See updated information for this form on our website

NEW YORK STATE 2018

Department of Taxation and Finance

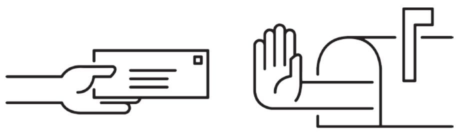
IT-203-I Instructions

Instructions for Form IT-203

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

(including instructions for Forms IT-195, IT-203-ATT, and IT-203-B)



Before you prepare a paper return, consider filing electronically

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

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

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

Use Form:	to:
IT-2	report wages and NYS, NYC, or Yonkers tax withheld (do **not** submit Form W-2).
IT-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-203-B	allocate nonresident and part-year resident income and use the college tuition itemized deduction worksheet.
IT-1099-R	report NYS, NYC, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments (do **not** submit Form 1099-R).
IT-203-ATT	report other NYS or NYC taxes or to claim credits other than those reported on Form IT-203.
IT-225	report NY addition and subtraction modifications not reported directly on Form IT-203.

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

Table of contents

What's NEW for 2018?

- **The federal Tax Cuts and Jobs Act (TCJA) and its effect on New York State personal income tax**

  On December 22, 2017, the federal TCJA, was enacted and it made numerous changes to the Internal Revenue Code (IRC).

  For information about the TCJA visit *www.irs.gov/tax-reform*.

  For the most up-to-date information and guidance on how the federal changes may affect you when filing your New York State income tax return, visit our website at *www.tax.ny.gov*.

- **New York State Charitable Gifts Trust Fund**

  The 2018-2019 New York State Budget Bill created a new Charitable Gifts Trust Fund. Starting with tax year 2018, donating taxpayers may claim a New York itemized deduction equal to the full donation amount of any contribution for the tax year in which the donation is made. For more information, visit our website at *www.tax.ny.gov* and see *Response to the federal Tax Cuts and Jobs Act.*

General changes for 2018

- **New York itemized deduction**

  Beginning with tax year 2018, the Tax Law allows you to itemize your deductions for New York State income tax purposes whether or not you itemized your deductions on your federal income tax return (federal Schedule A, *Itemized Deductions*).

  In general, your New York itemized deductions are computed using the federal rules as they existed prior to the enactment of the TCJA. Additionally, there are two new itemized deduction adjustments:

  – **Farm donation to food pantries subtraction adjustment –** You may not use the same qualified donation to a food pantry to claim both a charitable contribution itemized deduction and a farm donation to food pantries credit (see Form IT-649, *Farm Donations to Food Pantries Credit)* for New York income tax purposes.

  – **Union dues addition adjustment –** The portion of your union dues **not** included as a miscellaneous itemized deduction on Form IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions*, line 21, can be added to your total itemized deductions when computing your New York itemized deduction.

  For additional information, see Form IT-196 and its instructions.

- **New York State tax rate schedules**

  These schedules were revised to reflect certain income tax rate reductions enacted under Part TT of Chapter 60 of the Laws of 2016.

- **New York City taxable income**

  Full-year New York City resident taxpayers who contribute to a New York State Charitable Gifts Trust Fund account **and** claim a New York itemized deduction for that contribution must use the *Line 47 worksheet* in these instructions to compute their New York City taxable income (part-year New York City residents see Form IT-360.1).

- **New York City tax rates**

  These rates were extended through tax year 2021.

- **Personal income tax top bracket**

  This bracket was extended through tax year 2019.

- **Statute of limitations on amended returns**

  The statute of limitations was extended for assessments based on changes or corrections reported on amended returns. Generally, the Tax Department may now issue an assessment on an amended return until the later of one year from the date the amended return was filed or three years from the date the original return was filed.

  Note: This change applies to amended returns filed on or after April 12, 2018.

Changes to existing credits

- **New York State child and dependent care credit**

  Beginning with tax year 2018, this credit was enhanced. The amount increased for taxpayers with New York adjusted gross income (NYAGI) of at least $50,000 but less than $150,000. In addition, the qualified expense limit increased for taxpayers with more than two qualifying persons as follows:

  – $7,500 for **three**,

  – $8,500 for **four**, and

  – $9,000 for **five or more**

  qualifying persons.

  For more information about the credit, see Form IT-216, *Claim for Child and Dependent Care Credit*, and its instructions.

- **Empire State child credit**

  Beginning with tax year 2018, you can no longer use the amount of your federal child tax credit or additional child tax credit to compute your credit. The Tax Law was changed to base the credit amounts on the federal child tax credit as it existed prior to the enactment of the TCJA. Therefore, to calculate your credit, you will use the federal credit amounts and income thresholds that were in effect for tax year 2017. For more information about the credit, see Form IT-213, *Claim for Empire State Child Credit*, and its instructions.

- **Excelsior jobs program tax credit**

  The percentage of research and development expenses allowed increased for the Excelsior research and development tax credit component. See Form IT-607, *Claim for Excelsior Jobs Program Tax Credit*, and its instructions.

- **Historic homeownership rehabilitation credit**

  The historic homeownership rehabilitation credit enhancements were extended through tax year 2024. These include but are not limited to:

  – the credit limit of $50,000 per tax year ($100,000 for taxpayers filing a joint return) and

  – the refundability of any excess credit without interest for taxpayers with an NYAGI of $60,000 or less.

  For more information about the credit, see Form IT-237, *Claim for Historic Homeownership Rehabilitation Credit*, and its instructions.

- **Farmers' school tax credit**

  Beginning in tax year 2018, this credit is expanded to include property tax credits for farmers to include a trustee or a trust established by the taxpayer and rented to a member of the taxpayer's immediate family. See Form IT-217, *Claim for Farmers' School Tax Credit*, and its instructions.

(continued)

What's NEW for 2018? *(continued)*

- **Hire a veteran credit**
  This credit was extended through December 31, 2020. See Form IT-643, *Hire a Veteran Credit*, and its instructions.

- **New York youth jobs program tax credit**
  Beginning in tax year 2018, this credit amount is increased for each qualified employee employed in a full-time or part-time job. For full-time employees the credit is now $750 per month for up to six months and for part-time employees the credit is now $375 per month for up to six months. See Form IT-635, *New York Youth Jobs Program Tax Credit*, and its instructions.

- **Rehabilitation of historic properties credit**
  This credit was extended through December 31, 2024. Taxpayers will continue to be allowed to claim 100% of the federal credit for the year the certified historic structure was placed in service, without regard to the federal credit now being allocated over a five-year period. See Form IT-238, *Claim for Rehabilitation of Historic Properties Credit*, and its instructions.

- **Empire State musical and theatrical production credit**
  This credit was extended through December 31, 2022. See Form IT-642, *Empire State Musical and Theatrical Production Credit*, and its instructions.

New credits

- **Life sciences research and development tax credit**
  Beginning with tax year 2018, there is a credit available for the qualified expenditures of qualified life science companies that devote the majority of their efforts to the various stages of research, development, technology transfer, and commercialization related to the life sciences field. See Form IT-648, *Life Sciences Research and Development Tax Credit*, and its instructions.

- **Farm donations to food pantries credit**
  Beginning with tax year 2018, there is a credit available for an eligible farmer who made a qualified donation or are the owner of a business entity that made a qualified donation to an eligible food pantry. See Form IT-649, *Farm Donations to Food Pantries Credit*, and its instructions.

- **Empire state apprenticeship tax credit**
  Beginning with tax year 2018, there is a credit available for a certified employer or an owner of a certified employer of the Empire State Apprenticeship Tax Credit Program for employing eligible apprentices which include disadvantaged youths. See Form IT-650, *Empire State Apprenticeship Tax Credit*, and its instructions.

New and revised income modifications

- **Net gain from casualty and theft loss**
  If you claim the New York itemized deduction for a casualty or theft that results in a net gain, a new addition modification **must** be made. See Form IT-225, *New York State Modifications*, and its instructions.

- **Deduction for student loans discharged due to death or disability**
  For students or parent borrowers that had a student loan discharged in whole or in part due to death or disability, to the extent that the discharged amount was included in federal taxable income, there is a new subtraction modification. See Form IT-225, *New York State Modifications*, and its instructions.

- **Qualified moving expense reimbursements and moving expenses**
  If you received any qualified moving expense reimbursements or paid any moving expenses, there is a new subtraction modification. See Form IT-225, *New York State Modifications*, and its instructions.

New voluntary contributions

- **Love Your Library Fund**
  This fund was created to raise the visibility and the public's awareness of libraries and for summer reading programs in libraries. Taxpayers may donate any whole dollar amount to be used for this fund. For more information, see page 34.

- **Lupus Education and Prevention Fund**
  Taxpayers may donate any whole dollar amount to be used for programs that support lupus education, prevention, and awareness. For more information, see page 34.

- **Military Family Relief Fund**
  Taxpayers may donate any whole dollar amount to be used to provide assistance to military families. For more information, see page 34.

- **City University of New York Construction Fund**
  Taxpayers may donate any whole dollar amount to be used for the design and construction of facilities at the City University of New York. For more information, see page 34.

New for tax year 2019

- **New York State Charitable Gifts Trust Fund**
  Starting with tax year 2019, taxpayers who donated to New York State Charitable Gifts Trust Fund accounts may claim a New York State personal income tax credit equal to 85% of the donation amount made in the previous tax year. For more information, see *Response to the federal Tax Cuts and Jobs Act*, visit our website at *www.tax.ny.gov*.

- **Definition of New York State resident**
  For tax years 2019 and after, the definition of resident individual for New York State income tax purposes was clarified to state that an individual who maintains a permanent place of abode in New York State and spends more than 183 days of the tax year in New York State, whether or not they are domiciled in this state, is a resident unless they were in active service in the military.

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

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

Special symbols

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

NEW

New information **Caution**

1099-G information

Need to know the amount of your 2017 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**.

How are nonresidents and part-year residents taxed?

If you were a nonresident of New York State, you are subject to New York State tax on income derived from New York State sources. If you were a resident of New York State for only part of the tax year, you are subject to New York State tax on all income you received while you were a resident of the state and on income you received from New York State sources while you were a nonresident. To compute the amount of tax due, use Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. You will compute a base tax as if you were a full-year resident, then determine the percentage of your income that is subject to New York State tax and the amount of tax apportioned to New York State.

Who must file?

New York State nonresidents and part-year residents

You must file Form IT-203 if you meet any of the following conditions:

- You have income from a New York source (see below and page 8) and your New York AGI (*Federal amount* column) is more than your New York State standard deduction. Complete Form IT-203, lines 1 through 31 and compare the line 31 *Federal amount* to your standard deduction from the table on page 28 of these instructions.
- 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 New York State, New York City, or Yonkers refundable or carryover credits listed in the charts beginning on page 9.
- You were a part-year resident and you are subject to a separate tax on any lump-sum distributions for your resident period derived from or connected with New York sources (Form IT-230, *Separate Tax on Lump-Sum Distributions*). See *Other forms you may have to file* on page 13.
- You incurred a net operating loss (NOL) for New York State personal income tax purposes for the tax year, without incurring a similar NOL for federal income tax purposes. See *New York State net operating loss* on page 49 for more information.

Nonresidents – New York source income

For nonresidents *New York source income* is the sum (with adjustments for special accruals as defined on page 48) of income, gain, loss, and deduction from:

- real or tangible personal property located in New York State (including certain gains or losses from the sale or exchange of an interest in an entity that owns real property in New York State or owns shares of stock in a cooperative housing corporation where the cooperative units relating to the shares are located in New York);
- services performed in New York State;
- a business, trade, profession, or occupation carried on in New York State whether or not as an employee (see TSB-M-10(9)I, *Income Received by a Nonresident Related to a Business, Trade, Profession, or Occupation Previously Carried on Within New York State)*; **and**
- a New York S corporation in which you are a shareholder (including installment income from an IRC 453 transaction).

New York source income also includes:

- your distributive share of New York State partnership income or gain;
- your share of New York State estate or trust income or gain;
- lottery winnings won in the New York State lottery, if the prize was won on or after October 1, 2000, and the total proceeds of the prize are more than $5,000;
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold, when the real property comprising the units of such cooperative housing corporation is located in New York State;
- any income you received related to a business, trade, profession, or occupation previously carried on in this state, whether or not as an employee, including but not limited to, covenants not to compete and termination agreements (for additional information, see Form IT-203-F, *Multi-Year Allocation Form*, and its instructions);
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has distributed an installment obligation under IRC section 453(h)(1)(A) to the shareholders, any gain recognized on the receipt of payments from an installment obligation for federal income tax purposes;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and the S corporation has made an election under IRC section 338(h)(10), any gain recognized on the deemed asset sale for federal income tax purposes;
- in the case of a shareholder in an S corporation that has made the election to be a New York S corporation, and that S corporation terminates its taxable status in New York, any income or gain recognized on the receipt of payments from an installment sale contract entered into when the S corporation was subject to tax in New York; and
- any gain recognized by you for federal income tax purposes from the sale or transfer of a partnership interest, where the sale or transfer:
  - is subject to the provisions of Internal Revenue Code (IRC) section 1060, and
  - occurred on or after April 10, 2017.

  The amount of the gain to be included in New York source income is determined in a manner consistent with the applicable methods and rules for allocation under Article 22 in the year that the assets were sold or transferred.

New York source income **does not include** the following income even if it was included in your federal adjusted gross income:

- certain pensions that are exempt from New York State taxation by reason of U.S. Code, Title 4, section 114 (see line 10 instructions on page 21), and annuities and pensions that meet the New York State definition of an annuity, unless the annuity is employed in or used as an asset of a business, trade, profession, or occupation carried on in New York State;
- interest, dividends, or other income from intangible personal property, or gains from the sale or exchange of intangible personal property, unless the intangible personal property is employed in a business, trade, profession, or occupation in New York State;

- gambling winnings, other than lottery winnings won in the New York State lottery as described on page 7, unless you are engaged in the business of gambling and you carry on that business in New York State;
- compensation you received for active service in the United States military (see *Members of the armed forces* on page 49);
- your income earned in New York State as a military spouse if (1) you are a nonresident of New York State, and (2) you are in New York State solely to be with your spouse who is a member of the armed services present in New York State in compliance with military orders (for more information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act)*;
- your income as a shareholder of a corporation that is a New York C corporation;
- compensation you received from an interstate rail carrier, interstate motor carrier, or an interstate motor private carrier for regularly assigned duties performed in more than one state;
- compensation you received from an interstate air carrier if 50% or less of that compensation is earned in New York State;
- compensation paid to you if (1) you are engaged on a vessel to perform assigned duties in more than one state as a pilot licensed under U.S. Code, Title 46, section 7101, or (2) you perform regularly assigned duties while engaged as a master, officer, or crewman on a vessel operating on the navigable waters of more than one state.

Part-year residents – New York source income

For part-year residents *New York source income* is the sum of the following with adjustments for special accruals as defined on page 48:

1) all income reported on your federal return for the period you are a resident of New York State; **and**
2) the New York source income for the period you were a nonresident of New York State.

Additional notes to all filers

See *Other forms you may have to file* to make sure your tax return is complete.

See the credit charts on pages 9 through 12 to review credits available for nonresidents and part-year residents.

Does your child have **investment income** over $2,100? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first $3,100 of that income. When you file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over $2,100 that was included in your federal gross income will be reported in the *Federal amount* column of your Form IT-203 on your New York return and taxed at your rate.

Joint filing exception for some married taxpayers

If you are married and filing a joint federal income tax return but one spouse is a New York State resident and the other is a nonresident or part-year resident, you are required to file separate New York State returns. The resident must use Form IT-201, *Resident Income Tax Return*. 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 and both spouses' income will be taxed as full-year residents of New York State.

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 15).

The term *spouse* should be read as gender neutral and includes a person in a marriage with a same-sex spouse. The term *marriage* includes a marriage between same-sex spouses.

Credits for individuals

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

Credit	See *Key* above.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 42*
Accumulation distribution (Part-year New York City)		are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident	IT-360.1
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. Part-year NYS residents: This credit may be refunded to you, even if you owe no tax.	IT-216
Child and dependent care (Part-year New York City)	☐	are qualified to claim the NYS 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
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
Earned income (New York State)		are allowed an earned income credit (EIC) on your federal income tax return. Part-year NYS residents: This credit may be refunded to you, even if you owe no tax.	IT-215
Earned income (Part-year New York City)	☐	are allowed an EIC on your federal income tax return.	IT-215
Empire State child	☐	have a spouse who qualifies to claim the Empire State child credit on their separately filed New York State resident return.	IT-213
Green building		have unused credit for expenses and purchases for a building meeting certain environmental and energy standards.	DTF-630
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 **and** your federal adjusted gross income (AGI), *Federal amount* column, is not over $32,000 ($28,000 if filing as single).	page 29*
Household (New York City)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal AGI, *Federal amount* column, is not over $22,500 ($12,500 if filing as single).	IT-360.1
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

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

Credits for individuals *(continued)*

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

Credit	See *Key* above.	You may qualify for this credit if you:	Form
Property tax relief	○ ☐	are a New York State homeowner (outside of New York City) who paid school district taxes.	***See Note below.***
Residential fuel oil storage tank		have unused credit for replacing or installing a residential fuel oil storage tank.	page 43*
School tax (fixed amount) **(Part-year New York City)**	☐	are a part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You may apply for this credit even if you don't have to file Form IT-203. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-203.	NYC-210
School tax exemption (STAR)	○ ☐	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) **(Part-year New York City)**	☐	are a part-year New York City resident with taxable income of $500,000 or less.	page 35*
Solar energy system equipment		purchased or leased solar energy system equipment and installed it at your principal residence in New York State.	IT-255
Solar and wind energy		have unused credit for purchasing and installing a solar or wind energy system.	page 43*
Taxes paid to another state or jurisdiction		received income during your New York State resident period from outside New York State that was taxed by a jurisdiction outside New York State.	IT-112-R
Taxes paid to Canada		received income during your New York State resident period from Canada that was taxed by a province of Canada.	IT-112-C

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

Note: These were advance payments made in the fall of 2018. For more information, see our website.

Credits for businesses

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

Credit	See *Key* above.	You may qualify for this credit if you or your business:	Form
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.	IT-611 IT-611.1 IT-611.2 IT-612 IT-613
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

Credits for businesses *(continued)*

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

Credit	See *Key* above.	You may qualify for this credit if you or your business:	Form
NEW **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	☐	made investments or contributions to an EZ business or project, or have an unused EZ capital tax credit from a prior year.	IT-602
EZ employment incentive	☐	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 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 and life sciences for your employees.	IT-646
Employment incentive	☐	put property in service that qualified for the investment credit.	IT-212-ATT
Employment of persons with disabilities		employed persons with disabilities.	IT-251
Excelsior jobs	☐	was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607
NEW **Farm donations to food pantries**	☐	make qualified donations to an eligible food pantry.	IT-649
Farm workforce retention credit	☐	retain your current farm workforce.	IT-647 IT-647-ATT
Farmers' school tax	☐	are in the farming business and paid school taxes on agricultural property in New York State.	IT-217
Financial services industry EZ employment incentive	☐	is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605
Financial services industry EZ investment	☐	is an FSI business that placed qualified property in service in an EZ.	IT-605
Financial services industry employment incentive	☐	put property in service that qualified for the FSI investment credit.	IT-252-ATT
Financial services industry investment	☐	is an FSI business that placed qualified property in service in New York State.	IT-252
Green building		had expenses for a building that meets certain environmental and energy standards.	DTF-630
Hire a veteran		hired and employed a qualified veteran on or after January 1, 2014.	IT-643
Historic barn rehabilitation		paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT
Investment	☐	placed qualified property in service in New York State.	IT-212
NEW **Life sciences research and development tax**	☐	had qualified expenditures related to the life sciences field.	IT-648
Long-term care insurance		paid premiums during the tax year for a long-term care insurance policy.	IT-249
Low-income housing	☐	had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
Manufacturer real property taxes	☐	is a qualified New York manufacturer that paid eligible real property taxes.	IT-641

Credits for businesses *(continued)*

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

Credit	See *Key* above.	You may qualify for this credit if you or your business:	Form
Minimum wage reimbursement	☐	paid wages at the New York State minimum wage rate to students who are 16 to 19 years old.	IT-639
Musical and theatrical production	☐	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 company 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.	IT-238
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 NY business and paid excise tax on telecommunication services.	IT-640
START-UP NY tax elimination	☐	is an approved START-UP NY business operating in a tax-free NY area.	IT-638
Taxicabs and livery service vehicles accessible to persons with disabilities		have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities. (For costs incurred before January 1, 2011.)	IT-239
		had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.)	IT-236
Temporary deferral nonrefundable payout		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501
Unincorporated business tax (UBT) (Part-year 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-203-ATT *Other Tax Credits and Taxes Attachment to Form IT-203*	To report any other New York State taxes you are subject to, or to claim credits other than those reported on Form IT-203. For more information, see the instructions for Form IT-203-ATT.
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-203-B *Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet*	To allocate wages to New York, report living quarters maintained in New York State during any part of the tax year, and to compute your college tuition itemized deduction.
Form IT-203-C *Nonresident or Part-Year Resident Spouse's Certificate*	To allow a spouse with no New York source income, in the case of married nonresidents and part-year residents who are required to file a joint return, the option to not sign the joint return and to not be held liable for any tax, penalty, or interest due.
Form IT-196 NEW *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-203-F *Multi-Year Allocation Form*	To allocate income to New York, includable in federal AGI, attributable to past employment in New York, and to report stock option income.
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-203. For more information, see page 25 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.
Form IT-1099-R *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 2019 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 **not** a Yonkers resident for 2018 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-203-X *Amended Nonresident and Part-Year Resident Income Tax Return*	To amend a previously filed New York State income tax return. For more information, see *Amending your return* on page 50 and the instructions for Form IT-203-X.
Form IT-2105.9 *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.

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).

If you are required to file Form IT-203-C (see page 13), only enter the name of the spouse with New York source income.

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.

Part-year residents

Your permanent home address is the address of the dwelling place in New York State that you occupied last in the tax year, whether you or your spouse own or rent it.

