



Department of Taxation and Finance

# Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

**IT-201**

For the full year January 1, 2025, through December 31, 2025, or fiscal year beginning ...

25

and ending ...

For help completing your return, see Form IT-201-I, *Instructions for Form IT-201*.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your Social Security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's Social Security number
Mailing address (see instructions) (number and street or PO Box)			Apartment number	New York State county of residence
City, village, or post office		State	ZIP code	Country
Taxpayer's permanent home address (see instructions) (number and street or rural route)			Apartment number	School district name
City, village, or post office		State	ZIP code	Taxpayer's date of death (mmddyyyy)      Spouse's date of death (mmddyyyy)
		NY		Decedent information

**A Filing status**      ①  Single

(mark an **X** in one box):      ②  Married filing joint return  
(enter spouse's Social Security number above)

③  Married filing separate return  
(enter spouse's Social Security number above)

④  Head of household (with qualifying person)

⑤  Qualifying surviving spouse

**B Did you itemize** your deductions on  
your 2025 federal income tax return? ..... Yes  No

**C Can you be claimed** as a dependent  
on another taxpayer's federal return? ..... Yes  No

**D1** Did you have a financial account located  
in a foreign country? ..... Yes  No

**D2** (1) Did you or your spouse **maintain living  
quarters in Yonkers** for any part of 2025? ... Yes  No   
If Yes:

(2) Number of months **you** lived in Yonkers in 2025 .....

(3) Number of months **your spouse** lived in Yonkers in 2025 .....

If No:

(4) Did you or your spouse work in Yonkers while  
not living in Yonkers for any part of 2025? .... Yes  No

**E** (1) Did you or your spouse **maintain living quarters in  
NYC** (this includes the Bronx, Brooklyn, Manhattan,  
Queens, and Staten Island) during 2025? ..... Yes  No

(2) Enter the number of days spent in NYC in 2025  
(any part of a day spent in NYC is considered a day).....

**F NYC residents and NYC part-year residents only:**

(1) Number of months **you** lived in NYC in 2025 .....

(2) Number of months **your spouse** lived in NYC in 2025 .....

**G Enter your 2-character special condition  
codes if applicable** .....

## H Dependent information

First name	MI	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)

If more than 7 dependents, mark an **X** in the box.

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For office use only

**Federal income and adjustments**

1 Wages, salaries, tips, etc. ....

2 Taxable interest income ....

3 Ordinary dividends ....

4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) ....

5 Alimony received ....

6 Business income or loss (submit a copy of federal Schedule C, Form 1040) ....

7 Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040) ....

8 Other gains or losses (submit a copy of federal Form 4797) ....

9 Taxable amount of IRA distributions. If received as a beneficiary, mark an **X** in the box ..

10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an **X** in the box

11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040) ....

Whole dollars only

1	.00
2	.00
3	.00
4	.00
5	.00
6	.00
7	.00
8	.00
9	.00
10	.00
11	.00

12 Rental real estate included in line 11 ..... **12** .00

13 Farm income or loss (submit a copy of federal Schedule F, Form 1040) ....

14 Unemployment compensation ....

15 Taxable amount of Social Security benefits (also enter on line 27) ....

16 Other income *Identify:*

17 Add lines 1 through 11 and 13 through 16 .....

18 Total federal adjustments to income *Identify:*

19 Federal adjusted gross income (subtract line 18 from line 17) .....

13	.00
14	.00
15	.00
16	.00
17	.00
18	.00
19	.00

**New York additions**

20 Interest income on state and local bonds and obligations (but not those of NYS or its local governments) ....

21 Public employee 414(h) retirement contributions from your wage and tax statements ....

22 **New York's** 529 college savings program distributions ....

23 Other (Form IT-225, line 9) ....

24 Add lines 19 through 23 .....

20	.00
21	.00
22	.00
23	.00
24	.00

**New York subtractions**

25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4) .... **25** .00

26 Pensions of NYS and local governments and the federal government .... **26** .00

27 Taxable amount of Social Security benefits (from line 15) ... **27** .00

28 Interest income on U.S. government bonds ..... **28** .00

29 Pension and annuity income exclusion ..... **29** .00

30 **New York's** 529 college savings program deduction/earnings ..... **30** .00

31 Other (Form IT-225, line 18) ..... **31** .00

32 Add lines 25 through 31 .....

32	.00
33	.00

33 **New York adjusted gross income** (subtract line 32 from line 24) .....

**Standard deduction or itemized deduction**

34 Enter your **standard deduction** or your **itemized deduction** (from Form IT-196)

Mark an **X** in the appropriate box:  **Standard** - or -  **Itemized**

35 Subtract line 34 from line 33 (if line 34 is more than line 33, enter 0) .....

36 Dependent exemption amount (multiply the number of dependents listed in item H by 1,000) .....

37 **Taxable income** (subtract line 36 from line 35) .....

