

# Tax Forgiveness for Victims of the September 11, 2001, Terrorist Attacks

**IT-59** (7/02)

## Attachment to Form IT-201, IT-201-X, IT-203, or IT-203-X

See the instructions on the back page for assistance in completing this attachment.

Decedent's first name	middle initial	last name	▼ Decedent's social security number <input style="width:100%; height: 20px;" type="text"/>
Surviving spouse's first name	middle initial	last name	▼ Surviving spouse's social security number <input style="width:100%; height: 20px;" type="text"/>
Name and title of person claiming a refund on behalf of the deceased taxpayer			>> Attach a copy of this form to the decedent's final income tax return or amended income tax return for <b>each eligible year</b> you are filing for tax forgiveness.
Mailing address (number and street or rural route)		Apartment number	
City, village, or post office	State	ZIP code	

- Complete this Form IT-59 to compute the amount of New York State, city of New York, and city of Yonkers tax to be forgiven on behalf of a taxpayer who died as a result of the September 11, 2001, terrorist attacks against the United States.

### Part I — Compute the tax to be forgiven

Complete **lines 1, 2, and 3** below if the decedent filed a return as *Single* (filing status ①), *Married filing separate return* (filing status ③), *Head of household* (filing status ④), or *Qualifying widow(er) with dependent child* (filing status ⑤).

- Enter the total **New York State** taxes from the decedent's income tax return. See **Table 1** on the back page for the line number references for previous years' income tax returns .....
- Enter the total **city of New York** and **city of Yonkers** taxes from the decedent's income tax return. See **Table 1** on the back page for the line number references on the previous years' income tax returns .....
- Add lines 1 and 2. This is the total tax to be forgiven** .....

	First eligible year 2000	Second eligible year 2001
1.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
2.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
3.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>

If you are filing an amended return (Form IT-201-X or IT-203-X) for an eligible year, enter the **line 3** amount on the amended return as a **decrease** in tax. The Tax Department will determine the amount to be refunded to you (see instructions on back).

### Part II — Compute the tax to be forgiven

Complete **lines 4 through 11** below if the decedent filed a return as **Married filing joint return** (filing status ②). See the instructions for **Part II** on the back page for assistance.

- Enter the **decedent's** taxable income. Compute the taxable income as if a separate return was filed .....
- Enter the **decedent's** total tax .....
- Enter the **surviving spouse's** taxable income. Compute the taxable income as if a separate return was filed .....
- Enter the **surviving spouse's** total tax .....
- Add lines 5 and 7** .....
- Enter the **total tax from the joint return**. See **Table 1** on the back page for the line number references on the previous years' income tax returns.
- Divide line 5 by line 8.** Carry the result to four decimal places .....
- Multiply line 9 by line 10. This is the total tax to be forgiven** .....

	First eligible year 2000	Second eligible year 2001
4.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
5.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
6.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
7.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
8.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
9.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
10.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>
11.	<input style="width:95%; height: 20px;" type="text"/>	<input style="width:95%; height: 20px;" type="text"/>

If you are filing an amended return (Form IT-201-X or IT-203-X) for an eligible year, enter the **line 11** amount on the amended return as a **decrease** in tax. The Tax Department will determine the amount to be refunded to you (see instructions on back).

# Instructions

## Purpose of this form

As a result of legislation signed into law under Chapter 85 of the Laws of 2002, New York State will forgive the income tax liabilities of decedents who died as a result of the September 11, 2001, terrorist attacks against the United States. Complete this form to compute the correct amount of tax to be forgiven for the decedent for all eligible tax years.

See Publication 59, *New York State Tax Relief for Victims of Terrorist Attacks*, for information on the relief provided under Chapter 85 of the Laws of 2002. This publication includes the procedures you will need to follow, in addition to filing this form, to claim the tax relief.

## Name and address boxes

Enter the decedent's name and social security number (and surviving spouse's name and social security number, if applicable) in the spaces provided at the top of the front page.

Enter the name, title and address of the person claiming the tax forgiveness on behalf of the deceased taxpayer. This is the mailing address the Tax Department will use for mailing the refund check when this form is attached to the original or amended return filed claiming the tax forgiveness.

## Part I — Compute the tax to be forgiven

Use Part I for decedents who filed a return as *Single, Married filing separately, Head of household, or Qualifying widow(er)*. Complete Part I using the line references in **Table 1** below.