- If you moved **into** the state, enter your permanent home address as of December 31, 2018. If you moved **out of** the state prior to December 31, 2018, enter as your permanent home address the address of the New York State residence you occupied last in 2018.
- 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.

Nonresidents

Enter the address of your residence outside New York State that you consider to be your domicile and your permanent place of abode if it is different from your mailing address. For definitions of *domicile* and *permanent place of abode*, see page 47.

If you moved into New York State after December 31, 2018, enter the address of the residence that you maintained during 2018 outside New York State that you considered to be your domicile and your permanent place of abode.

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.

If you are required to file Form IT-203-C, include both your and your spouse's social security number.

New York State county of residence

Part-year residents

Enter the county of the last residence where you lived in New York State. If you lived 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***

Nonresidents

Enter the abbreviation ***NR*** in the county space.

School district name and code

Part-year residents

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2018, or the district where you were a resident of New York before you moved out of the state. School districts and code numbers are on pages 51 through 54. 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.**

Nonresidents

Enter the abbreviation ***NR*** in the school district name box. Leave the code box blank.

Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2017, and before you filed your return, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last two digits of year order. If the taxpayer whose name is listed **second** died after December 31, 2017, and before you filed your return, enter the date of death in the boxes labeled *Spouse's date of death*.

In addition, you must make the appropriate entry at item F 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 (see page 16).

Also see *Deceased taxpayers* on page 48.

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

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. If you filed a joint federal return, see below. All others, go to item B.

If you filed a joint federal return and:

1) both spouses are nonresidents and both have New York source income, **or**
2) one spouse is a part-year resident and the other is a nonresident with New York source income, **or**
3) both spouses are part-year residents,

you must file a joint New York State return using filing status ②. Both spouses must sign the return and will generally be jointly and individually liable for the entire tax, penalty, or interest due. This means that if one spouse does not pay the tax due, the other may have to.

If you meet one of the preceding three conditions but are unable to file a joint New York return because:

1) 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, **or**
2) 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,

you may file a separate New York return using filing status ③.

If you filed a joint federal return and:

1) both spouses are nonresidents but only one has New York source income, **or**
2) one spouse is a part-year resident and the other is a nonresident with no New York source income,

you must file a joint New York State return using filing status ② and include in the *Federal amount* column the joint income as reported on your federal income tax return. However, only the spouse with New York source income (or the part-year resident spouse) should sign Form IT-203. That spouse must also complete Form IT-203-C, *Nonresident or Part-Year Resident Spouse's Certification* (see *Other forms you may have to file*), and submit it with your Form IT-203. In this case, any refund or notice of tax, penalty, or interest due will be issued only in the name of the spouse required to sign Form IT-203.

If you filed a joint federal return and one spouse is a New York State resident and the other is a nonresident or part-year resident, you are required to file separate New York State returns. 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; both spouses' income will be taxed as full-year residents of New York State.

Item B

If you itemized your deductions on your 2018 **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 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 2018. 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 part-year Yonkers resident tax could be overstated if you do not mark the appropriate box in item D2 above.

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 2018 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 ***X*** in the *Yes* box; otherwise mark an ***X*** in the *No* box.

Item E

New York City 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 2018.

We need this information to verify your New York City school tax credit.

All other taxpayers should leave the boxes at item E blank.

Item F

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.

(continued)

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 17, 2019. The filing deadline for your New York return is also June 17, 2019.

Code E5 Extension of time to file beyond six months

Enter this code if:

1) You qualify for an extension of time to file beyond six months under section 157.3(b)(1) of the personal income tax regulations because you are outside the United States and Puerto Rico, or you intend to claim nonresident status under section 605(b)(1)(A)(ii) of the Tax Law (548-day rule). If you qualify under section 157.3(b)(1)(i) of the personal income tax regulations, submit a copy of the letter you sent to the IRS to request the additional time to file.
2) You received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction. Submit a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

Code M2 Military spouse exempt income

Enter this code if you had exempt income under the federal Military Spouses Residency Relief Act (Public Law 111-97). For additional information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*, available on our website.

Code 56 Losses from *Ponzi-type* fraudulent investment arrangements

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

⚠ Failure to complete item G or item H, whichever applies, may result in a delay in the processing of your return.

Item G

New York State part-year residents

If you were a New York State resident for part of the year, enter the date you moved and mark an ***X*** in the box that describes your situation on the last day of the tax year.

Item H

New York State nonresidents

Did you maintain living quarters in New York State?

If you or your spouse had living quarters available for your use in New York State during any part of 2018 (whether or not you personally used those living quarters for any part of the year), mark an ***X*** in the ***Yes*** box and complete Schedule B on Form IT-203-B.

These living quarters would include a house, apartment, co-op or any other living quarters that are suitable for year-round use, **maintained or paid for by you or your spouse,** or any New York State living quarters **maintained for your primary use** by another person, family member or employer.

For an example of living quarters maintained for your primary use, see the instructions for Form IT-203-B, Schedule B.

Note: If you marked the *Yes* box, and you spend 184 days or more (any part of a day is a day for this purpose) in New York State, you may be considered a resident for New York State 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.

In addition, if you marked the *Yes* box and the living quarters were located in New York City or Yonkers, you may also be considered a resident of New York City or Yonkers for income tax purposes.

If you meet the definition of a resident of New York State, New York City, or Yonkers, you may not file Form IT-203. You must file Form IT-201, *Resident Income Tax Return*.

If you are in the military and did not maintain a permanent place of abode within the state, submit a statement to that effect with your return (see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans)*.

Item I

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 6 dependents, submit a separate piece of paper marked ***Form IT-203- item I 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 8), complete item I as if you had filed separate federal returns.

Step 3 – Enter your federal income and adjustments

Overview

The purpose of lines 1 through 19 is to determine the portion of your federal AGI that is subject to New York State tax, before certain adjustments. This portion includes any items of income you received as a nonresident from New York State sources plus, if you were a resident of New York State for part of the year, any items you received from any source while you were a resident.

Federal amount column

Enter the amount reported on your federal return for each item of income or adjustment. (If you did not file a federal return, report the amounts you would have reported as if you had filed a federal return.)

However, if you are subject to the special accrual rules, either as a full-year nonresident or a part-year resident, also include all items you would have to include as if you filed a federal return on the accrual basis. See *Special accruals* on page 48.

If you file a joint federal return but must file a separate return for New York State, calculate the *Federal amount* column as if you had filed a separate federal return.

New York State amount column

Nonresidents

Enter all the income included in the *Federal amount* column that you received from New York State sources.

Part-year residents

Enter the total of (a) your New York State source income for the part of the year you were a nonresident, and (b) the income included in the *Federal amount* column that you received from all sources earned while you were a New York State resident. **Complete the *Part-year resident income allocation worksheet* below to determine your New York State source income.**

Part-year resident income allocation worksheet

Adjusted gross income **Married persons filing separate New York State returns should complete separate worksheets.**		**Federal income (all sources)** **Column A** Income from federal return	**New York State nonresident period** **Column B** Income from Column A for nonresident period	**Column C** Income from Column B from NYS sources	**New York State resident period** **Column D** Income from Column A for resident period	**Totals** **Column E** *(C + D)*
1 Wages, salaries, tips, etc.	**1**					
2 Taxable interest income	**2**					
3 Ordinary dividends	**3**					
4 Taxable refunds, credits or offsets of state and local income taxes	**4**					
5 Alimony received	**5**					
6 Business income or loss *(from federal Schedule C or C-EZ)*	**6**					
7 Capital gain or loss	**7**					
8 Other gains or losses *(from federal Form 4797)*	**8**					
9 Taxable amount of IRA distributions	**9**					
10 Taxable amount of pensions and annuities	**10**					
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(from federal Schedule E)*	**11**					
12 Rental real estate included in line 11 *(federal amount)* **12**						
13 Farm income or loss *(from federal Schedule F)*	**13**					
14 Unemployment compensation	**14**					
15 Taxable amount of social security benefits	**15**					
16 Other income	**16**					
17 Add lines 1 through 11 and 13 through 16	**17**					
18 Total federal adjustments to income	**18**					
19 **Federal adjusted gross income** *(subtract line 18 from line 17; see instructions below)*	**19**					

The combined total of Columns B and D should equal the total of Column A unless you have capital gains or losses. Add the amounts in Column C and D for each line of the worksheet above and transfer the total to the corresponding line of Form IT-203 in the *New York State amount* column.

Instructions for Part-year resident income allocation worksheet

If you moved into or out of New York State during 2018, use the *Part-year resident income allocation worksheet* on page 17 along with the specific line instructions for Form IT-203 beginning below to determine your New York State source income for the entire tax year.

Enter only whole dollar amounts (see page 6).

Resident period is the period you were a New York State resident; *nonresident period* is the period you were a New York State nonresident.

Column A

Enter the amounts you reported on your federal return. Include items you would have to include if you were filing a federal return on the accrual basis.

Column B

Enter that portion of the Column A amount that you received during your nonresident period. If you moved into New York State, include items you would have to report if you were filing a federal return on the accrual basis for the period before you changed your resident status.

Column C

Enter that portion of the Column B amount that you received during your nonresident period from:

- services you performed in New York State (for example, wages, salaries, termination agreements, covenants not to compete, stock options, and stock appreciation rights);
- property located in New York State; **and**
- businesses, trades, professions, or occupations conducted in New York State.

If you earned salary or wages both inside and outside of New York State, you must complete Schedule A on Form IT-203-B to determine the amount that is allocable to New York State. Enter that amount in Column C. See the instructions for Form IT-203-B for more information.

See Form IT-203-F, *Multi-Year Allocation Form*, if you received income from a termination agreement, covenant not to compete, stock option, restricted stock, or stock appreciation right.

Column D

Enter that portion of the Column A amount that you received during your resident period. If you moved out of New York State, include items you would have to report if you were filing a federal return on the accrual basis for the period before you changed your resident status.

Transfer the amounts in Column A to the corresponding lines on Form IT-203 in the ***Federal amount*** column.

Transfer the amounts in Column E to the corresponding lines on Form IT-203 in the ***New York State amount*** column.

Example 1: *You moved from Indiana to New York State on August 15, 2018. On your federal return, you report $35,000 in total wages. Of this amount, you earned $12,000 while you were a New York State resident. On line 1, you would enter $35,000 in Column A, $23,000 in Column B, $0 in Column C (you earned no income in New York State prior to the move), $12,000 in Column D, and $12,000 in Column E.*

Example 2: *You moved from New York State to Georgia on June 10, 2018. On June 1, 2018, your employer awarded you a guaranteed bonus of $2,000 that it paid to you on July 1, 2018. You must enter the $2,000 bonus in Column D, line 1, since this is income accruable to your resident period.*

Example 3: *You moved from New Jersey to New York State on May 10, 2018. You own stock in the XYZ Corporation which, on May 1, 2018, declared a $1,000 dividend payable on June 1, 2018. You also received $500 a month from rental property located in New York which you sold on April 30, 2018. You must report the $1,000 dividend income in Column B on line 3, since this is income accruable to the nonresident period. You would report the rental income in Column B and in Column C on line 11, since you derived this income from New York State sources during your nonresident period.*

Line instructions for Form IT-203

Line 1 – Wages, salaries, tips, etc.

Federal amount column

Enter the total of all wages, salaries, fees, commissions, bonuses, tips, fringe benefits, etc., you reported on your 2018 federal return. Generally, the amount you enter should be shown in box 1 of your federal Form(s) W-2, *Wage and Tax Statement*. However, you must include all of these items even if your employer did not report them on a wage and tax statement or other income statement.

New York State amount column

Enter that part of the federal amount that represents services performed in New York State as a nonresident. This amount cannot exceed the amount entered in the *Federal amount* column.

Part-year residents

Also add that part of the federal amount that you earned while a resident.

Allocation of nonresident income earned partially in New York State

If you earned your salary or wages both inside and outside of New York State, you must determine the amount that is allocable to New York State. This is not necessarily the amount shown in the *State wages, tips, etc.* box on your Form(s) W-2. To correctly determine your income earned in New York State, use one of the following methods:

– To allocate income that does not depend directly on the volume of business transacted (for example, wages), complete Schedule A, *Allocation of wage and salary income to New York State,* on Form IT-203-B to determine the amount earned in New York State. See page 43. Also see the caution below.

– To allocate income from a termination agreement, covenant not to compete, stock option, restricted stock, or stock appreciation right, complete Form IT-203-F to determine the amount to allocate to New York State.

– To allocate income that depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, divide your volume of business transacted in the state by your total volume of business transacted both in and out of New York State. (The location where the services or sales activities were actually performed determines where business is transacted.) Multiply your total income subject to allocation by this percentage. This is the amount allocated to New York State. Submit a schedule with your return showing how you computed this allocation.

If you allocate your personal service income differently, submit a separate schedule showing complete details.

⚠ **Failure to complete Schedule A of Form IT-203-B (and Form IT-203-F, if applicable) and submit it with your return will delay the processing of your return and could result in penalties and interest being charged.**

Line 2 – Taxable interest income

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, profession, or occupation carried on in New York State. If the business is carried on both in and out of New York State, see the instructions for line 6.

Part-year residents

Also add that part of the federal amount that you earned while you were a resident.

Line 3 – Ordinary dividends

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, profession, or occupation carried on in New York State. If the business is carried on both in and out of New York State, see the instructions for line 6.

Part-year residents

Also add that part of the federal amount that you earned while you were a resident.

Line 4 – Taxable refunds, credits, or offsets of state and local income taxes

Federal amount column

Enter the amount you included as income on your federal return. Also enter this amount on line 24, *Federal amount* column.

New York State amount column

Enter that part of the federal amount that was derived from or connected with New York State sources as a nonresident. Also enter this amount on line 24, *New York State amount* column.

Part-year residents

Also add that part of the federal amount that you received while you were a resident. Include this amount on line 24, *New York State amount* column.

Line 5 – Alimony received

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Do not enter alimony you received as a nonresident.

Part-year residents

Enter that part of the federal amount that you received while you were a resident.

Line 6 – Business income or loss

Federal amount column

Enter the amount you reported on your federal return and submit a copy of your federal Schedule C or Schedule C-EZ.

New York State amount column

Enter that part of the federal amount that you received as a nonresident from a business, trade, or profession you carried on in New York State.

Part-year residents

Also add that part of the federal amount that you received while you were a resident.

Business carried on in New York State

Your business, trade, profession, or occupation (not including personal service as an employee) is carried on in New York State if you have, maintain, operate or occupy desk space, an office, a shop, a store, a warehouse, a factory, an agency or other place in New York State where you regularly carry on your affairs, or transact your business, with a fair measure of permanency and continuity. This definition is not exclusive.

Business carried on both in and out of New York State

If you carry on your business, trade, or profession both in and out of New York State, and you maintain accounts clearly reflecting income from the New York operations, enter the net profit or loss from business carried on in New York State.

If the business's books do not clearly reflect income from New York operations, you must allocate the income according to a prescribed formula or an approved alternative method. Complete Form IT-203-A, *Business Allocation Schedule*, and submit it with Form IT-203. If you submit an alternative method for allocation, submit all information about your own method of allocation, along with Form IT-203-A (see the instructions for Form IT-203-A).

Passive activity loss

Complete and submit Form IT-182, *Passive Activity Loss Limitations for Nonresidents and Part-Year Residents*, to report any passive activity losses from New York sources.

New York City businesses

If you are self-employed and carry on a business, trade, or profession in New York City, you may have 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*. See *How to get New York City forms* on page 6. New York State does not administer the New York City unincorporated business tax. You must file your Form NYC-202 or NYC-202S at the address specified on that form; **do not** submit it with your state return.

Line 7 – Capital gain or loss

Federal amount column

Enter the amount you reported on your federal return. Submit a copy of federal Schedule D, if required for federal purposes, and any related schedules. If the copy of federal Schedule D contains gains or losses from the sale of real property, please note on the schedule the state(s) where the property is located.

New York State amount column

Enter your New York capital gain or loss as a nonresident. To compute this amount, use a copy of federal Schedule D (Form 1040) as a worksheet, and the federal provisions for computing capital gains and losses only for transactions that were from New York sources. If you have a net capital loss for New York State purposes the loss is limited to $3,000 ($1,500 if you are married and filing separately) on your New York State return. You must treat any balance of a loss in excess of the amount claimed on your 2018 return as a carryover loss on returns for later years.

Capital gains and losses from New York State sources (*New York State amount* column) include:

- capital gains or losses derived from real or tangible personal property located within New York State, whether or not connected with a trade or business (including all or a portion of the gain or loss from the sale or exchange of an interest in an entity if the entity owns real property in New York State or owns shares of stock in a cooperative housing corporation where the cooperative units relating to the shares are located in New York State, provided that the sum of the fair market values of such real property, cooperative shares, and related cooperative units equals or exceeds 50% of the fair market value of the assets the entity has owned for at least two years as of the date of the sale or exchange; for additional information, see TSB-M-09(5)I, *Amendment to the Definition of New York Source Income of a Nonresident Individual* and Part Z of Chapter 59 of the Laws of 2017);
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold with respect to real property located in New York State, whether or not connected with a trade or business;
- capital gains from stock options, if you performed services in New York State for the grantor during the period options were granted, and the compensation (difference between the option price and the fair market value of the stock at the time the option was exercised) was not previously reported (see Form IT-203-F);
- capital gains or losses from stocks, bonds and other intangible personal property used in or connected with a business, trade, profession, or occupation carried on in New York State; **and**
- any capital gain or loss derived from New York sources you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

If any capital gains or losses are from business property (other than real property) of a business carried on both in and out of New York State, apply the business allocation percentage (from Form IT-203-A) or an approved alternative method to determine the New York capital gain or loss. Gains and losses from the sale or disposition of real property are not subject to allocation. In all cases, use the federal tax basis of property in computing capital gains or losses.

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 8 – Other gains or losses

Federal amount column

Enter the amount you reported on your federal return and submit a copy of federal Form 4797.

New York State amount column

Enter your New York gain or loss from the sale or exchange of noncapital assets as a nonresident. To compute this amount, use the federal provisions for computing gains or losses from the sale or exchange of noncapital assets only for transactions that were from New York sources.

Noncapital transactions from New York sources *(New York State amount* column) are:

- noncapital transactions included in your federal return relating to property used in connection with a business, trade, profession, or occupation carried on in New York State, **and**

- your share of any noncapital gain or loss you received as a member of a partnership, a beneficiary of an estate or trust, or a shareholder of a New York S corporation (the partnership, S corporation, or estate or trust should provide this information to you).

If the business's books do not clearly reflect the New York gain or loss, you must allocate the gain or loss according to a prescribed formula or an approved alternative method. Complete Form IT-203-A, *Business Allocation Schedule*, and submit it with Form IT-203. If you submit an alternative method for allocation, submit all information about your own method of allocation, along with Form IT-203-A (see the instructions for Form IT-203-A).

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 9 – Taxable amount of IRA distributions

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Do not enter any part of the federal amount you received as a nonresident.

Part-year residents

Enter that part of the federal amount that you received while you were a resident.

See the instructions for line 28 to see if you qualify for the pension and annuity income exclusion.

Line 10 – Taxable amount of pensions and annuities

Federal amount column

Enter the taxable amount you reported on your federal return.

New York State amount column

Certain pension income received while a nonresident is not taxable to New York State and should not be included in the *New York State amount* column.

- U.S. Code, Title 4, section 114, prohibits states from taxing nonresidents on income they receive from (a) pension plans recognized as qualified under the IRC and (b) certain deferred compensation plans that are nonqualified retirement plans but which meet additional requirements.
- A pension or other retirement benefit that is not exempt under Title 4 of the U.S. Code, is exempt if it meets the New York definition of an annuity.

See Publication 36, *General Information for Senior Citizens and Retired Persons*.

If your pension and annuity income is not exempt from New York tax and is based on services performed inside and outside New York State, enter the amount you received as a nonresident to the extent that the services were performed in New York State.

Part-year residents

Enter that part of the *Federal amount* column that represents the taxable amount you received while you were a New York State resident.

Government pensions

If the amount on line 10, either column, represents a pension or other benefit paid by the New York State or a municipal retirement system (including distributions from the TIAA-CREF Optional Retirement Program) or the United States, its territories or possessions, political subdivisions of these territories or possessions, the District of Columbia or any agency or instrumentality of any of the above (including the military), also include this amount on line 25. See the instructions for line 25.

Pension and annuity income exclusion

If you entered an amount on line 10, either column, see the instructions for line 28 to see if you qualify for the pension and annuity income exclusion.

Line 11 – Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Federal amount column

Enter the amount you reported on your federal return and submit a copy of federal Schedule E.

New York State amount column

Enter that part of the federal amount you received as a nonresident that was derived from or connected with New York State sources. See the instructions below relating to specific types of income.

- **Rent and royalty income from personal property –** Include rents and royalties from (1) tangible personal property not used in a business, if the property is located in New York State; and (2) tangible and intangible personal property used in or connected with a business, trade, profession or occupation you carried on in New York State. If you carry on a business both in and out of New York State, determine your income from New York State sources by applying the business allocation percentage (from Form IT-203-A) or an alternate allocation method. Include also your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Rent from real property –** Include rents and royalties from real property located in New York State, whether or not used in connection with a business. Also include your share of any rental or royalty income you received as a member of a partnership or as a beneficiary of an estate or trust (this information should be provided to you by your partnership or the estate or trust).
- **Partnership income –** Include your distributive share of partnership income as reported on your Form IT-204-IP, *New York Partner's Schedule K-1*. Include only those items of partnership income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of a partnership's New York capital gain is included on line 7. (See *Special rule* for part-year residents on page 22.)
- **S corporation income –** Include your pro rata share of New York S corporation income, gain, loss and deduction (this information should be provided to you by the S corporation). Include only those items of S corporation income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of S corporation capital gains is included on line 7. If the corporation carried on business both in and out of New York State, use the corporation's business apportionment factor determined under Article 9-A, to compute the amount of your income or loss derived from or connected with New York State sources. For additional information visit our website. (See *Special rule* for part-year residents on page 22.)

