



# Instructions for Form IT-201

# Full-Year Resident Income Tax Return New York State • New York City • Yonkers • MCTMT

(including instructions for Forms IT-195 and IT-201-ATT)





# 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: IT-2	<b>to:</b> report wages and NYS, NYC, or Yonkers tax withheld (do <b>not</b> submit Form W-2).
IT-195	allocate all or a portion of your personal income tax refund to a NYS 529 account.
IT-196	claim the New York itemized deduction
IT-201-V	make a payment by check or money order with your return.
IT-1099-R	report NYS, NYC, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments (do <b>not</b> 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.
IT-227	make voluntary contributions

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

# **Table of contents**

# Print **V** Go to topic Who must file? ...... 6 Filing information for same-sex married couples .... 7 Credits for businesses ...... 10 🚍 Other forms you may have to file ...... 13 Filing status and items B through H ..... 14 Federal income tax return information lines 1 through 19 ..... 16 💻 Partners, beneficiaries, S corporation shareholders ...... 17 💾 New York additions – lines 20 through 23 ...... 17 New York subtractions – lines 26 through 31 ...... 18 Standard or itemized deduction and dependent exemptions – lines 34 and 36 ..... 21 岸 New York State tax – line 39 ..... 22 Resident credit and other New York State nonrefundable credits – lines 41 and 42 ...... 23 New York City taxable income – line 47 ...... 23 New York City nonrefundable credits – line 53 ..... 25 MCTMT – lines 54a and 54b ...... 25 📛 Sales or use tax – line 59 ..... 27 블 Voluntary contributions – line 60 ...... 28 Credits – lines 63 through 71 ..... 28 💻 New York State, New York City, and Yonkers tax withheld – lines 72, 73, and 74 ...... 30 Check your withholding for 2020 ...... 31

▼ Go to topic	Prin	t 🔻
Finish your return	36	
Form IT-195, Allocation of Refund	38	
Form IT-201-ATT, Other Tax Credits and Taxes .	39	
Additional information	42	
School districts and code numbers	45	
New York State Tax Table	49	
New York State tax rate schedule	57	
Tax computation – New York AGI of more than \$107,650	58	
New York City Tax Table	61	
New York City tax rate schedule	69	
Index inside back c	over	
When to file/Important dates back c	over	
Need help? back c	over	
Where to file back c	over	

# What's NEW for 2019?

## General changes for 2019

#### · New York State driver's license suspension program

Beginning on July 11, 2019, the criteria for challenging a driver's license suspension by the Tax Department is expanded to include taxpayers who:

- receive public assistance or supplemental security income, or
- can demonstrate that the suspension of their driver's license will cause them undue economic hardship.

For more information, see our website at *www.tax.ny.gov* (search: *Driver's license suspension*).

#### • Tax preparer penalties

Tax preparer penalties relating to an understatement of liability or failure to sign a return or claim for refund has been updated to:

- clarify the penalties and penalty amounts that may be imposed, effective April 12, 2019, against preparers who take positions on returns or credit claims that are not properly supported by the Tax Law, and
- ensure that the penalties for failing to sign a return and for failing to provide a required identification number on a return apply to all tax preparers, for returns filed or required to be filed for tax years beginning in tax year 2019.

#### Treatment of certain gambling winnings

Beginning in tax year 2019, New York State withholding is required for any gambling winnings from a wagering transaction within New York State if the proceeds from the wager are subject to federal withholding. Also, the New York source income of a nonresident individual must now include gambling winnings in excess of \$5,000 from wagering transactions within New York State.

- Electronic filing and payment mandates These mandates have been extended through December 31, 2024.
- Tax shelter provisions

The tax shelter penalty and reporting requirements have been extended through July 1, 2024.

- **Top personal income tax bracket and rate** The top tax bracket, tax rate and tax table benefit recapture provisions have been extended through 2024.
- New federal Form 1040-SR, *U.S. Tax Return for Seniors* If you filed federal Form 1040-SR, all references to federal Form 1040 and its related schedules in Form IT-201, its instructions, and any forms submitted with Form IT-201 and their related instructions, should be read as a reference to federal Form 1040-SR.

# Changes to existing credits

#### Clean heating fuel credit

This credit has been extended through December 31, 2022. See Form IT-241, *Clean Heating Fuel Credit*, and its instructions.

Empire State film production and film post-production credits

These credits have been extended through December 31, 2024. See Form IT-248, *Empire State Film Production Credit*, Form IT-261, *Empire State Film Post-Production Credit*, and their instructions.

#### · Workers with disabilities tax credit

This credit has been extended through December 31, 2022. See Form IT-644, *Workers with Disabilities Tax Credit*, and its instructions.

#### Empire State commercial production credit

Beginning in tax year 2019, the credit allocation and computation have changed along with the definition of *qualified commercial*, and *qualified commercial production company*. See Form IT-246, *Claim for Empire State Commercial Production Credit*, and its instructions.

#### • Employee training incentive program tax credit

Beginning on April 12, 2019, businesses may now receive the employee training incentive program tax credit if they conduct their own training and are otherwise eligible. Also, the definition of *eligible training* has been expanded to include an internship program in software development or clean energy. See Form IT-646, *Employee Training Incentive Program Tax Credit*, and its instructions.

#### • Farm workforce retention credit

Beginning in tax year 2019, the definition of *farming* for purposes of the farm workforce retention credit has been expanded and the definition of an *eligible farm employee* has been amended. See Form IT-647, *Farm Workforce Retention Credit*, and its instructions.

#### Historic homeownership rehabilitation credit

Beginning in tax year 2019, the credit has been expanded to include a residence located in a city with a population of less than one million with a property rate greater than 15%. See Form IT-237, *Claim for Historic Homeownership Rehabilitation Credit*, and its instructions.

#### · EZ capital tax credit

The recapture provision has expired and the credit form is now used for carry forward claims only. See Form IT-602, *Claim for EZ Capital Tax Credit*.

## **New credits**

#### Employer Compensation Expense Program (ECEP) wage credit

Beginning with tax year 2019, there is a credit available for individuals that worked for an employer that elected to participate in the ECEP and that had wages and compensation for the year that exceeded \$40,000. See Form IT-226, *Employer Compensation Expense Program Wage Credit.* 

#### Contributions to certain funds credit

Beginning with tax year 2019, there is a credit available for individuals who contribute to certain funds. Contributions to the charitable gift trust fund are eligible for a credit in the tax year immediately following the year the contributions were made. Contributions made to the Health Research Inc, State University of New York Impact Foundation, and Research

# What's NEW for 2019? (continued)

Foundation of the City University of New York organizations are eligible for a credit for the tax year the contributions were made. See Form IT-228, *Contributions to Certain Funds Credit*, and its instructions.

## New and revised income modifications

 Alimony or separate maintenance payments received or paid

A new addition modification **must** be made if you received any applicable alimony or separate maintenance payments during the tax year. A new subtraction modification is allowed if you made any applicable alimony or separate maintenance payments during the tax year.

• Volunteer firefighter enhanced cancer disability benefits A new subtraction modification is allowed if you were an eligible volunteer firefighter who received insurance payments related to cancer disability benefits.

See Form IT-225, *New York State Modifications*, and its instructions for more information on these and other income modifications.

# New voluntary contributions

· Gifts to Life Pass It On Fund

Taxpayers may donate any whole dollar amount to be used for organ transplant research and education as well as grants to not-for-profit corporations in New York which are incorporated for increasing and promoting organ and tissue donation awareness.

 Gifts to New York State ALS Research and Education Fund

Taxpayers may donate any whole dollar amount to be used to provide grants to the Greater New York ALS Association and the ALS Association Upstate New York Chapter for research and education projects.

#### · Gifts for School-Based Health Centers

Taxpayers may donate any whole dollar amount to be used for the expansion of medical services at existing school-based health centers.

Gifts to Food Banks Fund

Taxpayers may donate any whole dollar amount to be used for grants to regional food banks.

#### New York State Council on the Arts

Taxpayers may donate any whole dollar amount to be used to foster arts and cultural programming throughout the state and to support the New York State Council on the Arts.

For more information on these and other voluntary contributions, see new Form IT-227, *New York State Voluntary Contributions*, and our website (search: *IT-227*).

## New special condition codes

If you qualify for any of the special condition codes below, you must enter the new specified 2-character code(s) in the Item G box.

Request an installment payment agreement

Enter code **C2** if you are unable to pay your tax due in full by April 15, 2020, and would like to request an installment payment agreement (IPA).

• Veterans Benefits and Transition Act of 2018 election Enter code *M4* if as a civilian spouse of a military servicemember you are making an election to use the same state of legal residence as the servicemember for state income tax purposes.

For more information on these and other special condition codes, see pages 15 and 16.

# E-file information

# E-file your return



Using software?

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

#### Make a payment

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  $\boldsymbol{X}$  to fill in boxes as appropriate. Do not use a check mark. Keep your Xs and numerals inside the boxes.

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

# Special symbols

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





Caution

New information

# 1099-G information

# Need to know the amount of your 2018 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 2019 plus New York additions (see page 17) 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 charts on pages 8 through 12.

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 8 through 12.

Does your child have investment income over \$2,200? 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 \$2,200 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 2019, 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 14). The term *spouse* should be read as gender-neutral and includes a person in a marriage with a same-sex spouse. The term *marriage* includes a marriage between same-sex spouses.

# Credits for individuals

8

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

Credit	See <i>Key</i> above.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 39*
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 39*
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Child and dependent care (New York State)		are able to claim the federal child and dependent care credit.	IT-216
Child and dependent care (New York City)		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)		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)		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)		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)		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		purchased bioheating fuel that is used for space heating or hot water production for residential purposes.	IT-241
College tuition		are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement		own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
NEW Contributions to certain funds		made contributions to the specific funds listed on Form IT-228.	IT-228
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Earned income		are allowed an earned income credit (EIC) on your federal income tax return	IT-215
(New York State)		or are a noncustodial parent and have paid child support through a NYS support collection unit.	or IT-209
Earned income (New York City)		are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child		claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
Employer NEW expense program wage		worked for an employer who elected to participate in the Employer Compensation Expense Program, and your wages and compensation for the year exceeded \$40,000.	IT-226
Enhanced real property tax (New York City)	0 🗆	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
Green building		have unused credit for expenses and purchases for a building meeting certain environmental and energy standards.	DTF-630

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

Credit	See <i>Key</i> above.	You may qualify for this credit if you:	Form
Historic homeownership rehabilitation		had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237
Household (New York State)		cannot be claimed as a dependent on another taxpayer's federal return <b>and</b> your federal adjusted gross income (AGI) is not over \$32,000 (\$28,000 if filing as single).	page 22*
Household (New York City)		cannot be claimed as a dependent on another taxpayer's federal return <b>and</b> your federal AGI is not over \$22,500 (\$12,500 if filing as single).	page 23*
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		paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
Property tax relief	0 🗆	are a New York State homeowner (outside of New York City) who paid school district taxes.	See Note below.
Real property tax	0 🗆	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 39*
School tax (fixed amount) (New York City)	0 🗆	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
School tax exemption (STAR)	0 🗆	are a New York State homeowner who recently purchased a residence, who is eligible for the STAR property tax exemption, and has elected or is required to claim the credit in lieu of the exemption.	See Note below.
School tax (rate reduction amount) (New York City)		are a New York City resident with taxable income of \$500,000 or less.	page 30 <sup>*</sup>
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 39*
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 firefighters' and ambulance workers'		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 2019. For more information, see our website.

Credit	See Key above.	You may qualify for this credit if you or your business:	Form
Alcoholic beverage production		is a registered distributor of alcoholic beverages that produced qualified amounts of beer, cider, wine, or liquor in New York State in the tax year.	IT-636
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Biofuel production		produced biofuel at a biofuel plant located in New York State.	IT-243
Brownfield credits		was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program.	
Clean heating fuel		purchased bioheating fuel that is used for space heating or hot water production for residential purposes.	IT-241
Conservation easement		own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Economic Transformation and Facility Redevelopment Program		was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program.	IT-633
Empire State apprenticeship tax		employed eligible apprentices which includes disadvantaged youths.	IT-650
Empire State commercial production		had expenses for the production of certain qualified commercials.	IT-246
Empire State film production		had expenses for the production of certain qualified films and television shows.	IT-248
Empire State film post-production		had expenses for the post-production of certain qualified films and television shows.	IT-261
Empire State Jobs Retention Program		was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program.	IT-634
Empire zone (EZ) capital		have an unused EZ capital tax credit from a prior year.	IT-602
EZ employment incentive		acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
EZ investment		is EZ-certified and placed qualified property in service in an EZ.	IT-603
EZ and zone equivalent area (ZEA) wage		has an unused credit from a prior year for wages paid to employees within an EZ or ZEA.	IT-601
Employee training incentive program		provided skills training or internship programs in advanced technology, life sciences, software development, or clean energy for your employees.	IT-646
Employment incentive		put property in service that qualified for the investment credit.	IT-212-AT
Employment of persons with disabilities		employed persons with disabilities.	IT-251
Excelsior jobs		was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607
Farm donations to food pantries		make qualified donations to an eligible food pantry.	IT-649

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Credit	See <i>Key</i> above.	You may qualify for this credit if you or your business:	Form
Farm workforce retention		retain your current farm workforce.	IT-647 IT-647-AT
Farmers' school tax		is in the farming business and paid school taxes on agricultural property in New York State.	IT-217
Financial services industry EZ investment and employment incentive		have an unused credit from prior years.	IT-605
FSI investment and employment incentive		have an unused credit from prior years.	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 rehabilitation expenses to restore a historic barn in New York State.	IT-212-AT
Investment		laced qualified property in service for the production of goods in New York State.	
Life sciences research and development tax		ad qualified expenditures related to the life sciences field.	
Long-term care insurance		paid premiums during the tax year for a long-term care insurance policy.	IT-249
Low-income housing		nad construction or rehabilitation expenses for eligible rent-restricted housing.	
Manufacturer real property taxes		s a qualified New York manufacturer that paid eligible real property taxes.	
Musical and theatrical production		had expenses for the production, promotion, performance, and transportation for live, dramatic, stage shows on national tour.	IT-642
New York youth jobs program tax		was issued a certificate of eligibility by New York State Department of Labor under the New York Youth Jobs Program.	IT-635
QETC capital		held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment		is a QETC that paid wages to full-time employees.	DTF-621
QEZE real property taxes		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		had qualified expenses related to the rehabilitation of a certified historic structure located in New York State.	
Security officer training		employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
Special additional mortgage recording tax		paid the special additional mortgage recording tax.	IT-256
START-UP NY telecommunication services excise tax		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		is an approved START-UP New York business operating in a tax-free NY area.	IT-638

Credits for businesses (continued) Key: This credit may be refunded to you, even if you owe no tax.			we no tax.
Credit	See <i>Key</i> above.	You may qualify for this credit if you or your business:	Form
Taxicabs and livery service vehicles accessible to		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
persons with disabilities		had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.)	IT-236
Temporary deferral nonrefundable payout		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501
Unincorporated business tax (UBT 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
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 Summary of W-2 Statements	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 Other Tax Credits and Taxes, Attachment to Form IT-201	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.
<b>Form IT-196</b> New York Resident, Nonresident, and Part-Year Resident Itemized Deductions	To claim the New York itemized deduction. For more information, see the instructions for Form IT-196.
Form IT-201-V Payment Voucher for Income Tax Returns	To make a payment by check or money order. For more information, see Form IT-201-V.
Form IT-203-A Business Allocation Schedule	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 New York State Modifications	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 17 and the instructions for Form IT-225.
Form IT-230 Separate Tax on Lump-Sum Distributions	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 Change of City Resident Status	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.
<b>Form IT-1099-R</b> Summary of Federal Form 1099-R Statements	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 Estimated Tax Payment Voucher for Individuals	To pay estimated tax for 2020 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 Yonkers Nonresident Earnings Tax Return	To compute the tax due if you were <b>not</b> a Yonkers resident for 2019 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 Amended Resident Income Tax Return	To amend a previously filed New York State income tax return. For more information, see <i>Amending your return</i> on page 44 and the instructions for Form IT-201-X.
<b>Form IT-2105.9</b> Underpayment of Estimated Tax by Individuals and Fiduciaries	To compute the penalty if you did not pay enough New York State, New York City, or Yonkers estimated tax or if you did not have enough tax withheld.
Form IT-227 New York State Voluntary Contributions	To make voluntary contributions. For more information, see the instructions for Form IT-227.

# 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, 2019, enter your permanent home address as of December 31, 2019, **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, 2019. 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, 2019. School districts and code numbers are on pages 45 through 48. 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, 2018, 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, 2018, 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 43.

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 15).

# 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:

- 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 2019 **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 from the Tax Department for the property tax relief credit, you must mark an X in the **Yes** box and enter the total amount you received. This payment was generally mailed in the fall of 2019. 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 26.

# Item D3

Federal Public Law (P.L. 110-343) added section 457A to the Internal Revenue Code (IRC) to address the taxation of certain nonqualified deferred compensation.

If you were required to report any nonqualified deferred compensation as required by IRC § 457A on your 2019 federal tax return, or if any such amounts flowed through to you from a pass-through entity (for example, a partnership or S corporation), mark an  $\boldsymbol{X}$  in the Yes box; otherwise, mark an  $\boldsymbol{X}$  in the No box.

## 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 2019 (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 23 through 25, and 28 through 31.

## 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 2019. 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, 2020. The filing deadline for your New York return is also June 15, 2020.

# Code E5 Extension of time to file beyond six months

Enter this code if:

- 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.
- You received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing

# Step 2 – Select your filing status and complete items B through H (continued)

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 New York State theft loss deduction (itemized deduction) using the federal safe harbor rules. Also submit a copy of the statement made in accordance with federal Revenue Procedure 2009-20.

# Code C2 Request an installment payment agreement

Enter this code if you are unable to pay your tax due in full by April 15, 2020, and would like to request an installment payment agreement (IPA). Once you receive a bill for the amount you owe, follow the payment instructions included on the billing document.

You will continue to accrue penalties and interest (if applicable) on any unpaid balance of tax due for the duration of your IPA.

# Code M4 Veterans Benefits and Transition Act of 2018 election

Enter this code if as a civilian spouse of a military servicemember you are making an election to use the same state of legal residence as the servicemember for state income tax purposes. For additional information, see TSB-M-19(3)I, *Veterans Benefits and Transition Act of 2018*, available on our website.

### Item H

Enter the required information for each **dependent** you claimed on federal Form 1040. Also enter the required information for any dependent for whom you were entitled to claim 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 you would be entitled to claim 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 *ldentify* 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 *EA-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 2019 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.

For purposes of this addition, bond premium amortization is not allowed as a direct offset to interest income, but rather must be reported as a subtraction modification on Form IT-225 (if the bond premium is attributable to a trade or business) **or** as an itemized deduction addition adjustment on Form IT-196, line 44 (if the bond premium is **not** attributable to a trade or business, but **only** if you itemize).

# 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 (other than a withdrawal to pay the higher education expenses of the designated beneficiary) during 2019 from an account established under **New York's** 529 college savings program?

## 18 2019 Instructions for Form IT-201 (Step 4)

#### If No, go to line 23.

If **Yes**, the withdrawal is a nonqualified withdrawal and you must complete the worksheet below.

A withdrawal is nonqualified if either of the following apply:

 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 college savings program within the IRC 60-day rollover period).

For purposes of the above, higher education generally means public or private, non-profit or proprietary post-secondary educational institutions, in or outside New York State. Therefore, any withdrawal from a **New York** 529 college savings program used to pay tuition in connection with enrollment or attendance at elementary or secondary public, private, or religious schools, is a nonqualified withdrawal.

2. If 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 2019 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used. If you have participated in a **New York** 529 college savings program, a rollover of some or all its assets, either contributions or earnings, to a Qualified ABLE program is not considered a nonqualified withdrawal and requires no addition to your FAGI in computing New York AGI.

**Note:** Transfers between accounts of family members not disbursed in cash or in-kind within New York's program are not considered distributions and therefore not required to be added back as nonqualified withdrawals.

**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 2019.

#### 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*
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
	If line 7 is <b>0</b> (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, 2019, enter the qualifying pension and annuity income included in your 2019 federal AGI, **but not more than \$20,000.** If you became 59½ during 2019, 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 2019, 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, 2019. 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 2019. 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 2019, 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.

## 20 2019 Instructions for Form IT-201 Step 4

**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 2019 to an account established under <b>New York's</b> 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					
3	Add lines 1 and 2. Enter here and on Form IT-201, line 30					
No	<b>Note:</b> Keep this worksheet for future-year computations of the line 22 worksheet.					

#### Beneficiary

During 2019, 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 New York standard or New York itemized deduction and dependent exemption amounts

### Line 34 – Standard or itemized deduction

You may take either the New York standard deduction or the New York itemized deduction.

Follow these steps to determine which deduction to use:

- 1. Use the New York State **standard deduction table** below to find the standard deduction amount for your filing status.
- Use Form IT-196, New York Resident, Nonresident, and Part-Year Resident Itemized Deductions, and its instructions to compute your New York itemized deduction. Compare the Form IT-196, line 49 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-196 with your return.

New York State standard deduction table						
Filing status (see page 14)	Standard deduction (enter on line 34)					
① Single and you marked item C Yes\$ 3,100						
① Single and you marked item C <i>No</i>						
② Married filing joint return						
③ Married filing separate return						
④ Head of household (with qualifying person)						
⑤ Qualifying widow(er)						

If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless 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-196 to determine if your allowable New York itemized deduction is greater than your standard deduction.

## Line 36 – Dependent exemptions

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

Enter on line 36 the **number** of your dependents listed on Form IT-201, item H (and on *Form IT-201 - item H continued*, if needed).

#### Lines 37 and 38 – Taxable income

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

# Step 6 – Compute your taxes

#### Line 39 – New York State tax

Is line 33 (your New York AGI) \$107,650 or less?

If **Yes**, find your New York State tax using the 2019 New York State Tax Table on pages 49 through 56, or if **line 38** is \$65,000 or more, use the New York State tax rate schedule on page 57. Enter the tax due on line 39.

If No, see Tax computation - New York AGI of more than \$107,650, beginning on page 58.

#### Line 40 – New York State household credit

If you marked the **Yes** box at item C on the front of Form IT-201, you do not qualify for this credit and should go to line 41. If you marked **No**, use the appropriate table (1, 2, or 3) and the notes on page 23 to determine the amount to enter on line 40.

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

#### New York State household credit table 1 – Filing status ① only (Single)

If your federal AGI (see <i>Note 1</i> ) is over:	but not over	enter on Form IT-201, line 40:
\$ (see <i>Note 2</i> )	. \$ 5,000	\$75
5,000	. 6,000	
6,000	. 7,000	
7,000	. 20,000	
20,000	. 25,000	
25,000		
28,000	. No credit is allow	ved; do not make an entry on Form IT-201, line 40.