**Line 3 — For individuals filing an amended return (Form IT-201-X or IT-203-X) on behalf of a deceased taxpayer:** Transfer the amount from line 3 to Form IT-201-X, line 26, or Form IT-203-X, line 53, as a **decrease** in the *Increase or decrease* column; bracket the decrease. The Tax Department will determine the amount to be refunded.

**For individuals filing an original return (Form IT-201 or IT-203) on behalf of a deceased taxpayer:** Do not transfer the amount from line 3 to an original Form IT-201 or Form IT-203 on which you are claiming the tax forgiveness. The Tax Department will determine the amount to be refunded.

File this Form IT-59 with Form IT-201, IT-203, IT-201-X, or IT-203-X for each year eligible for tax forgiveness.

## Part II — Compute the tax to be forgiven

Use Part II for decedents who filed a joint return. However, if both spouses died and they filed a joint return for an eligible year, complete **Part I** using the total tax amounts on the joint return.

**Lines 4 and 6 —** Use Form IT-201 or Form IT-203 and their related instructions to compute each spouse's taxable income separately.

Allocate income, deductions and New York addition and subtraction modifications in the same manner they would have been allocated if the spouses had filed separate returns.

Allocate wages and salaries to the spouse who performed the services and received the Form W-2. Business and investment income (including capital gains) are generally allocated to the spouse who owned the business or investment that produced the income. Income from a jointly owned business or investment should be allocated equally between the spouses unless there is evidence that shows a different allocation is appropriate. Allocate business deductions to the owner of the business. Allocate personal deductions, such as itemized deductions for mortgage interest and taxes, equally between the spouses unless there is evidence that shows a different allocation is appropriate.

**Lines 5 and 7 —** Compute the total tax as if a separate return had been filed. The total tax is the tax that would have been entered on the tax return line(s) shown in **Table 1** below if a separate return had been filed. When computing the tax using the *New York State and City of New York Tax Tables* provided in Form IT-201-I and the *New York State Tax Table* provided in Form IT-203-I, use the *Single or Married filing separately* column on the tax tables.

When computing the total tax as if a separate return had been filed, allocate credits and other taxes, if any, in the same manner as they would have been allocated if the spouses had filed separate returns.

**Line 11 — For individuals filing an amended return (Form IT-201-X or Form IT-203-X) on behalf of a deceased taxpayer:** Transfer the amount from line 11 to Form IT-201-X, line 26, or Form IT-203-X, line 53, as a **decrease** in the *Increase or decrease* column; bracket the decrease. The Tax Department will determine the amount to be refunded.

**For individuals filing an original return (Form IT-201 or IT-203) on behalf of a deceased taxpayer:** Do not transfer the amount from line 11 to an original Form IT-201 or Form IT-203 on which you are claiming the tax forgiveness. The Tax Department will determine the amount to be refunded.

File this Form IT-59 with Form IT-201, IT-203, IT-201-X, or IT-203-X for each year eligible for tax forgiveness.

**Note:** See Publication 59, *New York State Tax Relief for Victims of Terrorist Attacks*, for information on where to file the original or amended personal income tax returns claiming the tax relief.

## Need help?



Tax information: 1 800 225-5829  
Forms and publications: 1 800 462-8100  
Refund status: Access our Web site or call 1 800 443-3200  
Electronically filed: 1 800 353-0708  
Direct deposit refunds: 1 800 321-3213  
From areas outside the U.S. and outside Canada: (518) 485-6800  
Fax-on-demand forms: 1 800 748-3676  
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110.



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)  
Estimated tax: Access our Web site to check your balance and reconcile your account.

**Table 1:** Total New York State, city of New York, and city of Yonkers tax lines from the decedent's income tax return for tax years beginning in 2000 and 2001. **Note:** If you previously filed a Form IT-100 for the 2000 or 2001 tax years, see the statement sent by the Tax Department showing the computation of total tax.

Form	2000		2001	
	Total New York State tax	City of New York and city of Yonkers taxes	Total New York State tax	City of New York and city of Yonkers taxes
IT-200	Line 21	Line 27	Line 21	Line 27
IT-201	Line 42	Line 53	Line 44	Line 55
IT-203	Line 48	Line 52	Line 48	Line 52