(continued)

- **Estate and trust income –** Include your share of estate or trust income from New York State sources (this information should be provided to you by the fiduciary). Include only those items of estate or trust income that you are not required to include elsewhere in the *New York State amount* column. For example, your share of the estate's or trust's capital gains is included on line 7. (See *Special rule* for part-year residents below.)
- **Passive activity loss –** Complete and submit Form IT-182, *Passive Activity Loss Limitations for Nonresidents and Part-Year Residents*, to report your passive activity losses from New York sources. Your passive activity loss as a nonresident must be recomputed to determine the amounts that would be allowed if your federal AGI took into account only items of income, gain, loss, or deduction derived from or connected with New York sources.

Part-year residents

Also add that part of the federal amount that you received while you were a resident. Any passive activity loss must be recomputed as if you filed separate federal returns for your resident and nonresident periods.

Special rule – Part-year residents must determine, and include in the *New York State amount* column, the portion of their share of income from a partnership, S corporation, or estate or trust using either of two methods of allocation: the direct accounting method or the proration method.

Note: If you are a partner, shareholder, or beneficiary of more than one entity, apply either method (direct accounting method or proration method) separately to each entity. You are not required to use the same method for all entities.

Direct accounting method – The direct accounting method requires you to determine the actual amount of your share of income attributable to the period you were a resident and nonresident during the partnership's, S corporation's, or estate's or trust's tax year ending within your tax year. If you elect to use the direct accounting method, you must use the partnership's, S corporation's, or estate's or trust's method of accounting for federal income tax purposes to determine the amount attributable to each period. In addition, you must use the method for all items of income, gain, loss and deduction that are included in your distributive share of partnership income, your pro rata share of S corporation income, or your share of estate or trust income.

Proration method – Allocate the items of income based on the number of days you were a resident and the number of days you were a nonresident during the partnership's, S corporation's, or estate's or trust's tax year which ends during your tax year. The portion attributable to your nonresident period is limited to the percentage of income derived from or connected with New York State sources. (Obtain this percentage from your partnership, S corporation, or estate or trust.) The following formula illustrates the computation:

Step 1		Step 2			Step 3
Share of income for federal tax purposes ×	Number of days you were a resident during entity's tax year ending during your tax year / Number of days in entity's tax year +	Share of income for federal tax purposes ×	Number of days you were a nonresident during entity's tax year ending during your tax year / Number of days in entity's tax year ×	Entity's New York allocation percentage (or, if estate or trust, portion derived from New York sources) =	New York State amount

Example 1: *Sam Smith was a partner in partnership Q during 2018. Partnership Q's tax year ends on December 31, 2018. Partnership Q carried on business both within and outside New York State and has determined that the partnership's New York allocation percentage is 65%. For tax year 2018, the distributive share of income from partnership Q included in Sam's* Federal amount *column on Form IT-203 was $40,000. Sam changed residence from New York State to New Jersey on September 30, 2018. Using Steps 1 through 3, the amount of partnership income that Sam Smith must include in New York source income (the* New York State amount *column) on his 2018 Form IT-203, is computed as follows:*

Step 1 *(resident period)*

$40,000 × 273 (number of days from 1/1/2018 through 9/30/2018) ÷ 365 = $29,917.81

Step 2 *(nonresident period)*

$40,000 × 92 (number of days from 10/1/2018 through 12/31/2018) ÷ 365 = $10,082.19 × .65 = $6,553.42

Step 3

Total amount to include in New York State amount *column = $36,471*

Example 2: *Tim Jones was a partner in partnership R during 2018. Partnership R's tax year began on November 1, 2017, and ended on October 31, 2018. Partnership R carried on business both within and outside New York State and has determined the partnership's New York allocation percentage is 60%. For tax year 2018, the distributive share of income from partnership R included in Tim's* Federal amount *column on Form IT-203 was $65,000. Tim changed residence from New York State to Vermont on May 31, 2018. Using steps 1 through 3, the amount of partnership income that Tim Jones must include in New York source income (the* New York State amount *column) on his 2018 Form IT-203, is computed as follows:*

Step 1 *(resident period)*

$65,000 × 212 (number of days from 11/1/2017 through 5/31/2018) ÷ 365 = $37,753.42

Step 2 *(nonresident period)*

$65,000 × 153 (number of days from 6/1/2018 through 10/31/2018) ÷ 365 = $27,246.58 × .60 = $16,347.95

Step 3

Total amount to include in New York State amount *column = $54,101*

Line 13 – Farm income or loss

Federal amount column

Enter the amount you reported on your federal return. Submit a copy of your federal Schedule F.

New York State amount column

Enter that part of the federal amount that represents income or loss from farming carried on in New York State as a nonresident.

Reporting farm income is similar to reporting business income. See the instructions for reporting business income on line 6, including the instructions for reporting when business is carried on both in and out of New York State.

Part-year residents

Also add that part of the federal amount that you realized while you were a resident.

Line 14 – Unemployment compensation

Federal amount column

Enter the amount reported on your federal return.

New York State amount column

Enter that part of the federal amount that represents taxable unemployment compensation received as a nonresident resulting from employment in New York State. If the unemployment compensation received from New York State sources is based on wage or salary income earned partly in and partly out of New York State, determine the amount allocable to New York State in the same manner as the wage and salary income on which it is based.

Part-year residents

Also add that part of the federal amount that you received while you were a resident.

Line 15 – Taxable amount of social security benefits

Federal amount column

Enter the amount of taxable social security (and Tier 1 railroad retirement benefits) you reported on your federal return. Also enter this amount on line 26.

New York State amount column

Do not enter any amount you received as a nonresident.

Part-year residents

Enter that part of the federal amount that represents any taxable amount of social security (and Tier 1 railroad retirement benefits) you received while you were a New York State resident. Also enter this amount on line 26.

Line 16 – Other income

Federal amount column

Enter the total other income you reported on your federal return. Write each type of income and its amount in the *Identify* area on line 16. If you need more room, submit a list with your New York return showing each type of income and its amount.

New York State amount column

Enter that part of the federal amount you received as a nonresident that was derived from or connected with New York State sources.

Part-year residents

Also add that part of the federal amount that you received while you were a New York State resident.

Special rules

1) New York State lottery winnings

- **Nonresidents**

  Include prizes (not proceeds) won in the New York State Lottery if the total proceeds of the prize exceed $5,000.

  Proceeds means the total amount of the prize (not the installment amount, if the prize is payable in installments), less the cost to purchase just the winning ticket. If a group wins a prize, use the total prize (not each group member's share) to determine if the proceeds exceed $5,000.

- **Part-year residents**

  Also add that part of the federal amount that you received while you were a resident.

  In the case of a lottery prize you elected to receive on the installment basis, see *Special accruals* on page 48.

For additional information, see Publication 140-W, *FAQs: New York State Lottery Winners, What are my Tax Responsibilities for New York State?*

2) Net operating loss (NOL)

For New York State income tax purposes, your NOL deduction is limited to the lesser of your NOL deduction derived from New York sources (recomputed using federal rules) or your federal AGI from the *New York State amount* column (but not less than zero) computed without the NOL deduction. Also see page 49 and addition modification number A-215 in the instructions for Form IT-225.

If you are carrying forward an NOL derived from New York sources (without a corresponding federal NOL), enter the amount of the loss in the *New York State amount* column with a minus sign. Submit a statement explaining the loss.

Part-year residents

Also add that part of the federal amount, if any, that you incurred while you were a resident.

Line 18 – Total federal adjustments to income

Federal amount column

Enter the total adjustments to income you reported on your federal return. Write each adjustment and its amount in the *Identify* area on line 18. If you need more room, submit a list showing each adjustment and its amount.

If you did not have to file a federal return, claim the same adjustments to income that you would have claimed for federal income tax purposes.

New York State amount column

Enter that part of the federal amount that represents adjustments related to income you received as a nonresident that was derived from or connected with New York State sources.

Part-year residents

Also add that part of the federal adjustment deductible while you were a New York State resident.

Special rules

1) Alimony paid

You must use the following formula to compute the amount of the federal deduction allowed in the *New York State amount* column for alimony paid:

$$\frac{\textit{NYS amount} \text{ column, line 17}}{\textit{Federal amount} \text{ column, line 17}} \times \begin{array}{l}\text{Federal}\\\text{alimony}\\\text{deduction}\end{array} = \begin{array}{l}\text{New York}\\\text{alimony}\\\text{deduction}^{*}\end{array}$$

The New York alimony deduction included on line 18 cannot exceed the alimony deduction you claimed on your federal return.

* If this amount is a negative number, your New York alimony deduction is zero.

2) Moving expenses for members of the armed forces

Federal amount column

Enter the amount you reported on your federal return.

New York State amount column

Include moving expenses that you incurred as a nonresident only if you moved to a new home in New York because military orders call for a permanent change of station. Do not include moving expenses you incurred if your permanent station is outside New York State.

Part-year residents

Also add that part of the federal amount that you paid or incurred during your resident period.

Other adjustments to income

Allocate to New York State any other adjustment to income that relates to wage or salary income earned partly in New York State, or to income from a business carried on both in and out of New York State, on the same basis as the income to which it relates. Some of these adjustments include IRA deduction, one-half of self-employment tax, and self-employed SEP, SIMPLE, and qualified plans.

Example: *You are allowed an adjustment of $800 on your federal return for payments by a self-employed person to a retirement plan, and these payments were made in connection with a business you operated both in and out of New York State.*

If, in determining your business income from New York State sources, you compute your business allocation percentage on Form IT-203-A to be 75% (see the instructions for line 6), then 75% of this adjustment, or $600, should be included in the New York State amount *column on line 18.*

Line 19 – Federal adjusted gross income

Subtract line 18 from line 17 in each column and enter the results on line 19. Generally, the *Federal amount* column will be the same as the adjusted gross income reported on your federal return. However, this amount will not be the same if you are subject to the special accruals, either as a full-year nonresident or part-year resident.

⚠ **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 (New York additions). Similarly, New York State does not tax certain items of income taxed by the federal government (New York subtractions). See below and Form IT-225, *New York State Modifications*, and its instructions.

Nonresidents

These New York State additions or subtractions must be added or subtracted from your federal AGI in the *Federal amount* column and, to the extent they relate to income, loss, or deduction derived from or connected with New York State sources, they must be added or subtracted in the *New York State amount* column.

New York additions and subtractions that relate to intangible items of income, such as interest or ordinary dividends, are only required to the extent the property that generates the income is employed in a business, trade, profession, or occupation carried on in New York State.

Part-year residents

If you were a part-year resident, include the portion of any of the additions and subtractions that relate to your New York State resident period in the *New York State amount* column. Also, for the period you were a nonresident, include in the *New York State amount* column the portion of any of the additions and subtractions to the extent they are related to a business, trade, profession, or occupation carried on in New York State or are from real or tangible personal property located in New York State.

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 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-203.

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	27

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. You, as a nonresident beneficiary, must include in the *Federal amount* column your share of the total fiduciary adjustment. Include in the *New York State amount* column **only** that portion of the nonresident beneficiary's share of the fiduciary adjustment that relates to income, loss, or deduction derived from or connected with New York State sources. Submit a schedule showing how the fiduciary adjustment was computed. If the adjustment is a net addition, complete Form IT-225 and enter the amount and addition modification number *EA-**901*** on line 5 of Form IT-225. If the adjustment is a net subtraction, complete Form IT-225 and enter the amount and subtraction modification number *ES-**901*** on line 14 of Form IT-225. Complete Form IT-225 and transfer the amounts to Form IT-203.

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-203 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***, see below.

Federal amount column

If ***Yes***, enter any such interest income that you received or that was credited to you during 2018, 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.

New York State amount column

Do **not** make this addition for any period you were a **nonresident** unless the addition is attributable to a business, trade, profession, or occupation carried on in New York State.

If you were a **part-year resident**, you must also add the part of the federal amount that you received or that was credited to you for the period you were a resident.

⚠ Bond premium authorization is not allowed as a direct offset to interest income, but rather must be reported as an itemized deduction addition adjustment on Form IT-196, line 44.

Line 21 – Public employee 414(h) retirement contributions

Are you a public employee of NYS or its local governments? If ***No***, go to line 22.

If ***Yes***, enter in both the *Federal amount* column and the *New York State amount* column 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 includes 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 – Other additions

Use this line to report other additions that are not specifically listed on Form IT-203.

Enter on line 22, *Federal amount* column, the amount from Form IT-225, line 9. Enter on line 22, *New York State amount* column, the sum of the entries from Form IT-225, lines 1 and 5, column B. Submit Form IT-225 with your return.

New York subtractions

Line 25 – 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 26.

If ***Yes***, and the pension or distribution amount was included in your federal AGI, enter in both the *Federal amount* column and *New York State amount* column the amount included in line 10 that represents 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 28 below.

Line 27 – 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 28.

If ***Yes***, enter in the *Federal amount* column and, if applicable, the *New York State amount* column 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 27 from more than one line on Form IT-203, submit a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 27 and 29; see the instructions for Form IT-225, subtraction modification numbers S-121 and S-123.

Line 28 – 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 29.

Federal amount column

If ***Yes***, and you were 59½ before January 1, 2018, enter the qualifying pension and annuity income included in your 2018 federal AGI, **but not more than $20,000.** If you became 59½ during 2018, 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 2018, 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.

Example: *A taxpayer received pension and annuity income totaling $6,000 as a beneficiary of a decedent who was 59½ before January 1, 2018. 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 2018. 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.

New York State amount column

Nonresidents

If you received pension or annuity income as a nonresident of New York State, and were required to report it in the *New York State amount* column on line 10 and it qualifies for the pension and annuity income exclusion (see above), enter that amount, but not more than $20,000, in the *New York State amount* column.

However, if you allocated the amount included on line 10, in the *New York State amount* column because you performed services inside and outside New York State, then you must allocate the pension and annuity exclusion in the same manner, using the same allocation percentage (but not more than $20,000).

Part-year residents

You may be entitled to deduct in the *New York State amount* column a pension and annuity income exclusion of up to $20,000 for each of your taxable periods.

For your period of residence, include that part of the qualifying pension and annuity income that you received during the period you were a resident, but not more than $20,000.

For your period of nonresidence, include only that part of the qualifying pension and annuity income you received during the period you were a nonresident that was required to be included in the line 10, *New York State amount* column, but not more than $20,000. If you allocated the pension and annuity income that you received during your nonresident period to New York because it was attributable to services performed inside and outside New York State, you must allocate the pension and annuity income exclusion using the same allocation percentage applied to your pension and annuity income included on line 10 (but not more than $20,000).

Line 29 – Other subtractions

Use this line to report other subtractions that are not specifically listed on Form IT-203.

Enter on line 29, *Federal amount* column, the amount from Form IT-225, line 18. Enter on line 29, *New York State amount* column, the sum of the entries from Form IT-225, lines 10 and 14, column B. Submit Form IT-225 with your return.

Step 4 – Calculate your New York additions and subtractions *(continued)*

Line 31 – New York adjusted gross income

In the amount boxes to the left of line 45, enter the amounts from line 31 in the *Federal amount* column and the *New York State amount* column. If the amount on line 31 in either the *Federal amount* column or the *New York State amount* column is zero or less, skip lines 32 through 44; enter ***0*** on line 45; and continue on line 47.

⚠ **Do not leave line 31 blank.**

Step 5 – Enter your New York standard or New York itemized deduction and dependent exemption amounts

Line 33 – Standard or itemized deduction

Determine which deduction to use:

1. You may take either the New York standard deduction or the New York itemized deduction. Use the New York **standard deduction table** below to find the standard deduction amount for your filing status.
2. 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 40 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 33 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.

⚠ 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.

New York State standard deduction table

Filing status *(see page 15)*	**Standard deduction** *(enter on line 33)*
① Single and you marked item C *Yes*	$ 3,100
① Single and you marked item C *No*	8,000
② Married filing joint return	16,050
③ Married filing separate return	8,000
④ Head of household (with qualifying person)	11,200
⑤ Qualifying widow(er)	16,050

Line 35 – Dependent exemptions

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

Enter on line 35 the **number** of your dependents listed on Form IT-203, item I (and on *Form IT-203 - item I continued,* if needed).

Lines 36 and 37 – Taxable income

Subtract line 35 from line 34. The result is your taxable income. Enter this amount on both line 36 and line 37. If line 35 is more than line 34, leave line 36 and line 37 blank.

Step 6 – Compute your taxes

Line 38 – New York State tax

Is **line 32** (your New York AGI) $107,650 or less?

If ***Yes***, find your New York State tax using the *2018 New York State Tax Table* on pages 55 through 62, or if **line 37** is $65,000 or more, use the *New York State tax rate schedule* on page 63. Enter the tax due on line 38.

If ***No***, see *Tax computation – New York AGI of more than $107,650,* beginning on page 64.

Line 39 – New York State household credit

If you marked the ***Yes*** box at item C on the front of Form IT-203, you do not qualify for this credit and should go to line 40. If you marked ***No***, use the appropriate table (1, 2, or 3) and the notes on page 30 to determine the amount to enter on line 39.

- **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 ***Note 1***) is over:	but not over	enter on Form IT-203, line 39:
$ (see ***Note 2***)	$ 5,000	$75
5,000	6,000	60
6,000	7,000	50
7,000	20,000	45
20,000	25,000	40
25,000	28,000	20
28,000	No credit is allowed; do not make an entry on Form IT-203, line 39.	

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

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

And the number of dependents listed on Form IT-203, item I, plus one for you (and one for your spouse if *Married filing joint return*) is:

Over	but not over	1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-203, line 39:							
$ (see ***Note 2***)	$ 5,000	$90	105	120	135	150	165	180	15
5,000	6,000	75	90	105	120	135	150	165	15
6,000	7,000	65	80	95	110	125	140	155	15
7,000	20,000	60	75	90	105	120	135	150	15
20,000	22,000	60	70	80	90	100	110	120	10
22,000	25,000	50	60	70	80	90	100	110	10
25,000	28,000	40	45	50	55	60	65	70	5
28,000	32,000	20	25	30	35	40	45	50	5
32,000		No credit is allowed; do not make an entry on Form IT-203, line 39.							

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

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

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

Over	but not over	1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-203, line 39:							
$ (see ***Note 2***)	$ 5,000	$45	53	60	68	75	83	90	8
5,000	6,000	38	45	53	60	68	75	83	8
6,000	7,000	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	28,000	20	23	25	28	30	33	35	3
28,000	32,000	10	13	15	18	20	23	25	3
32,000		No credit is allowed; do not make an entry on Form IT-203, line 39.							

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-203, line 19,** *Federal amount* column. However, if on Form IT-203 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-203, line 19**, *Federal amount* column (or Form IT-201, line 19). 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 a New York State 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 6).

Line 41 – New York State child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2018 (whether or not you actually claimed it)?

If ***No***, you do not qualify for this credit. Go to line 42.

If ***Yes***, complete Form IT-216, *Claim for Child and Dependent Care Credit*, and transfer the amount from Form IT-216 to Form IT-203, line 41. Submit Form IT-216 with your return.

For more information, see the instructions for Form IT-216.

Line 43 – New York State earned income credit

Did you claim the **federal** earned income credit for 2018 on your federal income tax return?

If ***No***, you do not qualify for this credit. Go to line 44.

If ***Yes***, complete Form IT-215, *Claim for Earned Income Credit,* and transfer the amount from Form IT-215 to Form IT-203, line 43. Submit Form IT-215 with your return. For more information, see the instructions for Form IT-215.

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 43. You must complete Form IT-203, lines 45, 47, 49, 51 through 57, and 60 through 65, but **do not complete** lines 66 through 71.

Complete Form IT-215, lines 1 through 9 (and lines 21, 23, and 24, if you are a part-year resident), 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, 2019, whichever is later.

Line 45 – Income percentage

To compute your income percentage, divide the amount from line 31 in the *New York State amount* column by the amount from line 31 in the *Federal amount* column. (These amounts must be entered in the boxes to the left of line 45.) **Round the result to the fourth decimal place.** For example, if the amounts used were $12,000 divided by $36,000, the result would be .3333. Enter this decimal on line 45; **do not convert to a percentage**.

If the amount on line 31 in either the *Federal amount* column or *New York State amount* column is zero or less, enter ***0*** on line 45.

If the amount on line 31 in the *New York State amount* column is more than the amount on line 31 in the *Federal amount* column, **the income percentage will be more than 100%**. For example, if the amounts used were $25,000 divided by $15,000, the result would be 1.6667.

If you used Form IT-230, Part 2, you must complete the *Nonresident and part-year resident income percentage schedule* of Form IT-230-I, *Instructions for Form IT-230*, to compute the income percentage to enter on line 45.

Line 47 – New York State nonrefundable credits

See the credit charts beginning on page 9 for a list of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of nonrefundable credits to line 47. **You must submit the completed credit forms and Form IT-203-ATT with your return.**

Line 49 – Net other New York State taxes

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-203-ATT. Transfer the total amount of net other New York State taxes to line 49. **You must submit the completed forms and Form IT-203-ATT with your return.**

Line 51 – Part-year New York City resident tax

If you were a New York City resident for part of 2018, complete Form IT-360.1, *Change of City Resident Status.* Enter the tax amount on line 51 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 52 – Part-year resident nonrefundable New York City child and dependent care credit

If you qualify to claim the federal child and dependent care credit for 2018 (whether or not you actually claimed it) and:

1) have federal AGI* of $30,000 or less, and
2) have a qualifying child under 4 years of age as of December 31, 2018,

you may qualify for this credit. Review the instructions for Form IT-216 and, if you qualify, complete Form IT-216 and transfer the amount from Form IT-216 to Form IT-203, line 52. Submit Form IT-216 with your return.

* For most taxpayers, federal AGI is the amount from Form IT-203, line 19, *Federal amount* column. However, if on Form IT-203 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.

Line 52b – Metropolitan Commuter Transportation Mobility Tax (MCTMT) net earnings base

Are you subject to the MCTMT?

If ***No***, go to line 53.

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

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

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

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

⚠ You must calculate your MCTMT net earnings base separately for each source of self-employment income that has business activity in the MCTD. If you have more than one source, combine all the individual amounts on line 52b. 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 52b. If either spouse's calculated MCTMT base is $50,000 or less, do not include that amount on line 52b.