# New York State household credit table 2

f your federal AGI (see	<i>Note 1)</i> is:		number d one for						, item H, plus one for <i>turn)</i> is:
Over	but not	1	2	3	4	5	6	7	over 7 (see <i>Note 3</i> )
	over	Enter o	n Form	T-201,	line 40	:			
\$ (see Note 2)	\$ 5,000	\$90	105	120	135	150	165	180	15
5,000		75	90	105	120	135	150	165	15
6,000	7,000	65	80	95	110	125	140	155	15
7,000		60	75	90	105	120	135	150	15
20,000		60	70	80	90	100	110	120	10
22,000		50	60	70	80	90	100	110	10
25,000		40	45	50	55	60	65	70	5
28,000		20	25	30	35	40	45	50	5

Mew York State household credit table 3 (see Note 5)									
	Filing status ③ only (Married filing separate return)								
If your federal AGI (see <b>Note 4</b> ) total from both returns is:					``		,		Form IT-201, spouse is: over 7
Over	but not	1	2	3	4	5	6	7	(see Note 3)
	over	Enter or	Form I	Г-201, lin	ne 40:				
\$ (see <b>Note 2</b> )	\$ 5,000	\$45	53	60	68	75	83	90	8
5,000		38	45	53	60	68	75	83	8
6,000		33	40	48	55	63	70	78	8
7,000	20,000	30	38	45	53	60	68	75	8
20,000	22,000	30	35	40	45	50	55	60	5
22,000	25,000	25	30	35	40	45	50	55	5
25,000		20	23	25	28	30	33	35	3
28,000	32,000	10	13	15	18	20	23	25	3
32,000		No credi	t is allow	ed; do no	ot make a	an entry	on Form	IT-201, I	line 40.

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

- Note 1 For most taxpayers, federal AGI is the amount from Form IT-201, line 19. However, if on Form IT-201 you entered special condition code *A6* (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.
- Note 2 This amount could be 0 or a negative amount.
- Note 3 For each individual 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.

# Line 42 – Other New York State nonrefundable credits

See the credit charts on pages 8 through 12 for a listing of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. You must submit the completed credit forms and Form IT-201-ATT with your return.

## Line 45 – Net other New York State taxes

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

# Line 47 – New York City taxable income (NYC full-year residents only; part-year residents, see line 50)

Did you make a contribution to the New York Charitable Gifts Trust Fund in one or more of the following accounts:

· Health Charitable Account; or

· Elementary and Secondary Education Account; and

did you claim an itemized deduction for that contribution on Form IT-196?

If No, enter the line 38 amount on line 47.

If **Yes**, complete the worksheet below.

	Line 47 worksheet		
1	New York AGI (Form IT-201, line 33) 1		
2	Amount of contribution(s) to Charitable Gifts Trust Fund accounts 2		
3	New York City AGI, add lines 1 and 2	3	
4	Enter your itemized deduction amount (Form IT-201, line 34)	4	
5	Subtract line 4 from line 3	5	
6	Dependent exemptions (Form IT-201, line 36)	6	
7	<b>New York City taxable income.</b> Subtract line 6 from line 5. Enter here and on Form IT-201, line 47	7	

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

Is line 47 (your New York City taxable income) less than \$65,000?

If **Yes**, find your New York City resident tax using the 2019 New York City Tax Table on pages 61 through 68. Enter the tax on line 47a.

If No, find your New York City resident tax using the New York City tax rate schedule on page 69. Enter the tax on line 47a.

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 2019, do not enter an amount here. See the instructions for line 51 on page 24.

# 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 24 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 2019, do not enter an amount here. See the instructions for line 51 on page 24.

- 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.

Nev	v York City	household tus ① only							
If your federal AGI (see <b>Note 1</b> ) is:	Filling Sta	tus 🕁 only	(Sillyle	)					
Over	bi	ut not over			e	nter on	Form I	T-201, li	ne 48 <sup>.</sup>
\$ (see <i>Note 2</i> )									10 10.
5 (See Note 2)		2,500						10	
12,500		No credit is							1, line 48.
New	York City he Filing st	ousehold o tatus ②, ④		ble 5 -					
If your federal AGI (see <i>Note 1</i> ) is:									em H, plus one <i>t return)</i> is:
						5			over 7
Over	but not	1	2	3		-	6	7	(see Note 3
	over		on Forn		<i>.</i>				
\$ (see <i>Note 2</i> )	\$15,000	\$30	60	90	120	150	180	210	30
15,000	)	25	50	75	100	125	150	175	25
17,500	- )	15	30	45	60	75	90	105	15
20,000	,	10	20	30	40	50	60	70	10
22,500 New York	City house							011111-2	01, line 48.
•	tus ③ only (		• •						
If your federal AGI (see <b>Note 4</b> ) total from both returns is:									d on Form IT-20 your spouse is
2						5			over 7
Over	but not	1 Enter	2	3   T 204	4	· •	6	7	(see Note 3
	over		on Forn		í.			1	L .
\$ (see <b>Note 2</b> )		\$15	30	45	60	75	90	105	15
15,000	,	13	25	38	50	63	75	88	13
17,500	- )	8	15	23	30	38	45	53	8
20,000	22,500	5	10	15	20	25	30	35	5

#### 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 23. They are repeated here for the convenience of taxpayers claiming the NYC household credit.)

..... No credit is allowed; do not make an entry on Form IT-201, line 48.

- 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.

22,500

- Note 3 For each individual 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 2019, 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 2019, 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 2019 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 2019, 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 8 through 12.) 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 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:

<ol> <li>Net partnership income \$80,000 multiplied by 65% (.65), the amount shown on Form IT-204-IF line 29b</li> </ol>	ç = \$52,000
<ol> <li>Business B's net earnings from self-employment of \$36,000</li> </ol>	t = \$36,000
<ol> <li>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 \$200,000 + 100(5,000 + 10000 + 10000 + 1000 + 1000 + 1000 + 1000</li></ol>	h
\$30,000 × 40% (Form IT-203-A, line 8)	= <u>\$12,000</u>
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

### 26 2019 Instructions for Form IT-201 Step 6

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.

#### Yonkers worksheet

а	Amount from line 46	a
b	Amount from Form IT-213, <i>Claim for</i> <i>Empire State Child Credit,</i> line 16, or line 17 if an amount is entered on line 17	b
с	Amount from Form IT-214, <i>Claim for Real</i> <i>Property Tax Credit</i> , line 33	c
d	Amount from Form IT-216, <i>Claim for Child</i> and Dependent Care Credit, 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</i> <i>Noncustodial Parent New York State Earned</i> <i>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</i> <i>for College Tuition Credit or Itemized</i> <i>Deduction,</i> line 5 or 7, whichever applies	g
h	Total from lines 69 and 69a	h
i	Amount of property tax relief credit ( <i>If you</i> marked Yes at <b>item D2(1</b> ), enter the amount from <b>D2(2)</b> .)	i
j	Amount from Form IT-201-ATT, Other Tax Credits and Taxes, line 13	j
k	Add lines b through j	k
I	STAR reconciliation amount (Form IT-119, line 3)	I
m	Subtract line I from line k	m
n	Subtract line m from line a	
0	Yonkers resident tax rate (16.75%)	o1675
р	Multiply line n by line o. Enter this amount on Form IT-201, line 55	

If you are filing jointly (filing status 2) and only one spouse was a Yonkers resident for all of 2019, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Enter the amount computed on line 55. Be sure to write the name and Social Security number of the Yonkers resident and **Yonkers resident** *income tax surcharge* on that paper, and submit it with your return.

#### Line 56 – Yonkers nonresident earnings tax

If you were not a resident of Yonkers, did you earn wages there?

If No, go to line 57.

If **Yes**, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*. Enter the amount of tax on line 56 and submit Form Y-203 with your return.

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

If you were a resident of Yonkers for only part of 2019, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 57 and submit Form IT-360.1 with your return.

#### Line 59 – Sales or use tax

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

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

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

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

You may not use this line to report:

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

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

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

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

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

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

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

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

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,

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.)

regardless of the amount.

#### Sales and use tax chart -

If your federal adjusted gross income (line 19) is:	Enter on line 59:
up to \$15,000*	.\$5
\$ 15,001 - \$ 30,000	. 10
30,001 - 50,000	. 16
50,001 - 75,000	. 25
75,001 - 100,000	. 33
100,001 - 150,000	. 43
150,001 - 200,000	. 58
200,001 and greater	.0295% (.000295) of income, or \$125, whichever amount is smaller
* This may be any amount up to \$15,000, including <b>0</b> or a negative amount.	

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

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

Include the amount from Form ST-140, line 4, on Form IT-201, line 59. **Do not submit Form ST-140 with your return.** 

If the amount reported on line 59 is \$1,700 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and submit it with your return.

If you do not owe any sales or use tax, you must enter 0 on line 59. Do not leave line 59 blank.

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

# Step 7 – Add voluntary contributions

#### Line 60

Do you want to make any voluntary contributions to the funds listed on Form IT-227?

If No, go to line 61.

If **Yes**, complete Form IT-227 and enter the amount from Part 2, line 1. Submit Form IT-227 with your return.

# Step 8 – Enter your payments and credits

### Line 63 – Empire State child credit

Did you claim the **federal** child tax credit or credit for other dependents for 2019, or do you have a qualifying child (see the instructions for Form IT-213, *Claim for Empire State Child Credit*)?

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

If **Yes**, review the instructions for Form IT-213 to see if you qualify for this credit. If you qualify, complete Form IT-213, and transfer the amount from Form IT-213 to Form IT-201, line 63. Submit Form IT-213 with your return.

For more information, see the instructions for Form IT-213.

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

Did you qualify to claim the **federal** child and dependent care credit for 2019 (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, 2019, 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 2019 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.

For a detailed description of the funds, see our website at *www.tax.ny.gov* (search: *IT*-227).

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.

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

If the IRS is computing your federal earned income credit, write *EIC* in the box to the left of the money column, and leave the money column blank on line 65. You must complete Form IT-201, lines 67 through 75, but do not complete lines 76 through 80.

Complete Form IT-215, lines 1 through 9, and submit it with your return. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2020, 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 2019?

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-196, 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 (fixed amount) (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 (t), (t),

#### 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 <sup>(2)</sup>). 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 <sup>(2)</sup>, 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 <sup>(2)</sup>). 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 <sup>(3)</sup> (\$63), and your spouse's credit amount from Table 2, filing status <sup>(3)</sup> (\$16), for a combined credit of \$79.

 If one spouse was a part-year city resident and the other spouse was a full-year city nonresident, determine your credit for the part-year city resident spouse using Table 2, filing status ③. The full-year city nonresident spouse may not take a credit.

Filing status:	If your income (see below) is:	Your credit* is:		
<ul> <li>Single, filing status ①, or</li> <li>Married filing separate return, filing status ③, or</li> <li>Head of household, filing status ④</li> </ul>	\$250,000 or less	\$ 63		
<ul> <li>Married filing joint return, filing status <sup>(2)</sup></li> <li>Qualifying widow(er) filing status <sup>(5)</sup></li> </ul>	\$250,000 or less	\$125		
* The statutory credit amounts have been rounded (see page 5).				

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

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

Resident period	If your income (see below	v) is \$250,000 or less, and			
(number of months)	Your filing status is ①, ③ or ④, your credit* is:	Your filing status is ${}^{\oslash}$ or ${}^{\odot}$ , 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 69a - NYC school tax credit (rate reduction amount) (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 you 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, 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 *No* at item C on the front of Form IT-201, use your New York City taxable income (see below) to compute your credit.

Filing status ② (Married filing joint return) only: You must compute and use the **combined** New York City taxable income of both spouses:

- If both spouses were city residents for all of 2019, use the amount from line 47 of Form IT-201.
- If both spouses were part-year city residents in 2019, use the amount from Form IT-360.1, line 47. (If each spouse was required to complete a separate Form IT-360.1, combine the line 47 amounts from both forms.)
- If only one spouse was a city resident for all of 2019, use a separate sheet of paper to compute the New York City taxable income of the full-year city resident spouse as if he or she had filed a separate federal return. If the other spouse was a part-year city resident in 2019, add the amount of his or her New York City taxable income (from Form IT-360.1, line 47) to the result.

#### All others:

- If you were a city resident for all of 2019, use the amount from line 47 of Form IT-201.
- If you were a part-year city resident in 2019, use the amount from Form IT-360.1, line 47.

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

#### Calculation of NYC school tax credit (rate reduction amount) for single and married filing separately

I	If city taxable income is:					
over			but not over	The credit is:		
9	\$	0	\$ 12,000		.171% of taxable income	
	12,000		500,000	\$21	plus .228% of the excess over $12,000$	

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

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

Did you claim the **federal** earned income credit for 2019 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 15, 2020, 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 8 through 12 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.

# Step 8 – Enter your payments and credits (continued)

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 2020

If, after completing your 2019 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 2019 estimated tax payments for New York State, New York City, Yonkers, and MCTMT (include your last installment even if paid in 2020). If you marked filing status <sup>(2)</sup> but made separate 2019 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid;
- Any amount of overpayment from your 2018 personal income tax return that you applied to your 2019 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 and Instructions for Form IT-370 Filed Online). If you marked filing status <sup>(2)</sup> 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 or 78b);
- 2) applied to your 2020 estimated tax (enter on line 79);
- 3) directly deposited into a NYS 529 account (line 78a); or
- 4) divided between options 1, 2, and 3.

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).

#### Collection of debts from your overpayment

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 ② and you do not want to apply your part of the overpayment to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and submit it with your original return. We need the information on Form IT-280 to process your refund as quickly as possible. You cannot file an amended return to disclaim your spouse's debt after you have filed your original return.

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

## Line 78 – Amount of line 77 available for refund

Subtract the amount on line 79 (estimated tax) from line 77. This is the amount available for refund.

## Line 78a – NYS 529 account deposit

You may directly deposit all or a portion of your refund in up to three NYS 529 college savings accounts. Use Form IT-195 and

its instructions, beginning on page 38, to report the amount of your refund that you want deposited into a NYS 529 college savings account(s). The election to contribute all or a portion of your refund into a NYS 529 account(s) cannot be changed once your original return is filed. Therefore, do not submit Form IT-195 with an amended return.

Enter on line 78a the amount from Form IT-195, line 4.

# Line 78b – Total refund after NYS 529 account deposit

You must file a return to get a refund.

Enter the amount of your 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.

If you choose to deposit all or a portion of your overpayment amount (line 77) into one or more NYS 529 accounts, see the instructions for line 78a, Form IT-195, *Allocation of Refund*, and its instructions, on page 38 (of Form IT-201-I).

#### **Refund options**

#### **Direct deposit**

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

If you choose direct deposit, enter your personal or business 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 34).

#### 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.

#### 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 2020. The total of lines 78a through 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  $\boldsymbol{X}$  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 15, 2020.

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 2018 New York AGI as shown on your 2018 return;
- 2) Locate the amount of your 2018 New York income tax; then
- Calculate the amount of your 2019 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 2019).

In general, you are not subject to a penalty if your 2019 prepayments equal at least 100% of your 2018 income tax based on a 12-month return.

However:

- If your 2018 New York AGI was more than \$150,000 (or \$75,000 if you are married filing separately for 2019) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2018 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 2019 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* on page 34).

**File now/Pay later!** You must specify a future payment date up to and including April 15, 2020. If you file before April 15, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 83 instructions.

#### By check or money order

If you owe more than one dollar, include full payment with your return. Make check or money order payable in U.S. funds to *New York State Income Tax* and write the last four digits of your Social Security number and *2019 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 your return and pay the total amount you owe by April 15, 2020.

It is in your best interest to pay the amount you owe in full by the due date. 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. You may also pay by credit card; additional fees apply.

We will bill you for any unpaid tax plus interest and penalty if applicable (see *Amount you owe*). Pay the bill immediately if you can; if you cannot, you may qualify for an installment payment agreement (IPA). If you would like to request an IPA, see *Code C2* on page 16.

If you fail to pay the amount due, or make arrangements to pay, New York State may do one or more of the following: file a tax warrant, seize your assets, or garnish 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:

Use the sample image as a guide; enter your own information **exactly** as it appears on your own check or bank records. Do **not** enter the information from the sample check below.

On line 83a, mark an X in the box for the type of account.

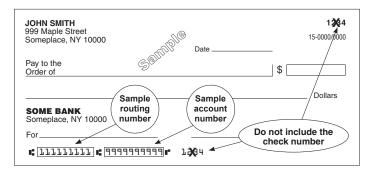
On **line 83b**, enter your bank's 9-digit routing number (refer to your check or contact your bank). The first two digits always begin with 01 through 12, or 21 through 32. On the sample check below, the routing number is *11111111*.

**Note:** 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.

On line 83c, enter your account number.

- If you marked personal or business checking on line 83a, enter the account number shown on your checks.
- If you marked personal or business savings on line 83a, enter your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

The account number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right. On the sample check below, the account number is *9999999999*.



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

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. 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 43.

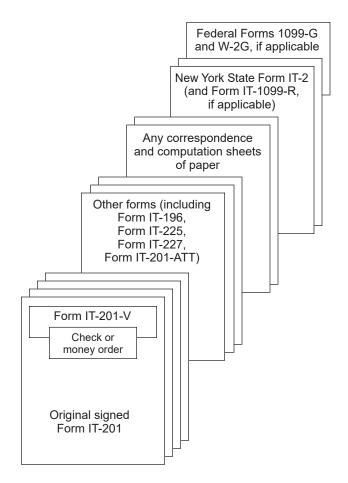
#### Daytime phone number

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-196, Form IT-201-ATT, Form IT-225, and Form IT-227
  - · 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 15, 2020.
  - If enclosing a payment (check or money order and Form IT-201-V), mail to: STATE PROCESSING CENTER PO BOX 15555
    - ALBANY NY 12212-5555
  - If not enclosing a payment, mail to: STATE PROCESSING CENTER PO BOX 61000 ALBANY NY 12261-0001

#### **Private delivery services**

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. See Publication 55 for where to send the forms covered by these instructions.

#### **Privacy notification**

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

## Instructions for Form IT-195, Allocation of Refund

### **Purpose of Form IT-195**

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

The NYS 529 account(s) **must** be in one of the following plans:

- New York's 529 College Savings Program Direct Plan, or
- New York's 529 Advisor Guided College Savings Program.

You **cannot** use Form IT-195 to authorize a direct deposit into another state's 529 plan.

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

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

### Line instructions

Enter your name and Social Security number as shown on your Form IT-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.

### Part 1 – NYS 529 savings account direct deposit

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

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

**Lines 1b, 2b, and 3b** – Enter the routing number, *011001234*, on line(s) 1b, 2b, and 3b as applicable. This is the routing number for all NYS 529 college savings accounts for tax year 2019.

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

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

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

Failure to enter all the information will result in the rejection of your NYS 529 college savings account direct deposit. In addition, if we adjust your overpayment (line 77 amount) to an amount less than you calculated or if we keep all or part of your overpayment due to collection of a debt, your entire NYS 529 direct deposit request will be rejected. If your NYS 529 direct deposit is rejected, you will receive an adjusted refund with a written explanation of the adjustment.

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

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

## 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 8 through 12 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 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	
	uistribution	ciedit worksneet	
Enter the emount from			

1	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	

## **Instructions for Form IT-201-ATT** (continued)

### 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.

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

- Notes -

## 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. If you are a military spouse, you may not be considered a resident under this definition. For more information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act* and TSB-M-19(3)I, *Veterans Benefits and Transition Act of 2018;* **or** 

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

#### Group A

- 1) You did not maintain any permanent place of abode in New York State during the taxable year; and
- 2) You maintained a permanent place of abode outside New York State during the entire taxable year; and
- 3) You spent **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

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

#### Number of days in the

nonresident portion	× 90 =	Maximum number of days
548	x 90 -	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 42, 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 2019, or if you are a full-year New York City resident or New York City part-year resident for 2019, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2019.

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 2019 (see below), **and** 

- you were a nonresident of New York State on December 31, 2018; or
- you will be a New York State nonresident on January 1, 2020.

You have accrued income for 2019 if:

- you have an item of non-New York source income\* that was fixed and determinable in a tax year prior to 2019, but you are reporting that income for federal income tax purposes in tax year 2019; or
- you have an item of income that was fixed and determinable in tax year 2019, but you will be reporting that income for federal income tax purposes in a tax year after 2019.

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

You are subject to the special accrual rules **only** if you have accrued income for 2019 (see below), **and** 

- you were a nonresident of New York City on December 31, 2018, but you were a full-year New York City resident for tax year 2019; or
- you were a full-year New York City resident for 2019 but you will be a New York City nonresident on January 1, 2020; or
- you were a New York City part-year resident for tax year 2019.

You have accrued income for 2019 if:

- you have an item of non-New York source income\* that was fixed and determinable in a tax year prior to 2019, but you are reporting that income for federal income tax purposes in tax year 2019; or
- you have an item of income that was fixed and determinable in tax year 2019, but you will be reporting that income for federal income tax purposes in a tax year after 2019; or

- you have an item of income that was fixed and determinable in your 2019 New York City resident period, but that income is not reportable for federal income tax purposes in your 2019 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 2019 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2019 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 17.

### **Deceased taxpayers**

If a taxpayer died after 2018 and before filing a return for 2019, 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'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 32.

### 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, 2019. (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)

BIOOKIYII (See Milly.