34	.00
35	.00
36	.00
37	.00



**Tax calculation, credits, and other taxes**

38 Taxable income (from line 37 on page 2) .....	38	.00
39 NYS tax on line 38 amount .....	39	.00
40 NYS household credit .....	40	.00
41 Resident credit .....	41	.00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7) ...	42	.00
43 Add lines 40, 41, and 42 .....	43	.00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, enter 0) .....	44	.00
45 Net other NYS taxes (Form IT-201-ATT, line 30) .....	45	.00
<b>46 Total New York State taxes (add lines 44 and 45) .....</b>	<b>46</b>	<b>.00</b>

**New York City and Yonkers taxes, credits, and surcharges, and MCTMT**

47 NYC taxable income .....	47	.00	<b>See instructions to calculate New York City and Yonkers taxes, credits, and surcharges.</b>
47a NYC resident tax on line 47 amount .....	47a	.00	
48 NYC household credit .....	48	.00	
49 Subtract line 48 from line 47a (if line 48 is more than line 47a, enter 0) .....	49	.00	
50 Part-year NYC resident tax (Form IT-360.1) .....	50	.00	
51 Other NYC taxes (Form IT-201-ATT, line 34) .....	51	.00	
52 Add lines 49, 50, and 51 .....	52	.00	
53 NYC nonrefundable credits (Form IT-201-ATT, line 10) .....	53	.00	
54 Subtract line 53 from line 52 (if line 53 is more than line 52, enter 0) .....	54	.00	
<b>54a MCTMT net earnings</b> base for Zone 1 ..	<b>54a</b>	.00	
<b>54b MCTMT net earnings</b> base for Zone 2 ..	<b>54b</b>	.00	
<b>54c MCTMT for Zone 1</b> .....	<b>54c</b>	.00	<b>See instructions to calculate the MCTMT for each zone.</b>
<b>54d MCTMT for Zone 2</b> .....	<b>54d</b>	.00	
<b>54e Total MCTMT (add lines 54c and 54d)</b> .....	<b>54e</b>	.00	
<b>55 Yonkers resident income tax surcharge</b> .....	<b>55</b>	.00	
<b>56 Yonkers nonresident earnings tax (Form Y-203)</b> .....	<b>56</b>	.00	
<b>57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)</b> .....	<b>57</b>	.00	
<b>58 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54e through 57) .....</b>	<b>58</b>	<b>.00</b>	
<b>59 Sales or use tax (do not leave blank)</b> .....	<b>59</b>	<b>.00</b>	
<b>60 Voluntary contributions (Form IT-227, Part 2, line 1)</b> .....	<b>60</b>	<b>.00</b>	
<b>61 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)</b> .....	<b>61</b>	<b>.00</b>	



62 Enter amount from line 61 .....

62 .00

**Payments and refundable credits**

63 Empire State child credit .....	63	.00
64 NYS/NYC child and dependent care credit .....	64	.00
65 NYS earned income credit (EIC) .....	65	.00
66 NYS noncustodial parent EIC .....	66	.00
67 Real property tax credit .....	67	.00
68 College tuition credit .....	68	.00
69 NYC school tax credit (fixed amount) ( <i>also complete F on page 1</i> )	69	.00
69a NYC school tax credit (rate reduction amount) .....	69a	.00
70 NYC earned income credit .....	70	.00
70a NYC income tax elimination credit .....	70a	.00
71 Other refundable credits ( <i>Form IT-201-ATT, line 18</i> ) .....	71	.00
72 Total New York State tax withheld .....	72	.00
73 Total New York City tax withheld .....	73	.00
74 Total Yonkers tax withheld .....	74	.00
75 Total estimated tax payments <b>and</b> amount paid with Form IT-370	75	.00

76 Total payments (add lines 63 through 75) .....

76 .00

If applicable, complete **Forms IT-2 and IT-1099-R** and submit them with your return.**Do not send federal Form W-2 with your return.****Your refund, amount you owe, and account information**77 Amount overpaid (*if line 76 is more than line 62, subtract line 62 from line 76*) .....

77 .00

78 Amount of line 77 available for refund (*subtract line 79 from line 77*) .....

78 .00

TIP: Use this amount to check your refund status online.

78a Amount of line 78 that you want to deposit into a NYS 529 account (*Form IT-195, line 4*) (*also submit Form IT-195*)

78a .00

78b Total refund after NYS 529 account deposit (*subtract line 78a from line 78*) .....

78b .00

**Mark one refund choice:**  **direct deposit** to checking or  
savings account (*fill in line 83*) - or -  **paper check**

79 Amount of line 77 that you want applied to your 2026  
estimated tax (*see instructions*) .....

79 .00

80 Amount you **owe** (*if line 76 is less than line 62, subtract line 76 from line 62*). To pay by electronic  
funds withdrawal, mark an **X** in the box  and fill in lines 83 and 84. If you pay by check  
or money order you **must** complete Form IT-201-V and mail it with your return. .....

80 .00

81 Estimated tax penalty (*include this amount in line 80 or  
reduce the overpayment on line 77*) .....

81 .00

82 Other penalties and interest .....

82 .00

83 Account information for direct deposit or electronic funds withdrawal.  
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an **X** in this box. 83a Account type:  Personal checking - or -  Personal savings - or -  Business checking - or -  Business savings83b Routing number  83c Account number 

84 Electronic funds withdrawal .....

Date  Amount  .00

Third-party designee? ( <i>see instr.</i> )	Print designee's name	Designee's phone number	Personal identification number (PIN)
Yes <input type="checkbox"/> No <input type="checkbox"/>	Email: <input type="text"/>	( )	

<b>▼ Paid preparer must complete ▼</b> <i>(see instructions)</i>		Preparer's NYTPRIN excl. code <input type="text"/>
Preparer's signature	Preparer's printed name <input type="text"/>	
Firm's name ( <i>or yours, if self-employed</i> )		Preparer's PTIN or SSN <input type="text"/>
Address <input type="text"/>		Employer identification number <input type="text"/>
		Date <input type="text"/>
Email: <input type="text"/>		
<b>▼ Taxpayers must sign here ▼</b>		
Your signature <input type="text"/>		
Your occupation <input type="text"/>		
Spouse's signature and occupation ( <i>if joint return</i> ) <input type="text"/>		
Date <input type="text"/>	Daytime phone number <input type="text"/>	
Email: <input type="text"/>		

See instructions for where to mail your return.

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