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 52b.

  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 52b. 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 52b. **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 52b as follows:*

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

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

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

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

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

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

Line 52c – MCTMT

Multiply the amount on line 52b by .34% (.0034).

Line 53 – Yonkers nonresident earnings tax

Did you earn wages or conduct a trade or business in Yonkers either as an individual or as a member of a partnership? If ***No***, go to line 54.

If ***Yes***, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*. Enter the amount of tax on line 53 and submit Form Y-203 with your return.

Line 54 – Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for part of 2018, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 54 and submit Form IT-360.1 with your return.

Line 56 – 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 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-203, line 56. **Do not submit Form ST-140 with your return.**

If the amount reported on line 56 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 56. Do not leave line 56 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.*

Sales and use tax chart

If your federal adjusted gross income (line 19, *Federal amount* column) is:	Enter on line 56:
up to $15,000 *	$12
$ 15,001 - $ 30,000	23
30,001 - 50,000	39
50,001 - 75,000	59
75,001 - 100,000	78
100,001 - 150,000	102
150,001 - 200,000	119
200,001 and greater	.060% (.00060) of income, or $250, whichever amount is smaller

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

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

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

Step 7 – Add voluntary contributions

Line 57 (57a through 57s)

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 57a through 57s). Enter the total amount of all your contributions combined on line 57.

Your contribution(s) will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.

Return a Gift to Wildlife

Your contribution will benefit New York's fish, wildlife, and marine resources, and you can receive a free issue of *Conservationist* magazine. Call 1-800-678-6399 for your free sample issue. For more information about New York State's environmental conservation programs, go to *www.dec.ny.gov*. For information about *Conservationist*, go to *www.TheConservationist.org*.

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

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

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

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

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

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

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

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

Prostate and Testicular Cancer Research and Education Fund *(Prostate Cancer)*

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

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

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

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

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

Teen Health Education Fund *(Teen Health Education)*

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

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

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

Homeless Veterans Assistance Fund *(Homeless Veterans)*

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

(continued)

Step 7 – Add voluntary contributions *(continued)*

Mental Illness Anti-Stigma Fund *(Mental Illness Anti-Stigma)*

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

Women's Cancers Education and Prevention Fund *(Women's Cancer Fund)*

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

Autism Awareness and Research Fund *(Autism Fund)*

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

Veterans' Home Assistance Fund *(Veterans' Homes)*

Contributions to this fund will be used for the care and maintenance of certain veterans' homes in New York. Monies on deposit in the fund will be disbursed equally each fiscal year to the following facilities: The State Home for Veterans and Their Dependents at Oxford; The State Home for Veterans in the City of New York (St. Albans); The State Home for Veterans at Batavia; the State Home for Veterans at Montrose; and The Long Island State Veterans Home at Stony Brook University. Either the Commissioner of Health or the Commissioner of Education shall approve and certify expenditures from the fund.

Love Your Library Fund

Contributions to this fund will be used for the purpose of providing funding for the statewide summer reading program established under New York State Education Law. The New York State Department of Education will oversee the collection and distribution of amounts in the fund.

Lupus Education and Prevention Fund *(Lupus Fund)*

Contributions to this fund will be used to assist in supporting lupus education and prevention programs, including grants, which are approved by the Department of Health. Monies on deposit in the fund will be disbursed each fiscal year for programs that support lupus education, prevention, and awareness. The Commissioner of Health will approve and certify expenditures from the fund.

Military Family Relief Fund *(Military Family Fund)*

Contributions to this fund will be used to provide assistance to military families for housing, clothing, food, medical services, utilities, or any other related necessity of daily living. The New York State Director of Veterans' Affairs will establish criteria for determining who is eligible to receive assistance from this fund.

City University of New York Construction Fund *(CUNY Fund)*

Contributions to this fund will be used for the purpose of design and construction of facilities at the City University of New York.

Step 8 – Enter your payments and credits

Line 60 – Part-year New York City school tax credit (fixed amount)

If you are **not** a New York City part-year resident, you do not qualify to claim this credit. Go to line 61.

If you are a New York City part-year resident and marked the *Yes* box at item C on the front of Form IT-203 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income* (see chart on page 35) is more than $250,000, you do not qualify for this credit. Go to line 61.

If you are a New York City part-year resident and marked the *No* box at item C on the front of Form IT-203 indicating that you **cannot** be claimed as a dependent on another taxpayer's federal return **and** your income* is $250,000 or less, determine your credit using the chart on page 35. At item E on the front page of your Form IT-203, be sure you have entered the number of months you, and your spouse if applicable, lived in New York City.

If you are filing status ①, ③, or ④, determine your credit using the second column in the tax credit proration chart.

If you are filing status ⑤, determine your credit using the third column in the tax credit proration chart.

If you are filing status ②, and both spouses were part-year city residents, determine your credit using the third column in the tax credit proration chart. If both spouses do not have the same city resident period, determine the credit using the number of months for the spouse with the longer city resident period.

Example: *You were a 5-month New York City resident and your spouse was an 8-month New York City resident. Your income* was less than $250,000 and you marked filing status ②, married filing joint return. You are entitled to a credit of $83 (using the 8-month period).*

If one spouse was a New York City part-year resident and the other spouse was a city nonresident for the entire year, determine the part-year resident's credit using the second column and filing status ③. The nonresident spouse may not take a credit.

(continued)

Part-year New York City school tax credit (fixed amount) proration chart

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

* ***Income***, for purposes of determining your New York City school tax credit, means your federal AGI from Form IT-203, line 19 (*Federal amount* column), minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-203, line 9 (*Federal amount* column), if they were included in your FAGI.

** The statutory credit amounts have been rounded (see page 6).

Line 60a – Part-year New York City school tax credit (rate reduction amount)

If you are **not** a New York City part-year resident, you do not qualify to claim this credit. Go to line 61.

If you are a New York City part-year resident and you marked the *Yes* box at item C on the front of Form IT-203 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 61.

If you are a New York City part-year resident and you marked *No* at item C on the front of Form IT-203, 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 part-year city residents in 2018, and 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 part-year city resident in 2018, use the amount from his or her Form IT-360.1, line 47.

All others: 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 city taxable income is: 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

If city taxable income is: over	but not over	The credit is:
$ 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

If city taxable income is: over	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 61 – Other refundable credits

See the credit charts beginning on page 9 for a listing of credits that can be refunded. If you are claiming any refundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of refundable credits to line 61. **You must submit the completed credit forms and Form IT-203-ATT with your return.**

Lines 62, 63, and 64 – Total New York State, New York City, and Yonkers tax withheld

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

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

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

Submit Form(s) IT-2 and Form(s) IT-1099-R with your Form IT-203. In addition, submit any federal Forms 1099-G or 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 2019

If, after completing your 2018 tax return, you want to change the amount of New York State, New York City, and Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

If your income is subject to allocation and you want to have your withholding adjusted to reflect the allocation, complete Form IT-2104.1, *New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax*, and give it to your employer.

If you change residence, or if you are a nonresident and the percentage of services you perform within the state or city changes substantially, you must notify your employer within 10 days.

Line 65 – Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2018 estimated tax payments for New York State, New York City, Yonkers, and MCTMT (include your last installment even if paid in 2019). If you marked filing status ② but made separate 2018 estimated tax payments (Form IT-2105), enter your combined total estimated tax paid;
- Any amount of estimated income tax paid with Form IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, and Form IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, and any amount of estimated income tax paid on your behalf by a partnership, S corporation, or LLC of which you are a partner, shareholder, or member;
- Any amount of overpayment from your 2017 personal income tax return that you applied to your 2018 estimated tax (if this amount was adjusted by the Tax Department, use the adjusted amount); **and**
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online)*. If you marked filing status ② but you and your spouse filed separate Forms IT-370, enter the total amount you and your spouse paid.

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

You can check your balance and reconcile your estimated 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 65 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.

(continued)

Step 9 – Calculate your refund or the amount you owe

Line 67 – Amount overpaid

If you have to pay an estimated tax penalty (see line 71 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 67.

Your net overpayment can be:

1. refunded to you (enter amount on line 68 or 68b);
2. applied to your 2019 estimated tax (enter on line 69);
3. directly deposited into a NYS 529 account (line 68a); **or**
4. divided between options 1, 2, and 3.

If your estimated tax penalty on line 71 is greater than your overpayment on line 67, enter the difference on line 70 (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 other state to resolve your responsibility for the asserted liability.

Line 68 – Amount of line 68 available for refund

Subtract the amount on line 69 (estimated tax) from line 67. This is the amount available for refund.

Line 68a – 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 42, 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 68a, the amount from Form IT-195, line 4.

Line 68b – Total refund after NYS 529 account deposit

You must file a return to get a refund.

Enter the amount of overpayment you want refunded to you. You have two ways to receive your refund. You can choose either **direct deposit** to have the funds deposited directly into your bank account, or you can choose 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 67) into one or more NYS 529 accounts, see the instructions for line 68a, Form IT-195, *Allocation of Refund*, and its instructions, on page 42 (of Form IT-203-I).

Refund options

Direct deposit

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

If you choose direct deposit, enter your account information on line 73 for a fast and secure direct deposit of your refund (see line 73 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 73), 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 banking rules on page 39).

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 69 – Estimated tax

Enter the amount of overpayment from line 67 that you want applied to your New York State, New York City, Yonkers, and MCTMT estimated tax for 2019. The total of lines 68a through 69 should equal the amount on line 67.

Line 70 – Amount you owe

Enter on line 70 the amount of tax you owe **plus any estimated tax penalty** you owe (see line 71 instructions) and **any other penalties and interest** you owe (see line 72 instructions).

If you choose to pay by electronic funds withdrawal, mark an ***X*** in the box, enter your account information on line 73 and enter your electronic funds withdrawal information on line 74.

⚠ To avoid other penalties and interest, pay any tax you owe by April 15, 2019.

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

Line 71 – Estimated tax penalty

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

1. Locate the amount of your 2017 New York AGI as shown on your 2017 return;
2. Locate the amount of your 2017 New York income tax; **then**
3. Calculate the amount of your 2018 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 2018).

In general, you are not subject to a penalty if your 2018 prepayments equal at least 100% of your 2017 income tax based on a 12-month return.

However:

- If your 2017 New York AGI was more than $150,000 (or $75,000 if you are married filing separately for 2018) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2017 income tax based on a 12-month return;
- You may owe a penalty if line 70 is $300 or more and represents more than 10% of the income tax shown on your 2018 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 71. Also add the same amount to any tax due and enter the total on line 70. 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 67. **Do not include any other penalty or interest amounts on line 67.** Be sure to submit Form IT-2105.9 with your return.

Line 72 – Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest amount on line 72. Include that amount in the total on line 70. 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 73, 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 banking rules on page 39).

File now/Pay later! You must specify a future payment date up to and including April 15, 2019. 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 73 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 4 digits of your social security number and ***2018 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 70 of Form IT-203)**, the credit card number, and expiration date. Have a copy of your completed New York State income tax return available. You will be shown the amount of the convenience fee that you will be charged to cover the cost of this service. At that point you may elect to accept or cancel the credit card transaction.

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

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 15, 2019.

If you cannot pay in full, you should file your return on time, and pay as much of the tax due as possible by automatic bank withdrawal, check, or money order. Also consider alternative payment methods such as a commercial or private loan, or a credit card transaction to pay any remaining balance.

You will be billed for any unpaid tax plus interest (see *Amount you owe)*. Pay the bill immediately if you can; if you cannot, call the number provided on the bill to make other arrangements. If you fail to pay the amount due, New York State may file a tax warrant, seize your assets, and/or garnishee your wages to ensure payment.

Line 73 – 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 73a, 73b, or 73c (see *Note* below). **All others,** supply the information requested for lines 73a, 73b, and 73c.

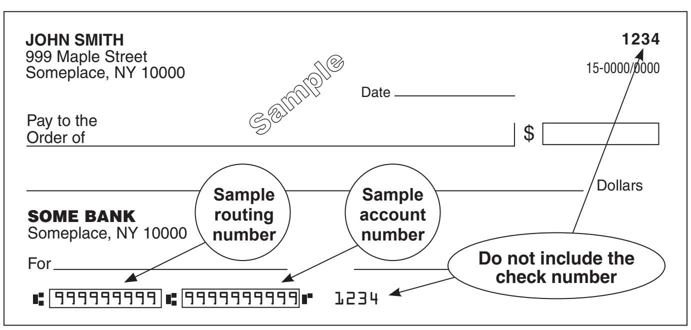
Note: Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check, money order, or credit card (see above); or if you are requesting a refund, we will send your refund to the mailing address on your return.

The following requirements apply to both direct deposit and electronic funds withdrawal:

On line 73a, mark an ***X*** in the box for the type of account:

- If you mark personal or business checking, enter the account number shown on your checks. (On the sample check below, the account number is 9999999999. **Do not** include the check number.)
- If you mark personal or business savings, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

Enter **your** (not the *Sample routing number* from check image below) bank's 9-digit routing number on line 73b. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is *999999999*.



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

If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 73b.

Enter **your** (not the *Sample account number* from check image above) account number on line 73c. The number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

Contact your bank if you need to verify routing and account numbers or confirm that it will accept your direct deposit or process your electronic funds withdrawal.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call 518-457-5181. Please allow six to eight weeks for processing your return.

Line 74 – 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 70 you want electronically withdrawn. Enter a due 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.

(continued)

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, and you are not required to submit Form IT-203-C, you must both sign Form IT-203. If you are required to submit Form IT-203-C, only the spouse with New York source income must sign Form IT-203. **Your return cannot be processed** if you do not properly sign it and submit a signed Form IT-203-C, if required. Keep your signature(s) within the spaces 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 48.

Daytime phone number

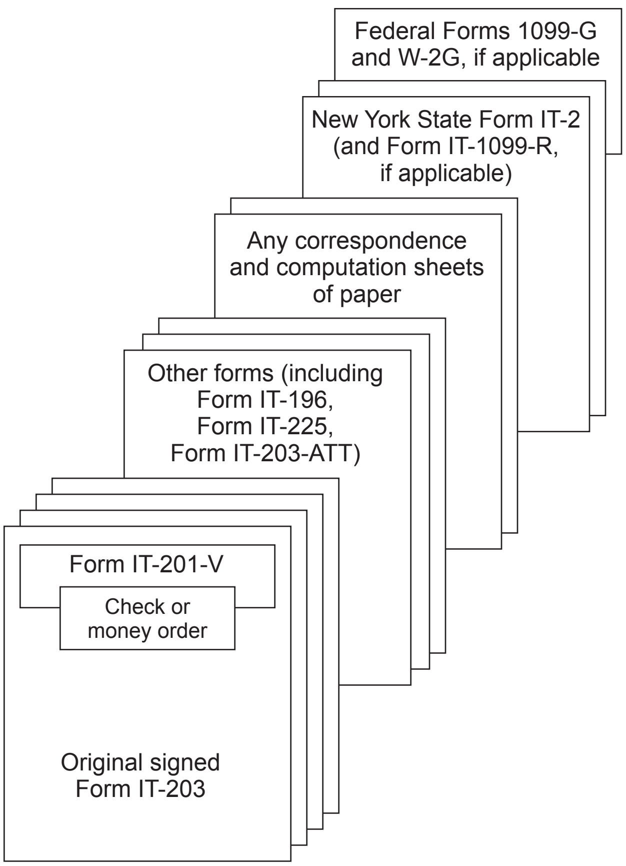
This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

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-225, and Form IT-203-ATT
- 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, 2019.
- 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.

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-203. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-203.

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 2018.

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 67 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*.
- New York's 529 Advisor Guided College Savings Program, by calling 1-800-774-2108 or visiting *www.ny529advisor.com*; or

Instructions for Form IT-203-ATT, *Other Tax Credits and Taxes*

Purpose of Form IT-203-ATT

If you are claiming other New York State, New York City, Yonkers, or MCTMT credits that are not entered directly on Form IT-203, or if you are subject to other New York State taxes, you must complete Form IT-203-ATT and submit it with your Form IT-203.

Line instructions

Enter your name and social security number as they are listed on your Form IT-203. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-203.

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 9 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-203-ATT.

You must submit all applicable credit forms and tax computations with Form IT-203.

See the specific instructions for lines 2, 7, 10, and 11 below.

Line A

If you (or an S corporation of which you are a shareholder, or partnership of which you are a partner) are convicted of an offense defined in New York State Penal Law Article 200 *(Bribery Involving Public Servants and Related Offenses)* or 496 *(Corrupting the Government)*, or section 195.20 *(Defrauding the Government)*, you must mark an ***X*** in the *Yes* box. If you marked *Yes*, you are not eligible for any tax credit allowed under Tax Law Article 9, 9-A, or 33, or any business tax credits allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A.

Line 2

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 the District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percentage 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.

Instructions for Form IT-203-ATT *(continued)*

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 2.

*These amounts should be provided to you by the trust.

Line 7 – 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 7a-7n.

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 7a-7n.

Lines 10 and 11

If you wrote *EIC* in the box to the left of line 43 on Form IT-203 because you are having the IRS compute your earned income credit, write *EIC* in the box(es) (not in the money column(s)) to the left of line(s) 10 or 11; leave the money column(s) blank.

Line 19

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-203-ATT. Enter the amount of the payment you received and code ***055*** on a line between lines 19a and 19l.

Instructions for Form IT-203-B, *Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet*

Schedule A – Allocation of wage and salary income to New York State

If any amount included on line 1 of Form IT-203 in the *Federal amount* column represents wage and salary income earned from work within New York State and outside of New York State while a nonresident, and that income does not depend directly on the volume of the business transacted (for example, hourly wages), you must complete Schedule A to compute the amount earned in New York State. For each job where such wages or salaries were earned both inside New York State and outside New York State, you must complete a separate Schedule A.

If you were married and both you and your spouse worked in New York State and earned wages subject to allocation, each of you must complete a separate Schedule A for each job with allocable wages.

Work days are days on which you were required to perform the usual duties of your job. Any allowance for days worked outside New York State must be based upon the performance of services which, because of necessity (not convenience) of the employer, obligate the employee to out-of-state duties in the service of his or her employer. Such duties are those which, by their very nature can not be performed at the employer's place of business.

Applying the above principles, normal work days spent at home are considered days worked in New York State, and days spent working at home that are not normal work days are considered to be nonworking days. Under this rule, days worked at home are considered New York work days only if the employee's assigned or primary work location is at an established office or other bona fide place of business of the employer *(a bona fide employer office)* in New York State. If the employee's assigned or primary work location is at an established office or other bona fide place of business of the employer outside New York State, then any normal work day worked at home would be treated as a day worked outside New York State.

If an employee's assigned or primary office is in New York State, any normal work day spent at the home office will be treated as a day worked outside the state if the employee's home office is a *bona fide employer office*. Any day spent at the home office that is not a normal work day would be considered a nonworking day. For more information on a *bona fide employer office*, see TSB-M-06(5)I, *New York Tax Treatment of Nonresidents and Part-Year Residents Application of the* Convenience of the Employer *Test to Telecommuters and Others*. This TSB-M is available on the Tax Department's website.

Line instructions

Line 1a – Enter the total number of days you were employed at this job during the year while you were a nonresident. If you were employed at the same job from January 1 through December 31, you would enter ***365*** (except in leap years). If the period of employment is less than a full year, enter the actual period of employment. If you were employed in and out of New York State for separate periods of 170 days by one employer and 195 days by another employer, you would enter ***170*** on the first Schedule A, line 1a, and enter ***195*** on the second Schedule A, line 2a.

Line 1b – Enter the total number of Saturdays and Sundays not worked during this period of employment.

Line 1c – Enter the total number of holidays (such as Christmas, Thanksgiving or Columbus Day) not worked during this period of employment.

Line 1d – Enter the total number of days you did not work because of sickness during this period of employment.

Line 1e – Enter the total number of days you did not work because you were on vacation during this period of employment.

Line 1f – Enter the total number of days you did not work for other reasons during this period of employment.

Line 1o – Enter the amount of wages, salaries, tips, etc. earned during the nonresident period. If you changed your residence into or out of New York State during the year, do not include any income earned during the resident period in this amount.

Instructions for Form IT-203-B *(continued)*

Line 1p – If you have to allocate wages or salaries received from more than one job, total the line p amounts from all Schedule A sections and include the total on Form IT-203, line 1, in the *New York State amount* column.

If you are married filing jointly, include the combined amounts of wages allocated to New York from the separate Schedule A sections completed by you and your spouse on Form IT-203, line 1, in the *New York State amount* column.

⚠ **Failure to complete Schedule A and submit it with your Form IT-203 will result in a delay in the processing of your return.**

Schedule B – Living quarters maintained in New York State by a nonresident

Complete this schedule if you marked the *Yes* box at item H on Form IT-203. If you or your spouse had living quarters available for your use in New York State during any part of 2018, (whether or not you personally used those living quarters for any part of the year) enter the address(es). These living quarters would include a house, apartment, co-op or any other living quarters that are suitable for year-round use, **maintained or paid for by you or your spouse,** or any living quarters **maintained for your 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.

Enter the number of days you were in New York State, even if on personal business. (**Married filing jointly?** If both spouses spent days in New York State, enter the higher number of days.) Do not count days you traveled through New York State to use a common carrier such as an airplane, train, or bus.

Note: If you marked the *Yes* box at item H, and you spent 184 days or more (any part of a day is a day for this purpose) in New York State, you may be considered a resident for New York State income tax purposes. The determination of residency is based on the facts and circumstances of your own situation. See the definition of *Resident, Nonresident,* and *Part-year resident* in these instructions and the *Nonresident Audit Guidelines* available on our website.

In addition, if you marked the *Yes* box at item H and the living quarters were located in New York City or Yonkers, you may also be considered a resident of New York City or Yonkers for income tax filing purposes.

If you meet the definition of a resident of New York State, New York City, or Yonkers, you may **not** file Form IT-203. You must file Form IT-201, *Resident Income Tax Return*.

Schedule C – College tuition itemized deduction worksheet

If you, your spouse, or your dependent(s) were a student enrolled at or attending an institution of higher education, you may be entitled to a college tuition itemized deduction. The maximum deduction allowed is $10,000 per eligible student.