### 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 Laké 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 Unadila Valley 422 Whitney Point 703

#### Clinton

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

#### Columbia

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

#### Cortland

Cincinnatus 113 Cortland 134 DeRuyter 141 Dryden 152 Fabius-Pompey 187 Greene 238 Groton 245 Homer 281 Marathon 372 McGraw 385 Newark Valley 432 Tully 646 Whitney Point 703

#### Delaware Andes 016

Bainbridge-Guilford 031 Charlotte Valley 101 Delhi 144 Deposit 146 Downsville 150 Franklin 203 Gilboa-Conesville 223 Hancock 256 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

Delaware (continued)

#### 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 Boquet Valley 179 Crown Point 137 Keene 317 Lake Placid 328 Minerva 399 Moriah 408 Newcomb 434 Putnam 517 Saranac Lake 561 Schroon Lake 573 Ticonderoga 636 Willsboro 707

#### Franklin

AuSable Valley 026 Brasher Falls 058 Brushton-Moira 072 Chateaugay 102 Malone 365 Northern Adirondack 453 Salmon River 558 Saranac Lake 561 St. Regis Falls 619 Tupper Lake 647

#### Fulton

Amsterdam 015 Broadalbin-Perth 065 Dolgeville 148 Edinburg 173 Fonda-Fultonville 197 Fort Plain 201 Galway 212 Gloversville 227 Johnstown 314 Mayfield 383 Northville 454 Oppenheim-Ephratah-St. Johnsville 467 Wheelerville 698

#### Genesee

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

#### 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 llion-Mohawk 295 Little Falls 346 Mount Markham 412 New Hartford 424 Oppenheim-Ephratah-St. Johnsville **467** Owen D. Young (Van Hornesville) 474 Poland 506 Remsen 528 Richfield Springs 533 Sauquoit Valley 564 Town of Webb 639 West Canada Valley 685 Whitesboro 701

#### Jefferson

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

### Kings (Brooklyn)

### Brooklyn 071

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

### Livingston

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

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

#### Madison

Brookfield 070 Canastota 084 Cazenovia 095 Chittenango 111 DeRuyter **141** East Syracuse-Minoa 167 Edmeston 174 Fabius-Pompey 187 Fayetteville-Manlius 370 Hamilton 252 Madison 361 Morrisville-Eaton 411 Mount Markham 412 Oneida **463** Otselic Valley **606** Sherburne-Earlville 582 Stockbridge Valley 624 Unadilla Valley 422 Vernon-Verona-Sherrill 584 Waterville 673

Manhattan (see New York)

#### Monroe

Avon 029 Brighton 063 Brockport 066 Byron-Bergen 075 Caledonia-Mumford 077 Churchville-Chili 112 East Irondequoit 160 East Rochester 165 Fairport 188 Gates Chili 216 Greece 235 Hilton 276 Holley 280 Honeoye Falls-Lima 283 Kendal 318 Penfield 488 Pittsford 500 Rochester 538 Rush-Henrietta 549 Spencerport 614 Victor 659 Wayne 678 Webster 679 West Irondequoit 299 Wheatland-Chili 697

#### Montgomery

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

#### Montgomery (continued)

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

#### Nassau

Amityville 014 Baldwin 032 Bellmore 046 Bellmore-Merrick CHS\* Bethpage 052 Carle Place 088 Cold Spring Harbor 123 East Meadow 162 East Rockaway **166** East Williston **168** Elmont 184 Farmingdale **191** Floral Park-Bellerose **195** Franklin Square 204 Freeport 207 Garden City 214 Glen Cove 224 Great Neck 234 Hempstead 265 Herricks 270 Hewlett-Woodmere 272 Hicksville 273 Island Park 302 Island Trees 303 Jericho 311 Lawrence 337 Levittown 340 Locust Valley **352** Long Beach **353** Lynbrook 357 Malverne 366 Manhasset 368 Massapegua 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 (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 2019 IT-201-I, School districts and code numbers 47

## 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

### New York – Staten Island

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 Dundee **154** Hammondsport Horseheads Odessa-Montour South Seneca Spencer-Van Etten Trumansburg Watkins Glen

#### 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 Connetauot 127 Copiaque 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 Čommon 645 Wainscott 661 West Babylon 684 Westhampton Beach 693 West Islip 688 William Floyd 381 Wyandanch 712

#### Sullivan]

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

#### Tioga

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

#### Candor 085 Cortland 134 Dryden 152

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

Trumansburg 643

#### Ulster

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

#### Warren

Abraham Wing 226 Bolton 055 Corinth 131 Glens Falls 225 Hadley-Luzerne 247 Hudson Falls 290 Johnsburg 312 Lake George 327 Minerva 399 North Warren 451 Queensbury 520 Schroon Lake 573 Ticonderoga 636 Warrensburg 666

#### Washington

Argyle 020 Cambridge 078 Fort Ann 199 Fort Edward 200 Granville 233 Greenwich 241 Hartford 262 Hoosick Falls 285 Hoosic Valley 284 Hudson Falls 290 Lake George 327 Putnam 517 Salem 557 Schuylerville 574 Stillwater 623 Whitehall 700

### Wayne

Cato-Meridian 092 Clyde-Savannah 118 Gananda 213 Lyons 360 Marion 376 North Rose-Wolcott 446 Newark 431 Palmyra-Macedon 478 Penfield 488 Phelps-Clifton Springs (Midlakes) 493 Port Byron 507 Access our website at www.tax.ny.gov

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

And you are -

Married

filing

jointly\*

Your New York State tax is:

1,811 (1,814) 1,817 1,820 Head

of a

household

1,942 1,945 1,948

1,951

lf your taxable

income is -

But

less

than

38,250 38,300 38,350 38,400 Single

or

Married

filing

separately

2,087 2,090 2,093 2,096

At

least

38,200 38,250 38,300

38,350

NYS

### 2019 New York State Tax Table

\$0 - \$5,999

If your New York adjusted gross income, Form IT-201, line 33 is more than \$107,650, you cannot use these tables. See *Tax computation - New York AGI of more than* \$107,650 beginning on page 58 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 \$1,814. This is the tax amount they must write on line 39 of Form IT-201.

lf yo taxa incom	ble	A	nd you are	) –	lf yc taxa incom	ble	A	nd you are	) -	lf yc taxa incom	ble	A	nd 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
			w York Sta											
\$0 13	\$13 25	\$0 1	\$0 1	\$0 1	2,0	00	Your Ne	w York <b>Sta</b>	te tax is:	4,0	00	Your Ne	w York <b>Sta</b>	<b>te</b> tax is:
25	50	2	2	2	2,000	2,050	81	81	81	4,000	4,050	161	161	161
50	100	3	3	3	2,050	2,100	83	83	83	4,050	4,100	163	163	163
100	150	5	5	5	2,100	2,150	85	85	85	4,100	4,150	165	165	165
150	200	7	7	7	2,150	2,200	87	87	87	4,150	4,200	167	167	167
200	250	9	9	9	2,200	2,250	89	89	89	4,200	4,250	169	169	169
250	300	11	11	11	2,250	2,300	91	91	91	4,250	4,300	171	171	171
300	350	13	13	13	2,300	2,350	93	93	93	4,300	4,350	173	173	173
350	400	15	15	15	2,350	2,400	95	95	95	4,350	4,400	175	175	175
400	450	17	17	17	2,400	2,450	97	97	97	4,400	4,450	177	177	177
450	500	19	19	19	2,450	2,500	99	99	99	4,450	4,500	179	179	179
500	550	21	21	21	2,500	2,550	101	101	101	4,500	4,550	181	181	181
550	600	23	23	23	2,550	2,600	103	103	103	4,550	4,600	183	183	183
600	650	25	25	25	2,600	2,650	105	105	105	4,600	4,650	185	185	185
650	700	27	27	27	2,650	2,700	107	107	107	4,650	4,700	187	187	187
700	750	29	29	29	2,700	2,750	109	109	109	4,700	4,750	189	189	189
750	800	31	31	31	2,750	2,800	111	111	111	4,750	4,800	191	191	191
800	850	33	33	33	2,800	2,850	113	113	113	4,800	4,850	193	193	193
850	900	35	35	35	2,850	2,900	115	115	115	4,850	4,900	195	195	195
900	950	37	37	37	2,900	2,950	117	117	117	4,900	4,950	197	197	197
950	1,000	39	39	39	2,950	3,000	119	119	119	4,950	5,000	199	199	199
1,0	00	Your Nev	w York Stat	te tax is:	3,0	00	Your Nev	v York Stat	te tax is:	5,00	00	Your Nev	v York Stat	e tax is:
1,000	1,050	41	41	41	3,000	3,050	121	121	121	5,000	5,050	201	201	201
1,050	1,100	43	43	43	3,050	3,100	123	123	123	5,050	5,100	203	203	203
1,100	1,150	45	45	45	3,100	3,150	125	125	125	5,100	5,150	205	205	205
1,150	1,200	47	47	47	3,150	3,200	127	127	127	5,150	5,200	207	207	207
1,200	1,250	49	49	49	3,200	3,250	129	129	129	5,200	5,250	209	209	209
1,250	1,300	51	51	51	3,250	3,300	131	131	131	5,250	5,300	211	211	211
1,300	1,350	53	53	53	3,300	3,350	133	133	133	5,300	5,350	213	213	213
1,350	1,400	55	55	55	3,350	3,400	135	135	135	5,350	5,400	215	215	215
1,400	1,450	57	57	57	3,400	3,450	137	137	137	5,400	5,450	217	217	217
1,450	1,500	59	59	59	3,450	3,500	139	139	139	5,450	5,500	219	219	219
1,500	1,550	61	61	61	3,500	3,550	141	141	141	5,500	5,550	221	221	221
1,550	1,600	63	63	63	3,550	3,600	143	143	143	5,550	5,600	223	223	223
1,600	1,650	65	65	65	3,600	3,650	145	145	145	5,600	5,650	225	225	225
1,650	1,700	67	67	67	3,650	3,700	147	147	147	5,650	5,700	227	227	227
1,700	1,750	69	69	69	3,700	3,750	149	149	149	5,700	5,750	229	229	229
1,750	1,800	71	71	71	3,750	3,800	151	151	151	5,750	5,800	231	231	231
1,800	1,850	73	73	73	3,800	3,850	153	153	153	5,800	5,850	233	233	233
1,850	1,900	75	75	75	3,850	3,900	155	155	155	5,850	5,900	235	235	235
1,900	1,950	77	77	77	3,900	3,950	157	157	157	5,900	5,950	237	237	237
1,950	2,000	79	79	79	3,950	4,000	159	159	159	5,950	6,000	239	239	239

### \$6,000 - \$14,999

### 2019 New York **State** Tax Table

### NYS

If yo taxa incom	ble	A	nd you are		lf yo taxa incom	ble	A	nd you are	) –	If yo taxa incom	ble	Aı	nd 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
6,0	00	Your New	v York Stat	e tax is:	9,0	00	Your Nev	v York Stat	te tax is:	12,0	00	Your Nev	v York Stat	te tax is:
6,000	6,050	241	241	241	9,000	9,050	364	361	361	12,050	12,050	501	481	481
6,050	6,100	243	243	243	9,050	9,100	366	363	363		12,100	504	483	483
6,100	6,150	245	245	245	9,100	9,150	368	365	365		12,150	506	485	485
6,150	6,200	247	247	247	9,150	9,200	370	367	367		12,200	509	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	514	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	379	375	375	12,350	12,400	519	495	495
6,400	6,450	257	257	257	9,400	9,450	382	377	377	12,400	12,450	522	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	527	501	501
6,550	6,600	263	263	263	9,550	9,600	388	383	383	12,550	12,600	530	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	535	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	397	391	391	12,750	12,800	540	511	511
6,800	6,850	273	273	273	9,800	9,850	400	393	393	12,800	12,850	543	513	513
6,850	6,900	275	275	275	9,850	9,900	402	395	395	12,850	12,900	546	515	515
6,900	6,950	277	277	277	9,900	9,950	404	397	397	12,900	12,950	548	517	518
6,950	7,000	279	279	279	9,950	10,000	406	399	399	12,950	13,000	551	519	520
7,0	00	Your New	v York Stat	e tax is:	10,0	000	Your Nev	v York Stat	t <b>e</b> tax is:	13,0	00	Your Nev	v York Stat	t <b>e</b> 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	556	523	524
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	415	407	407	13,150	13,200	561	527	529
7,200	7,250	289	289	289	10,200	10,250	418	409	409	13,200	13,250	564	529	531
7,250	7,300	291	291	291	10,250	10,300	420	411	411	13,250	13,300	567	531	533
7,300	7,350	293	293	293	10,300	10,350	422	413	413	13,300	13,350	569	533	536
7,350	7,400	295	295	295	10,350	10,400	424	415	415	13,350	13,400	572	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	577	539	542
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	433	423	423	13,550	13,600	582	543	547
7,600	7,650	305	305	305	10,600	10,650	436	425	425	13,600	13,650	585	545	549
7,650	7,700	307	307	307	10,650	10,700	438	427	427	13,650	13,700	588	547	551
7,700	7,750	309	309	309	10,700	10,750	440	429	429	13,700	13,750	590	549	554
7,750	7,800	311	311	311	10,750	10,800	442	431	431	13,750	13,800	593	551	556
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	313 315 317 319	313 315 317 319	313 315 317 319	10,800 10,850 10,900 10,950	10,900 10,950	445 447 449 451	433 435 437 439	433 435 437 439	13,800 13,850 13,900 13,950	13,900 13,950	596 598 601 604	553 555 557 559	558 560 563 565
8,0	00	Your Nev	v York Stat	e tax is:	11,0	000	Your Nev	v York Stat	t <b>e</b> tax is:	14,0	00	Your Nev	v York <b>Sta</b> t	te tax is:
8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	321 323 325 327	321 323 325 327	321 323 325 327	11,000 11,050 11,100 11,150	11,100 11,150	454 456 458 460	441 443 445 447	441 443 445 447	14,000 14,050 14,100 14,150	14,100 14,150	607 610 613 616	561 563 565 567	567 569 572 574
8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	329 331 333 335	329 331 333 335	329 331 333 335	11,200 11,250 11,300 11,350	11,250 11,300 11,350	463 465 467 469	449 451 453 455	449 451 453 455	14,200 14,250 14,300 14,350	14,300 14,350	619 622 625 628	569 571 573 575	576 578 581 583
8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	337 339 341 343	337 339 341 343	337 339 341 343	11,450 11,500	11,450 11,500 11,550 11,600	472 474 476 478	457 459 461 463	457 459 461 463	14,400 14,450 14,500 14,550	14,450 14,500 14,550 14,600	631 634 637 640	577 579 581 583	585 587 590 592
8,600	8,650	346	345	345	11,600	11,650	481	465	465	14,600	14,650	643	585	594
8,650	8,700	348	347	347	11,650	11,700	483	467	467	14,650	14,700	646	587	596
8,700	8,750	350	349	349	11,700	11,750	485	469	469	14,700	14,750	649	589	599
8,750	8,800	352	351	351	11,750	11,800	488	471	471	14,750	14,800	652	591	601
8,800	8,850	355	353	353	11,800	11,850	491	473	473	14,800	14,850	655	593	603
8,850	8,900	357	355	355	11,850	11,900	493	475	475	14,850	14,900	658	595	605
8,900	8,950	359	357	357	11,900	11,950	496	477	477	14,900	14,950	660	597	608
8,950	9,000	361	359	359	11,950	12,000	498	479	479	14,950	15,000	663	599	610

NYS

### IT-201-I, NYS Tax Table 51

### 2019 New York **State** Tax Table

### \$15,000 - \$23,999

	15				2010			ale la				\$15,000 - \$23,999			
If yo taxa incom	ble	А	nd you are	-	If ye taxa incom	able	A	nd you are	) –	taxa	our able 1e is –	A	nd 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	
15,0	000	Your Nev	v York Stat	e tax is:	18,	000	Your Nev	v York Stat	e tax is:	21,0	000	Your Nev	v York Stat	e tax is:	
15,000 15,050 15,100 15,150	15,050 15,100 15,150 15,200	666 669 672 675	601 603 605 607	612 614 617 619	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	843 846 849 852	725 728 730 732	750 752 755 758	21,000 21,050 21,100 21,150	21,050 21,100 21,150 21,200	1,020 1,023 1,026 1,029	860 863 865 867	908 911 914 917	
15,200 15,250 15,300 15,350	15,250 15,300 15,350 15,400	678 681 684 687	609 611 613 615	621 623 626 628	18,200 18,250 18,300 18,350	18,250 18,300 18,350 18,400	855 858 861 864	734 737 739 741	760 763 765 768	21,200 21,250 21,300 21,350	21,250 21,300 21,350 21,400	1,032 1,035 1,038 1,041	869 872 874 876	920 923 926 929	
15,400 15,450 15,500 15,550	15,450 15,500 15,550 15,600	690 693 696 699	617 619 621 623	630 632 635 637	18,400 18,450 18,500 18,550	18,450 18,500 18,550 18,600	867 870 873 876	743 746 748 750	771 773 776 779	21,400 21,450 21,500 21,550	21,450 21,500 21,550 21,600	1,044 1,047 1,050 1,053	878 881 883 885	932 935 938 941	
15,600 15,650 15,700 15,750	15,650 15,700 15,750 15,800	702 705 708 711	625 627 629 631	639 641 644 646	18,600 18,650 18,700 18,750	18,650 18,700 18,750 18,800	879 882 885 888	752 755 757 759	781 784 786 789	21,600 21,650 21,700 21,750	21,700	1,056 1,059 1,062 1,065	887 890 892 894	944 947 950 953	
15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	714 717 719 722	633 635 637 639	648 650 653 655	18,800 18,850 18,900 18,950	18,850 18,900 18,950 19,000	891 894 896 899	761 764 766 768	792 794 797 800	21,800 21,850 21,900 21,950	21,900	1,068 1,071 1,075 1,078	896 899 901 903	956 959 961 964	
16,0	000	Your Nev	v York Stat	e tax is:	19,	000	Your Nev	v York Stat	e tax is:	22,0	000	Your Nev	v York Stat	te tax is:	
16,000 16,050 16,100 16,150	16,050 16,100 16,150 16,200	725 728 731 734	641 643 645 647	657 659 662 664	19,000 19,050 19,100 19,150	19,050 19,100 19,150 19,200	902 905 908 911	770 773 775 777	802 805 807 810	22,000 22,050 22,100 22,150	22,050 22,100 22,150 22,200	1,081 1,084 1,087 1,090	905 908 910 912	967 970 973 976	
16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	737 740 743 746	649 651 653 655	666 668 671 673	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	914 917 920 923	779 782 784 786	813 815 818 821	22,200 22,250 22,300 22,350	22,300	1,093 1,096 1,099 1,103	914 917 919 921	979 982 985 988	
16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	749 752 755 758	657 659 661 663	675 677 680 682	19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	926 929 932 935	788 791 793 795	823 826 828 831	22,400 22,450 22,500 22,550		1,106 1,109 1,112 1,115	923 926 928 930	991 994 997 1,000	
16,600 16,650 16,700 16,750	16,650 16,700 16,750 16,800	761 764 767 770	665 667 669 671	684 686 689 691	19,600 19,650 19,700 19,750	19,650 19,700 19,750 19,800	938 941 944 947	797 800 802 804	834 836 839 842	22,600 22,650 22,700 22,750	22,650 22,700 22,750 22,800	1,118 1,121 1,124 1,127	932 935 937 939	1,003 1,006 1,009 1,012	
16,800 16,850 16,900 16,950	16,900 16,950	773 776 778 781	673 675 677 679	693 695 698 700	19,850 19,900	19,850 19,900 19,950 20,000	950 953 955 958	806 809 811 813	844 847 849 852	22,850 22,900	22,850 22,900 22,950 23,000	1,130 1,134 1,137 1,140	941 944 946 948	1,015 1,018 1,020 1,023	
17,0	000	Your Nev	v York Stat	e tax is:	20,	000	Your Nev	v York Stat	e tax is:	23,0		Your Nev	v York Stat	te tax is:	
17,000 17,050 17,100 17,150	17,100 17,150	784 787 790 793	681 683 685 687	702 704 707 709	20,050 20,100	20,050 20,100 20,150 20,200	961 964 967 970	815 818 820 822	855 857 860 863	23,100 23,150		1,143 1,146 1,149 1,152	950 953 955 957	1,026 1,029 1,032 1,035	
17,200 17,250 17,300 17,350	17,250 17,300 17,350 17,400	796 799 802 805	689 692 694 696	711 713 716 718	20,200 20,250 20,300 20,350	20,250 20,300 20,350 20,400	973 976 979 982	824 827 829 831	865 868 870 873	23,200 23,250 23,300 23,350	23,350	1,155 1,158 1,162 1,165	959 962 964 966	1,038 1,041 1,044 1,047	
17,400 17,450 17,500 17,550		808 811 814 817	698 701 703 705	720 722 725 727	20,400 20,450 20,500 20,550	20,450 20,500 20,550 20,600	985 988 991 994	833 836 838 840	876 878 881 884	23,450 23,500 23,550		1,168 1,171 1,174 1,177	968 971 973 975	1,050 1,053 1,056 1,059	
17,600 17,650 17,700 17,750	17,700 17,750	820 823 826 829	707 710 712 714	729 731 734 737	20,600 20,650 20,700 20,750	20,650 20,700 20,750 20,800	997 1,000 1,003 1,006	842 845 847 849	886 889 891 894	23,650	23,650 23,700 23,750 23,800	1,180 1,183 1,186 1,189	977 980 983 985	1,062 1,065 1,068 1,071	
17,800 17,850 17,900 17,950	17,950	832 835 837 840	716 719 721 723	739 742 744 747	20,800 20,850 20,900 20,950		1,009 1,012 1,014 1,017	851 854 856 858	897 899 902 905	23,800 23,850 23,900 23,950	23,850 23,900 23,950 24,000	1,193 1,196 1,199 1,202	988 990 993 996	1,074 1,077 1,079 1,082	

