amount on Form IT-205, line 20.

Multiple recipients of lump-sum distribution worksheet

	New York State	New York City
a Enter the amount from line 24 (<i>New York City and part-year New York City residents: use both columns</i>)	a	a
b Enter your percentage of the total distribution	b	b
c Multiply line a by line b. Enter the result here and as follows: Individuals: Enter the line c, <i>New York State</i> column amount on Form IT-201-ATT, line 26, or Form IT-203-ATT, line 25. Fiduciaries: Include the line c, <i>New York State</i> column amount on Form IT-205, line 12.	c	c

Full-year New York City residents: Enter the line c, *New York City* column amount on Form IT-201-ATT, line 32, or Form IT-205, line 20.

Part-year New York City residents: Enter the line c, *New York City* column amount on Form IT-360.1, line 51, or Form IT-205, line 20.