You must complete Schedule C and submit Form IT-203-B with your return if you are claiming the college tuition itemized deduction.

Note: If a student is claimed as a dependent on another person's New York State tax return, only the person who claims the student as a dependent may claim the itemized deduction. If a student is **not** claimed as a dependent on another person's New York State tax return, only the student may claim the itemized deduction.

Eligible student includes the taxpayer, the taxpayer's spouse, and the taxpayer's dependent (for whom an exemption for New York State income tax purposes is allowed).

An *institution of higher education* means any institution of higher education or business, trade, technical, or other occupational school, located in or out of New York State. The institution must be recognized and approved by either the regents of the University of New York or a nationally recognized accrediting agency or association accepted by the regents. In addition, the institution or school must provide a course of study leading to the granting of a post-secondary degree, certificate, or diploma.

Where referenced on Schedule C and in these instructions, the term *college or university* includes all the above institutions.

Qualified college tuition expenses include tuition required for the enrollment or attendance of the eligible student at an institution of higher education. The expenses may be paid by cash, check, credit card, or with borrowed funds. The eligible student does not need to be enrolled in a degree program or attend full time for the expenses to qualify. **However, only expenses for undergraduate enrollment or attendance qualify**. Expenses for enrollment or attendance at elementary or secondary public, private, or religious schools, or in a course of study leading to the granting of a postbaccalaureate or other graduate degree **do not** qualify.

Payments on behalf of an eligible student from a qualified state tuition program (such as **New York's** 529 college savings program) are considered qualified tuition expenses for purposes of the college tuition deduction. If you claim the student as a dependent, these payments are treated as paid by you.

Generally, qualified tuition expenses paid on behalf of an eligible student by someone other than the student (such as a relative) are treated as paid by the student. However, if the eligible student is claimed as a dependent on another person's New York State income tax return, only the person who claims the student as a dependent for income tax purposes may claim the deduction for college tuition expenses that were paid (or treated as paid) by the student. This is the case even if the expenses were paid from the student's earnings, gifts, inheritances, or savings.

If you or the eligible student claims a federal deduction or credit for qualified college tuition expenses, you can still use these expenses to compute the college tuition itemized deduction.

Qualified tuition expenses do not include:

- tuition paid through the receipt of scholarships or financial aid (for this purpose, financial aid does not mean student loans, other loans and grants that must be repaid either before or after the student ceases attending school);
- amounts paid for room and board, insurance, medical expenses (including student health fees), transportation, or other similar personal, living, or family expenses; or
- fees for course-related books, supplies, equipment, and nonacademic activities, even if the fees are required to be paid to the institution as a condition of enrollment or attendance.

Instructions for Form IT-203-B *(continued)*

Special rules

Limitation

The maximum amount of qualified college tuition expenses allowed for each eligible student is $10,000. However, there is no limit on the number of eligible students for whom you may claim the itemized deduction.

Spouses filing separately

If you and your spouse are filing separate returns, you may each claim your separately computed college tuition itemized deduction. However, you must each claim your separately computed itemized deduction based only upon the amount of qualified college tuition expenses you paid (or that were treated as if paid by you) for yourself, your spouse, or a person who you claim as a dependent on your separate return. You cannot claim expenses for a dependent claimed by your spouse.

For more information on the college tuition itemized deduction, go to our website.

Line A – Enter the first and last name of the eligible student. List each eligible student only once on line A. If you are claiming the college tuition itemized deduction for more than three students, submit a separate statement with your Form IT-203-B. Write your name and social security number on the statement.

Line C – If the eligible student is someone other than you or your spouse, the student must be claimed as a dependent on your New York State return. If the eligible student is you or your spouse, mark an ***X*** in the *No* box.

Lines D and E – Enter the EIN and name of the college or university to which qualified college tuition expenses were paid. Obtain the EIN from Form 1098-T, *Tuition Statement*, or contact the college or university.

If the eligible student attended more than one college or university during the tax year, enter the EIN and name of the last one attended.

Line F – If ***No****,* stop; these tuition expenses do not qualify for the deduction. Only expenses for undergraduate enrollment or attendance qualify.

Line G – Enter only qualified college tuition expenses paid for the eligible student in 2018.

If you paid qualified college tuition expenses in 2018 for an academic period that begins in 2019 or after, those expenses are considered eligible expenses for the 2018 college tuition itemized deduction.

Expenses reimbursed to you from your employer are not eligible for the college tuition itemized deduction. When figuring your itemized deduction, you must reduce the total of your qualified college tuition expenses by any scholarships or financial aid received or by any refunds of qualified expenses. If you have not received a refund, scholarship, or other form of financial aid before you file your tax return, reduce your qualified expenses by the amount that will be received if you can determine this amount. If the refund, scholarship, or financial aid is received after you have filed your return, you must file Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*. Compute the amount by which your deduction would have been reduced if the refund, scholarship, or financial aid had been received in the year for which you claimed the deduction.

Line H – Enter for each student listed on line A the lesser of $10,000 or the amount of qualified college tuition expenses shown on line G.

If you paid qualified college tuition expenses to more than one college or university for the same eligible student, enter the total qualified expenses paid to all institutions during 2018 for that student on one line.

— 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 tax 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** (any part of a day is a day for this purpose) in New York State during the tax year. (In this instance, you must file Form IT-201, *Resident Income Tax Return*.)

  Note: If you maintain a permanent place of abode in New York State but are claiming to be a nonresident for tax purposes, you must be able to provide adequate records to substantiate that you did not spend more than 183 days of the tax year in New York State.

  However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition. Also, if you are a military spouse domiciled in another state, but located in New York State solely to be with your spouse (who is a member of the armed services present in New York State in compliance with military orders), you are not considered a resident under this definition. For more information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*; or
- Your domicile is New York State. However, even if your domicile is New York, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

  Group A

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

  Group B

  1) You were in a foreign country for at least 450 days (any part of a day is a day for this purpose) during any period of 548 consecutive days; and
  2) You, your spouse (unless legally separated), and minor children spent **90 days or less** (any 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 tax year in which the 548-day period begins, and during the nonresident portion of the tax 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 tax year bears to 548. The following formula illustrates this condition:

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

Nonresident

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

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, and substitute *New York City* or *Yonkers* in place of *New York State*.

Special accruals for full-year nonresidents

You are subject to special accrual rules in computing your New York State personal income tax for 2018 if you meet the following criteria:

- you were a resident of New York State on December 31, 2017, or you became a resident of New York State on January 1, 2019, and
- you had accrued income (see below) for 2018.

  You have accrued income for 2018 if either of the following apply:
  - you have an item of income that was fixed and determinable in a tax year prior to 2018, but you are reporting that income for federal income tax purposes in tax year 2018; or
  - you have an item of income from a non-New York source that was fixed and determinable in tax year 2018, but you will be reporting that income for federal income tax purposes in a tax year after 2018.

Income from a non-New York source 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.

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.

Special accruals for part-year residents

Income accrues to you as a taxpayer when the amount of income becomes fixed and determinable and you have an unrestricted right to receive it.

An *accrued expense* is a cost that has been incurred but not yet paid.

If you are an individual moving out of New York State, accrued income is income you earned during your New York State resident period but did not receive until after you became a nonresident of New York State.

If you moved out of New York State, you must accrue any item of income, gain, loss, or deduction that, under an accrual method of accounting, would be reportable at the time you changed your residence. This includes income or gain you elected to report on the installment basis. You must also include the total taxable amount of lump-sum distributions subject to the separate tax on lump-sum distributions (Form IT-230).

If you are an individual moving into New York State, accrued income is income you earned from a non-New York State source during your nonresident period but received after you became a New York State resident.

If you became a resident of New York State during the tax year, you must accrue any item of income, gain, loss, or deduction that, under an accrual method of accounting, would be reportable at the time you changed your residence. However, no accrual is required or allowed for items of income, gain, loss, or deduction derived from or connected with New York State sources.

For any subsequent tax year, any item of income, gain, loss, or deduction accrued up to the time you changed your residence must be excluded in determining your New York source income, New York adjusted gross income, or total taxable amount of lump-sum distributions.

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.

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 nonresident and part-year resident beneficiary of an estate or trust must include his or her share of the estate or trust income, if any portion of that income is derived from or connected with New York sources, on Form IT-203. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 25.

Deceased taxpayers

If a taxpayer died after 2017 and before filing a return for 2018, 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 on Form IT-203. Write ***Filing as surviving spouse*** in the area where you sign the return. If someone else is the personal representative for the deceased spouse, he or she must also sign the return. The person who files the return for the deceased taxpayer should write the deceased taxpayer's date of death in the area indicated near the top of the return.

Partnerships/limited liability partnerships or companies

Partnerships, limited liability partnerships (LLPs) and limited liability companies (LLCs), limited liability investment companies (LLICs) and limited liability trust companies (LLTCs) that are treated as partnerships for federal purposes are not subject to the New York State personal income tax, but individual partners (members) of the partnerships are.

If your partnership has a partner who is a New York State resident, or if the partnership has any income from New York State sources, it must file Form IT-204, *Partnership Return*. If your partnership carried on a business in New York City, it may also have to file New York City's Form NYC-204, *Unincorporated Business Tax Return for Partnerships (including Limited Liability Companies)*. Since New York State does not administer the New York City unincorporated business tax, do not file your Form NYC-204 with your state return.

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. 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 judgement 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 37.

Members of the armed forces

If you are a New York State nonresident, your military pay is not subject to New York State tax and cannot be used to determine the amount of New York State personal income tax you must pay (see the instructions for Form IT-225, subtraction modification number S-119). However, although a military spouse's income is generally not considered to be New York source income (see *Nonresidents – New York source income*), the military spouse's income **is used** to determine the amount of New York State personal income tax you must pay (the income is included in the *Federal amount* column). Any other income that you receive from New York State sources while you are a nonresident may be subject to tax. If you have a civilian job in New York State during your off-duty hours, the income you receive is subject to income tax. Income or gain from property located in New York State, or from a business, trade, or profession carried on in this state is also subject to tax.

In addition, if you are a part-year New York State resident, certain combat pay that you received during your resident period may not be subject to tax (see the instructions for Form IT-225, subtraction modification number S-118).

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

Exclusion of, or deduction from, foreign earned income

If you are entitled to claim a federal exclusion of, or deduction from, your foreign earned income (as stated under section 911 of the Internal Revenue Code (IRC)), you are also allowed to claim it on your New York State income tax return in the *Federal amount* column. You would also be allowed to claim that portion of the federal exclusion of, or deduction from, foreign earned income in the *New York State amount* column to the extent it relates to income reported in the *New York State amount* column. If you claim either the exclusion or the deduction, submit a copy of your federal Form 2555, *Foreign Earned Income*, or Form 2555-EZ, *Foreign Earned Income Exclusion*, with your New York State income tax return.

If you have not yet qualified for the exclusion or deduction but you have filed a federal return, you must also file a New York State return. You should report all income, including income earned in any foreign country, reported on your federal return. If you later qualify for an exclusion or deduction, you can file an amended return on Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return* (see *Other forms you may have to file*). Submit a copy of federal Form 2555 or 2555-EZ with your Form IT-203-X.

U.S. nonresident aliens

If you are a U.S. nonresident alien for federal income tax purposes and are required to file federal Form 1040NR, *U.S. Nonresident Alien Income Tax Return*, or federal Form 1040NR-EZ, *U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents*, you may be required to file a New York State resident return, Form IT-201 or a New York State nonresident return, Form IT-203. See *Resident* on page 47 and *New York State nonresidents and part-year residents* beginning on page 7.

If you must file a New York return and you checked filing status box 3, 4, or 5 on federal Form 1040NR, or box 2 on federal Form 1040NR-EZ, you must compute your New York State tax as married filing separately and mark an ***X*** in box 3 at item A on your Form IT-201 or Form IT-203. It is important to note that some income items and line references used on Form IT-201 or Form IT-203 do not correspond with those shown on federal Form 1040NR or 1040NR-EZ. For example, line 12 of federal Form 1040NR or line 5 of federal Form 1040NR-EZ is used to report income from scholarships and fellowships. Since there is no corresponding line on the New York State return, report this income as other income on line 16 of Form IT-201 or Form IT-203.

Also, if you filed federal Form 1040NR you should claim the New York deduction (itemized or standard) that is more advantageous to you.

New York State net operating loss

Nonresident

The New York State net operating loss (NOL) to be included in the *New York State amount* column of a nonresident's Form IT-203 must be computed in the same manner as the corresponding federal deduction, but using only New York State items of income, gain, loss, and deduction in the computation. New York State modifications are **not** included in the computation of the NOL or in determining the amount of loss to be used in the carryback or carryover year.

It is possible, because of the above rules, for a nonresident to have a New York State NOL without having a federal NOL, or to have a New York State NOL that is larger or smaller than the corresponding federal NOL. A nonresident individual claiming a NOL for New York State purposes but not for federal income tax purposes must file Form IT-203.

Part-year resident

A part-year resident of New York State who incurs losses in the resident or nonresident period, or both, must make a separate NOL computation for each period (resident and nonresident), using only those items of income, gain, loss, or deduction attributable to each period. For the resident period, compute the NOL using only those items of income, gain, loss, and deduction that would have been reported if a separate federal return was filed for the period of New York State residence. For the nonresident period, compute the NOL using the above rules for nonresidents.

To report an NOL on Form IT-203, see the instructions for line 16, *Other income,* on page 23 and addition modification number A-215 in the instructions for Form IT-225.

File Form IT-203-X to claim a personal income tax refund based upon an NOL carryback. File Form IT-201-X to claim a refund based upon a **federal** NOL carryback to a tax year when you were a full-year New York State resident.

For more information on claiming a personal income tax refund based upon an NOL, see the instructions for Form IT-203-X or Form IT-201-X.

Stock options

If, as a New York State nonresident or part-year resident, you received stock options and the options you received are attributable to services performed in New York State, some or all of the federal income related to the options may be included in New York source income.

To determine the amount of federal income related to the options that must be included in New York source income, you should maintain records and documentation of your services performed in New York State. For additional information, see Form IT-203-F and its instructions.

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

In addition, you must use Form IT-203-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.

(continued)

School districts and code numbers

If you were a part-year resident of New York State, use this list to find the name and code number of the public school district located in the county where you were last a New York State resident. (If you were also a part-year resident of New York City, look for your listing after Nassau County.) 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 the nearest public school to your New York State home.

⚠ 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.

Albany

Albany **005**
Berne-Knox-Westerlo **050**
Bethlehem **051**
Cairo-Durham **076**
Cohoes **122**
Duanesburg **153**
Green Island **236**
Greenville **240**
Guilderland **246**
Menands **388**
Middleburgh **393**
Mohonasen **402**
Niskayuna **439**
North Colonie (including Maplewood) **443**
Ravena-Coeymans-Selkirk **524**
Schalmont **568**
Schoharie **572**
South Colonie **595**
Voorheesville **660**
Watervliet **674**

Allegany

Alfred-Almond **010**
Andover **017**
Arkport **021**
Belfast **044**
Bolivar-Richburg **054**
Canaseraga **083**
Canisteo-Greenwood **086**
Cuba-Rushford **138**
Dalton-Nunda (Keshequa) **320**
Fillmore **192**
Friendship **209**
Genesee Valley **018**
Hinsdale **277**
Letchworth **339**
Pioneer **498**
Portville **512**
Scio **575**
Wellsville **683**
Whitesville **702**

Bronx

Bronx **068**

Brooklyn (see *Kings*)

Broome

Afton **003**
Bainbridge-Guilford **031**
Binghamton **053**
Chenango Forks **107**
Chenango Valley **108**
Cincinnatus **113**
Deposit **146**
Greene **238**
Harpursville **259**
Johnson City **313**
Maine-Endwell **364**
Marathon **372**
Newark Valley **432**
South Mountain-Hickory **720**
Susquehanna Valley **627**
Union-Endicott **651**
Vestal **658**
Whitney Point **703**
Windsor **710**

Cattaraugus

Allegany-Limestone **011**
Cattaraugus-Little Valley **094**
Cuba-Rushford **138**
Ellicottville **181**
Forestville **198**
Franklinville **205**
Frewsburg **208**
Gowanda **230**
Hinsdale **277**
Olean **462**
Pine Valley **497**
Pioneer **498**
Portville **512**
Randolph **522**
Salamanca **556**
Springville-Griffith Institute **244**
Ten Broeck Academy and Franklinville **205**
West Valley **690**

Cayuga

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

Chautauqua

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

Chemung

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

Chenango

Afton **003**
Bainbridge-Guilford **031**
Brookfield **070**
Chenango Forks **107**
Cincinnatus **113**
DeRuyter **141**
Gilbertsville-Mount Upton **222**
Greene **238**
Harpursville **259**
Norwich **455**
Otselic Valley **606**
Oxford Academy and Central **475**
Sherburne-Earlville **582**
Sidney **586**
Unadilla Valley **422**
Whitney Point **703**

Clinton

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

Columbia

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

Cortland

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

Delaware

Andes **016**
Bainbridge-Guilford **031**
Charlotte Valley **101**
Delhi **144**
Deposit **146**
Downsville **150**
Franklin **203**
Gilboa-Conesville **223**
Hancock **256**

Delaware *(continued)*

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

Dutchess

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

Erie

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

Essex – Nassau

Essex

AuSable Valley **026**
Crown Point **137**
Elizabethtown-Lewis **179**
Keene **317**
Lake Placid **328**
Minerva **399**
Moriah **408**
Newcomb **434**
Putnam **517**
Saranac Lake **561**
Schroon Lake **573**
Ticonderoga **636**
Westport **696**
Willsboro **707**

Franklin

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

Fulton

Amsterdam **015**
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**
Wyoming **714**

Greene

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

Hamilton

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

Herkimer

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

Jefferson

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

Kings (Brooklyn)

Brooklyn **071**

Lewis

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

Livingston

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

Livingston *(continued)*

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

Madison

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

Manhattan (see *New York*)

Monroe

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

Montgomery

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

Montgomery *(continued)*

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

Nassau

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

Otsego
Bainbridge-Guilford **031**
Charlotte Valley **101**
Cherry Valley-Springfield **616**
Cobleskill-Richmondville **120**
Cooperstown **128**
Edmeston **174**
Franklin **203**
Gilbertsville-Mount Upton **222**
Laurens **336**
Milford **395**
Morris **409**
Mount Markham **412**
Oneonta **464**
Owen D. Young (Van Hornesville) **474**
Richfield Springs **533**
Schenevus **570**
Sharon Springs **579**
Sidney **586**
Unadilla Valley **422**
Unatego **649**
Worcester **711**

Putnam
Brewster **060**
Carmel **089**
Garrison **215**
Haldane **249**
Lakeland **331**
Mahopac **363**
North Salem **447**
Pawling **483**
Putnam Valley **518**
Wappingers **665**

Queens
Queens **519**

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

Richmond (Staten Island)
Staten Island **622**

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

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

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

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

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

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

Staten Island (see *Richmond*)

Steuben – Yates

Steuben

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

St. Lawrence

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

Suffolk

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

Suffolk *(continued)*

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

Sullivan

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

Tioga

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

Tompkins

Candor **085**
Cortland **134**
Dryden **152**

Tompkins *(continued)*

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

Ulster

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

Warren

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

Washington

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

Wayne

Cato-Meridian **092**
Clyde-Savannah **118**
Gananda **213**
Lyons **360**
Marion **376**
North Rose-Wolcott **446**
Newark **431**
Palmyra-Macedon **478**
Penfield **488**
Phelps-Clifton Springs (Midlakes) **493**
Port Byron **507**

Wayne *(continued)*

Red Creek **525**
Sodus **592**
Victor **659**
Wayne **678**
Webster **679**
Williamson **705**

Westchester

Ardsley **019**
Bedford **042**
Blind Brook **535**
Briarcliff Manor **061**
Bronxville **069**
Byram Hills **023**
Chappaqua **100**
Croton-Harmon **136**
Dobbs Ferry **147**
Eastchester **169**
Edgemont **172**
Elmsford **185**
Greenburgh Central 7 **237**
Harrison **260**
Hastings-on-Hudson **263**
Hendrick Hudson **267**
Irvington **301**
Katonah-Lewisboro **316**
Lakeland **331**
Mamaroneck **367**
Mount Pleasant **417**
Mount Vernon **416**
New Rochelle **428**
North Salem **447**
Ossining **471**
Peekskill **485**
Pelham **486**
Pleasantville **504**
Pocantico Hills **505**
Port Chester **508**
Putnam Valley **518**
Rye **551**
Rye Neck **552**
Scarsdale **567**
Somers **594**
Tarrytowns **633**
Tuckahoe Union Free **644**
Valhalla **654**
White Plains **699**
Yonkers **715**
Yorktown **717**

Wyoming

Alden **007**
Alexander **008**
Attica **024**
Dalton-Nunda (Keshequa) **320**
Fillmore **192**
Holland **278**
Iroquois **300**
Letchworth **339**
Pavilion **482**
Perry **490**
Pioneer **498**
Warsaw **667**
Wyoming **714**
York **716**

Yates

Dundee **154**
Geneva **219**
Marcus Whitman **374**
Naples **420**
Penn Yan **489**
Prattsburg **515**

NYS

2018 New York **State** Tax Table

⚠ If your New York adjusted gross income (line 32 of Form IT-203) is more than $107,650, you cannot use these tables. See *Tax computation — New York AGI of more than $107,650* beginning on page 64 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-203, line 37.