### \$24,000 - \$32,999

### 2019 New York **State** Tax Table

### NYS

. ,	+,000													
If yo taxa incom	able	А	nd you are	-	If y taxa incom	able	A	nd you are	) —	taxa	our able ne is –	Ar	nd 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 Nev	w York Stat	e tax is:	27,	000	Your Nev	w York Stat	t <b>e</b> tax is:	30,	000	Your New	/ York Stat	t <b>e</b> tax is:
24,000 24,050 24,100 24,150	24,050 24,100 24,150 24,200	1,205 1,208 1,211 1,214	998 1,001 1,004 1,006	1,085 1,088 1,091 1,094	27,000 27,050 27,100 27,150	27,050 27,100 27,150 27,200	1,391 1,394 1,398 1,401	1,156 1,158 1,161 1,164	1,262 1,265 1,268 1,271	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	1,578 1,581 1,584 1,587	1,327 1,330 1,333 1,336	1,439 1,442 1,445 1,448
24,200 24,250 24,300 24,350	24,250 24,300 24,350 24,400	1,217 1,221 1,224 1,227	1,009 1,011 1,014 1,017	1,097 1,100 1,103 1,106	27,200 27,250 27,300 27,350	27,250 27,300 27,350 27,400	1,404 1,407 1,410 1,413	1,166 1,169 1,172 1,174	1,274 1,277 1,280 1,283	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	1,590 1,593 1,596 1,599	1,339 1,342 1,345 1,348	1,451 1,454 1,457 1,460
	24,450 24,500 24,550 24,600	1,230 1,233 1,236 1,239	1,019 1,022 1,025 1,027	1,109 1,112 1,115 1,118	27,400 27,450 27,500 27,550	27,450 27,500 27,550 27,600	1,416 1,419 1,422 1,425	1,177 1,179 1,182 1,185	1,286 1,289 1,292 1,295	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	1,602 1,606 1,609 1,612	1,351 1,354 1,357 1,360	1,463 1,466 1,469 1,472
24,750	24,700 24,750 24,800	1,242 1,245 1,248 1,252	1,030 1,032 1,035 1,038	1,121 1,124 1,127 1,130	27,600 27,650 27,700 27,750	27,650 27,700 27,750 27,800	1,429 1,432 1,435 1,438	1,187 1,190 1,193 1,195	1,298 1,301 1,304 1,307	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	1,615 1,618 1,621 1,624	1,363 1,366 1,369 1,372	1,475 1,478 1,481 1,484
	24,850 24,900 24,950 25,000	1,255 1,258 1,261 1,264	1,040 1,043 1,046 1,048	1,133 1,136 1,138 1,141	27,800 27,850 27,900 27,950	27,850 27,900 27,950 28,000	1,441 1,444 1,447 1,450	1,198 1,200 1,203 1,206	1,310 1,313 1,315 1,318	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	1,627 1,630 1,634 1,637	1,375 1,378 1,380 1,383	1,487 1,490 1,492 1,495
25,	000	Your Nev	w York Stat	1	28,	000	Your Nev	w York Stat	te tax is:	31,	000	Your New	/ York Stat	t <b>e</b> tax is:
25,000 25,050 25,100 25,150	25,050 25,100 25,150 25,200	1,267 1,270 1,273 1,276	1,051 1,053 1,056 1,059	1,144 1,147 1,150 1,153	28,000 28,050 28,100 28,150	28,050 28,100 28,150 28,200	1,453 1,457 1,460 1,463	1,209 1,212 1,215 1,218	1,321 1,324 1,327 1,330	31,000 31,050 31,100 31,150	31,050 31,100 31,150 31,200	1,640 1,643 1,646 1,649	1,386 1,389 1,392 1,395	1,498 1,501 1,504 1,507
25,200 25,250 25,300 25,350	25,250 25,300 25,350 25,400	1,280 1,283 1,286 1,289	1,061 1,064 1,067 1,069	1,156 1,159 1,162 1,165	28,200 28,250 28,300 28,350	28,250 28,300 28,350 28,400	1,466 1,469 1,472 1,475	1,221 1,224 1,227 1,230	1,333 1,336 1,339 1,342	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	1,652 1,655 1,658 1,661	1,398 1,401 1,404 1,407	1,510 1,513 1,516 1,519
25,400 25,450 25,500 25,550	25,450 25,500 25,550 25,600	1,292 1,295 1,298 1,301	1,072 1,074 1,077 1,080	1,168 1,171 1,174 1,177	28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600	1,478 1,481 1,484 1,488	1,233 1,236 1,239 1,242	1,345 1,348 1,351 1,354	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	1,665 1,668 1,671 1,674	1,410 1,413 1,416 1,419	1,522 1,525 1,528 1,531
25,600 25,650 25,700 25,750	25,650 25,700 25,750 25,800	1,304 1,307 1,311 1,314	1,082 1,085 1,088 1,090	1,180 1,183 1,186 1,189	28,600 28,650 28,700 28,750	28,650 28,700 28,750 28,800	1,491 1,494 1,497 1,500	1,245 1,248 1,251 1,254	1,357 1,360 1,363 1,366	31,600 31,650 31,700 31,750	31,650 31,700 31,750 31,800	1,677 1,680 1,683 1,686	1,422 1,425 1,428 1,431	1,534 1,537 1,540 1,543
25,850 25,900	25,850 25,900 25,950 26,000	1,317 1,320 1,323 1,326	1,093 1,095 1,098 1,101	1,192 1,195 1,197 1,200	28,800 28,850 28,900 28,950	28,900 28,950	1,503 1,506 1,509 1,512	1,257 1,260 1,262 1,265	1,369 1,372 1,374 1,377	31,800 31,850 31,900 31,950	31,900	1,689 1,692 1,696 1,699	1,434 1,437 1,439 1,442	1,546 1,549 1,551 1,554
26,			w York Stat	e tax is:		000	1	w York Stat	t <b>e</b> tax is:	32,		Your New	/ York Stat	t <b>e</b> tax is:
26,050 26,100 26,150	26,050 26,100 26,150 26,200	1,329 1,332 1,335 1,339	1,103 1,106 1,109 1,111	1,203 1,206 1,209 1,212	29,000 29,050 29,100 29,150	29,050 29,100 29,150 29,200	1,516 1,519 1,522 1,525	1,268 1,271 1,274 1,277	1,380 1,383 1,386 1,389	32,050 32,100 32,150	32,150 32,200	1,702 1,705 1,708 1,711	1,445 1,448 1,451 1,454	1,557 1,560 1,563 1,566
26,200 26,250 26,300 26,350	26,250 26,300 26,350 26,400	1,342 1,345 1,348 1,351	1,114 1,116 1,119 1,122	1,215 1,218 1,221 1,224	29,200 29,250 29,300 29,350	29,250 29,300 29,350 29,400	1,528 1,531 1,534 1,537	1,280 1,283 1,286 1,289	1,392 1,395 1,398 1,401	32,200 32,250 32,300 32,350	32,300 32,350	1,714 1,717 1,720 1,724	1,457 1,460 1,463 1,466	1,570 1,573 1,576 1,579
26,400 26,450 26,500 26,550	26,500 26,550	1,354 1,357 1,360 1,363	1,124 1,127 1,130 1,132	1,227 1,230 1,233 1,236	29,400 29,450 29,500 29,550	29,450 29,500 29,550 29,600	1,540 1,543 1,547 1,550	1,292 1,295 1,298 1,301	1,404 1,407 1,410 1,413	32,400 32,450 32,500 32,550	32,550	1,727 1,730 1,733 1,736	1,469 1,472 1,475 1,478	1,582 1,585 1,588 1,591
26,600 26,650 26,700 26,750	26,700 26,750	1,366 1,370 1,373 1,376	1,135 1,137 1,140 1,143	1,239 1,242 1,245 1,248	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	1,553 1,556 1,559 1,562	1,304 1,307 1,310 1,313	1,416 1,419 1,422 1,425	32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	1,739 1,742 1,745 1,748	1,481 1,484 1,487 1,490	1,594 1,597 1,601 1,604
26,800 26,850 26,900 26,950	26,900	1,379 1,382 1,385 1,388	1,145 1,148 1,151 1,153	1,251 1,254 1,256 1,259	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	1,565 1,568 1,571 1,575	1,316 1,319 1,321 1,324	1,428 1,431 1,433 1,436	32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	1,751 1,755 1,758 1,761	1,493 1,496 1,498 1,501	1,607 1,610 1,613 1,616

NYS

### 2019 New York **State** Tax Table

### \$33,000 - \$41,999

												Ψ	φ+1,000	
If yo taxa incom	able	А	nd you are	) —	-	our able ne is –	A	nd you are	) —	taxa	our able ne is –	A	nd 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 Nev	w York Stat	te tax is:	36,	000	Your Nev	w York Stat	te tax is:	39,0	000	Your Nev	v York <b>Sta</b> t	t <b>e</b> tax is:
33,000 33,050 33,100 33,150	33,050 33,100 33,150 33,200	1,764 1,767 1,770 1,773	1,504 1,507 1,510 1,513	1,619 1,622 1,625 1,629	36,000 36,050 36,100 36,150	36,050 36,100 36,150 36,200	1,950 1,953 1,956 1,960	1,681 1,684 1,687 1,690	1,806 1,809 1,812 1,815	39,000 39,050 39,100 39,150	39,050 39,100 39,150 39,200	2,137 2,140 2,143 2,146	1,858 1,861 1,864 1,867	1,992 1,995 1,998 2,001
33,200 33,250 33,300 33,350	33,250 33,300 33,350 33,400	1,776 1,779 1,783 1,786	1,516 1,519 1,522 1,525	1,632 1,635 1,638 1,641	36,200 36,250 36,300 36,350	36,250 36,300 36,350 36,400	1,963 1,966 1,969 1,972	1,693 1,696 1,699 1,702	1,818 1,821 1,824 1,827	39,200 39,250 39,300 39,350	39,250 39,300 39,350 39,400	2,149 2,152 2,155 2,158	1,870 1,873 1,876 1,879	2,004 2,007 2,010 2,014
33,400 33,450 33,500 33,550	33,450 33,500 33,550 33,600	1,789 1,792 1,795 1,798	1,528 1,531 1,534 1,537	1,644 1,647 1,650 1,653	36,400 36,450 36,500 36,550	36,450 36,500 36,550 36,600	1,975 1,978 1,981 1,984	1,705 1,708 1,711 1,714	1,830 1,833 1,837 1,840	39,400 39,450 39,500 39,550	39,450 39,500 39,550 39,600	2,161 2,164 2,168 2,171	1,882 1,885 1,888 1,891	2,017 2,020 2,023 2,026
33,600 33,650 33,700 33,750	33,650 33,700 33,750 33,800	1,801 1,804 1,807 1,810	1,540 1,543 1,546 1,549	1,656 1,660 1,663 1,666	36,600 36,650 36,700 36,750	36,650 36,700 36,750 36,800	1,987 1,991 1,994 1,997	1,717 1,720 1,723 1,726	1,843 1,846 1,849 1,852	39,600 39,650 39,700 39,750	39,650 39,700 39,750 39,800	2,174 2,177 2,180 2,183	1,894 1,897 1,900 1,903	2,029 2,032 2,035 2,038
33,800 33,850 33,900 33,950	33,850 33,900 33,950 34,000	1,814 1,817 1,820 1,823	1,552 1,555 1,557 1,560	1,669 1,672 1,675 1,678	36,800 36,850 36,900 36,950	36,850 36,900 36,950 37,000	2,000 2,003 2,006 2,009	1,729 1,732 1,734 1,737	1,855 1,858 1,861 1,865	39,800 39,850 39,900 39,950	39,850 39,900 39,950 40,000	2,186 2,189 2,192 2,196	1,906 1,909 1,911 1,914	2,042 2,045 2,048 2,051
34,	000	Your Nev	w York Stat	e tax is:	37,	000	Your Nev	w York Stat	e tax is:	40,0	000	Your Nev	v York <b>Sta</b> t	t <b>e</b> tax is:
34,000 34,050 34,100 34,150	34,050 34,100 34,150 34,200	1,826 1,829 1,832 1,835	1,563 1,566 1,569 1,572	1,681 1,684 1,688 1,691	37,000 37,050 37,100 37,150	37,050 37,100 37,150 37,200	2,012 2,015 2,019 2,022	1,740 1,743 1,746 1,749	1,868 1,871 1,874 1,877	40,000 40,050 40,100 40,150	40,050 40,100 40,150 40,200	2,199 2,202 2,205 2,208	1,917 1,920 1,923 1,926	2,054 2,057 2,060 2,063
34,200 34,250 34,300 34,350	34,250 34,300 34,350 34,400	1,838 1,842 1,845 1,848	1,575 1,578 1,581 1,584	1,694 1,697 1,700 1,703	37,200 37,250 37,300 37,350	37,250 37,300 37,350 37,400	2,025 2,028 2,031 2,034	1,752 1,755 1,758 1,761	1,880 1,883 1,886 1,889	40,200 40,250 40,300 40,350	40,250 40,300 40,350 40,400	2,211 2,214 2,217 2,220	1,929 1,932 1,935 1,938	2,066 2,069 2,073 2,076
34,400 34,450 34,500 34,550	34,450 34,500 34,550 34,600	1,851 1,854 1,857 1,860	1,587 1,590 1,593 1,596	1,706 1,709 1,712 1,715	37,400 37,450 37,500 37,550	37,450 37,500 37,550 37,600	2,037 2,040 2,043 2,046	1,764 1,767 1,770 1,773	1,892 1,896 1,899 1,902	40,400 40,450 40,500 40,550	40,450 40,500 40,550 40,600	2,223 2,227 2,230 2,233	1,941 1,944 1,947 1,950	2,079 2,082 2,085 2,088
34,600 34,650 34,700 34,750	34,650 34,700 34,750 34,800	1,863 1,866 1,869 1,873	1,599 1,602 1,605 1,608	1,719 1,722 1,725 1,728	37,600 37,650 37,700 37,750	37,650 37,700 37,750 37,800	2,050 2,053 2,056 2,059	1,776 1,779 1,782 1,785	1,905 1,908 1,911 1,914	40,600 40,650 40,700 40,750	40,650 40,700 40,750 40,800	2,236 2,239 2,242 2,245	1,953 1,956 1,959 1,962	2,091 2,094 2,097 2,101
34,850 34,900	34,850 34,900 34,950 35,000	1,876 1,879 1,882 1,885	1,611 1,614 1,616 1,619	1,731 1,734 1,737 1,740	37,800 37,850 37,900 37,950	37,850 37,900 37,950 38,000	2,062 2,065 2,068 2,071	1,788 1,791 1,793 1,796	1,917 1,920 1,924 1,927	40,800 40,850 40,900 40,950	40,900 40,950	2,248 2,251 2,255 2,258	1,965 1,968 1,970 1,973	2,104 2,107 2,110 2,113
35,	000	Your Nev	w York Stat	e tax is:	38,	000	Your Nev	w York Stat	e tax is:	41,0		Your Nev	v York Stat	t <b>e</b> tax is:
35,050 35,100 35,150	35,150 35,200	1,888 1,891 1,894 1,897	1,622 1,625 1,628 1,631	1,743 1,747 1,750 1,753	38,000 38,050 38,100 38,150	38,050 38,100 38,150 38,200	2,074 2,078 2,081 2,084	1,799 1,802 1,805 1,808	1,930 1,933 1,936 1,939	41,000 41,050 41,100 41,150	41,100 41,150	2,261 2,264 2,267 2,270	1,976 1,979 1,982 1,985	2,116 2,119 2,122 2,125
35,250 35,300	35,250 35,300 35,350 35,400	1,901 1,904 1,907 1,910	1,634 1,637 1,640 1,643	1,756 1,759 1,762 1,765	38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	2,087 2,090 2,093 2,096	1,811 1,814 1,817 1,820	1,942 1,945 1,948 1,951	41,200 41,250 41,300 41,350	41,300 41,350	2,273 2,276 2,279 2,282	1,988 1,991 1,994 1,997	2,128 2,132 2,135 2,138
	35,450 35,500 35,550 35,600	1,913 1,916 1,919 1,922	1,646 1,649 1,652 1,655	1,768 1,771 1,774 1,778	38,400 38,450 38,500 38,550	38,450 38,500 38,550 38,600	2,099 2,102 2,105 2,109	1,823 1,826 1,829 1,832	1,955 1,958 1,961 1,964	41,400 41,450 41,500 41,550	41,500 41,550	2,286 2,289 2,292 2,295	2,000 2,003 2,006 2,009	2,141 2,144 2,147 2,150
35,650 35,700 35,750	35,800	1,925 1,928 1,932 1,935	1,658 1,661 1,664 1,667	1,781 1,784 1,787 1,790	38,600 38,650 38,700 38,750	38,650 38,700 38,750 38,800	2,112 2,115 2,118 2,121	1,835 1,838 1,841 1,844	1,967 1,970 1,973 1,976	41,600 41,650 41,700 41,750	41,700 41,750	2,298 2,301 2,304 2,307	2,012 2,015 2,018 2,021	2,153 2,156 2,160 2,163
35,850 35,900	35,850 35,900 35,950 36,000	1,938 1,941 1,944 1,947	1,670 1,673 1,675 1,678	1,793 1,796 1,799 1,802	38,800 38,850 38,900 38,950	38,850 38,900 38,950 39,000	2,124 2,127 2,130 2,133	1,847 1,850 1,852 1,855	1,979 1,983 1,986 1,989	41,800 41,850 41,900 41,950	41,900 41,950	2,310 2,313 2,317 2,320	2,024 2,027 2,029 2,032	2,166 2,169 2,172 2,175

### \$42,000 - \$50,999

### 2019 New York State Tax Table

## NYS

lf yo taxa incom	able	A	nd you are	) –	If y taxa incom		A	nd you are	) –	tax	our able 1e is –	Aı	nd 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	w York Stat	te tax is:	45,	000	Your Nev	w York Stat	te tax is:	48,	000	Your Nev	VYork Stat	te tax is:
42,000 42,050 42,100 42,150	42,100 42,150	2,323 2,326 2,329 2,332	2,035 2,038 2,041 2,044	2,178 2,181 2,184 2,187	45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	2,509 2,512 2,515 2,518	2,219 2,222 2,225 2,228	2,364 2,368 2,371 2,374	48,000 48,050 48,100 48,150	48,050 48,100 48,150 48,200	2,695 2,699 2,702 2,705	2,405 2,408 2,411 2,414	2,551 2,554 2,557 2,560
42,200 42,250 42,300 42,350	42,300	2,335 2,338 2,341 2,345	2,047 2,050 2,053 2,056	2,191 2,194 2,197 2,200	45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	2,522 2,525 2,528 2,531	2,231 2,234 2,237 2,240	2,377 2,380 2,383 2,386	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	2,708 2,711 2,714 2,717	2,417 2,421 2,424 2,427	2,563 2,566 2,569 2,572
42,400 42,450 42,500 42,550	42,500 42,550	2,348 2,351 2,354 2,357	2,059 2,062 2,065 2,068	2,203 2,206 2,209 2,212	45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	2,534 2,537 2,540 2,543	2,244 2,247 2,250 2,253	2,389 2,392 2,395 2,399	48,400 48,450 48,500 48,550	48,450 48,500 48,550 48,600	2,720 2,723 2,726 2,730	2,430 2,433 2,436 2,439	2,576 2,579 2,582 2,585
42,600 42,650 42,700 42,750	42,700	2,360 2,363 2,366 2,369	2,071 2,074 2,077 2,080	2,215 2,218 2,222 2,225	45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	2,546 2,549 2,553 2,556	2,256 2,259 2,262 2,265	2,402 2,405 2,408 2,411	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	2,733 2,736 2,739 2,742	2,442 2,445 2,449 2,452	2,588 2,591 2,594 2,597
	42,850 42,900 42,950 43,000	2,372 2,376 2,379 2,382	2,083 2,086 2,088 2,091	2,228 2,231 2,234 2,237	45,800 45,850 45,900 45,950	45,850 45,900 45,950 46,000	2,559 2,562 2,565 2,568	2,268 2,272 2,275 2,275 2,278	2,414 2,417 2,420 2,423	48,800 48,850 48,900 48,950	48,850 48,900 48,950 49,000	2,745 2,748 2,751 2,754	2,455 2,458 2,461 2,464	2,600 2,604 2,607 2,610
43,	000	Your New	w York Stat	te tax is:	46,	000	Your Nev	w York Stat	te tax is:	49,	000	Your Nev	VYork Stat	te tax is:
43,000 43,050 43,100 43,150	43,050 43,100 43,150 43,200	2,385 2,388 2,391 2,394	2,095 2,098 2,101 2,104	2,240 2,243 2,246 2,250	46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	2,571 2,574 2,577 2,581	2,281 2,284 2,287 2,290	2,427 2,430 2,433 2,436	49,000 49,050 49,100 49,150	49,050 49,100 49,150 49,200	2,758 2,761 2,764 2,767	2,467 2,470 2,473 2,476	2,613 2,616 2,619 2,622
43,200 43,250 43,300 43,350	43,250 43,300 43,350 43,400	2,397 2,400 2,404 2,407	2,107 2,110 2,113 2,113 2,116	2,253 2,256 2,259 2,262	46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	2,584 2,587 2,590 2,593	2,293 2,296 2,299 2,303	2,439 2,442 2,445 2,448	49,200 49,250 49,300 49,350	49,250 49,300 49,350 49,400	2,770 2,773 2,776 2,779	2,480 2,483 2,486 2,489	2,625 2,628 2,631 2,635
43,400 43,450 43,500 43,550	43,450 43,500 43,550 43,600	2,410 2,413 2,416 2,419	2,119 2,122 2,126 2,129	2,265 2,268 2,271 2,274	46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	2,596 2,599 2,602 2,605	2,306 2,309 2,312 2,315	2,451 2,454 2,458 2,461	49,400 49,450 49,500 49,550	49,450 49,500 49,550 49,600	2,782 2,785 2,789 2,792	2,492 2,495 2,498 2,501	2,638 2,641 2,644 2,647
43,600 43,650 43,700 43,750	43,650 43,700 43,750 43,800	2,422 2,425 2,428 2,431	2,132 2,135 2,138 2,141	2,277 2,281 2,284 2,287	46,600 46,650 46,700 46,750	46,650 46,700 46,750 46,800	2,608 2,612 2,615 2,618	2,318 2,321 2,324 2,327	2,464 2,467 2,470 2,473	49,600 49,650 49,700 49,750	49,650 49,700 49,750 49,800	2,795 2,798 2,801 2,804	2,504 2,508 2,511 2,514	2,650 2,653 2,656 2,659
43,850 43,900	43,850 43,900 43,950 44,000	2,435 2,438 2,441 2,444	2,144 2,147 2,150 2,154	2,290 2,293 2,296 2,299	46,850 46,900	46,850 46,900 46,950 47,000	2,621 2,624 2,627 2,630	2,331 2,334 2,337 2,340	2,476 2,479 2,482 2,486	49,850 49,900	49,850 49,900 49,950 50,000	2,807 2,810 2,813 2,817	2,517 2,520 2,523 2,526	2,663 2,666 2,669 2,672
44,	000	Your New	w York Stat	e tax is:	47,	000	Your Nev	w York Stat	t <b>e</b> tax is:	50,	000	Your Nev	v York <b>Sta</b> t	te tax is:
44,000 44,050 44,100 44,150	44,100 44,150	2,447 2,450 2,453 2,456	2,157 2,160 2,163 2,166	2,302 2,305 2,309 2,312	47,100	47,100	2,633 2,636 2,640 2,643	2,343 2,346 2,349 2,352	2,489 2,492 2,495 2,498	50,000 50,050 50,100 50,150		2,820 2,823 2,826 2,829	2,529 2,532 2,535 2,539	2,675 2,678 2,681 2,684
44,200 44,250 44,300 44,350	44,300 44,350	2,459 2,463 2,466 2,469	2,169 2,172 2,175 2,175 2,178	2,315 2,318 2,321 2,324	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	2,646 2,649 2,652 2,655	2,355 2,358 2,362 2,365	2,501 2,504 2,507 2,510	50,200 50,250 50,300 50,350	50,250 50,300 50,350 50,400	2,832 2,835 2,838 2,841	2,542 2,545 2,548 2,551	2,687 2,690 2,694 2,697
44,400 44,450 44,500 44,550	44,500 44,550	2,472 2,475 2,478 2,481	2,181 2,185 2,188 2,191	2,327 2,330 2,333 2,336	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	2,658 2,661 2,664 2,667	2,368 2,371 2,374 2,377	2,513 2,517 2,520 2,523	50,400 50,450 50,500 50,550	50,450 50,500 50,550 50,600	2,844 2,848 2,851 2,854	2,554 2,557 2,560 2,563	2,700 2,703 2,706 2,709
44,600 44,650 44,700 44,750	44,700 44,750	2,484 2,487 2,490 2,494	2,194 2,197 2,200 2,203	2,340 2,343 2,346 2,349	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	2,671 2,674 2,677 2,680	2,380 2,383 2,386 2,390	2,526 2,529 2,532 2,535	50,600 50,650 50,700 50,750	50,650 50,700 50,750 50,800	2,857 2,860 2,863 2,866	2,567 2,570 2,573 2,576	2,712 2,715 2,718 2,722
44,800 44,850 44,900 44,950	44,900	2,497 2,500 2,503 2,506	2,206 2,209 2,213 2,216	2,352 2,355 2,358 2,361	47,800 47,850 47,900 47,950	47,850 47,900 47,950 48,000	2,683 2,686 2,689 2,692	2,393 2,396 2,399 2,402	2,538 2,541 2,545 2,548	50,800 50,850 50,900 50,950	50,850 50,900 50,950 51,000	2,869 2,872 2,876 2,879	2,579 2,582 2,585 2,588	2,725 2,728 2,731 2,734

NYS

### 2019 New York **State** Tax Table

### \$51,000 - \$59,999

													φ00,000	
If yo taxa incom	able	Α	nd you are	) —	-	our able ne is –	A	nd you are	) —	taxa	our able ne is –	A	nd 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 Nev	v York Stat	te tax is:	54,	000	Your Nev	v York Stat	te tax is:	57,	000	Your Nev	v York <b>Sta</b> t	t <b>e</b> tax is:
51,000 51,050 51,100 51,150	51,050 51,100 51,150 51,200	2,882 2,885 2,888 2,891	2,591 2,594 2,598 2,601	2,737 2,740 2,743 2,746	54,000 54,050 54,100 54,150	54,050 54,100 54,150 54,200	3,068 3,071 3,074 3,077	2,778 2,781 2,784 2,787	2,923 2,926 2,930 2,933	57,000 57,050 57,100 57,150	57,050 57,100 57,150 57,200	3,254 3,257 3,261 3,264	2,964 2,967 2,970 2,973	3,110 3,113 3,116 3,119
51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	2,894 2,897 2,900 2,903	2,604 2,607 2,610 2,613	2,749 2,753 2,756 2,759	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	3,080 3,084 3,087 3,090	2,790 2,793 2,796 2,799	2,936 2,939 2,942 2,945	57,200 57,250 57,300 57,350	57,250 57,300 57,350 57,400	3,267 3,270 3,273 3,276	2,976 2,979 2,983 2,986	3,122 3,125 3,128 3,131
51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	2,907 2,910 2,913 2,916	2,616 2,619 2,622 2,626	2,762 2,765 2,768 2,771	54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	3,093 3,096 3,099 3,102	2,802 2,806 2,809 2,812	2,948 2,951 2,954 2,957	57,400 57,450 57,500 57,550	57,450 57,500 57,550 57,600	3,279 3,282 3,285 3,288	2,989 2,992 2,995 2,998	3,134 3,138 3,141 3,144
51,600 51,650 51,700 51,750	51,650 51,700 51,750 51,800	2,919 2,922 2,925 2,928	2,629 2,632 2,635 2,638	2,774 2,777 2,781 2,784	54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	3,105 3,108 3,111 3,115	2,815 2,818 2,821 2,824	2,961 2,964 2,967 2,970	57,600 57,650 57,700 57,750	57,650 57,700 57,750 57,800	3,292 3,295 3,298 3,301	3,001 3,004 3,007 3,011	3,147 3,150 3,153 3,156
51,800 51,850 51,900 51,950	51,850 51,900 51,950 52,000	2,931 2,934 2,938 2,941	2,641 2,644 2,647 2,650	2,787 2,790 2,793 2,796	54,800 54,850 54,900 54,950	54,850 54,900 54,950 55,000	3,118 3,121 3,124 3,127	2,827 2,830 2,834 2,837	2,973 2,976 2,979 2,982	57,800 57,850 57,900 57,950	57,850 57,900 57,950 58,000	3,304 3,307 3,310 3,313	3,014 3,017 3,020 3,023	3,159 3,162 3,166 3,169
52,	000	Your Nev	v York Stat	e tax is:	55,	000	Your Nev	v York Stat	e tax is:	58,	000	Your Nev	v York <b>Sta</b> t	t <b>e</b> tax is:
52,050 52,100	52,050 52,100 52,150 52,200	2,944 2,947 2,950 2,953	2,653 2,657 2,660 2,663	2,799 2,802 2,805 2,808	55,000 55,050 55,100 55,150	55,050 55,100 55,150 55,200	3,130 3,133 3,136 3,139	2,840 2,843 2,846 2,849	2,985 2,989 2,992 2,995	58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	3,316 3,320 3,323 3,326	3,026 3,029 3,032 3,035	3,172 3,175 3,178 3,181
52,200 52,250 52,300 52,350	52,250 52,300 52,350 52,400	2,956 2,959 2,962 2,966	2,666 2,669 2,672 2,675	2,812 2,815 2,818 2,821	55,200 55,250 55,300 55,350	55,250 55,300 55,350 55,400	3,143 3,146 3,149 3,152	2,852 2,855 2,858 2,861	2,998 3,001 3,004 3,007	58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	3,329 3,332 3,335 3,338	3,038 3,042 3,045 3,048	3,184 3,187 3,190 3,193
52,400 52,450 52,500 52,550	52,450 52,500 52,550 52,600	2,969 2,972 2,975 2,978	2,678 2,681 2,685 2,688	2,824 2,827 2,830 2,833	55,400 55,450 55,500 55,550	55,450 55,500 55,550 55,600	3,155 3,158 3,161 3,164	2,865 2,868 2,871 2,874	3,010 3,013 3,016 3,020	58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	3,341 3,344 3,347 3,351	3,051 3,054 3,057 3,060	3,197 3,200 3,203 3,206
52,600 52,650 52,700 52,750	52,650 52,700 52,750 52,800	2,981 2,984 2,987 2,990	2,691 2,694 2,697 2,700	2,836 2,839 2,843 2,846	55,600 55,650 55,700 55,750	55,650 55,700 55,750 55,800	3,167 3,170 3,174 3,177	2,877 2,880 2,883 2,886	3,023 3,026 3,029 3,032	58,600 58,650 58,700 58,750	58,650 58,700 58,750 58,800	3,354 3,357 3,360 3,363	3,063 3,066 3,070 3,073	3,209 3,212 3,215 3,218
52,850 52,900	52,850 52,900 52,950 53,000	2,993 2,997 3,000 3,003	2,703 2,706 2,709 2,712	2,849 2,852 2,855 2,858	55,850 55,900	55,850 55,900 55,950 56,000	3,180 3,183 3,186 3,189	2,889 2,893 2,896 2,899	3,035 3,038 3,041 3,044	58,850 58,900	58,850 58,900 58,950 59,000	3,366 3,369 3,372 3,375	3,076 3,079 3,082 3,085	3,221 3,225 3,228 3,231
53,	000	Your Nev	v York Stat	e tax is:	56,	000	Your Nev	v York Stat	e tax is:	59,	000	Your Nev	v York Stat	t <b>e</b> tax is:
53,050 53,100	53,050 53,100 53,150 53,200	3,006 3,009 3,012 3,015	2,716 2,719 2,722 2,725	2,861 2,864 2,867 2,871	56,000 56,050 56,100 56,150	56,050 56,100 56,150 56,200	3,192 3,195 3,198 3,202	2,902 2,905 2,908 2,911	3,048 3,051 3,054 3,057	59,050 59,100	59,050 59,100 59,150 59,200	3,379 3,382 3,385 3,388	3,088 3,091 3,094 3,097	3,234 3,237 3,240 3,243
53,250 53,300	53,250 53,300 53,350 53,400	3,018 3,021 3,025 3,028	2,728 2,731 2,734 2,737	2,874 2,877 2,880 2,883	56,200 56,250 56,300 56,350	56,250 56,300 56,350 56,400	3,205 3,208 3,211 3,214	2,914 2,917 2,920 2,924	3,060 3,063 3,066 3,069	59,200 59,250 59,300 59,350	59,300 59,350	3,391 3,394 3,397 3,400	3,101 3,104 3,107 3,110	3,246 3,249 3,252 3,256
53,450 53,500 53,550	53,450 53,500 53,550 53,600	3,031 3,034 3,037 3,040	2,740 2,743 2,747 2,750	2,886 2,889 2,892 2,895	56,400 56,450 56,500 56,550	56,450 56,500 56,550 56,600	3,217 3,220 3,223 3,226	2,927 2,930 2,933 2,936	3,072 3,075 3,079 3,082	59,400 59,450 59,500 59,550	59,500 59,550	3,403 3,406 3,410 3,413	3,113 3,116 3,119 3,122	3,259 3,262 3,265 3,268
53,650 53,700 53,750	53,800	3,043 3,046 3,049 3,052	2,753 2,756 2,759 2,762	2,898 2,902 2,905 2,908	56,600 56,650 56,700 56,750	56,650 56,700 56,750 56,800	3,229 3,233 3,236 3,239	2,939 2,942 2,945 2,948	3,085 3,088 3,091 3,094	59,600 59,650 59,700 59,750	59,750	3,416 3,419 3,422 3,425	3,125 3,129 3,132 3,135	3,271 3,274 3,277 3,280
53,850 53,900	53,850 53,900 53,950 54,000	3,056 3,059 3,062 3,065	2,765 2,768 2,771 2,775	2,911 2,914 2,917 2,920	56,800 56,850 56,900 56,950	56,850 56,900 56,950 57,000	3,242 3,245 3,248 3,251	2,952 2,955 2,958 2,961	3,097 3,100 3,103 3,107	59,800 59,850 59,900 59,950	59,950	3,428 3,431 3,434 3,438	3,138 3,141 3,144 3,147	3,284 3,287 3,290 3,293

Single

And you are -

Married

Head

### \$60,000 +

At

If your

taxable

income is -

But

## 2019 New York State Tax Table

Single

And you are -

Married

If your

taxable

income is -

But

At

>	<pre> Table</pre>					NYS
9	-	If yo taxa incom	ble	A	nd you are	
	Head of a household	At But least less than		Single or Married filing separately	Married filing jointly*	Head of a household
t	<b>e</b> tax is:	64,0	00	Your Nev	v York Stat	e tax is:
	3,420 3,423 3,426 3,429	64,000 64,050 64,100 64,150		3,689 3,692 3,695 3,698	3,399 3,402 3,405 3,408	3,544 3,547 3,551 3,554
	3.433	64.200	64.250	3.701	3.411	3.557

At least	But less than	Single or Married	Married filing jointly*	Head of a household	At least	But less than	Single or Married	Married filing jointly*	Head of a household	At least	But less than	Single or Married	Married filing jointly*	Head of a household
		filing separately					filing separately					filing separately		
60,	000	Your Nev	w York Stat	t <b>e</b> tax is:	62,000 Your New York State tax is:			64,000 Your New York State tax is:						
		3,441 3,444 3,447 3,450	3,150 3,153 3,156 3,160	3,296 3,299 3,302 3,305	62,000 62,050 62,100 62,150	62,050 62,100 62,150 62,200	3,565 3,568 3,571 3,574	3,274 3,278 3,281 3,284	3,420 3,423 3,426 3,429	64,000 64,050 64,100 64,150	64,050 64,100 64,150 64,200	3,689 3,692 3,695 3,698	3,399 3,402 3,405 3,408	3,544 3,547 3,551 3,554
60,200 60,250 60,300 60,350	60,250 60,300 60,350 60,400	3,453 3,456 3,459 3,462	3,163 3,166 3,169 3,172	3,308 3,311 3,315 3,318	62,200 62,250 62,300 62,350	62,250 62,300 62,350 62,400	3,577 3,580 3,583 3,587	3,287 3,290 3,293 3,296	3,433 3,436 3,439 3,442	64,200 64,250 64,300 64,350	64,250 64,300 64,350 64,400	3,701 3,705 3,708 3,711	3,411 3,414 3,417 3,420	3,557 3,560 3,563 3,566
60,400 60,450 60,500 60,550	60,450 60,500 60,550 60,600	3,465 3,469 3,472 3,475	3,175 3,178 3,181 3,184	3,321 3,324 3,327 3,330	62,400 62,450 62,500 62,550	62,450 62,500 62,550 62,600	3,590 3,593 3,596 3,599	3,299 3,302 3,306 3,309	3,445 3,448 3,451 3,454	64,400 64,450 64,500 64,550	64,450 64,500 64,550 64,600	3,714 3,717 3,720 3,723	3,423 3,427 3,430 3,433	3,569 3,572 3,575 3,578
60,600 60,650 60,700 60,750	60,650 60,700 60,750 60,800	3,478 3,481 3,484 3,487	3,188 3,191 3,194 3,197	3,333 3,336 3,339 3,343	62,600 62,650 62,700 62,750	62,700 62,750 62,800	3,602 3,605 3,608 3,611	3,312 3,315 3,318 3,321	3,457 3,460 3,464 3,467	64,600 64,650 64,700 64,750	64,650 64,700 64,750 64,800	3,726 3,729 3,732 3,736	3,436 3,439 3,442 3,445	3,582 3,585 3,588 3,591
60,800 60,850 60,900 60,950	60,850 60,900 60,950 61,000	3,490 3,493 3,497 3,500	3,200 3,203 3,206 3,209	3,346 3,349 3,352 3,355		62,850 62,900 62,950 63,000	3,614 3,618 3,621 3,624	3,324 3,327 3,330 3,333	3,470 3,473 3,476 3,479	64,800 64,850 64,900 64,950	64,850 64,900 64,950 65,000	3,739 3,742 3,745 3,748	3,448 3,451 3,455 3,458	3,594 3,597 3,600 3,603
61,	000	Your Nev	w York Stat	te tax is:	63,0	000	Your Nev	v York Stat	e tax is:	65,0	000 or m	nore:		
61,100	61,050 61,100 61,150 61,200	3,503 3,506 3,509 3,512	3,212 3,215 3,219 3,222	3,358 3,361 3,364 3,367	63,000 63,050 63,100 63,150	63,050 63,100 63,150 63,200	3,627 3,630 3,633 3,636	3,337 3,340 3,343 3,346	3,482 3,485 3,488 3,492					
61,200 61,250 61,300 61,350	61,250 61,300 61,350 61,400	3,515 3,518 3,521 3,524	3,225 3,228 3,231 3,234	3,370 3,374 3,377 3,380	63,200 63,250 63,300 63,350	63,250 63,300 63,350 63,400	3,639 3,642 3,646 3,649	3,349 3,352 3,355 3,358	3,495 3,498 3,501 3,504		New Yo	or more – c ork <b>State</b> ta	x using the	e
61,400 61,450 61,500 61,550	61,450 61,500 61,550 61,600	3,528 3,531 3,534 3,537	3,237 3,240 3,243 3,247	3,383 3,386 3,389 3,392	63,400 63,450 63,500 63,550	63,450 63,500 63,550 63,600	3,652 3,655 3,658 3,661	3,361 3,364 3,368 3,371	3,507 3,510 3,513 3,516		New Yor	rk <b>State</b> tax on page 5		ile
61,600 61,650 61,700 61,750	61,650 61,700 61,750 61,800	3,540 3,543 3,546 3,549	3,250 3,253 3,256 3,259	3,395 3,398 3,402 3,405	63,600 63,650 63,700 63,750	63,650 63,700 63,750 63,800	3,664 3,667 3,670 3,673	3,374 3,377 3,380 3,383	3,519 3,523 3,526 3,529					
61,800 61,850 61,900 61,950	61,850 61,900 61,950 62,000	3,552 3,555 3,559 3,562	3,262 3,265 3,268 3,271	3,408 3,411 3,414 3,417	63,800 63,850 63,900 63,950	63,850 63,900 63,950 64,000	3,677 3,680 3,683 3,686	3,386 3,389 3,392 3,396	3,532 3,535 3,538 3,541			amount or 8, is more age 58.		

## New York State tax rate schedule

⚠️ If your New York AGI amount on Form IT-201, line 33, is more than \$107,650, see pages 58, 59, and 60 to compute your New York State tax.

Ма	flarried filing jointly and qualifying widow(er) – filing status ${\it @}$ and ${\it @}$											
lf I	ine 38 is:											
over but not over			ר	The tax is:								
\$	0	\$	17,150				4%	of li	ne 3	8		
	17,150		23,600	\$	686	plus	4.5%	of th	e ex	cess	over	\$17,150
	23,600		27,900		976	plus	5.25%	"	"	"	"	23,600
	27,900		43,000		1,202	plus	5.9%	"	"	"	"	27,900
	43,000		161,550		2,093	plus	6.21%	"	"	"	"	43,000
	161,550		323,200		9,455	plus	6.49%	"	"	"	"	161,550
	323,200	2	,155,350		19,946	plus	6.85%	"	"	"	"	323,200
2	,155,350			1	45,448	plus	8.82%	"	"	"	"	2,155,350

Si	ingle and married filing separately – filing status ${\mathbb O}$ and ${\mathbb G}$											
lf I	ine 38 is:											
over but not over			ר	The tax is:								
\$	0	\$	8,500				4%	of li	ne 3	8		
	8,500		11,700	\$	340	plus	4.5%	of th	e ex	cess	over	\$ 8,500
	11,700		13,900		484	plus	5.25%	"	"	"	"	11,700
	13,900		21,400		600	plus	5.9%	"	"	"	"	13,900
	21,400		80,650		1,042	plus	6.21%	"	"	"	"	21,400
	80,650		215,400		4,721	plus	6.49%	"	"	"	"	80,650
	215,400	1	,077,550		13,467	plus	6.85%	"	"	"	"	215,400
1	,077,550				72,524	plus	8.82%	"	"	"	"	1,077,550

lf I	ine 38 is:											
over but not over			ר	The tax is:								
\$	0	\$	12,800				4%	of li	ne 3	8		
	12,800		17,650	\$	512	plus	4.5%	of th	e ex	cess	over	\$12,800
	17,650		20,900		730	plus	5.25%	"	"	"	"	17,650
	20,900		32,200		901	plus	5.9%	"	"	"	"	20,900
	32,200		107,650		1,568	plus	6.21%	"	"	"	"	32,200
	107,650		269,300		6,253	plus	6.49%	"	"	"	"	107,650
	269,300	1	,616,450		16,744	plus	6.85%	"	"	"	"	269,300
1,	616,450			1	09,024	plus	8.82%	"	"	"	"	1,616,450

# Tax computation – New York AGI of more than \$107,650

### New York State tax

Find your New York State tax by using the correct tax computation worksheet within your filing status (see below and pages 59 and 60).

Married	filina	iointly	and	qualify	ina	widow	(er)	
married	mmg	Jonney	ana	quanty	g	maom	,	

	Tax computation worksheet 1		
mc \$1	our New York AGI (line <b>33</b> ) is <b>more than \$107,65</b> ore than \$2,155,350, and your taxable income (lin 61,550 or less, then you must compute your tax u rksheet.	e 3	88) is
1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.21% (.0621) ( <b>Stop:</b> If the line 1 amount is <b>\$157,650</b> <b>or more,</b> 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 <i>New York State tax rate</i> <i>schedule</i> on page 57	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over \$107,650	6	
7	Divide line 6 by \$50,000 and round the result to the fourth decimal place	7	
8	Multiply line 5 by line 7	8	
9	Add lines 4 and 8 Enter here and on line 39.	9	

#### Tax computation worksheet 2

mo tha	If your New York AGI (line 33) is more than \$161,550, but not more than \$2,155,350, and your taxable income (line 38) is more than \$161,550 but not more than \$323,200, then you must compute your tax using this worksheet.								
1	Enter your New York AGI from line 33 1								
2	Enter your taxable income from line 38 2								
3	Multiply line 2 by 6.49% (.0649) (Stop: If the line 1 amount is \$211,550 or more, skip lines 4 through 10 and enter the line 3 amount on line 11)								
4	Enter your New York State tax on the line 2 amount from the <i>New York State tax rate</i> <i>schedule</i> on page 57								
5	Subtract line 4 from line 3 5								
6	Enter \$577 on line 6 6 577								
7	Subtract line 6 from line 5 7								
8	Enter the excess of line 1 over \$161,550 8								
9	Divide line 8 by \$50,000 and round the result to the fourth decimal place								
10	Multiply line 7 by line 910								
11	Add lines 4, 6, and 1011								

	Tax computation worksheet 3
mo	your New York AGI (line 33) is more than \$323,200, but not ore than \$2,155,350, and your taxable income (line 38) is ore than \$323,200, then you must compute your tax using this orksheet.
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 \$373,200 or more, skip lines 4 through 10 and enter the line 3 amount on line 11)
4	Enter your New York State tax on the line 2 amount from the <i>New York State tax rate</i> <i>schedule</i> on page 57
5	Subtract line 4 from line 3 5
6	Enter \$1,030 on line 6
7	Subtract line 6 from line 5 7
8	Enter the excess of line 1 over \$323,200 8
9	Divide line 8 by \$50,000 and round the result to the fourth decimal place
10	Multiply line 7 by line 910
11	Add lines 4, 6, and 1011 Enter here and on line 39.

	Tax computation worksheet 4
	our New York AGI (line <b>33</b> ) is <b>more than \$2,155,350</b> , then you st 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 \$2,205,350 or more, skip lines 4 through 10 and enter the line 3 amount on line 11)
4	Enter your New York State tax on the line 2 amount from the <i>New York State tax rate</i> <i>schedule</i> on page 57
5	Subtract line 4 from line 3 5
6	If line 2 is <b>\$161,550 or less</b> , enter \$577 on line 6. If line 2 is <b>more than \$161,550 but not</b> <b>more than \$323,200</b> , enter \$1,030 on line 6. If line 2 is <b>more than \$323,200</b> , enter \$2,193 on line 6
7	Subtract line 6 from line 5 7
8	Enter the excess of line 1 over \$2,155,350 8
9	Divide line 8 by \$50,000 and round the result to the fourth decimal place
10	Multiply line 7 by line 9 10
11	Add lines 4, 6, and 10 Enter here and on line 39.

## Tax computation – New York AGI of more than \$107,650 (continued)

### Single and married filing separately

	Tax computation worksheet 5	
m \$2	your New York AGI (line <b>33</b> ) is <b>more than \$107,650, b</b> <b>tore than \$1,077,550,</b> and your taxable income (line <b>3</b> <b>215,400 or less,</b> then you must compute your tax using orksheet.	<b>8</b> ) is
1	Enter your New York AGI from line 33 1	
2	Enter your taxable income from line 38 2	
3	Multiply line 2 by 6.49% (.0649) (Stop: If the line 1 amount is \$157,650 or more, skip lines 4 through 8 and enter the line 3 amount on line 9)	
4	Enter your New York State tax on the line 2 amount from the <i>New York State tax rate</i> <i>schedule</i> on page 57	
5	Subtract line 4 from line 3 5	
6	Enter the excess of line 1 over \$107,650 6	
7	Divide line 6 by \$50,000 and round the result to the fourth decimal place	
8	Multiply line 5 by line 7 8	
9	Add lines 4 and 8	
	Tax computation worksheet 6	
m	your New York AGI (line <b>33</b> ) is <b>more than \$215,400, b</b> <b>tore than \$1,077,550,</b> and your taxable income (line <b>38</b> <b>tore than \$215,400,</b> then you must compute your tax u orksheet.	B) is
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 <b>\$265,400</b> or more, skip lines 4 through 10 and enter the line 3 amount on line 11)	
4	Enter your New York State tax on the line 2 amount from the <i>New York State tax rate</i> <i>schedule</i> on page 57	
5	Subtract line 4 from line 3 5	
6	Enter \$513 on line 6 6	513

7 Subtract line 6 from line 5 ...... 7 Enter the excess of line 1 over \$215,400 ...... 8 \_

Divide line 8 by \$50,000 and round the result to the fourth decimal place ...... 9

Enter here and on line 39.