Example: *Mr. and Mrs. Jones are filing a joint return. Their taxable income on line 37 of Form IT-203 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 38 of Form IT-203.*

If line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York **State** tax is:		
38,200	38,250	2,107	1,811	1,949
38,250	38,300	2,110	1,814	1,953
38,300	38,350	2,113	1,817	1,956
38,350	38,400	2,117	1,820	1,959

If line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York **State** tax is:		
$0	$13	$0	$0	$0
13	25	1	1	1
25	50	2	2	2
50	100	3	3	3
100	150	5	5	5
150	200	7	7	7
200	250	9	9	9
250	300	11	11	11
300	350	13	13	13
350	400	15	15	15
400	450	17	17	17
450	500	19	19	19
500	550	21	21	21
550	600	23	23	23
600	650	25	25	25
650	700	27	27	27
700	750	29	29	29
750	800	31	31	31
800	850	33	33	33
850	900	35	35	35
900	950	37	37	37
950	1,000	39	39	39
1,000		Your New York **State** tax is:		
1,000	1,050	41	41	41
1,050	1,100	43	43	43
1,100	1,150	45	45	45
1,150	1,200	47	47	47
1,200	1,250	49	49	49
1,250	1,300	51	51	51
1,300	1,350	53	53	53
1,350	1,400	55	55	55
1,400	1,450	57	57	57
1,450	1,500	59	59	59
1,500	1,550	61	61	61
1,550	1,600	63	63	63
1,600	1,650	65	65	65
1,650	1,700	67	67	67
1,700	1,750	69	69	69
1,750	1,800	71	71	71
1,800	1,850	73	73	73
1,850	1,900	75	75	75
1,900	1,950	77	77	77
1,950	2,000	79	79	79

If line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
2,000		Your New York **State** tax is:		
2,000	2,050	81	81	81
2,050	2,100	83	83	83
2,100	2,150	85	85	85
2,150	2,200	87	87	87
2,200	2,250	89	89	89
2,250	2,300	91	91	91
2,300	2,350	93	93	93
2,350	2,400	95	95	95
2,400	2,450	97	97	97
2,450	2,500	99	99	99
2,500	2,550	101	101	101
2,550	2,600	103	103	103
2,600	2,650	105	105	105
2,650	2,700	107	107	107
2,700	2,750	109	109	109
2,750	2,800	111	111	111
2,800	2,850	113	113	113
2,850	2,900	115	115	115
2,900	2,950	117	117	117
2,950	3,000	119	119	119
3,000		Your New York **State** tax is:		
3,000	3,050	121	121	121
3,050	3,100	123	123	123
3,100	3,150	125	125	125
3,150	3,200	127	127	127
3,200	3,250	129	129	129
3,250	3,300	131	131	131
3,300	3,350	133	133	133
3,350	3,400	135	135	135
3,400	3,450	137	137	137
3,450	3,500	139	139	139
3,500	3,550	141	141	141
3,550	3,600	143	143	143
3,600	3,650	145	145	145
3,650	3,700	147	147	147
3,700	3,750	149	149	149
3,750	3,800	151	151	151
3,800	3,850	153	153	153
3,850	3,900	155	155	155
3,900	3,950	157	157	157
3,950	4,000	159	159	159

If line 37 (taxable income) is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
4,000		Your New York **State** tax is:		
4,000	4,050	161	161	161
4,050	4,100	163	163	163
4,100	4,150	165	165	165
4,150	4,200	167	167	167
4,200	4,250	169	169	169
4,250	4,300	171	171	171
4,300	4,350	173	173	173
4,350	4,400	175	175	175
4,400	4,450	177	177	177
4,450	4,500	179	179	179
4,500	4,550	181	181	181
4,550	4,600	183	183	183
4,600	4,650	185	185	185
4,650	4,700	187	187	187
4,700	4,750	189	189	189
4,750	4,800	191	191	191
4,800	4,850	193	193	193
4,850	4,900	195	195	195
4,900	4,950	197	197	197
4,950	5,000	199	199	199
5,000		Your New York **State** tax is:		
5,000	5,050	201	201	201
5,050	5,100	203	203	203
5,100	5,150	205	205	205
5,150	5,200	207	207	207
5,200	5,250	209	209	209
5,250	5,300	211	211	211
5,300	5,350	213	213	213
5,350	5,400	215	215	215
5,400	5,450	217	217	217
5,450	5,500	219	219	219
5,500	5,550	221	221	221
5,550	5,600	223	223	223
5,600	5,650	225	225	225
5,650	5,700	227	227	227
5,700	5,750	229	229	229
5,750	5,800	231	231	231
5,800	5,850	233	233	233
5,850	5,900	235	235	235
5,900	5,950	237	237	237
5,950	6,000	239	239	239

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

2018 New York **State** Tax Table

NYS

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
6,000	Your New York **State** tax is:			
6,000	6,050	241	241	241
6,050	6,100	243	243	243
6,100	6,150	245	245	245
6,150	6,200	247	247	247
6,200	6,250	249	249	249
6,250	6,300	251	251	251
6,300	6,350	253	253	253
6,350	6,400	255	255	255
6,400	6,450	257	257	257
6,450	6,500	259	259	259
6,500	6,550	261	261	261
6,550	6,600	263	263	263
6,600	6,650	265	265	265
6,650	6,700	267	267	267
6,700	6,750	269	269	269
6,750	6,800	271	271	271
6,800	6,850	273	273	273
6,850	6,900	275	275	275
6,900	6,950	277	277	277
6,950	7,000	279	279	279
7,000	Your New York **State** tax is:			
7,000	7,050	281	281	281
7,050	7,100	283	283	283
7,100	7,150	285	285	285
7,150	7,200	287	287	287
7,200	7,250	289	289	289
7,250	7,300	291	291	291
7,300	7,350	293	293	293
7,350	7,400	295	295	295
7,400	7,450	297	297	297
7,450	7,500	299	299	299
7,500	7,550	301	301	301
7,550	7,600	303	303	303
7,600	7,650	305	305	305
7,650	7,700	307	307	307
7,700	7,750	309	309	309
7,750	7,800	311	311	311
7,800	7,850	313	313	313
7,850	7,900	315	315	315
7,900	7,950	317	317	317
7,950	8,000	319	319	319
8,000	Your New York **State** tax is:			
8,000	8,050	321	321	321
8,050	8,100	323	323	323
8,100	8,150	325	325	325
8,150	8,200	327	327	327
8,200	8,250	329	329	329
8,250	8,300	331	331	331
8,300	8,350	333	333	333
8,350	8,400	335	335	335
8,400	8,450	337	337	337
8,450	8,500	339	339	339
8,500	8,550	341	341	341
8,550	8,600	343	343	343
8,600	8,650	346	345	345
8,650	8,700	348	347	347
8,700	8,750	350	349	349
8,750	8,800	352	351	351
8,800	8,850	355	353	353
8,850	8,900	357	355	355
8,900	8,950	359	357	357
8,950	9,000	361	359	359
9,000	Your New York **State** tax is:			
9,000	9,050	364	361	361
9,050	9,100	366	363	363
9,100	9,150	368	365	365
9,150	9,200	370	367	367
9,200	9,250	373	369	369
9,250	9,300	375	371	371
9,300	9,350	377	373	373
9,350	9,400	379	375	375
9,400	9,450	382	377	377
9,450	9,500	384	379	379
9,500	9,550	386	381	381
9,550	9,600	388	383	383
9,600	9,650	391	385	385
9,650	9,700	393	387	387
9,700	9,750	395	389	389
9,750	9,800	397	391	391
9,800	9,850	400	393	393
9,850	9,900	402	395	395
9,900	9,950	404	397	397
9,950	10,000	406	399	399
10,000	Your New York **State** tax is:			
10,000	10,050	409	401	401
10,050	10,100	411	403	403
10,100	10,150	413	405	405
10,150	10,200	415	407	407
10,200	10,250	418	409	409
10,250	10,300	420	411	411
10,300	10,350	422	413	413
10,350	10,400	424	415	415
10,400	10,450	427	417	417
10,450	10,500	429	419	419
10,500	10,550	431	421	421
10,550	10,600	433	423	423
10,600	10,650	436	425	425
10,650	10,700	438	427	427
10,700	10,750	440	429	429
10,750	10,800	442	431	431
10,800	10,850	445	433	433
10,850	10,900	447	435	435
10,900	10,950	449	437	437
10,950	11,000	451	439	439
11,000	Your New York **State** tax is:			
11,000	11,050	454	441	441
11,050	11,100	456	443	443
11,100	11,150	458	445	445
11,150	11,200	460	447	447
11,200	11,250	463	449	449
11,250	11,300	465	451	451
11,300	11,350	467	453	453
11,350	11,400	469	455	455
11,400	11,450	472	457	457
11,450	11,500	474	459	459
11,500	11,550	476	461	461
11,550	11,600	478	463	463
11,600	11,650	481	465	465
11,650	11,700	483	467	467
11,700	11,750	485	469	469
11,750	11,800	488	471	471
11,800	11,850	491	473	473
11,850	11,900	493	475	475
11,900	11,950	496	477	477
11,950	12,000	498	479	479
12,000	Your New York **State** tax is:			
12,000	12,050	501	481	481
12,050	12,100	504	483	483
12,100	12,150	506	485	485
12,150	12,200	509	487	487
12,200	12,250	512	489	489
12,250	12,300	514	491	491
12,300	12,350	517	493	493
12,350	12,400	519	495	495
12,400	12,450	522	497	497
12,450	12,500	525	499	499
12,500	12,550	527	501	501
12,550	12,600	530	503	503
12,600	12,650	533	505	505
12,650	12,700	535	507	507
12,700	12,750	538	509	509
12,750	12,800	540	511	511
12,800	12,850	543	513	513
12,850	12,900	546	515	515
12,900	12,950	548	517	518
12,950	13,000	551	519	520
13,000	Your New York **State** tax is:			
13,000	13,050	554	521	522
13,050	13,100	556	523	524
13,100	13,150	559	525	527
13,150	13,200	561	527	529
13,200	13,250	564	529	531
13,250	13,300	567	531	533
13,300	13,350	569	533	536
13,350	13,400	572	535	538
13,400	13,450	575	537	540
13,450	13,500	577	539	542
13,500	13,550	580	541	545
13,550	13,600	582	543	547
13,600	13,650	585	545	549
13,650	13,700	588	547	551
13,700	13,750	590	549	554
13,750	13,800	593	551	556
13,800	13,850	596	553	558
13,850	13,900	598	555	560
13,900	13,950	601	557	563
13,950	14,000	604	559	565
14,000	Your New York **State** tax is:			
14,000	14,050	607	561	567
14,050	14,100	610	563	569
14,100	14,150	613	565	572
14,150	14,200	616	567	574
14,200	14,250	619	569	576
14,250	14,300	622	571	578
14,300	14,350	625	573	581
14,350	14,400	628	575	583
14,400	14,450	631	577	585
14,450	14,500	634	579	587
14,500	14,550	637	581	590
14,550	14,600	640	583	592
14,600	14,650	643	585	594
14,650	14,700	646	587	596
14,700	14,750	649	589	599
14,750	14,800	652	591	601
14,800	14,850	655	593	603
14,850	14,900	658	595	605
14,900	14,950	660	597	608
14,950	15,000	663	599	610

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

NYS

2018 New York **State** Tax Table

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
15,000		Your New York **State** tax is:		
15,000	15,050	666	601	612
15,050	15,100	669	603	614
15,100	15,150	672	605	617
15,150	15,200	675	607	619
15,200	15,250	678	609	621
15,250	15,300	681	611	623
15,300	15,350	684	613	626
15,350	15,400	687	615	628
15,400	15,450	690	617	630
15,450	15,500	693	619	632
15,500	15,550	696	621	635
15,550	15,600	699	623	637
15,600	15,650	702	625	639
15,650	15,700	705	627	641
15,700	15,750	708	629	644
15,750	15,800	711	631	646
15,800	15,850	714	633	648
15,850	15,900	717	635	650
15,900	15,950	719	637	653
15,950	16,000	722	639	655
16,000		Your New York **State** tax is:		
16,000	16,050	725	641	657
16,050	16,100	728	643	659
16,100	16,150	731	645	662
16,150	16,200	734	647	664
16,200	16,250	737	649	666
16,250	16,300	740	651	668
16,300	16,350	743	653	671
16,350	16,400	746	655	673
16,400	16,450	749	657	675
16,450	16,500	752	659	677
16,500	16,550	755	661	680
16,550	16,600	758	663	682
16,600	16,650	761	665	684
16,650	16,700	764	667	686
16,700	16,750	767	669	689
16,750	16,800	770	671	691
16,800	16,850	773	673	693
16,850	16,900	776	675	695
16,900	16,950	778	677	698
16,950	17,000	781	679	700
17,000		Your New York **State** tax is:		
17,000	17,050	784	681	702
17,050	17,100	787	683	704
17,100	17,150	790	685	707
17,150	17,200	793	687	709
17,200	17,250	796	689	711
17,250	17,300	799	692	713
17,300	17,350	802	694	716
17,350	17,400	805	696	718
17,400	17,450	808	698	720
17,450	17,500	811	701	722
17,500	17,550	814	703	725
17,550	17,600	817	705	727
17,600	17,650	820	707	729
17,650	17,700	823	710	731
17,700	17,750	826	712	734
17,750	17,800	829	714	737
17,800	17,850	832	716	739
17,850	17,900	835	719	742
17,900	17,950	837	721	744
17,950	18,000	840	723	747

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
18,000		Your New York **State** tax is:		
18,000	18,050	843	725	750
18,050	18,100	846	728	752
18,100	18,150	849	730	755
18,150	18,200	852	732	758
18,200	18,250	855	734	760
18,250	18,300	858	737	763
18,300	18,350	861	739	765
18,350	18,400	864	741	768
18,400	18,450	867	743	771
18,450	18,500	870	746	773
18,500	18,550	873	748	776
18,550	18,600	876	750	779
18,600	18,650	879	752	781
18,650	18,700	882	755	784
18,700	18,750	885	757	786
18,750	18,800	888	759	789
18,800	18,850	891	761	792
18,850	18,900	894	764	794
18,900	18,950	896	766	797
18,950	19,000	899	768	800
19,000		Your New York **State** tax is:		
19,000	19,050	902	770	802
19,050	19,100	905	773	805
19,100	19,150	908	775	807
19,150	19,200	911	777	810
19,200	19,250	914	779	813
19,250	19,300	917	782	815
19,300	19,350	920	784	818
19,350	19,400	923	786	821
19,400	19,450	926	788	823
19,450	19,500	929	791	826
19,500	19,550	932	793	828
19,550	19,600	935	795	831
19,600	19,650	938	797	834
19,650	19,700	941	800	836
19,700	19,750	944	802	839
19,750	19,800	947	804	842
19,800	19,850	950	806	844
19,850	19,900	953	809	847
19,900	19,950	955	811	849
19,950	20,000	958	813	852
20,000		Your New York **State** tax is:		
20,000	20,050	961	815	855
20,050	20,100	964	818	857
20,100	20,150	967	820	860
20,150	20,200	970	822	863
20,200	20,250	973	824	865
20,250	20,300	976	827	868
20,300	20,350	979	829	870
20,350	20,400	982	831	873
20,400	20,450	985	833	876
20,450	20,500	988	836	878
20,500	20,550	991	838	881
20,550	20,600	994	840	884
20,600	20,650	997	842	886
20,650	20,700	1,000	845	889
20,700	20,750	1,003	847	891
20,750	20,800	1,006	849	894
20,800	20,850	1,009	851	897
20,850	20,900	1,012	854	899
20,900	20,950	1,014	856	902
20,950	21,000	1,017	858	905

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
21,000		Your New York **State** tax is:		
21,000	21,050	1,020	860	908
21,050	21,100	1,023	863	911
21,100	21,150	1,026	865	914
21,150	21,200	1,029	867	917
21,200	21,250	1,032	869	920
21,250	21,300	1,035	872	923
21,300	21,350	1,038	874	926
21,350	21,400	1,041	876	929
21,400	21,450	1,044	878	932
21,450	21,500	1,047	881	935
21,500	21,550	1,050	883	938
21,550	21,600	1,053	885	941
21,600	21,650	1,056	887	944
21,650	21,700	1,059	890	947
21,700	21,750	1,063	892	950
21,750	21,800	1,066	894	953
21,800	21,850	1,069	896	956
21,850	21,900	1,072	899	959
21,900	21,950	1,075	901	961
21,950	22,000	1,078	903	964
22,000		Your New York **State** tax is:		
22,000	22,050	1,082	905	967
22,050	22,100	1,085	908	970
22,100	22,150	1,088	910	973
22,150	22,200	1,091	912	976
22,200	22,250	1,094	914	979
22,250	22,300	1,097	917	982
22,300	22,350	1,101	919	985
22,350	22,400	1,104	921	988
22,400	22,450	1,107	923	991
22,450	22,500	1,110	926	994
22,500	22,550	1,113	928	997
22,550	22,600	1,116	930	1,000
22,600	22,650	1,120	932	1,003
22,650	22,700	1,123	935	1,006
22,700	22,750	1,126	937	1,009
22,750	22,800	1,129	939	1,012
22,800	22,850	1,132	941	1,015
22,850	22,900	1,135	944	1,018
22,900	22,950	1,139	946	1,020
22,950	23,000	1,142	948	1,023
23,000		Your New York **State** tax is:		
23,000	23,050	1,145	950	1,026
23,050	23,100	1,148	953	1,029
23,100	23,150	1,151	955	1,032
23,150	23,200	1,154	957	1,035
23,200	23,250	1,158	959	1,038
23,250	23,300	1,161	962	1,041
23,300	23,350	1,164	964	1,044
23,350	23,400	1,167	966	1,047
23,400	23,450	1,170	968	1,050
23,450	23,500	1,173	971	1,053
23,500	23,550	1,177	973	1,056
23,550	23,600	1,180	975	1,059
23,600	23,650	1,183	977	1,062
23,650	23,700	1,186	980	1,065
23,700	23,750	1,189	983	1,068
23,750	23,800	1,192	985	1,071
23,800	23,850	1,196	988	1,074
23,850	23,900	1,199	990	1,077
23,900	23,950	1,202	993	1,079
23,950	24,000	1,205	996	1,082

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

2018 New York **State** Tax Table

NYS

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
24,000		Your New York **State** tax is:		
24,000	24,050	1,208	998	1,085
24,050	24,100	1,211	1,001	1,088
24,100	24,150	1,214	1,004	1,091
24,150	24,200	1,218	1,006	1,094
24,200	24,250	1,221	1,009	1,097
24,250	24,300	1,224	1,011	1,100
24,300	24,350	1,227	1,014	1,103
24,350	24,400	1,230	1,017	1,106
24,400	24,450	1,233	1,019	1,109
24,450	24,500	1,237	1,022	1,112
24,500	24,550	1,240	1,025	1,115
24,550	24,600	1,243	1,027	1,118
24,600	24,650	1,246	1,030	1,121
24,650	24,700	1,249	1,032	1,124
24,700	24,750	1,252	1,035	1,127
24,750	24,800	1,256	1,038	1,130
24,800	24,850	1,259	1,040	1,133
24,850	24,900	1,262	1,043	1,136
24,900	24,950	1,265	1,046	1,138
24,950	25,000	1,268	1,048	1,141
25,000		Your New York **State** tax is:		
25,000	25,050	1,271	1,051	1,144
25,050	25,100	1,275	1,053	1,147
25,100	25,150	1,278	1,056	1,150
25,150	25,200	1,281	1,059	1,153
25,200	25,250	1,284	1,061	1,156
25,250	25,300	1,287	1,064	1,159
25,300	25,350	1,290	1,067	1,162
25,350	25,400	1,294	1,069	1,165
25,400	25,450	1,297	1,072	1,168
25,450	25,500	1,300	1,074	1,171
25,500	25,550	1,303	1,077	1,174
25,550	25,600	1,306	1,080	1,177
25,600	25,650	1,309	1,082	1,180
25,650	25,700	1,313	1,085	1,183
25,700	25,750	1,316	1,088	1,186
25,750	25,800	1,319	1,090	1,189
25,800	25,850	1,322	1,093	1,192
25,850	25,900	1,325	1,095	1,195
25,900	25,950	1,328	1,098	1,197
25,950	26,000	1,332	1,101	1,200
26,000		Your New York **State** tax is:		
26,000	26,050	1,335	1,103	1,203
26,050	26,100	1,338	1,106	1,206
26,100	26,150	1,341	1,109	1,209
26,150	26,200	1,344	1,111	1,212
26,200	26,250	1,347	1,114	1,215
26,250	26,300	1,351	1,116	1,218
26,300	26,350	1,354	1,119	1,221
26,350	26,400	1,357	1,122	1,224
26,400	26,450	1,360	1,124	1,227
26,450	26,500	1,363	1,127	1,230
26,500	26,550	1,366	1,130	1,233
26,550	26,600	1,370	1,132	1,236
26,600	26,650	1,373	1,135	1,239
26,650	26,700	1,376	1,137	1,242
26,700	26,750	1,379	1,140	1,245
26,750	26,800	1,382	1,143	1,248
26,800	26,850	1,385	1,145	1,251
26,850	26,900	1,389	1,148	1,254
26,900	26,950	1,392	1,151	1,256
26,950	27,000	1,395	1,153	1,259