Multiply line 7 by line 9 ......10 Add lines 4, 6, and 10 ..... 11 \_

8 9

10

11

	Tax computation worksheet 7
	Your New York AGI (line <b>33</b> ) is <b>more than \$1,077,550</b> , then you ust 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 \$1,127,550 or more, skip lines 4 through 10 and enter the line 3 amount on line 11) 3
4	Enter your New York State tax on the line 2 amount from the <i>New York State tax rate</i> <i>schedule</i> on page 57
5	Subtract line 4 from line 3 5
6	If line 2 is <b>\$215,400 or less</b> , enter \$513 on line 6. If line 2 is <b>more than \$215,400</b> , enter \$1,288 on line 6
7	Subtract line 6 from line 5 7
8	Enter the excess of line 1 over \$1,077,550 8
9	Divide line 8 by \$50,000 and round the result to the fourth decimal place
10	Multiply line 7 by line 910
11	Add lines 4, 6, and 10

## Tax computation – New York AGI of more than \$107,650 (continued)

### Head of household

	Tax computation worksheet 8	
m \$2	your New York AGI (line <b>33</b> ) is <b>more than \$107,650, but not</b> ore than \$1,616,450, and your taxable income (line <b>38</b> ) is <b>69,300 or less,</b> then you must compute your tax using this orksheet.	
1	Enter your New York AGI from line 33 1	
2	Enter your taxable income from line 38 2	
3	Multiply line 2 by 6.49% (.0649) (Stop: If the line 1 amount is \$157,650 or more, skip lines 4 through 8 and enter the line 3 amount on line 9)	
4	Enter your New York State tax on the line 2 amount from the <i>New York State tax rate</i> <i>schedule</i> on page 57	
5	Subtract line 4 from line 3 5	
6	Enter the excess of line 1 over \$107,650 6	
7	Divide line 6 by \$50,000 and round the result to the fourth decimal place 7	
8	Multiply line 5 by line 7 8	
9	Add lines 4 and 8 9 9	
	Enter here and on hine 35.	
m	Tax computation worksheet 9 Your New York AGI (line 33) is more than \$269,300, but not than \$1,616,450, and your taxable income (line 38) is than \$269,300, then you must compute your tax using this trksheet.	
m	Tax computation worksheet 9 your New York AGI (line 33) is more than \$269,300, but not pre than \$1,616,450, and your taxable income (line 38) is pre than \$269,300, then you must compute your tax using this	
m m w	Tax computation worksheet 9 rour New York AGI (line 33) is more than \$269,300, but not ore than \$1,616,450, and your taxable income (line 38) is ore than \$269,300, then you must compute your tax using this orksheet.	
m m wc	Tax computation worksheet 9	
m m w 1 2	Tax computation worksheet 9         rour New York AGI (line 33) is more than \$269,300, but not         ore than \$1,616,450, and your taxable income (line 38) is         ore than \$269,300, then you must compute your tax using this         rksheet.         Enter your New York AGI from line 33         Enter your taxable income from line 38         Multiply line 2 by 6.85% (.0685)         (Stop: If the line 1 amount is \$319,300         or more, skip lines 4 through 10 and enter         the line 3 amount on line 11)         3         Enter your New York State tax on the line 2	
m m w 1 2 3	Tax computation worksheet 9         rour New York AGI (line 33) is more than \$269,300, but not         ore than \$1,616,450, and your taxable income (line 38) is         ore than \$269,300, then you must compute your tax using this         rksheet.         Enter your New York AGI from line 33	
m m w v 1 2 3 4	Tax computation worksheet 9         rour New York AGI (line 33) is more than \$269,300, but not         pre than \$1,616,450, and your taxable income (line 38) is         pre than \$269,300, then you must compute your tax using this         rksheet.         Enter your New York AGI from line 33	
m m w 1 2 3 4 5	Tax computation worksheet 9         rour New York AGI (line 33) is more than \$269,300, but not         pre than \$1,616,450, and your taxable income (line 38) is         pre than \$269,300, then you must compute your tax using this         rksheet.         Enter your New York AGI from line 33         Enter your taxable income from line 38         2         Multiply line 2 by 6.85% (.0685)         (Stop: If the line 1 amount is \$319,300         or more, skip lines 4 through 10 and enter         the line 3 amount on line 11)         3         Enter your New York State tax on the line 2         amount from the New York State tax rate         schedule on page 57         4         Subtract line 4 from line 3	
m m w 1 2 3 4 5 6	Tax computation worksheet 9         your New York AGI (line 33) is more than \$269,300, but not pre than \$1,616,450, and your taxable income (line 38) is pre than \$269,300, then you must compute your tax using this with the state state income from line 33         Enter your New York AGI from line 33       1         Enter your taxable income from line 33       2         Multiply line 2 by 6.85% (.0685)       2         (Stop: If the line 1 amount is \$319,300       0         or more, skip lines 4 through 10 and enter       3         the line 3 amount on line 11)       3         Enter your New York State tax on the line 2       4         amount from the New York State tax rate       5         Subtract line 4 from line 3       5         Enter \$733 on line 6       6	

to the fourth decimal place ...... 9

 Multiply line 7 by line 9
 10

 Add lines 4, 6, and 10
 11

Enter here and on line 39.

10

11

	Your New York AGI (line <b>33</b> ) is <b>more than \$1,616,450</b> , then you ist 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 \$1,666,450 or more, skip lines 4 through 10 and enter the line 3 amount on line 11)
4	Enter your New York State tax on the line 2 amount from the <i>New York State tax rate</i> <i>schedule</i> on page 57
5	Subtract line 4 from line 3 5
6	If line 2 is <b>\$269,300 or less,</b> enter \$733 on line 6. If line 2 is <b>more than \$269,300,</b> enter \$1,703 on line 6
7	Subtract line 6 from line 5 7
8	Enter the excess of line 1 over \$1,616,450 8
9	Divide line 8 by \$50,000 and round the result to the fourth decimal place
10	Multiply line 7 by line 910
11	Add lines 4, 6, and 1011 Enter here and on line 39.

Tax computation worksheet 10 -

## 2019 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 47.

**Example:** Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 47 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 \$1,292. This is the tax amount they must write on line 47a of Form IT-201.

lf yo taxa incom	ble	A	nd you are	-
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your Ne	w York City	/ tax is:
38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	1,363 1,365 1,367 1,369	1,290 1,292 1,294 1,296	1,344 1,346 1,348 1,350

If yo taxa incom	ble	A	nd you are	9 -	If yo taxa incom	ble	A	nd you are	9 —	lf yo taxa incom	ble	A	nd you are	9 —
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
			ew York Cit											
\$0 18	\$18 25	\$0 1	\$0 1	\$0 1	2,0	00	Your Ne	w York Cit	<b>y</b> tax is:	4,0	00	Your Ne	w York Cit	<b>y</b> tax is:
25	50	1	1	1	2,000	2,050	62	62	62	4,000	4,050	124	124	124
50	100	2	2	2	2,050	2,100	64	64	64	4,050	4,100	125	125	125
100	150	4	4	4	2,100	2,150	65	65	65	4,100	4,150	127	127	127
150	200	5	5	5	2,150	2,200	67	67	67	4,150	4,200	129	129	129
200	250	7	7	7	2,200	2,250	68	68	68	4,200	4,250	130	130	130
250	300	8	8	8	2,250	2,300	70	70	70	4,250	4,300	132	132	132
300	350	10	10	10	2,300	2,350	72	72	72	4,300	4,350	133	133	133
350	400	12	12	12	2,350	2,400	73	73	73	4,350	4,400	135	135	135
400	450	13	13	13	2,400	2,450	75	75	75	4,400	4,450	136	136	136
450	500	15	15	15	2,450	2,500	76	76	76	4,450	4,500	138	138	138
500	550	16	16	16	2,500	2,550	78	78	78	4,500	4,550	139	139	139
550	600	18	18	18	2,550	2,600	79	79	79	4,550	4,600	141	141	141
600	650	19	19	19	2,600	2,650	81	81	81	4,600	4,650	142	142	142
650	700	21	21	21	2,650	2,700	82	82	82	4,650	4,700	144	144	144
700	750	22	22	22	2,700	2,750	84	84	84	4,700	4,750	145	145	145
750	800	24	24	24	2,750	2,800	85	85	85	4,750	4,800	147	147	147
800	850	25	25	25	2,800	2,850	87	87	87	4,800	4,850	149	149	149
850	900	27	27	27	2,850	2,900	88	88	88	4,850	4,900	150	150	150
900	950	28	28	28	2,900	2,950	90	90	90	4,900	4,950	152	152	152
950	1,000	30	30	30	2,950	3,000	92	92	92	4,950	5,000	153	153	153
1,0	00	Your Ne	w York Cit	<b>y</b> tax is:	3,0	00	Your Ne	w York City	<b>y</b> tax is:	5,0	00	Your Ne	w York City	<b>y</b> tax is:
1,000	1,050	32	32	32	3,000	3,050	93	93	93	5,000	5,050	155	155	155
1,050	1,100	33	33	33	3,050	3,100	95	95	95	5,050	5,100	156	156	156
1,100	1,150	35	35	35	3,100	3,150	96	96	96	5,100	5,150	158	158	158
1,150	1,200	36	36	36	3,150	3,200	98	98	98	5,150	5,200	159	159	159
1,200	1,250	38	38	38	3,200	3,250	99	99	99	5,200	5,250	161	161	161
1,250	1,300	39	39	39	3,250	3,300	101	101	101	5,250	5,300	162	162	162
1,300	1,350	41	41	41	3,300	3,350	102	102	102	5,300	5,350	164	164	164
1,350	1,400	42	42	42	3,350	3,400	104	104	104	5,350	5,400	165	165	165
1,400	1,450	44	44	44	3,400	3,450	105	105	105	5,400	5,450	167	167	167
1,450	1,500	45	45	45	3,450	3,500	107	107	107	5,450	5,500	169	169	169
1,500	1,550	47	47	47	3,500	3,550	108	108	108	5,500	5,550	170	170	170
1,550	1,600	48	48	48	3,550	3,600	110	110	110	5,550	5,600	172	172	172
1,600	1,650	50	50	50	3,600	3,650	112	112	112	5,600	5,650	173	173	173
1,650	1,700	52	52	52	3,650	3,700	113	113	113	5,650	5,700	175	175	175
1,700	1,750	53	53	53	3,700	3,750	115	115	115	5,700	5,750	176	176	176
1,750	1,800	55	55	55	3,750	3,800	116	116	116	5,750	5,800	178	178	178
1,800	1,850	56	56	56	3,800	3,850	118	118	118	5,800	5,850	179	179	179
1,850	1,900	58	58	58	3,850	3,900	119	119	119	5,850	5,900	181	181	181
1,900	1,950	59	59	59	3,900	3,950	121	121	121	5,900	5,950	182	182	182
1,950	2,000	61	61	61	3,950	4,000	122	122	122	5,950	6,000	184	184	184

### \$6,000 - \$14,999

## 2019 New York **City** Tax Table

### NYC

If yo taxa incom	ble	А	nd you are	) –	If yo taxa incom	ble	А	nd you are	) —	If yo taxa incom	able	A	nd 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
6,0	00	Your Ne	w York Cit	y tax is:	9,0	00	Your Ne	w York City	y tax is:	12,0	000	Your Ne	w York City	<b>y</b> tax is:
6,000	6,050	185	185	185	9,000	9,050	278	278	278		12,050	370	370	370
6,050	6,100	187	187	187	9,050	9,100	279	279	279		12,100	372	372	372
6,100	6,150	189	189	189	9,100	9,150	281	281	281		12,150	374	373	373
6,150	6,200	190	190	190	9,150	9,200	282	282	282		12,200	376	375	375
6,200	6,250	192	192	192	9,200	9,250	284	284	284	12,200	12,250	377	376	376
6,250	6,300	193	193	193	9,250	9,300	285	285	285	12,250	12,300	379	378	378
6,300	6,350	195	195	195	9,300	9,350	287	287	287	12,300	12,350	381	379	379
6,350	6,400	196	196	196	9,350	9,400	289	289	289	12,350	12,400	383	381	381
6,400	6,450	198	198	198	9,400	9,450	290	290	290	12,400	12,450	385	382	382
6,450	6,500	199	199	199	9,450	9,500	292	292	292	12,450	12,500	387	384	384
6,500	6,550	201	201	201	9,500	9,550	293	293	293	12,500	12,550	389	386	386
6,550	6,600	202	202	202	9,550	9,600	295	295	295	12,550	12,600	391	387	387
6,600	6,650	204	204	204	9,600	9,650	296	296	296	12,600	12,650	393	389	389
6,650	6,700	205	205	205	9,650	9,700	298	298	298	12,650	12,700	394	390	390
6,700	6,750	207	207	207	9,700	9,750	299	299	299	12,700	12,750	396	392	392
6,750	6,800	209	209	209	9,750	9,800	301	301	301	12,750	12,800	398	393	393
6,800	6,850	210	210	210	9,800	9,850	302	302	302		12,850	400	395	395
6,850	6,900	212	212	212	9,850	9,900	304	304	304		12,900	402	396	396
6,900	6,950	213	213	213	9,900	9,950	305	305	305		12,950	404	398	398
6,950	7,000	215	215	215	9,950	10,000	307	307	307		13,000	406	399	399
7,0	00	Your Ne	w York Cit	<b>y</b> tax is:	10,	000	Your Ne	w York Cit	<b>y</b> tax is:	13,0	000	Your Ne	w York Cit	<b>y</b> tax is:
7,000	7,050	216	216	216	10,000	10,050	309	309	309	13,000	13,050	408	401	401
7,050	7,100	218	218	218	10,050	10,100	310	310	310	13,050	13,100	409	402	402
7,100	7,150	219	219	219	10,100	10,150	312	312	312	13,100	13,150	411	404	404
7,150	7,200	221	221	221	10,150	10,200	313	313	313	13,150	13,200	413	406	406
7,200	7,250	222	222	222	10,200	10,250	315	315	315	13,200	13,250	415	407	407
7,250	7,300	224	224	224	10,250	10,300	316	316	316	13,250	13,300	417	409	409
7,300	7,350	225	225	225	10,300	10,350	318	318	318	13,300	13,350	419	410	410
7,350	7,400	227	227	227	10,350	10,400	319	319	319	13,350	13,400	421	412	412
7,400	7,450	229	229	229	10,400	10,450	321	321	321	13,400	13,450	423	413	413
7,450	7,500	230	230	230	10,450	10,500	322	322	322	13,450	13,500	424	415	415
7,500	7,550	232	232	232	10,500	10,550	324	324	324	13,500	13,550	426	416	416
7,550	7,600	233	233	233	10,550	10,600	325	325	325	13,550	13,600	428	418	418
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	235 236 238 239	235 236 238 239	235 236 238 239	10,600 10,650 10,700 10,750	-	327 329 330 332	327 329 330 332	327 329 330 332	13,600 13,650 13,700 13,750	-	430 432 434 436	419 421 422 424	419 421 422 424
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	241 242 244 245	241 242 244 245	241 242 244 245	10,800 10,850 10,900 10,950	10,850 10,900 10,950 11,000	333 335 336 338	333 335 336 338	333 335 336 338	13,850 13,900	13,850 13,900 13,950 14,000	438 440 441 443	426 427 429 430	426 427 429 430
8,0	00	Your Ne	w York City	<b>y</b> tax is:	11,0		Your Ne	w York City	<b>y</b> tax is:	14,0		Your Ne	w York City	<b>y</b> tax is:
8,000	8,050	247	247	247	11,000	11,050	339	339	339	14,000	14,050	445	432	432
8,050	8,100	249	249	249	11,050	11,100	341	341	341	14,050	14,100	447	433	433
8,100	8,150	250	250	250	11,100	11,150	342	342	342	14,100	14,150	449	435	435
8,150	8,200	252	252	252	11,150	11,200	344	344	344	14,150	14,200	451	436	436
8,200	8,250	253	253	253	11,200	11,250	346	346	346	14,200	14,250	453	438	438
8,250	8,300	255	255	255	11,250	11,300	347	347	347	14,250	14,300	455	439	439
8,300	8,350	256	256	256	11,300	11,350	349	349	349	14,300	14,350	456	441	441
8,350	8,400	258	258	258	11,350	11,400	350	350	350	14,350	14,400	458	442	442
8,400	8,450	259	259	259	11,400	11,450	352	352	352	14,400	14,450	460	444	444
8,450	8,500	261	261	261	11,450	11,500	353	353	353	14,450	14,500	462	446	446
8,500	8,550	262	262	262	11,500	11,550	355	355	355	14,500	14,550	464	447	448
8,550	8,600	264	264	264	11,550	11,600	356	356	356	14,550	14,600	466	449	450
8,600	8,650	265	265	265	11,600	11,650	358	358	358	14,600	14,650	468	450	451
8,650	8,700	267	267	267	11,650	11,700	359	359	359	14,650	14,700	470	452	453
8,700	8,750	269	269	269	11,700	11,750	361	361	361	14,700	14,750	472	453	455
8,750	8,800	270	270	270	11,750	11,800	362	362	362	14,750	14,800	473	455	457
8,800	8,850	272	272	272	11,800	11,850	364	364	364	14,800	14,850	475	456	459
8,850	8,900	273	273	273	11,850	11,900	366	366	366	14,850	14,900	477	458	461
8,900	8,950	275	275	275	11,900	11,950	367	367	367	14,900	14,950	479	459	463
8,950	9,000	276	276	276	11,950	12,000	369	369	369	14,950	15,000	481	461	465

NYC

### IT-201-I, NYC Tax Table 63

## 2019 New York City Tax Table

### \$15,000 - \$23,999

					2013	5 INCW			Table			ψ	15,000 -	φ23,333
If ye taxa incom	able	A	nd you are	) —	If y taxa incom	able	А	nd you are	• –	tax	our able 1e is –	Ar	nd 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 Ne	w York City	<b>y</b> tax is:	18,	000	Your Ne	w York City	<b>y</b> tax is:	21,	000	Your Nev	w York City	tax is:
15,000 15,050 15,100 15,150	15,050 15,100 15,150 15,200	483 485 487 488	462 464 466 467	467 468 470 472	18,000 18,050 18,100 18,150	18,050 18,100 18,150 18,200	596 598 599 601	555 556 558 559	579 581 583 585	21,050 21,100	21,050 21,100 21,150 21,200	709 710 712 714	647 649 650 652	692 694 696 698
15,200 15,250 15,300 15,350	15,250 15,300 15,350 15,400	490 492 494 496	469 470 472 473	474 476 478 480	18,200 18,250 18,300 18,350	18,250 18,300 18,350 18,400	603 605 607 609	561 563 564 566	587 589 591 593		21,300 21,350 21,400	716 718 720 722	653 655 656 658	700 702 704 705
15,400 15,450 15,500 15,550	15,450 15,500 15,550 15,600	498 500 502 503	475 476 478 479	482 483 485 487	18,400 18,450 18,500 18,550	18,450 18,500 18,550 18,600	611 613 614 616	567 569 570 572	594 596 598 600	21,450 21,500	21,450 21,500 21,550 21,600	724 725 727 729	659 661 663 664	707 709 711 713
15,600 15,650 15,700 15,750	15,650 15,700 15,750 15,800	505 507 509 511	481 482 484 486	489 491 493 495	18,600 18,650 18,700 18,750	18,650 18,700 18,750 18,800	618 620 622 624	573 575 576 578	602 604 606 608		21,700 21,750 21,800	731 733 735 737	666 668 670 672	715 717 719 720
15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	513487497515489498517490500		18,80018,85018,85018,90018,90018,95018,95019,000		626 628 630 631	579 581 583 584	609 611 613 615	21,800 21,850 21,900 21,950	21,900	739 740 742 744	673 675 677 679	722 724 726 728	
16,	000	Your Ne	w York City	<b>y</b> tax is:	19,	000	Your Ne	w York City	<b>y</b> tax is:	22,	000	Your Nev	w York City	tax is:
16,000 16,050 16,100 16,150	16,050 16,100 16,150 16,200	520 522 524 526	493 495 496 498	504 506 508 510	19,000 19,050 19,100 19,150	19,050 19,100 19,150 19,200	633 635 637 639	586 587 589 590	617 619 621 623	22.050	22,150	746 748 750 752	681 683 685 687	730 732 734 735
16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	528 530 532 534	499 501 502 504	512 514 515 517	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	641 643 645 646	592 593 595 596	625 626 628 630	22,200 22,250 22,300 22,350	22,300	754 756 757 759	689 690 692 694	737 739 741 743
16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	535 537 539 541	506 507 509 510	519 521 523 525	19,400 19,450 19,500 19,550	19,450 19,500 19,550 19,600	648 650 652 654	598 599 601 603	632 634 636 638	22,400 22,450 22,500 22,550	22,500 22,550 22,600	761 763 765 767	696 698 700 702	745 747 749 751
16,600 16,650 16,700 16,750	16,650 16,700 16,750 16,800	543 545 547 549	512 513 515 516	527 529 530 532	19,600 19,650 19,700 19,750	19,650 19,700 19,750 19,800	656 658 660 661	604 606 607 609	640 641 643 645		22,650 22,700 22,750 22,800	769 771 772 774	704 705 707 709	752 754 756 758
16,850 16,900	16,850 16,900 16,950 17,000	551 552 554 556	518 519 521 522	534 536 538 540	19,850 19,900	19,850 19,900 19,950 20,000	663 665 667 669	610 612 613 615	647 649 651 653	22,850 22,900	22,850 22,900 22,950 23,000	776 778 780 782	711 713 715 717	760 762 764 766
	000		w York City	<b>y</b> tax is:		000	Your Ne	w York City	y tax is:	23,		Your Nev	w York City	tax is:
17,050 17,100	17,050 17,100 17,150 17,200	558 560 562 564	524 526 527 529	542 544 546 547	20,050 20,100	20,050 20,100 20,150 20,200	671 673 675 677	616 618 619 621	655 656 658 660	23,050	23,050 23,100 23,150 23,200	784 786 788 789	719 720 722 724	767 769 771 773
	17,250 17,300 17,350 17,400	566 567 569 571	530 532 533 535	549 551 553 555	20,200 20,250 20,300 20,350	20,250 20,300 20,350 20,400	678 680 682 684	623 624 626 627	662 664 666 668	23,200 23,250 23,300 23,350	23,350	791 793 795 797	726 728 730 732	775 777 779 781
		573 575 577 579	536 538 539 541	557 559 561 562	20,400 20,450 20,500 20,550	20,450 20,500 20,550 20,600	686 688 690 692	629 630 632 633	670 672 673 675	23,400 23,450 23,500 23,550	23,500 23,550	799 801 803 804	734 736 737 739	783 784 786 788
17,650 17,700	17,650 17,700 17,750 17,800	581 582 584 586	542 544 546 547	564 566 568 570	20,600 20,650 20,700 20,750	20,650 20,700 20,750 20,800	693 695 697 699	635 636 638 639	677 679 681 683	23,650 23,700	23,650 23,700 23,750 23,800	806 808 810 812	741 743 745 747	790 792 794 796
17,850 17,900	17,850 17,900 17,950 18,000	588 590 592 594	549 550 552 553	572 574 576 577	20,800 20,850 20,900 20,950	20,850 20,900 20,950 21,000	701 703 705 707	641 643 644 646	685 687 688 690	23,800 23,850 23,900 23,950	23,900 23,950	814 816 818 819	749 751 752 754	798 799 801 803
								-						

### \$24,000 - \$32,999

## 2019 New York **City** Tax Table

### NYC

If yo taxa incom	able	А	nd you are	. –	taxa	our able ne is –	А	nd you are	) –	tax	our able ne is –	A	nd 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 Ne	w York City	tax is:	27,	000	Your Ne	w York City	<b>y</b> tax is:	30,	000	Your Ne	w York Cit	<b>y</b> tax is:
24,000 24,050 24,100 24,150	24,050 24,100 24,150 24,200	821 823 825 827	756 758 760 762	805 807 809 811	27,000 27,050 27,100 27,150	27,050 27,100 27,150 27,200	935 937 939 941	869 871 873 875	918 920 922 924	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	1,050 1,052 1,054 1,056	982 984 986 988	1,031 1,033 1,035 1,037
24,200 24,250 24,300 24,350	24,250 24,300 24,350 24,400	829 831 833 835	764 766 768 769	813 814 816 818	27,200 27,250 27,300 27,350	27,250 27,300 27,350 27,400	943 945 947 949	877 878 880 882	925 927 929 931	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	1,058 1,059 1,061 1,063	989 991 993 995	1,039 1,041 1,042 1,044
24,400 24,450 24,500 24,550		836 838 840 842	771 773 775 777	820 822 824 826	27,400 27,450 27,500 27,550	27,450 27,500 27,550 27,600	951 953 954 956	884 886 888 890	933 935 937 939	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	1,065 1,067 1,069 1,071	997 999 1,001 1,003	1,046 1,048 1,050 1,052
24,600 24,650 24,700 24,750		844 846 848 850	779 781 783 784	828 830 831 833	27,600 27,650 27,700 27,750	27,650 27,700 27,750 27,800	958 960 962 964	892 894 895 897	941 942 944 946	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	1,073 1,075 1,077 1,079	1,005 1,006 1,008 1,010	1,054 1,056 1,058 1,060
	24,850 24,900 24,950 25,000	851 853 855 857	786 788 790 792	835 837 839 841		27,850 27,900 27,950 28,000	966 968 970 972	899 901 903 905	948 950 952 954	30,800 30,850 30,900 30,950	30,850 30,900 30,950 31,000	1,080 1,082 1,084 1,086	1,012 1,014 1,016 1,018	1,062 1,063 1,065 1,067
25,	000	Your Ne	w York City	<b>y</b> tax is:	28,	000	Your Ne	w York Cit	<b>y</b> tax is:	31,	000	Your Ne	w York Cit	<b>y</b> tax is:
25,000 25,050 25,100 25,150	25,050 25,100 25,150 25,200	859 861 863 865	794 796 798 799	843 845 846 848	28,000 28,050 28,100 28,150	28,050 28,100 28,150 28,200	974 975 977 979	907 909 910 912	956 957 959 961	31,000 31,050 31,100 31,150	31,050 31,100 31,150 31,200	1,088 1,090 1,092 1,094	1,020 1,021 1,023 1,025	1,069 1,071 1,073 1,075
25,200 25,250 25,300 25,350	25,250 25,300 25,350 25,400	867 869 870 872	801 803 805 807	850 852 854 856	28,200 28,250 28,300 28,350	28,250 28,300 28,350 28,400	981 983 985 987	914 916 918 920	963 965 967 969	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	1,096 1,098 1,100 1,101	1,027 1,029 1,031 1,033	1,077 1,079 1,081 1,083
25,400 25,450 25,500 25,550	25,450 25,500 25,550 25,600	874 876 878 880	809 811 813 815	858 860 862 863	28,400 28,450 28,500 28,550	28,450 28,500 28,550 28,600	989 991 993 995	922 924 926 927	971 973 974 976	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	1,103 1,105 1,107 1,109	1,035 1,036 1,038 1,040	1,084 1,086 1,088 1,090
25,600 25,650 25,700 25,750	25,650 25,700 25,750 25,800	882 884 886 888	816 818 820 822	865 867 869 871	28,600 28,650 28,700 28,750	28,650 28,700 28,750 28,800	996 998 1,000 1,002	929 931 933 935	978 980 982 984	31,600 31,650 31,700 31,750	31,650 31,700 31,750 31,800	1,111 1,113 1,115 1,117	1,042 1,044 1,046 1,048	1,092 1,094 1,096 1,098
25,900	25,850 25,900 25,950 26,000	890 891 893 895	824 826 828 830	873 875 877 878	28,800 28,850 28,900 28,950	28,850 28,900 28,950 29,000	1,004 1,006 1,008 1,010	937 939 941 942	986 988 989 991	31,800 31,850 31,900 31,950	31,900	1,119 1,121 1,122 1,124	1,050 1,052 1,053 1,055	1,100 1,102 1,104 1,105
26,	000	Your Ne	w York City	tax is:	29,	000	Your Ne	w York City	<b>y</b> tax is:	32,		Your Ne	w York Cit	<b>y</b> tax is:
26,050 26,100	26,050 26,100 26,150 26,200	897 899 901 903	831 833 835 837	880 882 884 886	29,000 29,050 29,100 29,150	29,050 29,100 29,150 29,200	1,012 1,014 1,016 1,017	944 946 948 950	993 995 997 999	32,000 32,050 32,100 32,150	32,050 32,100 32,150 32,200	1,126 1,128 1,130 1,132	1,057 1,059 1,061 1,063	1,107 1,109 1,111 1,113
	26,300 26,350	905 907 909 911	839 841 843 845	888 890 892 893	29,200 29,250 29,300 29,350	29,250 29,300 29,350 29,400	1,019 1,021 1,023 1,025	952 954 956 957	1,001 1,003 1,004 1,006	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	1,134 1,136 1,138 1,140	1,065 1,067 1,068 1,070	1,115 1,117 1,119 1,121
26,450 26,500	26,500 26,550	912 914 916 918	847 848 850 852	895 897 899 901	29,400 29,450 29,500 29,550	29,450 29,500 29,550 29,600	1,027 1,029 1,031 1,033	959 961 963 965	1,008 1,010 1,012 1,014	32,400 32,450 32,500 32,550	32,450 32,500 32,550 32,600	1,142 1,143 1,145 1,147	1,072 1,074 1,076 1,078	1,123 1,125 1,126 1,128
26,650 26,700	26,700 26,750	920 922 924 926	854 856 858 860	903 905 907 909	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	1,035 1,037 1,038 1,040	967 969 971 973	1,016 1,018 1,020 1,021	32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	1,149 1,151 1,153 1,155	1,080 1,082 1,084 1,085	1,130 1,132 1,134 1,136
26,850 26,900	26,850 26,900 26,950 27,000	928 930 932 933	862 863 865 867	910 912 914 916	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	1,042 1,044 1,046 1,048	974 976 978 980	1,023 1,025 1,027 1,029	32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	1,157 1,159 1,161 1,163	1,087 1,089 1,091 1,093	1,138 1,140 1,142 1,144

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## 2019 New York City Tax Table

### \$33,000 - \$41,999

				2010			ity lax	Table			\$33,000		÷ ,
our able ne is –	А	nd you are	. –	taxa	able	A	nd you are	) —	taxa	able	Aı	nd you are	-
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
000	Your Ne	w York City	tax is:	36,	000	Your Ne	w York City	<b>y</b> tax is:	39,0	000	Your Ne	w York City	tax is:
33,050 33,100 33,150 33,200	1,164 1,166 1,168 1,170	1,095 1,097 1,099 1,100	1,146 1,147 1,149 1,151	36,000 36,050 36,100 36,150	36,050 36,100 36,150 36,200	1,279 1,281 1,283 1,285	1,208 1,210 1,211 1,213	1,260 1,262 1,264 1,266	39,100 39,150	39,150 39,200	1,394 1,396 1,397 1,399	1,321 1,322 1,324 1,326	1,375 1,377 1,378 1,380
33,300 33,350 33,400	1,174 1,176 1,178	1,104 1,106 1,108	1,157 1,159	36,250 36,300 36,350	36,300 36,350 36,400	1,289 1,291 1,292	1,219 1,221	1,272 1,273	39,300 39,350	39,300 39,350 39,400	1,405 1,407	1,328 1,330 1,332 1,334	1,382 1,384 1,386 1,388
33,500 33,550 33,600	1,180 1,182 1,184 1,185	1,110 1,112 1,114 1,115	1,165 1,167	36,450 36,500 36,550	36,500 36,550 36,600	1,296 1,298 1,300	1,226 1,228	1,279 1,281	39,450 39,500 39,550	39,500 39,550 39,600	1,411 1,413 1,415	1,336 1,337 1,339 1,341	1,390 1,392 1,394 1,396
33,700 33,750 33,800	1,187 1,189 1,191 1,193	1,117 1,119 1,121 1,123	1,172 1,174	36,700 36,750	36,650 36,700 36,750 36,800	1,302 1,304 1,306 1,308	1,234 1,236	1,287 1,289	39,700 39,750	39,650 39,700 39,750 39,800	1,417 1,418 1,420 1,422	1,343 1,345 1,347 1,349	1,398 1,399 1,401 1,403
33,850 33,900 33,950 34,000	1,195 1,125 1,176 1 1,197 1,127 1,178 1 1,199 1,129 1,180 1		36,800 36,850 36,850 36,900 36,900 36,950 36,950 37,000		1,310 1,312 1,313 1,315	1,238 1,240 1,242 1,243	1,291 1,293 1,294 1,296	39,900	39,850 39,900 39,950 40,000	1,424 1,426 1,428 1,430	1,351 1,353 1,354 1,356	1,405 1,407 1,409 1,411	
000		-	tax is:	37,		Your Ne			40,0	000		w York City	
34,050 34,100 34,150 34,200	1,203 1,205 1,206 1,208	1,132 1,134 1,136 1,138	1,184 1,186 1,188 1,189	37,000 37,050 37,100 37,150	37,050 37,100 37,150 37,200	1,317 1,319 1,321 1,323	1,245 1,247 1,249 1,251	1,298 1,300 1,302 1,304	40,000 40,050 40,100 40,150	40,050 40,100 40,150 40,200	1,432 1,434 1,436 1,438	1,358 1,360 1,362 1,364	1,413 1,415 1,417 1,419
34,250 34,300 34,350 34,400	1,210 1,212 1,214 1,216	1,140 1,142 1,144 1,146	1,191 1,193 1,195 1,197	37,200 37,250 37,300 37,350	37,250 37,300 37,350 37,400	1,325 1,327 1,329 1,331	1,253 1,255 1,257 1,258	1,306 1,308 1,310 1,312	40,200 40,250 40,300 40,350	40,250 40,300 40,350 40,400	1,439 1,441 1,443 1,445	1,366 1,368 1,369 1,371	1,420 1,422 1,424 1,426
34,450 34,500 34,550 34,600	1,218 1,220 1,222 1,224	1,147 1,149 1,151 1,153	1,199 1,201 1,203 1,205	37,400 37,450 37,500 37,550	37,450 37,500 37,550 37,600	1,333 1,334 1,336 1,338	1,260 1,262 1,264 1,266	1,317 1,319	40,400 40,450 40,500 40,550	40,450 40,500 40,550 40,600	1,447 1,449 1,451 1,453	1,373 1,375 1,377 1,379	1,428 1,430 1,432 1,434
34,650 34,700 34,750 34,800	1,226 1,227 1,229 1,231	1,155 1,157 1,159 1,161	1,207 1,209 1,210 1,212	37,600 37,650 37,700 37,750	37,650 37,700 37,750 37,800	1,340 1,342 1,344 1,346	1,268 1,270 1,272 1,274	1,321 1,323 1,325 1,327	40,600 40,650 40,700 40,750	40,650 40,700 40,750 40,800	1,455 1,457 1,459 1,460	1,381 1,383 1,384 1,386	1,436 1,438 1,440 1,441
34,850 34,900 34,950 35,000	1,233 1,235 1,237 1,239	1,163 1,164 1,166 1,168	1,214 1,216 1,218 1,220	37,850 37,900	37,850 37,900 37,950 38,000	1,348 1,350 1,352 1,354	1,275 1,277 1,279 1,281	1,329 1,331 1,333 1,335	40,850 40,900	40,900 40,950	1,462 1,464 1,466 1,468	1,388 1,390 1,392 1,394	1,443 1,445 1,447 1,449
000													/ tax is:
35,050 35,100 35,150 35,200	1,243 1,245 1,247	1,172 1,174 1,176	1,224 1,226 1,228	38,050 38,100 38,150	38,100 38,150 38,200	1,357 1,359 1,361	1,285 1,287 1,289	1,338 1,340 1,342	41,050 41,100 41,150	41,100 41,150 41,200	1,472 1,474 1,476	1,398 1,400 1,401	1,451 1,453 1,455 1,457
35,350 35,400	1,248 1,250 1,252 1,254	1,178 1,179 1,181 1,183	1,230 1,231 1,233 1,235	38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	1,363 1,365 1,367 1,369	1,290 1,292 1,294 1,296	1,344 1,346 1,348 1,350	41,300 41,350	41,350	1,478 1,480 1,481 1,483	1,403 1,405 1,407 1,409	1,459 1,461 1,463 1,464
35,450 35,500 35,550 35,600	1,256 1,258 1,260 1,262	1,185 1,187 1,189 1,191	1,241 1,243	38,400 38,450 38,500 38,550	38,450 38,500 38,550 38,600	1,371 1,373 1,375 1,376	1,298 1,300 1,302 1,304	1,352 1,354 1,356 1,357	41,450 41,500 41,550	41,500 41,550	1,485 1,487 1,489 1,491	1,411 1,413 1,415 1,416	1,466 1,468 1,470 1,472
35,650 35,700 35,750 35,800	1,264 1,266 1,268 1,269	1,193 1,195 1,196 1,198	1,245 1,247 1,249 1,251	38,600 38,650 38,700 38,750	38,650 38,700 38,750 38,800	1,378 1,380 1,382 1,384	1,305 1,307 1,309 1,311	1,359 1,361 1,363 1,365	41,650 41,700 41,750	41,700 41,750 41,800	1,493 1,495 1,497 1,499	1,418 1,420 1,422 1,424	1,474 1,476 1,478 1,480
35,850 35,900 35,950 36,000	1,271 1,273 1,275 1,277	1,200 1,202 1,204 1,206	1,252 1,254 1,256 1,258	38,800 38,850 38,900 38,950	38,850 38,900 38,950 39,000	1,386 1,388 1,390 1,392	1,313 1,315 1,317 1,319	1,367 1,369 1,371 1,373	41,900	41,950	1,501 1,502 1,504 1,506	1,426 1,428 1,430 1,432	1,482 1,484 1,485 1,487
	ble         is –           But         less           bas         than           000         33,050           33,150         33,250           33,3500         33,3500           33,4500         33,550           33,4500         33,550           33,7500         33,4500           33,7500         33,4500           33,7500         33,4500           33,7500         33,4500           33,7500         33,4500           33,7500         33,4500           33,7500         33,4500           33,7500         33,4500           34,0500         34,0500           34,0500         34,4000           34,4500         34,4500           34,4500         34,4500           34,4500         34,4500           34,4500         34,4500           34,4500         34,4500           34,4500         34,5500           35,5100         35,5500           35,5500         35,5500           35,5500         35,5500           35,5500         35,5500           35,5500         35,5500           35,5500         35,5500	ble ne is -         A           But less than         Single or Married filing separately           000         Your Ne           33,050         1,164           33,150         1,168           33,200         1,170           33,250         1,172           33,300         1,174           33,350         1,174           33,400         1,180           33,550         1,182           33,550         1,182           33,550         1,184           33,650         1,187           33,700         1,191           33,850         1,193           33,850         1,193           33,850         1,193           33,850         1,193           33,850         1,193           33,850         1,201           34,000         1,201           34,000         1,203           34,100         1,203           34,500         1,224           34,500         1,221           34,500         1,222           34,600         1,212           34,500         1,224           34,500         1,224           34,500	And you are           But less         Single or filing separately         Married filing jointly*           000         Your New York City           33,050         1,164         1,095           33,150         1,164         1,097           33,150         1,168         1,099           33,200         1,172         1,102           33,300         1,174         1,104           33,350         1,172         1,102           33,300         1,174         1,108           33,400         1,178         1,108           33,450         1,180         1,110           33,500         1,182         1,112           33,500         1,182         1,112           33,650         1,187         1,117           33,700         1,189         1,119           33,850         1,193         1,123           33,850         1,191         1,121           33,850         1,192         1,131           000         Your New York City           34,000         1,203         1,132           34,000         1,203         1,132           34,100         1,206         1,136           3	bble esis –         Art you are –           But less than         Single or Married filing separately         Married filing jointly*         Head of a household           000         Your Nev York City tax is:           33,050         1,164         1,095         1,146           33,050         1,164         1,095         1,147           33,150         1,168         1,099         1,147           33,250         1,170         1,100         1,151           33,350         1,174         1,102         1,153           33,350         1,176         1,108         1,157           33,450         1,182         1,112         1,163           33,550         1,184         1,114         1,167           33,650         1,185         1,115         1,167           33,650         1,185         1,112         1,176           33,650         1,185         1,112         1,176           33,850         1,193         1,123         1,174           33,850         1,193         1,125         1,176           33,950         1,199         1,127         1,188           34,050         1,203         1,134         1,88	bble e is –         And you are – incorr         taxa incorr           But less than         Single or         Married filing jointly*         Head of a household         At least           33.000         1,164         1,095         1,146         36,050           33,100         1,164         1,095         1,146         36,050           33,100         1,166         1,097         1,147         36,100           33,250         1,172         1,102         1,153         36,200           33,300         1,174         1,106         1,157         36,300           33,400         1,176         1,106         1,157         36,300           33,450         1,180         1,110         1,163         36,600           33,500         1,182         1,112         1,163         36,600           33,600         1,187         1,117         1,168         36,600           33,700         1,89         1,119         1,772         36,700           33,800         1,195         1,122         1,174         36,800           34,000         1,201         1,121         1,178         36,900           34,000         1,203         1,132         1,144         37	bble e is -         And you are -         taxable income is -           But less than         Single Married filing iseparately         Married pointly*         Head household         At least         But least           33,050         1,164         1,095         1,146         36,000         36,050           33,050         1,166         1,097         1,147         36,050         36,100           33,150         1,168         1,099         1,147         36,250         36,310           33,300         1,170         1,100         1,151         36,250         36,300           33,300         1,174         1,104         1,165         36,250         36,300           33,450         1,178         1,110         1,161         36,400         36,450           33,500         1,182         1,111         1,161         36,600         36,650           33,600         1,185         1,115         1,165         36,500         36,600           33,600         1,185         1,117         1,168         36,000         36,650           33,600         1,189         1,112         1,172         36,700         36,500           33,600         1,181         1,112         1,172	bble le is –         And you are –         taxable income is –         An           Bus than         Single or         Married filing jointly* infing         Married for pinity*         Head household         At thesi         But less         Single or         Married Married           30.00         1.164         1.097         1.144         36.000         36.000         1.281           33.100         1.168         1.097         1.144         36.050         36.000         1.281           33.200         1.172         1.100         1.155         36.250         36.200         1.285           33.300         1.174         1.100         1.155         36.250         36.300         1.281           33.450         1.188         1.110         1.161         36.400         36.550         1.292           33.550         1.182         1.112         1.163         36.600         36.550         1.294           33.600         1.185         1.117         1.168         36.600         36.550         1.294           33.700         1.182         1.117         1.66         36.600         36.650         1.302           33.800         1.187         1.117         1.168         36.600         36.6	bib e is -         And you are -         trans income is -         And you are income is -         A	bib e is –         And you are –         taxable normal         And you are –           But tess than         Single Married filing separately         Married filing jointly*         Married household         At household         Single fiels         Married filing separately         1200           33.00         1.166         1.099         1.144         6.000         36.500         1.287         1.211         1.266           33.00         1.172         1.100         1.157         6.600         36.500         1.286         1.221         1.273         1.266           33.00         1.180         1.110         1.161         6.600         36.500         1.204         1.223         1.272           33.600         1.182         1.112         1.112         1.112         1.112         1.112         1.112         1.1	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		bible es         Ex.→IP         IXX         IV         IV         IV         IXX         IV         IXX         IV         IXX         IXX	bite         Image: bite <t< td=""></t<>

### \$42,000 - \$50,999

## 2019 New York **City** Tax Table

### NYC

lf yo taxa incom	able	А	nd you are	. –	If y taxa incom		А	nd you are	) —	taxa	our able 1e is –	A	nd you are	9 -
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 Ne	w York City	tax is:	45,	000	Your Ne	w York City	<b>y</b> tax is:	48,0	000	Your Ne	w York Cit	<b>y</b> tax is:
42,050 42,100	42,050 42,100 42,150 42,200	1,508 1,510 1,512 1,514	1,433 1,435 1,437 1,439	1,489 1,491 1,493 1,495	45,000 45,050 45,100 45,150	45,050 45,100 45,150 45,200	1,623 1,625 1,627 1,628	1,546 1,548 1,550 1,552	1,604 1,606 1,608 1,610	48,000 48,050 48,100 48,150	48,050 48,100 48,150 48,200	1,737 1,739 1,741 1,743	1,661 1,662 1,664 1,666	1,718 1,720 1,722 1,724
42,250 42,300	42,250 42,300 42,350 42,400	1,516 1,518 1,520 1,522	1,441 1,443 1,445 1,447	1,497 1,499 1,501 1,503	45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	1,630 1,632 1,634 1,636	1,554 1,556 1,557 1,559	1,611 1,613 1,615 1,617	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	1,745 1,747 1,749 1,751	1,668 1,670 1,672 1,674	1,726 1,728 1,730 1,732
42,400 42,450 42,500	42,450	1,523 1,525 1,527 1,529	1,448 1,450 1,452 1,454	1,505 1,506 1,508 1,510	45,400 45,450 45,500 45,550	45,450 45,500 45,550 45,600	1,638 1,640 1,642 1,644	1,561 1,563 1,565 1,567	1,619 1,621 1,623 1,625	48,400 48,450 48,500 48,550	48,450 48,500 48,550 48,600	1,753 1,755 1,756 1,758	1,676 1,678 1,680 1,682	1,734 1,736 1,737 1,739
42,600 42,650 42,700 42,750	42,700 42,750	1,531 1,533 1,535 1,537	1,456 1,458 1,460 1,462	1,512 1,514 1,516 1,518	45,600 45,650 45,700 45,750	45,650 45,700 45,750 45,800	1,646 1,648 1,649 1,651	1,569 1,571 1,573 1,575	1,627 1,629 1,631 1,632	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	1,760 1,762 1,764 1,766	1,683 1,685 1,687 1,689	1,741 1,743 1,745 1,747
	42,850 42,900 42,950 43,000	850 1,539 1,463 1,520 900 1,541 1,465 1,522 950 1,543 1,467 1,524		1,520 1,522 1,524 1,526	45,800 45,850 45,850 45,900 45,900 45,950 45,950 46,000		1,653 1,655 1,657 1,659	1,653 1,577 1,655 1,578 1,657 1,580		48,800 48,850 48,900 48,950	48,850 48,900 48,950 49,000	1,768 1,770 1,772 1,774	1,691 1,693 1,695 1,697	1,749 1,751 1,753 1,755
43,	000	Your Ne	w York City	tax is:	46,	000	Your Ne	w York City	<b>y</b> tax is:	49,0	000	Your Ne	w York Cit	<b>y</b> tax is:
43,050 43,100	43,050 43,100 43,150 43,200	1,546 1,548 1,550 1,552	1,471 1,473 1,475 1,477	1,527 1,529 1,531 1,533	46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	1,661 1,663 1,665 1,667	1,584 1,586 1,588 1,590	1,642 1,644 1,646 1,648	49,000 49,050 49,100 49,150	49,050 49,100 49,150 49,200	1,776 1,777 1,779 1,781	1,699 1,701 1,703 1,704	1,757 1,758 1,760 1,762
43,200 43,250 43,300 43,350	43,250 43,300 43,350 43,400	1,554 1,556 1,558 1,560	1,479 1,480 1,482 1,484	1,535 1,537 1,539 1,541	46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	1,669 1,670 1,672 1,674	1,592 1,594 1,596 1,598	1,650 1,652 1,653 1,655	49,200 49,250 49,300 49,350	49,250 49,300 49,350 49,400	1,783 1,785 1,787 1,789	1,706 1,708 1,710 1,712	1,764 1,766 1,768 1,770
43,400 43,450 43,500 43,550	43,500 43,550	1,562 1,564 1,565 1,567	1,486 1,488 1,490 1,492	1,543 1,545 1,547 1,548	46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	1,676 1,678 1,680 1,682	1,599 1,601 1,603 1,605	1,657 1,659 1,661 1,663	49,400 49,450 49,500 49,550	49,450 49,500 49,550 49,600	1,791 1,793 1,795 1,797	1,714 1,716 1,718 1,720	1,772 1,774 1,776 1,778
43,600 43,650 43,700 43,750	43,650 43,700 43,750 43,800	1,569 1,571 1,573 1,575	1,494 1,495 1,497 1,499	1,550 1,552 1,554 1,556	46,600 46,650 46,700 46,750	46,650 46,700 46,750 46,800	1,684 1,686 1,688 1,690	1,607 1,609 1,611 1,613	1,665 1,667 1,669 1,671	49,600 49,650 49,700 49,750	49,650 49,700 49,750 49,800	1,798 1,800 1,802 1,804	1,722 1,724 1,725 1,727	1,779 1,781 1,783 1,785
43,850 43,900	43,850 43,900 43,950 44,000	1,577 1,579 1,581 1,583	1,501 1,503 1,505 1,507	1,558 1,560 1,562 1,564	46,850 46,900	46,850 46,900 46,950 47,000	1,691 1,693 1,695 1,697	1,615 1,617 1,619 1,620	1,673 1,674 1,676 1,678	49,800 49,850 49,900 49,950	49,850 49,900 49,950 50,000	1,806 1,808 1,810 1,812	1,729 1,731 1,733 1,735	1,787 1,789 1,791 1,793
44,	000		w York City	tax is:	47,	000	Your Ne	w York City	<b>y</b> tax is:	50,0	000	Your Ne	w York Cit	<b>y</b> tax is:
44,050 44,100	44,050 44,100 44,150 44,200	1,585 1,586 1,588 1,590	1,509 1,511 1,512 1,514	1,566 1,568 1,569 1,571	47,050 47,100	47,050 47,100 47,150 47,200	1,699 1,701 1,703 1,705	1,622 1,624 1,626 1,628	1,680 1,682 1,684 1,686	50,000 50,050 50,100 50,150	50,050 50,100 50,150 50,200	1,814 1,816 1,818 1,820	1,737 1,739 1,741 1,743	1,795 1,797 1,799 1,800
44,250 44,300	44,250 44,300 44,350 44,400	1,592 1,594 1,596 1,598	1,516 1,518 1,520 1,522	1,573 1,575 1,577 1,579	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	1,707 1,709 1,711 1,713	1,630 1,632 1,634 1,636	1,688 1,690 1,692 1,694	50,200 50,250 50,300 50,350	50,250 50,300 50,350 50,400	1,822 1,824 1,826 1,828	1,745 1,746 1,748 1,750	1,802 1,804 1,806 1,808
44,450 44,500	44,450 44,500 44,550 44,600	1,600 1,602 1,604 1,606	1,524 1,526 1,527 1,529	1,581 1,583 1,585 1,587	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	1,714 1,716 1,718 1,720	1,638 1,640 1,641 1,643	1,695 1,697 1,699 1,701	50,400 50,450 50,500 50,550	50,450 50,500 50,550 50,600	1,829 1,831 1,833 1,835	1,752 1,754 1,756 1,758	1,810 1,812 1,814 1,816
44,650 44,700	44,650 44,700 44,750 44,800	1,607 1,609 1,611 1,613	1,531 1,533 1,535 1,537	1,589 1,590 1,592 1,594	47,600 47,650 47,700 47,750	47,650 47,700 47,750 47,800	1,722 1,724 1,726 1,728	1,645 1,647 1,649 1,651	1,703 1,705 1,707 1,709	50,600 50,650 50,700 50,750	50,650 50,700 50,750 50,800	1,837 1,839 1,841 1,843	1,760 1,762 1,764 1,766	1,818 1,820 1,821 1,823
44,900	44,850 44,900 44,950 45,000	1,615 1,617 1,619 1,621	1,539 1,541 1,542 1,544	1,596 1,598 1,600 1,602	47,800 47,850 47,900 47,950	47,850 47,900 47,950 48,000	1,730 1,732 1,734 1,735	1,653 1,655 1,657 1,659	1,711 1,713 1,715 1,716	50,800 50,850 50,900 50,950	50,850 50,900 50,950 51,000	1,845 1,847 1,849 1,851	1,767 1,769 1,771 1,773	1,825 1,827 1,829 1,831