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
27,000		Your New York **State** tax is:		
27,000	27,050	1,398	1,156	1,262
27,050	27,100	1,401	1,158	1,265
27,100	27,150	1,404	1,161	1,268
27,150	27,200	1,408	1,164	1,271
27,200	27,250	1,411	1,166	1,274
27,250	27,300	1,414	1,169	1,277
27,300	27,350	1,417	1,172	1,280
27,350	27,400	1,420	1,174	1,283
27,400	27,450	1,423	1,177	1,286
27,450	27,500	1,427	1,179	1,289
27,500	27,550	1,430	1,182	1,292
27,550	27,600	1,433	1,185	1,295
27,600	27,650	1,436	1,187	1,298
27,650	27,700	1,439	1,190	1,301
27,700	27,750	1,442	1,193	1,304
27,750	27,800	1,446	1,195	1,307
27,800	27,850	1,449	1,198	1,310
27,850	27,900	1,452	1,200	1,313
27,900	27,950	1,455	1,203	1,315
27,950	28,000	1,458	1,206	1,318
28,000		Your New York **State** tax is:		
28,000	28,050	1,461	1,209	1,321
28,050	28,100	1,465	1,212	1,324
28,100	28,150	1,468	1,215	1,327
28,150	28,200	1,471	1,218	1,330
28,200	28,250	1,474	1,221	1,333
28,250	28,300	1,477	1,224	1,336
28,300	28,350	1,480	1,227	1,339
28,350	28,400	1,484	1,230	1,342
28,400	28,450	1,487	1,233	1,345
28,450	28,500	1,490	1,236	1,348
28,500	28,550	1,493	1,239	1,351
28,550	28,600	1,496	1,242	1,354
28,600	28,650	1,499	1,245	1,357
28,650	28,700	1,503	1,248	1,360
28,700	28,750	1,506	1,251	1,363
28,750	28,800	1,509	1,254	1,366
28,800	28,850	1,512	1,257	1,369
28,850	28,900	1,515	1,260	1,372
28,900	28,950	1,518	1,262	1,374
28,950	29,000	1,521	1,265	1,377
29,000		Your New York **State** tax is:		
29,000	29,050	1,525	1,268	1,380
29,050	29,100	1,528	1,271	1,383
29,100	29,150	1,531	1,274	1,386
29,150	29,200	1,534	1,277	1,389
29,200	29,250	1,537	1,280	1,392
29,250	29,300	1,540	1,283	1,395
29,300	29,350	1,544	1,286	1,398
29,350	29,400	1,547	1,289	1,401
29,400	29,450	1,550	1,292	1,404
29,450	29,500	1,553	1,295	1,407
29,500	29,550	1,556	1,298	1,410
29,550	29,600	1,559	1,301	1,413
29,600	29,650	1,563	1,304	1,416
29,650	29,700	1,566	1,307	1,419
29,700	29,750	1,569	1,310	1,422
29,750	29,800	1,572	1,313	1,425
29,800	29,850	1,575	1,316	1,428
29,850	29,900	1,578	1,319	1,431
29,900	29,950	1,582	1,321	1,433
29,950	30,000	1,585	1,324	1,436

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
30,000		Your New York **State** tax is:		
30,000	30,050	1,588	1,327	1,439
30,050	30,100	1,591	1,330	1,442
30,100	30,150	1,594	1,333	1,445
30,150	30,200	1,597	1,336	1,448
30,200	30,250	1,601	1,339	1,451
30,250	30,300	1,604	1,342	1,454
30,300	30,350	1,607	1,345	1,457
30,350	30,400	1,610	1,348	1,460
30,400	30,450	1,613	1,351	1,463
30,450	30,500	1,616	1,354	1,466
30,500	30,550	1,620	1,357	1,469
30,550	30,600	1,623	1,360	1,472
30,600	30,650	1,626	1,363	1,475
30,650	30,700	1,629	1,366	1,478
30,700	30,750	1,632	1,369	1,481
30,750	30,800	1,635	1,372	1,484
30,800	30,850	1,639	1,375	1,487
30,850	30,900	1,642	1,378	1,490
30,900	30,950	1,645	1,380	1,492
30,950	31,000	1,648	1,383	1,495
31,000		Your New York **State** tax is:		
31,000	31,050	1,651	1,386	1,498
31,050	31,100	1,654	1,389	1,501
31,100	31,150	1,658	1,392	1,504
31,150	31,200	1,661	1,395	1,507
31,200	31,250	1,664	1,398	1,510
31,250	31,300	1,667	1,401	1,513
31,300	31,350	1,670	1,404	1,516
31,350	31,400	1,673	1,407	1,519
31,400	31,450	1,677	1,410	1,522
31,450	31,500	1,680	1,413	1,525
31,500	31,550	1,683	1,416	1,528
31,550	31,600	1,686	1,419	1,531
31,600	31,650	1,689	1,422	1,534
31,650	31,700	1,692	1,425	1,537
31,700	31,750	1,696	1,428	1,540
31,750	31,800	1,699	1,431	1,543
31,800	31,850	1,702	1,434	1,546
31,850	31,900	1,705	1,437	1,549
31,900	31,950	1,708	1,439	1,551
31,950	32,000	1,711	1,442	1,554
32,000		Your New York **State** tax is:		
32,000	32,050	1,715	1,445	1,557
32,050	32,100	1,718	1,448	1,560
32,100	32,150	1,721	1,451	1,563
32,150	32,200	1,724	1,454	1,566
32,200	32,250	1,727	1,457	1,570
32,250	32,300	1,730	1,460	1,573
32,300	32,350	1,734	1,463	1,576
32,350	32,400	1,737	1,466	1,579
32,400	32,450	1,740	1,469	1,582
32,450	32,500	1,743	1,472	1,585
32,500	32,550	1,746	1,475	1,589
32,550	32,600	1,749	1,478	1,592
32,600	32,650	1,753	1,481	1,595
32,650	32,700	1,756	1,484	1,598
32,700	32,750	1,759	1,487	1,601
32,750	32,800	1,762	1,490	1,604
32,800	32,850	1,765	1,493	1,608
32,850	32,900	1,768	1,496	1,611
32,900	32,950	1,772	1,498	1,614
32,950	33,000	1,775	1,501	1,617

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

NYS

2018 New York **State** Tax Table

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
33,000		Your New York **State** tax is:		
33,000	33,050	1,778	1,504	1,620
33,050	33,100	1,781	1,507	1,623
33,100	33,150	1,784	1,510	1,627
33,150	33,200	1,787	1,513	1,630
33,200	33,250	1,791	1,516	1,633
33,250	33,300	1,794	1,519	1,636
33,300	33,350	1,797	1,522	1,639
33,350	33,400	1,800	1,525	1,642
33,400	33,450	1,803	1,528	1,646
33,450	33,500	1,806	1,531	1,649
33,500	33,550	1,810	1,534	1,652
33,550	33,600	1,813	1,537	1,655
33,600	33,650	1,816	1,540	1,658
33,650	33,700	1,819	1,543	1,661
33,700	33,750	1,822	1,546	1,665
33,750	33,800	1,825	1,549	1,668
33,800	33,850	1,829	1,552	1,671
33,850	33,900	1,832	1,555	1,674
33,900	33,950	1,835	1,557	1,677
33,950	34,000	1,838	1,560	1,680
34,000		Your New York **State** tax is:		
34,000	34,050	1,841	1,563	1,684
34,050	34,100	1,844	1,566	1,687
34,100	34,150	1,847	1,569	1,690
34,150	34,200	1,851	1,572	1,693
34,200	34,250	1,854	1,575	1,696
34,250	34,300	1,857	1,578	1,699
34,300	34,350	1,860	1,581	1,703
34,350	34,400	1,863	1,584	1,706
34,400	34,450	1,866	1,587	1,709
34,450	34,500	1,870	1,590	1,712
34,500	34,550	1,873	1,593	1,715
34,550	34,600	1,876	1,596	1,718
34,600	34,650	1,879	1,599	1,722
34,650	34,700	1,882	1,602	1,725
34,700	34,750	1,885	1,605	1,728
34,750	34,800	1,889	1,608	1,731
34,800	34,850	1,892	1,611	1,734
34,850	34,900	1,895	1,614	1,737
34,900	34,950	1,898	1,616	1,740
34,950	35,000	1,901	1,619	1,744
35,000		Your New York **State** tax is:		
35,000	35,050	1,904	1,622	1,747
35,050	35,100	1,908	1,625	1,750
35,100	35,150	1,911	1,628	1,753
35,150	35,200	1,914	1,631	1,756
35,200	35,250	1,917	1,634	1,759
35,250	35,300	1,920	1,637	1,763
35,300	35,350	1,923	1,640	1,766
35,350	35,400	1,927	1,643	1,769
35,400	35,450	1,930	1,646	1,772
35,450	35,500	1,933	1,649	1,775
35,500	35,550	1,936	1,652	1,778
35,550	35,600	1,939	1,655	1,782
35,600	35,650	1,942	1,658	1,785
35,650	35,700	1,946	1,661	1,788
35,700	35,750	1,949	1,664	1,791
35,750	35,800	1,952	1,667	1,794
35,800	35,850	1,955	1,670	1,797
35,850	35,900	1,958	1,673	1,801
35,900	35,950	1,961	1,675	1,804
35,950	36,000	1,965	1,678	1,807

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
36,000		Your New York **State** tax is:		
36,000	36,050	1,968	1,681	1,810
36,050	36,100	1,971	1,684	1,813
36,100	36,150	1,974	1,687	1,816
36,150	36,200	1,977	1,690	1,820
36,200	36,250	1,980	1,693	1,823
36,250	36,300	1,984	1,696	1,826
36,300	36,350	1,987	1,699	1,829
36,350	36,400	1,990	1,702	1,832
36,400	36,450	1,993	1,705	1,835
36,450	36,500	1,996	1,708	1,839
36,500	36,550	1,999	1,711	1,842
36,550	36,600	2,003	1,714	1,845
36,600	36,650	2,006	1,717	1,848
36,650	36,700	2,009	1,720	1,851
36,700	36,750	2,012	1,723	1,854
36,750	36,800	2,015	1,726	1,858
36,800	36,850	2,018	1,729	1,861
36,850	36,900	2,022	1,732	1,864
36,900	36,950	2,025	1,734	1,867
36,950	37,000	2,028	1,737	1,870
37,000		Your New York **State** tax is:		
37,000	37,050	2,031	1,740	1,873
37,050	37,100	2,034	1,743	1,877
37,100	37,150	2,037	1,746	1,880
37,150	37,200	2,041	1,749	1,883
37,200	37,250	2,044	1,752	1,886
37,250	37,300	2,047	1,755	1,889
37,300	37,350	2,050	1,758	1,892
37,350	37,400	2,053	1,761	1,896
37,400	37,450	2,056	1,764	1,899
37,450	37,500	2,060	1,767	1,902
37,500	37,550	2,063	1,770	1,905
37,550	37,600	2,066	1,773	1,908
37,600	37,650	2,069	1,776	1,911
37,650	37,700	2,072	1,779	1,915
37,700	37,750	2,075	1,782	1,918
37,750	37,800	2,079	1,785	1,921
37,800	37,850	2,082	1,788	1,924
37,850	37,900	2,085	1,791	1,927
37,900	37,950	2,088	1,793	1,930
37,950	38,000	2,091	1,796	1,934
38,000		Your New York **State** tax is:		
38,000	38,050	2,094	1,799	1,937
38,050	38,100	2,098	1,802	1,940
38,100	38,150	2,101	1,805	1,943
38,150	38,200	2,104	1,808	1,946
38,200	38,250	2,107	1,811	1,949
38,250	38,300	2,110	1,814	1,953
38,300	38,350	2,113	1,817	1,956
38,350	38,400	2,117	1,820	1,959
38,400	38,450	2,120	1,823	1,962
38,450	38,500	2,123	1,826	1,965
38,500	38,550	2,126	1,829	1,968
38,550	38,600	2,129	1,832	1,972
38,600	38,650	2,132	1,835	1,975
38,650	38,700	2,136	1,838	1,978
38,700	38,750	2,139	1,841	1,981
38,750	38,800	2,142	1,844	1,984
38,800	38,850	2,145	1,847	1,987
38,850	38,900	2,148	1,850	1,991
38,900	38,950	2,151	1,852	1,994
38,950	39,000	2,154	1,855	1,997

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
39,000		Your New York **State** tax is:		
39,000	39,050	2,158	1,858	2,000
39,050	39,100	2,161	1,861	2,003
39,100	39,150	2,164	1,864	2,006
39,150	39,200	2,167	1,867	2,010
39,200	39,250	2,170	1,870	2,013
39,250	39,300	2,173	1,873	2,016
39,300	39,350	2,177	1,876	2,019
39,350	39,400	2,180	1,879	2,022
39,400	39,450	2,183	1,882	2,025
39,450	39,500	2,186	1,885	2,029
39,500	39,550	2,189	1,888	2,032
39,550	39,600	2,192	1,891	2,035
39,600	39,650	2,196	1,894	2,038
39,650	39,700	2,199	1,897	2,041
39,700	39,750	2,202	1,900	2,044
39,750	39,800	2,205	1,903	2,047
39,800	39,850	2,208	1,906	2,051
39,850	39,900	2,211	1,909	2,054
39,900	39,950	2,215	1,911	2,057
39,950	40,000	2,218	1,914	2,060
40,000		Your New York **State** tax is:		
40,000	40,050	2,221	1,917	2,063
40,050	40,100	2,224	1,920	2,066
40,100	40,150	2,227	1,923	2,070
40,150	40,200	2,230	1,926	2,073
40,200	40,250	2,234	1,929	2,076
40,250	40,300	2,237	1,932	2,079
40,300	40,350	2,240	1,935	2,082
40,350	40,400	2,243	1,938	2,085
40,400	40,450	2,246	1,941	2,089
40,450	40,500	2,249	1,944	2,092
40,500	40,550	2,253	1,947	2,095
40,550	40,600	2,256	1,950	2,098
40,600	40,650	2,259	1,953	2,101
40,650	40,700	2,262	1,956	2,104
40,700	40,750	2,265	1,959	2,108
40,750	40,800	2,268	1,962	2,111
40,800	40,850	2,272	1,965	2,114
40,850	40,900	2,275	1,968	2,117
40,900	40,950	2,278	1,970	2,120
40,950	41,000	2,281	1,973	2,123
41,000		Your New York **State** tax is:		
41,000	41,050	2,284	1,976	2,127
41,050	41,100	2,287	1,979	2,130
41,100	41,150	2,291	1,982	2,133
41,150	41,200	2,294	1,985	2,136
41,200	41,250	2,297	1,988	2,139
41,250	41,300	2,300	1,991	2,142
41,300	41,350	2,303	1,994	2,146
41,350	41,400	2,306	1,997	2,149
41,400	41,450	2,310	2,000	2,152
41,450	41,500	2,313	2,003	2,155
41,500	41,550	2,316	2,006	2,158
41,550	41,600	2,319	2,009	2,161
41,600	41,650	2,322	2,012	2,165
41,650	41,700	2,325	2,015	2,168
41,700	41,750	2,329	2,018	2,171
41,750	41,800	2,332	2,021	2,174
41,800	41,850	2,335	2,024	2,177
41,850	41,900	2,338	2,027	2,180
41,900	41,950	2,341	2,029	2,184
41,950	42,000	2,344	2,032	2,187

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

2018 New York **State** Tax Table

NYS

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
42,000	Your New York **State** tax is:			
42,000	42,050	2,348	2,035	2,190
42,050	42,100	2,351	2,038	2,193
42,100	42,150	2,354	2,041	2,196
42,150	42,200	2,357	2,044	2,199
42,200	42,250	2,360	2,047	2,203
42,250	42,300	2,363	2,050	2,206
42,300	42,350	2,367	2,053	2,209
42,350	42,400	2,370	2,056	2,212
42,400	42,450	2,373	2,059	2,215
42,450	42,500	2,376	2,062	2,218
42,500	42,550	2,379	2,065	2,222
42,550	42,600	2,382	2,068	2,225
42,600	42,650	2,386	2,071	2,228
42,650	42,700	2,389	2,074	2,231
42,700	42,750	2,392	2,077	2,234
42,750	42,800	2,395	2,080	2,237
42,800	42,850	2,398	2,083	2,241
42,850	42,900	2,401	2,086	2,244
42,900	42,950	2,405	2,088	2,247
42,950	43,000	2,408	2,091	2,250
43,000	Your New York **State** tax is:			
43,000	43,050	2,411	2,095	2,253
43,050	43,100	2,414	2,098	2,256
43,100	43,150	2,417	2,101	2,260
43,150	43,200	2,420	2,104	2,263
43,200	43,250	2,424	2,107	2,266
43,250	43,300	2,427	2,110	2,269
43,300	43,350	2,430	2,114	2,272
43,350	43,400	2,433	2,117	2,275
43,400	43,450	2,436	2,120	2,279
43,450	43,500	2,439	2,123	2,282
43,500	43,550	2,443	2,126	2,285
43,550	43,600	2,446	2,129	2,288
43,600	43,650	2,449	2,133	2,291
43,650	43,700	2,452	2,136	2,294
43,700	43,750	2,455	2,139	2,298
43,750	43,800	2,458	2,142	2,301
43,800	43,850	2,462	2,145	2,304
43,850	43,900	2,465	2,148	2,307
43,900	43,950	2,468	2,152	2,310
43,950	44,000	2,471	2,155	2,313
44,000	Your New York **State** tax is:			
44,000	44,050	2,474	2,158	2,317
44,050	44,100	2,477	2,161	2,320
44,100	44,150	2,480	2,164	2,323
44,150	44,200	2,484	2,167	2,326
44,200	44,250	2,487	2,171	2,329
44,250	44,300	2,490	2,174	2,332
44,300	44,350	2,493	2,177	2,336
44,350	44,400	2,496	2,180	2,339
44,400	44,450	2,499	2,183	2,342
44,450	44,500	2,503	2,186	2,345
44,500	44,550	2,506	2,190	2,348
44,550	44,600	2,509	2,193	2,351
44,600	44,650	2,512	2,196	2,355
44,650	44,700	2,515	2,199	2,358
44,700	44,750	2,518	2,202	2,361
44,750	44,800	2,522	2,205	2,364
44,800	44,850	2,525	2,209	2,367
44,850	44,900	2,528	2,212	2,370
44,900	44,950	2,531	2,215	2,373
44,950	45,000	2,534	2,218	2,377

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
45,000	Your New York **State** tax is:			
45,000	45,050	2,537	2,221	2,380
45,050	45,100	2,541	2,224	2,383
45,100	45,150	2,544	2,228	2,386
45,150	45,200	2,547	2,231	2,389
45,200	45,250	2,550	2,234	2,392
45,250	45,300	2,553	2,237	2,396
45,300	45,350	2,556	2,240	2,399
45,350	45,400	2,560	2,243	2,402
45,400	45,450	2,563	2,247	2,405
45,450	45,500	2,566	2,250	2,408
45,500	45,550	2,569	2,253	2,411
45,550	45,600	2,572	2,256	2,415
45,600	45,650	2,575	2,259	2,418
45,650	45,700	2,579	2,262	2,421
45,700	45,750	2,582	2,265	2,424
45,750	45,800	2,585	2,269	2,427
45,800	45,850	2,588	2,272	2,430
45,850	45,900	2,591	2,275	2,434
45,900	45,950	2,594	2,278	2,437
45,950	46,000	2,598	2,281	2,440
46,000	Your New York **State** tax is:			
46,000	46,050	2,601	2,284	2,443
46,050	46,100	2,604	2,288	2,446
46,100	46,150	2,607	2,291	2,449
46,150	46,200	2,610	2,294	2,453
46,200	46,250	2,613	2,297	2,456
46,250	46,300	2,617	2,300	2,459
46,300	46,350	2,620	2,303	2,462
46,350	46,400	2,623	2,307	2,465
46,400	46,450	2,626	2,310	2,468
46,450	46,500	2,629	2,313	2,472
46,500	46,550	2,632	2,316	2,475
46,550	46,600	2,636	2,319	2,478
46,600	46,650	2,639	2,322	2,481
46,650	46,700	2,642	2,326	2,484
46,700	46,750	2,645	2,329	2,487
46,750	46,800	2,648	2,332	2,491
46,800	46,850	2,651	2,335	2,494
46,850	46,900	2,655	2,338	2,497
46,900	46,950	2,658	2,341	2,500
46,950	47,000	2,661	2,345	2,503
47,000	Your New York **State** tax is:			
47,000	47,050	2,664	2,348	2,506
47,050	47,100	2,667	2,351	2,510
47,100	47,150	2,670	2,354	2,513
47,150	47,200	2,674	2,357	2,516
47,200	47,250	2,677	2,360	2,519
47,250	47,300	2,680	2,364	2,522
47,300	47,350	2,683	2,367	2,525
47,350	47,400	2,686	2,370	2,529
47,400	47,450	2,689	2,373	2,532
47,450	47,500	2,693	2,376	2,535
47,500	47,550	2,696	2,379	2,538
47,550	47,600	2,699	2,383	2,541
47,600	47,650	2,702	2,386	2,544
47,650	47,700	2,705	2,389	2,548
47,700	47,750	2,708	2,392	2,551
47,750	47,800	2,712	2,395	2,554
47,800	47,850	2,715	2,398	2,557
47,850	47,900	2,718	2,402	2,560
47,900	47,950	2,721	2,405	2,563
47,950	48,000	2,724	2,408	2,567

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
48,000	Your New York **State** tax is:			
48,000	48,050	2,727	2,411	2,570
48,050	48,100	2,731	2,414	2,573
48,100	48,150	2,734	2,417	2,576
48,150	48,200	2,737	2,421	2,579
48,200	48,250	2,740	2,424	2,582
48,250	48,300	2,743	2,427	2,586
48,300	48,350	2,746	2,430	2,589
48,350	48,400	2,750	2,433	2,592
48,400	48,450	2,753	2,436	2,595
48,450	48,500	2,756	2,440	2,598
48,500	48,550	2,759	2,443	2,601
48,550	48,600	2,762	2,446	2,605
48,600	48,650	2,765	2,449	2,608
48,650	48,700	2,769	2,452	2,611
48,700	48,750	2,772	2,455	2,614
48,750	48,800	2,775	2,459	2,617
48,800	48,850	2,778	2,462	2,620
48,850	48,900	2,781	2,465	2,624
48,900	48,950	2,784	2,468	2,627
48,950	49,000	2,787	2,471	2,630
49,000	Your New York **State** tax is:			
49,000	49,050	2,791	2,474	2,633
49,050	49,100	2,794	2,478	2,636
49,100	49,150	2,797	2,481	2,639
49,150	49,200	2,800	2,484	2,643
49,200	49,250	2,803	2,487	2,646
49,250	49,300	2,806	2,490	2,649
49,300	49,350	2,810	2,493	2,652
49,350	49,400	2,813	2,497	2,655
49,400	49,450	2,816	2,500	2,658
49,450	49,500	2,819	2,503	2,662
49,500	49,550	2,822	2,506	2,665
49,550	49,600	2,825	2,509	2,668
49,600	49,650	2,829	2,512	2,671
49,650	49,700	2,832	2,516	2,674
49,700	49,750	2,835	2,519	2,677
49,750	49,800	2,838	2,522	2,680
49,800	49,850	2,841	2,525	2,684
49,850	49,900	2,844	2,528	2,687
49,900	49,950	2,848	2,531	2,690
49,950	50,000	2,851	2,535	2,693
50,000	Your New York **State** tax is:			
50,000	50,050	2,854	2,538	2,696
50,050	50,100	2,857	2,541	2,699
50,100	50,150	2,860	2,544	2,703
50,150	50,200	2,863	2,547	2,706
50,200	50,250	2,867	2,550	2,709
50,250	50,300	2,870	2,554	2,712
50,300	50,350	2,873	2,557	2,715
50,350	50,400	2,876	2,560	2,718
50,400	50,450	2,879	2,563	2,722
50,450	50,500	2,882	2,566	2,725
50,500	50,550	2,886	2,569	2,728
50,550	50,600	2,889	2,572	2,731
50,600	50,650	2,892	2,576	2,734
50,650	50,700	2,895	2,579	2,737
50,700	50,750	2,898	2,582	2,741
50,750	50,800	2,901	2,585	2,744
50,800	50,850	2,905	2,588	2,747
50,850	50,900	2,908	2,591	2,750
50,900	50,950	2,911	2,595	2,753
50,950	51,000	2,914	2,598	2,756