NYC

## 2019 New York **City** Tax Table

### \$51,000 - \$59,999

lf yo taxa	able	А	nd you are	9 –	lf y taxa	our able		nd you are		taxa			nd you are	- -
incom At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	incom At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household	At least	ne is – But less than	Single or Married filing separately	Married filing jointly*	Head of a household
51,	000	Your Ne	w York City	<b>y</b> tax is:	54,	000	Your Ne	w York City	<b>y</b> tax is:	57,0	000	Your Ne	w York City	<b>y</b> tax is:
51,050 51,100	51,050 51,100 51,150 51,200	1,853 1,855 1,857 1,859	1,775 1,777 1,779 1,781	1,833 1,835 1,837 1,839	54,000 54,050 54,100 54,150	54,050 54,100 54,150 54,200	1,969 1,971 1,973 1,975	1,890 1,892 1,893 1,895	1,948 1,949 1,951 1,953	57,000 57,050 57,100 57,150	57,050 57,100 57,150 57,200	2,085 2,087 2,089 2,091	2,004 2,006 2,008 2,010	2,062 2,064 2,066 2,068
51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	1,860 1,862 1,864 1,866	1,783 1,785 1,787 1,788	1,841 1,842 1,844 1,846	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	1,977 1,979 1,981 1,983	1,897 1,899 1,901 1,903	1,955 1,957 1,959 1,961	57,200 57,250 57,300 57,350	57,250 57,300 57,350 57,400	2,093 2,095 2,097 2,099	2,012 2,014 2,016 2,018	2,070 2,072 2,074 2,075
51,400 51,450 51,500 51,550	51,450 51,500 51,550 51,600	1,868 1,870 1,872 1,874	1,790 1,792 1,794 1,796	1,848 1,850 1,852 1,854	54,400 54,450 54,500 54,550	54,450 54,500 54,550 54,600	1,985 1,986 1,988 1,990	1,905 1,907 1,909 1,911	1,963 1,965 1,967 1,969	57,400 57,450 57,500 57,550	57,450 57,500 57,550 57,600	2,101 2,103 2,105 2,107	2,020 2,021 2,023 2,025	2,077 2,079 2,081 2,083
51,600 51,650 51,700 51,750		1,876 1,878 1,880 1,882	1,798 1,800 1,802 1,804	1,856 1,858 1,860 1,862	54,600 54,650 54,700 54,750	54,650 54,700 54,750 54,800	1,992 1,994 1,996 1,998	1,913 1,914 1,916 1,918	1,970 1,972 1,974 1,976	57,600 57,650 57,700 57,750	57,650 57,700 57,750 57,800	2,109 2,110 2,112 2,114	2,027 2,029 2,031 2,033	2,085 2,087 2,089 2,091
	51,850 51,900 51,950 52,000	1,884 1,886 1,888 1,890	1,8821,8041,8621,8841,8061,8631,8861,8081,8651,8881,8091,867		54,800 54,800 54,800 54,850 54,850 54,900 54,900 54,950 54,950 55,000		2,000 2,002 2,004 2,006	1,920 1,978 1,922 1,980 1,924 1,982		57,800 57,850 57,900 57,950	57,850 57,900 57,950 58,000	2,116 2,118 2,120 2,122	2,035 2,037 2,039 2,041	2,093 2,095 2,096 2,098
52,	000	Your Ne	w York City	tax is:	55,	000	Your Ne	w York City	tax is:	58,0	000	Your Ne	w York City	<b>y</b> tax is:
52,050 52,100	52,050 52,100 52,150 52,200	1,891 1,893 1,895 1,897	1,813 1,815 1,817 1,819	1,871 1,873 1,875 1,877	55,000 55,050 55,100 55,150	55,050 55,100 55,150 55,200	2,008 2,010 2,012 2,014	1,928 1,930 1,932 1,934	1,986 1,988 1,990 1,991	58,000 58,050 58,100 58,150	58,050 58,100 58,150 58,200	2,124 2,126 2,128 2,130	2,042 2,044 2,046 2,048	2,100 2,102 2,104 2,106
52,200 52,250 52,300 52,350	52,250 52,300 52,350 52,400	1,899 1,901 1,903 1,905	1,821 1,823 1,825 1,827	1,879 1,881 1,883 1,885	55,200 55,250 55,300 55,350	55,250 55,300 55,350 55,400	2,016 2,017 2,019 2,021	1,935 1,937 1,939 1,941	1,993 1,995 1,997 1,999	58,200 58,250 58,300 58,350	58,250 58,300 58,350 58,400	2,132 2,134 2,136 2,138	2,050 2,052 2,054 2,056	2,108 2,110 2,112 2,112 2,114
52,400 52,450 52,500 52,550	52,450 52,500 52,550 52,600	1,907 1,909 1,911 1,913	1,829 1,830 1,832 1,834	1,886 1,888 1,890 1,892	55,400 55,450 55,500 55,550	55,450 55,500 55,550 55,600	2,023 2,025 2,027 2,029	1,943 1,945 1,947 1,949	2,001 2,003 2,005 2,007	58,400 58,450 58,500 58,550	58,450 58,500 58,550 58,600	2,140 2,141 2,143 2,145	2,058 2,060 2,062 2,063	2,116 2,117 2,119 2,121
	52,650 52,700 52,750 52,800	1,915 1,917 1,919 1,921	1,836 1,838 1,840 1,842	1,894 1,896 1,898 1,900	55,600 55,650 55,700 55,750	55,650 55,700 55,750 55,800	2,031 2,033 2,035 2,037	1,951 1,953 1,955 1,956	2,009 2,011 2,012 2,014	58,600 58,650 58,700 58,750	58,650 58,700 58,750 58,800	2,147 2,149 2,151 2,153	2,065 2,067 2,069 2,071	2,123 2,125 2,127 2,129
52,850 52,900	52,850 52,900 52,950 53,000	1,922 1,924 1,926 1,928	1,844 1,846 1,848 1,850	1,902 1,904 1,906 1,907	55,800 55,850 55,900 55,950	55,900 55,950	2,039 2,041 2,043 2,045	1,958 1,960 1,962 1,964	2,016 2,018 2,020 2,022	58,800 58,850 58,900 58,950	58,900 58,950	2,155 2,157 2,159 2,161	2,073 2,075 2,077 2,079	2,131 2,133 2,135 2,135 2,137
,	000	Your Ne	w York City	<b>/</b> tax is:	,	000	Your Ne	w York City	·	59,0		Your Ne	w York City	
53,050 53,100	53,050 53,100 53,150 53,200	1,930 1,932 1,934 1,936	1,851 1,853 1,855 1,857	1,909 1,911 1,913 1,915	56,000 56,050 56,100 56,150	56,100 56,150 56,200	2,047 2,048 2,050 2,052	1,966 1,968 1,970 1,972	2,024 2,026 2,028 2,030	59,000 59,050 59,100 59,150	59,100 59,150 59,200	2,163 2,165 2,167 2,169	2,081 2,083 2,084 2,086	2,138 2,140 2,142 2,144
53,250 53,300	53,250 53,300 53,350 53,400	1,938 1,940 1,942 1,944	1,859 1,861 1,863 1,865	1,917 1,919 1,921 1,923	56,200 56,250 56,300 56,350	56,250 56,300 56,350 56,400	2,054 2,056 2,058 2,060	1,974 1,976 1,978 1,979	2,032 2,033 2,035 2,037	59,200 59,250 59,300 59,350	59,350 59,400	2,171 2,172 2,174 2,176	2,088 2,090 2,092 2,094	2,146 2,148 2,150 2,152
53,450 53,500	53,450 53,500 53,550 53,600	1,946 1,948 1,950 1,952	1,867 1,869 1,871 1,872	1,925 1,927 1,928 1,930	56,400 56,450 56,500 56,550	56,450 56,500 56,550 56,600	2,062 2,064 2,066 2,068	1,981 1,983 1,985 1,987	2,039 2,041 2,043 2,045	59,400 59,450 59,500 59,550	59,500 59,550 59,600	2,178 2,180 2,182 2,184	2,096 2,098 2,100 2,102	2,154 2,156 2,158 2,159
53,650 53,700	53,650 53,700 53,750 53,800	1,954 1,955 1,957 1,959	1,874 1,876 1,878 1,880	1,932 1,934 1,936 1,938	56,600 56,650 56,700 56,750	56,650 56,700 56,750 56,800	2,070 2,072 2,074 2,076	1,989 1,991 1,993 1,995	2,047 2,049 2,051 2,053	59,600 59,650 59,700 59,750	59,700 59,750 59,800	2,186 2,188 2,190 2,192	2,104 2,105 2,107 2,109	2,161 2,163 2,165 2,167
53,850 53,900	53,850 53,900 53,950 54,000	1,961 1,963 1,965 1,967	1,882 1,884 1,886 1,888	1,940 1,942 1,944 1,946	56,800 56,850 56,900 56,950	56,850 56,900 56,950 57,000	2,078 2,079 2,081 2,083	1,997 1,999 2,000 2,002	2,054 2,056 2,058 2,060	59,800 59,850 59,900 59,950	59,900 59,950	2,194 2,196 2,198 2,200	2,111 2,113 2,115 2,115 2,117	2,169 2,171 2,173 2,175

### \$60,000 +

## 2019 New York **City** Tax Table

### NYC

If yo taxa incom	ıble	A	nd you are	• –	If yo taxa incom	ble	A	nd you are	9 —	If yo taxa incom	ble	A	nd you are	9 —
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 Ne	w York Cit	<b>y</b> tax is:	62,	000	Your Ne	w York City	<b>y</b> tax is:	64,0	000	Your Ne	w York Cit	<b>y</b> tax is:
60,000 60,050 60,100 60,150	60,050 60,100 60,150 60,200	2,202 2,204 2,205 2,207	2,119 2,121 2,123 2,125	2,177 2,179 2,181 2,183	62,000 62,050 62,100 62,150	62,050 62,100 62,150 62,200	2,279 2,281 2,283 2,285	2,195 2,197 2,199 2,201	2,254 2,256 2,258 2,260	64,000 64,050 64,100 64,150	64,050 64,100 64,150 64,200	2,357 2,359 2,360 2,362	2,272 2,273 2,275 2,277	2,332 2,334 2,336 2,338
60,200 60,250 60,300 60,350	60,250 60,300 60,350 60,400	2,209 2,211 2,213 2,215	2,126 2,128 2,130 2,132	2,185 2,187 2,189 2,191	62,200 62,250 62,300 62,350	62,250 62,300 62,350 62,400	2,287 2,289 2,291 2,293	2,203 2,205 2,207 2,209	2,262 2,264 2,266 2,268	64,200 64,250 64,300 64,350	64,250 64,300 64,350 64,400	2,364 2,366 2,368 2,370	2,279 2,281 2,283 2,285	2,340 2,342 2,344 2,346
60,400 60,450 60,500 60,550	60,450 60,500 60,550 60,600	2,217 2,219 2,221 2,223	2,134 2,136 2,138 2,140	2,192 2,194 2,196 2,198	62,400 62,450 62,500 62,550	62,450 62,500 62,550 62,600	2,295 2,297 2,298 2,300	2,210 2,212 2,214 2,216	2,270 2,272 2,274 2,276	64,400 64,450 64,500 64,550	64,450 64,500 64,550 64,600	2,372 2,374 2,376 2,378	2,287 2,289 2,291 2,293	2,348 2,349 2,351 2,353
60,600 60,650 60,700 60,750	60,650 60,700 60,750 60,800	2,225 2,227 2,229 2,231	2,142 2,144 2,146 2,147	2,200 2,202 2,204 2,206	62,600 62,650 62,700 62,750	62,650 62,700 62,750 62,800	2,302 2,304 2,306 2,308	2,218 2,220 2,222 2,224	2,278 2,280 2,282 2,284	64,600 64,650 64,700 64,750	64,650 64,700 64,750 64,800	2,380 2,382 2,384 2,386	2,294 2,296 2,298 2,300	2,355 2,357 2,359 2,361
60,800 60,850 60,900 60,950	60,850 60,900 60,950 61,000	2,233 2,235 2,236 2,238	2,149 2,151 2,153 2,155	2,208 2,210 2,212 2,214	62,800 62,850 62,900 62,950	62,850 62,900 62,950 63,000	2,310 2,312 2,314 2,316	2,226 2,228 2,230 2,231	2,285 2,287 2,289 2,291	64,800 64,850 64,900 64,950	64,850 64,900 64,950 65,000	2,388 2,390 2,391 2,393	2,302 2,304 2,306 2,308	2,363 2,365 2,367 2,369
61,	000	Your Ne	w York Cit	<b>y</b> tax is:	63,	000	Your Ne	w York City	<b>y</b> tax is:	65,0	000 or m	nore:		
61,000 61,050 61,100 61,150	61,050 61,100 61,150 61,200	2,240 2,242 2,244 2,246	2,157 2,159 2,161 2,163	2,216 2,218 2,220 2,222	63,000 63,050 63,100 63,150	63,050 63,100 63,150 63,200	2,318 2,320 2,322 2,324	2,233 2,235 2,237 2,239	2,293 2,295 2,297 2,299					
61,200 61,250 61,300 61,350	61,250 61,300 61,350 61,400	2,248 2,250 2,252 2,254	2,165 2,167 2,168 2,170	2,223 2,225 2,227 2,229	63,200 63,250 63,300 63,350	63,250 63,300 63,350 63,400	2,326 2,328 2,329 2,331	2,241 2,243 2,245 2,247	2,301 2,303 2,305 2,307		\$	65,000 or compute		$\overline{}$
61,400 61,450 61,500 61,550	61,450 61,500 61,550 61,600	2,256 2,258 2,260 2,262	2,172 2,174 2,176 2,178	2,231 2,233 2,235 2,237	63,400 63,450 63,500 63,550	63,450 63,500 63,550 63,600	2,333 2,335 2,337 2,339	2,249 2,251 2,252 2,254	2,309 2,311 2,313 2,315		Ne	York <b>City</b> f w York <b>Ci</b> chedule on	ax using t ty tax rate	
61,600 61,650 61,700 61,750	61,650 61,700 61,750 61,800	2,264 2,266 2,267 2,269	2,180 2,182 2,184 2,186	2,239 2,241 2,243 2,245	63,600 63,650 63,700 63,750	63,650 63,700 63,750 63,800	2,341 2,343 2,345 2,347	2,256 2,258 2,260 2,262	2,317 2,318 2,320 2,322					
61,800 61,850 61,900 61,950	61,850 61,900 61,950 62,000	2,271 2,273 2,275 2,277	2,188 2,189 2,191 2,193	2,247 2,249 2,251 2,253	63,800 63,850 63,900 63,950	63,850 63,900 63,950 64,000	2,349 2,351 2,353 2,355	2,264 2,266 2,268 2,270	2,324 2,326 2,328 2,330					

## New York City tax rate schedule

Marrie	ed filin	g joir	ntly and qua	lifyin	g wido	w(er) -	· filing sta	tus ②	and	5		
If line	47 is:											
over	r	bu	t not over	Tł	ne tax i	s:						
\$	0	\$	21,600				3.078%	of lin	e 47			
21	,600		45,000	\$	665	plus	3.762%	of the	exc	ess c	over	\$ 21,600
45	,000		90,000		1,545	plus	3.819%	"	"	"	"	45,000
90	,000				3,264	plus	3.876%	"	"	"	"	90,000

Single and married filing separately – filing status ${\mathbb O}$ and ${\mathbb O}$												
lf line	e 47 is:											
over but not over			Tł	ne tax i	s:							
\$	0	\$	12,000				3.078%	of lin	e 47			
12	2,000		25,000	\$	369	plus	3.762%	of the	exc	ess c	over	\$ 12,000
25	5,000		50,000		858	plus	3.819%	"	"	"	"	25,000
50	,000				1,813	plus	3.876%	"	"	"	"	50,000

Head of household – filing status ④													
lf lir	ne 47 is:												
ov	ver	bu	t not over	т	ne tax i	s:							
\$	0	\$	14,400	¢	440		3.078%	of lin				¢	44.400
	14,400		30,000	\$	443	plus						\$	,
	30,000		60,000		1,030	plus	3.819%	"		"	"		30,000
60,000				2,176	plus	3.876%	"	"	"	"		60,000	

- Notes -

# Index

1099-G information	6
Accruals	
Amending your return	
Armed forces (including combat zone relief)	
Child and dependent care credit Child's investment income	
Collection of debts from your overpayment	
College savings program	
College tuition credit/itemized deduction	
Common words and phrases	5
Credits for businesses	
Credits for individuals	8
Deceased taxpayers	14 43
Definitions: resident, nonresident, or part-year resident	
Dependent exemption	
Direct deposit	
Disclaiming of spouse's debt	
Domicile	42
E-file Earned income credit	5
(NYS, NYC, and noncustodial parent)	8 28 30
Empire State child credit	
Estates and trusts (beneficiaries)	
Estimated tax	31-32
Estimated tax penalty	
Extension of time to file	back cover
Federal income and adjustments	16
Filing information for same-sex married couples	
Filing status	14
Gambling winnings (Lottery distributions)	
Household credit (NYS and NYC)	9, 22-24
Identity theft	5
Innocent spouse relief	
Interest and penalties	32-33
Interest income	
State and local bonds and obligations Itemized deduction	
	Z I
Line instructions	
Form IT-195	
Form IT-201	
Form IT-201-ATT Lump-sum distributions	
Lump-sum distributions	10
MABSTOA pensions	
MCTMT	25-26
Military personnel (including combat zone relief)15, 42,	hack onver
(including combat zone relief)15, 42,	Dack cover
Need help?	.back cover
Net operating loss (NOL)	
New York City taxes	
New York City enhanced real property tax credit	
Nonobligated spouse Nonrefundable credits (NYS and NYC)	32, 44
Nonresident	
Online Services	
Other forms you may have to file	13

Paid preparers Partners Partnerships, limited liability partnerships,	
and limited liability companies	43
Part-year resident	
Payment options	
Penalties and interest	
Pensions and annuities	
Pension and annuity income exclusion	
Pensions of New York State and local governments and the federal government	
Permanent place of abode	
Privacy notification	
Private delivery services	
Property tax relief credit	
Public employee 414(h) retirement contributions	
QEZE (qualified empire zone enterprise)	
Real property tax credit	9, 28
Refundable credits (NYS and NYC)	8-12, 28-31
Refund options	
Resident	
Resident credit	
Rounding	
Rouliulity	
Sales or use tax	27
School district names and codes	
School tax credit (fixed amount) (NYC)	0 20
School tax exemption (STAR)	
School tax rate reduction credit (NYC)	
S corporation shareholders	
Signatures	
Social Security number5, 14, 16, 24-26, 30	
Special accruals	
Special condition codes	15-16
Standard deduction	21
Statute of limitations	back cover
Subtractions	18
Tax computation - New York AGI of more than \$107,65	
Taxable income	21, 23
Taxes	
Other taxes (NYS and NYC)	
Tax due (amount you owe)	
Tax withheld	30-31
Tax tables and tax rate schedules	
New York City	61-69
New York State	
Third-party designee	
U.S. citizens abroad	
Voluntary contributions	28
Wage and tax statements	30-31
What is identity theft?	
What's new for 2019	
When to file/Important dates	
Where to file	
Who must file	
Withholding for the next year	
Yonkers taxes	26

Department of Taxation and Finance

**Full-Year Resident Instructions** 

# When to file/Important dates



**April 15, 2020** Date by which you must file your 2019 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 15, 2020) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2020

IT-201-I

Instructions

Date by which you must file your 2019 New York State income tax return if you qualify to file your federal income tax return on June 15, 2020, 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 2019 return is due. The time to pay your New York State, New York City and Yonkers income tax, and any New York State or local sales or use tax is similarly automatically extended.

**Military Personnel** — For more information on extensions of time to file, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

**October 15, 2020** Date by which you must file your 2019 income tax return to avoid penalties and interest computed from the original due date if you filed IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed.

April 15, 2020 June 15, 2020 September 15, 2020 January 15, 2021 These are the due dates for 2020 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.



# 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 36 for additional information.