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

NYS

2018 New York **State** Tax Table

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly*	Head of a household
51,000		Your New York **State** tax is:		
51,000	51,050	2,917	2,601	2,760
51,050	51,100	2,920	2,604	2,763
51,100	51,150	2,924	2,607	2,766
51,150	51,200	2,927	2,610	2,769
51,200	51,250	2,930	2,614	2,772
51,250	51,300	2,933	2,617	2,775
51,300	51,350	2,936	2,620	2,779
51,350	51,400	2,939	2,623	2,782
51,400	51,450	2,943	2,626	2,785
51,450	51,500	2,946	2,629	2,788
51,500	51,550	2,949	2,633	2,791
51,550	51,600	2,952	2,636	2,794
51,600	51,650	2,955	2,639	2,798
51,650	51,700	2,958	2,642	2,801
51,700	51,750	2,962	2,645	2,804
51,750	51,800	2,965	2,648	2,807
51,800	51,850	2,968	2,652	2,810
51,850	51,900	2,971	2,655	2,813
51,900	51,950	2,974	2,658	2,817
51,950	52,000	2,977	2,661	2,820
52,000		Your New York **State** tax is:		
52,000	52,050	2,981	2,664	2,823
52,050	52,100	2,984	2,667	2,826
52,100	52,150	2,987	2,671	2,829
52,150	52,200	2,990	2,674	2,832
52,200	52,250	2,993	2,677	2,836
52,250	52,300	2,996	2,680	2,839
52,300	52,350	3,000	2,683	2,842
52,350	52,400	3,003	2,686	2,845
52,400	52,450	3,006	2,690	2,848
52,450	52,500	3,009	2,693	2,851
52,500	52,550	3,012	2,696	2,855
52,550	52,600	3,015	2,699	2,858
52,600	52,650	3,019	2,702	2,861
52,650	52,700	3,022	2,705	2,864
52,700	52,750	3,025	2,709	2,867
52,750	52,800	3,028	2,712	2,870
52,800	52,850	3,031	2,715	2,874
52,850	52,900	3,034	2,718	2,877
52,900	52,950	3,038	2,721	2,880
52,950	53,000	3,041	2,724	2,883
53,000		Your New York **State** tax is:		
53,000	53,050	3,044	2,728	2,886
53,050	53,100	3,047	2,731	2,889
53,100	53,150	3,050	2,734	2,893
53,150	53,200	3,053	2,737	2,896
53,200	53,250	3,057	2,740	2,899
53,250	53,300	3,060	2,743	2,902
53,300	53,350	3,063	2,747	2,905
53,350	53,400	3,066	2,750	2,908
53,400	53,450	3,069	2,753	2,912
53,450	53,500	3,072	2,756	2,915
53,500	53,550	3,076	2,759	2,918
53,550	53,600	3,079	2,762	2,921
53,600	53,650	3,082	2,766	2,924
53,650	53,700	3,085	2,769	2,927
53,700	53,750	3,088	2,772	2,931
53,750	53,800	3,091	2,775	2,934
53,800	53,850	3,095	2,778	2,937
53,850	53,900	3,098	2,781	2,940
53,900	53,950	3,101	2,785	2,943
53,950	54,000	3,104	2,788	2,946
54,000		Your New York **State** tax is:		
54,000	54,050	3,107	2,791	2,950
54,050	54,100	3,110	2,794	2,953
54,100	54,150	3,113	2,797	2,956
54,150	54,200	3,117	2,800	2,959
54,200	54,250	3,120	2,804	2,962
54,250	54,300	3,123	2,807	2,965
54,300	54,350	3,126	2,810	2,969
54,350	54,400	3,129	2,813	2,972
54,400	54,450	3,132	2,816	2,975
54,450	54,500	3,136	2,819	2,978
54,500	54,550	3,139	2,823	2,981
54,550	54,600	3,142	2,826	2,984
54,600	54,650	3,145	2,829	2,988
54,650	54,700	3,148	2,832	2,991
54,700	54,750	3,151	2,835	2,994
54,750	54,800	3,155	2,838	2,997
54,800	54,850	3,158	2,842	3,000
54,850	54,900	3,161	2,845	3,003
54,900	54,950	3,164	2,848	3,006
54,950	55,000	3,167	2,851	3,010
55,000		Your New York **State** tax is:		
55,000	55,050	3,170	2,854	3,013
55,050	55,100	3,174	2,857	3,016
55,100	55,150	3,177	2,861	3,019
55,150	55,200	3,180	2,864	3,022
55,200	55,250	3,183	2,867	3,025
55,250	55,300	3,186	2,870	3,029
55,300	55,350	3,189	2,873	3,032
55,350	55,400	3,193	2,876	3,035
55,400	55,450	3,196	2,880	3,038
55,450	55,500	3,199	2,883	3,041
55,500	55,550	3,202	2,886	3,044
55,550	55,600	3,205	2,889	3,048
55,600	55,650	3,208	2,892	3,051
55,650	55,700	3,212	2,895	3,054
55,700	55,750	3,215	2,898	3,057
55,750	55,800	3,218	2,902	3,060
55,800	55,850	3,221	2,905	3,063
55,850	55,900	3,224	2,908	3,067
55,900	55,950	3,227	2,911	3,070
55,950	56,000	3,231	2,914	3,073
56,000		Your New York **State** tax is:		
56,000	56,050	3,234	2,917	3,076
56,050	56,100	3,237	2,921	3,079
56,100	56,150	3,240	2,924	3,082
56,150	56,200	3,243	2,927	3,086
56,200	56,250	3,246	2,930	3,089
56,250	56,300	3,250	2,933	3,092
56,300	56,350	3,253	2,936	3,095
56,350	56,400	3,256	2,940	3,098
56,400	56,450	3,259	2,943	3,101
56,450	56,500	3,262	2,946	3,105
56,500	56,550	3,265	2,949	3,108
56,550	56,600	3,269	2,952	3,111
56,600	56,650	3,272	2,955	3,114
56,650	56,700	3,275	2,959	3,117
56,700	56,750	3,278	2,962	3,120
56,750	56,800	3,281	2,965	3,124
56,800	56,850	3,284	2,968	3,127
56,850	56,900	3,288	2,971	3,130
56,900	56,950	3,291	2,974	3,133
56,950	57,000	3,294	2,978	3,136
57,000		Your New York **State** tax is:		
57,000	57,050	3,297	2,981	3,139
57,050	57,100	3,300	2,984	3,143
57,100	57,150	3,303	2,987	3,146
57,150	57,200	3,307	2,990	3,149
57,200	57,250	3,310	2,993	3,152
57,250	57,300	3,313	2,997	3,155
57,300	57,350	3,316	3,000	3,158
57,350	57,400	3,319	3,003	3,162
57,400	57,450	3,322	3,006	3,165
57,450	57,500	3,326	3,009	3,168
57,500	57,550	3,329	3,012	3,171
57,550	57,600	3,332	3,016	3,174
57,600	57,650	3,335	3,019	3,177
57,650	57,700	3,338	3,022	3,181
57,700	57,750	3,341	3,025	3,184
57,750	57,800	3,345	3,028	3,187
57,800	57,850	3,348	3,031	3,190
57,850	57,900	3,351	3,035	3,193
57,900	57,950	3,354	3,038	3,196
57,950	58,000	3,357	3,041	3,200
58,000		Your New York **State** tax is:		
58,000	58,050	3,360	3,044	3,203
58,050	58,100	3,364	3,047	3,206
58,100	58,150	3,367	3,050	3,209
58,150	58,200	3,370	3,054	3,212
58,200	58,250	3,373	3,057	3,215
58,250	58,300	3,376	3,060	3,219
58,300	58,350	3,379	3,063	3,222
58,350	58,400	3,383	3,066	3,225
58,400	58,450	3,386	3,069	3,228
58,450	58,500	3,389	3,073	3,231
58,500	58,550	3,392	3,076	3,234
58,550	58,600	3,395	3,079	3,238
58,600	58,650	3,398	3,082	3,241
58,650	58,700	3,402	3,085	3,244
58,700	58,750	3,405	3,088	3,247
58,750	58,800	3,408	3,092	3,250
58,800	58,850	3,411	3,095	3,253
58,850	58,900	3,414	3,098	3,257
58,900	58,950	3,417	3,101	3,260
58,950	59,000	3,420	3,104	3,263
59,000		Your New York **State** tax is:		
59,000	59,050	3,424	3,107	3,266
59,050	59,100	3,427	3,111	3,269
59,100	59,150	3,430	3,114	3,272
59,150	59,200	3,433	3,117	3,276
59,200	59,250	3,436	3,120	3,279
59,250	59,300	3,439	3,123	3,282
59,300	59,350	3,443	3,126	3,285
59,350	59,400	3,446	3,130	3,288
59,400	59,450	3,449	3,133	3,291
59,450	59,500	3,452	3,136	3,295
59,500	59,550	3,455	3,139	3,298
59,550	59,600	3,458	3,142	3,301
59,600	59,650	3,462	3,145	3,304
59,650	59,700	3,465	3,149	3,307
59,700	59,750	3,468	3,152	3,310
59,750	59,800	3,471	3,155	3,313
59,800	59,850	3,474	3,158	3,317
59,850	59,900	3,477	3,161	3,320
59,900	59,950	3,481	3,164	3,323
59,950	60,000	3,484	3,168	3,326

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

NYS

2018 New York **State** Tax Table

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
60,000		Your New York **State** tax is:		
60,000	60,050	3,487	3,171	3,329
60,050	60,100	3,490	3,174	3,332
60,100	60,150	3,493	3,177	3,336
60,150	60,200	3,496	3,180	3,339
60,200	60,250	3,500	3,183	3,342
60,250	60,300	3,503	3,187	3,345
60,300	60,350	3,506	3,190	3,348
60,350	60,400	3,509	3,193	3,351
60,400	60,450	3,512	3,196	3,355
60,450	60,500	3,515	3,199	3,358
60,500	60,550	3,519	3,202	3,361
60,550	60,600	3,522	3,205	3,364
60,600	60,650	3,525	3,209	3,367
60,650	60,700	3,528	3,212	3,370
60,700	60,750	3,531	3,215	3,374
60,750	60,800	3,534	3,218	3,377
60,800	60,850	3,538	3,221	3,380
60,850	60,900	3,541	3,224	3,383
60,900	60,950	3,544	3,228	3,386
60,950	61,000	3,547	3,231	3,389
61,000		Your New York **State** tax is:		
61,000	61,050	3,550	3,234	3,393
61,050	61,100	3,553	3,237	3,396
61,100	61,150	3,557	3,240	3,399
61,150	61,200	3,560	3,243	3,402
61,200	61,250	3,563	3,247	3,405
61,250	61,300	3,566	3,250	3,408
61,300	61,350	3,569	3,253	3,412
61,350	61,400	3,572	3,256	3,415
61,400	61,450	3,576	3,259	3,418
61,450	61,500	3,579	3,262	3,421
61,500	61,550	3,582	3,266	3,424
61,550	61,600	3,585	3,269	3,427
61,600	61,650	3,588	3,272	3,431
61,650	61,700	3,591	3,275	3,434
61,700	61,750	3,595	3,278	3,437
61,750	61,800	3,598	3,281	3,440
61,800	61,850	3,601	3,285	3,443
61,850	61,900	3,604	3,288	3,446
61,900	61,950	3,607	3,291	3,450
61,950	62,000	3,610	3,294	3,453

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
62,000		Your New York **State** tax is:		
62,000	62,050	3,614	3,297	3,456
62,050	62,100	3,617	3,300	3,459
62,100	62,150	3,620	3,304	3,462
62,150	62,200	3,623	3,307	3,465
62,200	62,250	3,626	3,310	3,469
62,250	62,300	3,629	3,313	3,472
62,300	62,350	3,633	3,316	3,475
62,350	62,400	3,636	3,319	3,478
62,400	62,450	3,639	3,323	3,481
62,450	62,500	3,642	3,326	3,484
62,500	62,550	3,645	3,329	3,488
62,550	62,600	3,648	3,332	3,491
62,600	62,650	3,652	3,335	3,494
62,650	62,700	3,655	3,338	3,497
62,700	62,750	3,658	3,342	3,500
62,750	62,800	3,661	3,345	3,503
62,800	62,850	3,664	3,348	3,507
62,850	62,900	3,667	3,351	3,510
62,900	62,950	3,671	3,354	3,513
62,950	63,000	3,674	3,357	3,516
63,000		Your New York **State** tax is:		
63,000	63,050	3,677	3,361	3,519
63,050	63,100	3,680	3,364	3,522
63,100	63,150	3,683	3,367	3,526
63,150	63,200	3,686	3,370	3,529
63,200	63,250	3,690	3,373	3,532
63,250	63,300	3,693	3,376	3,535
63,300	63,350	3,696	3,380	3,538
63,350	63,400	3,699	3,383	3,541
63,400	63,450	3,702	3,386	3,545
63,450	63,500	3,705	3,389	3,548
63,500	63,550	3,709	3,392	3,551
63,550	63,600	3,712	3,395	3,554
63,600	63,650	3,715	3,399	3,557
63,650	63,700	3,718	3,402	3,560
63,700	63,750	3,721	3,405	3,564
63,750	63,800	3,724	3,408	3,567
63,800	63,850	3,728	3,411	3,570
63,850	63,900	3,731	3,414	3,573
63,900	63,950	3,734	3,418	3,576
63,950	64,000	3,737	3,421	3,579

If line 37 (taxable income) is –		And you are –		
At least	**But less than**	Single or Married filing separately	Married filing jointly *	Head of a household
64,000		Your New York **State** tax is:		
64,000	64,050	3,740	3,424	3,583
64,050	64,100	3,743	3,427	3,586
64,100	64,150	3,746	3,430	3,589
64,150	64,200	3,750	3,433	3,592
64,200	64,250	3,753	3,437	3,595
64,250	64,300	3,756	3,440	3,598
64,300	64,350	3,759	3,443	3,602
64,350	64,400	3,762	3,446	3,605
64,400	64,450	3,765	3,449	3,608
64,450	64,500	3,769	3,452	3,611
64,500	64,550	3,772	3,456	3,614
64,550	64,600	3,775	3,459	3,617
64,600	64,650	3,778	3,462	3,621
64,650	64,700	3,781	3,465	3,624
64,700	64,750	3,784	3,468	3,627
64,750	64,800	3,788	3,471	3,630
64,800	64,850	3,791	3,475	3,633
64,850	64,900	3,794	3,478	3,636
64,900	64,950	3,797	3,481	3,639
64,950	65,000	3,800	3,484	3,643

65,000 or more:

$65,000 or more – compute your New York **State** tax using the *New York **State** tax rate schedule* on page 63.

If the amount on line 32 is more than $107,650, see page 64.

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

New York State tax rate schedule

If your New York AGI amount on Form IT-203, line 32, is more than $107,650, see pages 64, 65, and 66 to compute your New York State tax.

Married filing jointly and qualifying widow(er) – filing status ② and ⑤

If line 37 is: over	but not over	The tax is:				
$ 0	$ 17,150			4%	of line 37	
17,150	23,600	$ 686	plus	4.5%	of the excess 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	6.33%	" " " "	43,000
161,550	323,200	9,597	plus	6.57%	" " " "	161,550
323,200	2,155,350	20,218	plus	6.85%	" " " "	323,200
2,155,350	....	145,720	plus	8.82%	" " " "	2,155,350

Single and married filing separately – filing status ① and ③

If line 37 is: over	but not over	The tax is:				
$ 0	$ 8,500			4%	of line 37	
8,500	11,700	$ 340	plus	4.5%	of the excess 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	6.33%	" " " "	21,400
80,650	215,400	4,793	plus	6.57%	" " " "	80,650
215,400	1,077,550	13,646	plus	6.85%	" " " "	215,400
1,077,550	....	72,703	plus	8.82%	" " " "	1,077,550

Head of household – filing status ④

If line 37 is: over	but not over	The tax is:				
$ 0	$ 12,800			4%	of line 37	
12,800	17,650	$ 512	plus	4.5%	of the excess 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	6.33%	" " " "	32,200
107,650	269,300	6,344	plus	6.57%	" " " "	107,650
269,300	1,616,450	16,964	plus	6.85%	" " " "	269,300
1,616,450	....	109,244	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 65 and 66).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line **32**) is **more than $107,650, but not more than $2,155,350**, and your taxable income (line **37**) is **$161,550 or less**, then you must compute your tax using this worksheet.

1 Enter your New York AGI from line 32 .... 1 ______
2 Enter your taxable income from line 37 .... 2 ______
3 Multiply line 2 by 6.33% (.0633) (**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) .... 3 ______
4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 .... 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 .... 9 ______
Enter here and on line 38.

Tax computation worksheet 2

If your New York AGI (line **32**) is **more than $161,550, but not more than $2,155,350**, and your taxable income (line **37**) 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 32 .... 1 ______
2 Enter your taxable income from line 37 .... 2 ______
3 Multiply line 2 by 6.57% (.0657) (**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) .... 3 ______
4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 .... 4 ______
5 Subtract line 4 from line 3 .... 5 ______
6 Enter $629 on line 6 .... 6 **629**
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 .... 9 ______
10 Multiply line 7 by line 9 ....10 ______
11 Add lines 4, 6, and 10 .... 11 ______
Enter here and on line 38.

Tax computation worksheet 3

If your New York AGI (line **32**) is **more than $323,200, but not more than $2,155,350**, and your taxable income (line **37**) is **more than $323,200,** then you must compute your tax using this worksheet.

1 Enter your New York AGI from line 32 .... 1 ______
2 Enter your taxable income from line 37 .... 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) .... 3 ______
4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 .... 4 ______
5 Subtract line 4 from line 3 .... 5 ______
6 Enter $1,017 on line 6 .... 6 **1,017**
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 .... 9 ______
10 Multiply line 7 by line 9 ....10 ______
11 Add lines 4, 6, and 10 ....11 ______
Enter here and on line 38.

Tax computation worksheet 4

If your New York AGI (line **32**) is **more than $2,155,350**, then you must compute your tax using this worksheet.

1 Enter your New York AGI from line 32 .... 1 ______
2 Enter your taxable income from line 37 .... 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) .... 3 ______
4 Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63 .... 4 ______
5 Subtract line 4 from line 3 .... 5 ______
6 If line 2 is **$161,550 or less**, enter $629 on line 6. If line 2 is **more than $161,550 but not more than $323,200**, enter $1,017 on line 6. If line 2 is **more than $323,200**, enter $1,922 on line 6. .... 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 .... 9 ______
10 Multiply line 7 by line 9 ....10 ______
11 Add lines 4, 6, and 10 ....11 ______
Enter here and on line 38.

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

Single and married filing separately

Tax computation worksheet 5

If your New York AGI (line **32**) is **more than $107,650, but not more than $1,077,550**, and your taxable income (line **37**) is **$215,400 or less**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.57% (.0657) (**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)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63	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 38.**	9	

Tax computation worksheet 6

If your New York AGI (line **32**) is **more than $215,400, but not more than $1,077,550**, and your taxable income (line **37**) is **more than $215,400**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$265,400 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63	4	
5	Subtract line 4 from line 3	5	
6	Enter $506 on line 6	6	506
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $215,400	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

Tax computation worksheet 7

If your New York AGI (line **32**) is **more than $1,077,550**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	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 *New York State tax rate schedule* on page 63	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$215,400 or less**, enter $506 on line 6. If line 2 is **more than $215,400**, enter $1,109 on line 6.	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	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

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

Head of household

Tax computation worksheet 8

If your New York AGI (line **32**) is **more than $107,650, but not more than $1,616,450**, and your taxable income (line **37**) is **$269,300 or less**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	Multiply line 2 by 6.57% (.0657) (**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)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63	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 38.**	9	

Tax computation worksheet 9

If your New York AGI (line **32**) is **more than $269,300, but not more than $1,616,450**, and your taxable income (line **37**) is **more than $269,300**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	2	
3	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	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63	4	
5	Subtract line 4 from line 3	5	
6	Enter $729 on line 6	6	**729**
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $269,300	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38.**	11	

Tax computation worksheet 10

If your New York AGI (line **32**) is **more than $1,616,450**, then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 32	1	
2	Enter your taxable income from line 37	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)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 63	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$269,300 or less**, enter $729 on line 6. If line 2 is **more than $269,300**, enter $1,483 on line 6.	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	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 38**.	11	

Index

IT-203-I (2018) Instructions

Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

NEW YORK STATE 2018

When to file/Important dates

April 15, 2019 Date by which you must file your 2018 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 16, 2019) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 17, 2019 Date by which you must file your 2018 New York State income tax return if you qualify to file your federal income tax return on June 17, 2019, 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 2018 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, 2019 Date by which you must file your 2018 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, 2019
June 17, 2019
September 16, 2019
January 15, 2020

These are the due dates for 2019 estimated tax payments. Generally, you must pay estimated tax if you expect to owe at least $300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim, or any amount of MCTMT.

Statute of limitations

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

Need help?

Visit our website at ***www.tax.ny.gov***
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

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 41 for additional information.