



Resident Income Tax Return

New York State • City of New York • City of Yonkers

IT-200-I
Instructions

Instructions for Form IT-200 and Fast Form IT-100

Highlights for 1991 (see page 2)

This booklet also contains:

Instructions for Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*

From the Commissioner

New York State has done much in recent years to modernize its income tax system and to simplify and streamline forms and filing procedures. As commissioner, I will see that every effort is made, within current fiscal realities, to maintain and improve upon the level of service the Tax Department provides.

For tax year 1991, New York State income tax rates and standard deduction amounts are unchanged. However, for taxpayers whose New York adjusted gross income exceeds \$100,000, the method of computing tax liability is changed to recapture the tax benefit from lower tax brackets. These taxpayers must compute their tax by completing a tax computation worksheet in the instructions for Form IT-201. You cannot file Form IT-200 if your New York adjusted gross income is over \$100,000; you must file Form IT-201.

In addition, the city of New York tax rates for city residents have increased. The city tax rates now range from 2.51% to 4.46%.

You can help us provide prompt service on your income tax return — and your refund, if you're entitled to one — if you'll take a few moments to review the information on page 2 of this booklet. The *Highlights* section alerts you to changes in the Tax Law, and there is a list of commonly made errors, with tips on how to avoid them. A quick review of the information on this page, and a review of the checklist on page 11, will help you avoid the kinds of errors that make it necessary for us to send back or adjust your return.

When you've completed your return, it may be a good time to plan for next year's taxes. If you owe taxes for 1991, you may want to increase your withholding for 1992 so that more tax is withheld from each paycheck. Conversely, if you get a large refund, your withholding may be higher than necessary, and unless your income is expected to change, you may want to have less tax withheld for 1992. If you decide for any reason that your withholding needs to be adjusted, file Form IT-2104, *Employee's Withholding Allowance Certificate*, with your employer.

Also, please remember that if you use a paid preparer (or, for any other reason, do not need the tax packets that we mail each year), check the box at Item E on the front of your return. Then, instead of sending you the entire packet for next year, we will simply send you a mailing label to attach to your return. This will help us reduce printing and mailing costs.

Remember, too, that if you need help with your 1991 return, you can call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. Trained technicians are available to answer any questions you may have about your 1991 New York State income tax return.

A handwritten signature in cursive script that reads 'James W. Wetzler'.

James W. Wetzler
Commissioner

IT-200 Highlights for Tax Year 1991

Due to recent New York State tax law changes, the 1990 New York State income tax rate and brackets and standard deduction amounts are retained for the 1991 tax year.

Specific changes affecting IT-200 filers for tax year 1991 include the following:

- **Lower Tax Rate Brackets Phased Out If Your New York Adjusted Income Is Over \$100,000**
If your New York adjusted gross income is over \$100,000, you must complete a tax computation worksheet in the instructions for Form IT-201; you cannot use Form IT-200.
- **Increase in City of New York Tax**
The city of New York tax rates for city of New York residents have increased. The top city of New York tax rate is 4.46%.

How to avoid mistakes that slow down the processing of your return and refund:

- **Be sure to check either the Yes or No box at Item D.**
Item D asks whether or not you can be claimed as a dependent on another taxpayer's federal return. Be sure to check either the Yes or No box, especially if you are single, since the answer determines the amount of standard deduction allowed.
- **Public employee 414(h) retirement contributions must be entered on line 9.**
If you are a Tier III or Tier IV member of the New York State and New York City Retirement Systems (including the New York State and New York City Teachers Retirement System) or an employee of the State or City University of New York who belongs to the TIAA/CREF Optional Retirement System or a New York City uniformed force member, you must enter on line 9 the amount of public employee 414(h) retirement contributions you made in 1991.
- **Check the New York standard deduction table on the back of Form IT-200 and make sure that you have claimed the correct standard deduction for your filing status on line 13.**
For example, do not claim a head of household filing status and then claim a standard deduction for a single or married filer.
- **Complete the New York Dependent Exemption Worksheet on the back of Form IT-200 and enter the line c number on line 14.**
Some taxpayers make the mistake of entering their federal exemptions on line 14. Federal exemptions may include both personal and dependent exemptions. However, only dependent exemptions are allowed on your New York State return.
- **Use the correct New York tax tables.**
Be sure you are using the correct tax table to look up your tax; some taxpayers erroneously use the city tax table to determine their state tax, and vice versa.
- **Be sure to claim the correct amount for your New York State child and dependent care credit.**
This credit is limited to 20% of your federal child care credit before any limitations. Some taxpayers erroneously claim 20% of their federal child and dependent care expenses instead of 20% of their credit. Be sure that you enter on line 18 20% of the federal child and dependent care credit, not expenses (from federal Form 1040A, Schedule 2, Part II, line 14; or, if you filed federal Form 2441, Part II, line 16, before any limitations).

Taxpayers who file federal Form 2441 and are required to complete the worksheet on page 2 of the Form 2441 instructions may find that their federal child care credit is reduced on this worksheet. Some taxpayers claim 20% of this reduced federal child and dependent care credit on their state return; however, you are actually allowed 20% of the federal credit before any limitations.
- **Nonobligated spouses should attach Form IT-280 to their returns.**
If you are a nonobligated spouse who is filing Form IT-280 to disclaim your spouse's debt, use the original Form IT-280. Do not use a photocopy. If you need to order this form, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.
- **Enter your refund or amount you owe on the correct line of your return.**
Taxpayers sometimes enter the amount they owe on the refund line (line 37) instead of on the amount you owe line (line 38). The taxpayer then expects a refund, when in fact he or she owes tax. The taxpayer must also be charged interest and penalty on the amount owed. This situation can be avoided by making sure that if you owe tax, you enter the amount owed on the correct line and pay this amount when you file your return.

Do you use a paid preparer?

If you pay someone to prepare your return and do not need the tax packet we send in our annual bulk mailing, please check the box at item E of your Form IT-200. When you check the box, we will send you a mailing label that you or your preparer should use on your 1992 return. By checking this box, you help us reduce printing and mailing costs.

Notice to Estimated Tax Filers

The Tax Department plans to begin mailing estimated tax vouchers in mid-February. Estimated tax filers can expect to receive their IT-2105 payment vouchers in late February or early March. The first installment is due April 15, 1992.

Who Must File

New York Residents

You must file a New York State resident return if you meet any of the following conditions:

- You have to file a federal return.
- You did not have to file a federal return but:

| | |
|--|---|
| your federal filing status would have been: | and you had federal adjusted gross income (plus New York additions)* of more than: |
|--|---|

single, and you can be claimed as a dependent on another taxpayer's federal return **\$2,800**

single, and you cannot be claimed as a dependent on another taxpayer's federal return or

married filing joint return or

married filing separate return or

head of household or
qualifying widow(er) **\$4,000**

** (New York additions are explained on page 6 of these instructions; see the federal instructions to find your filing status and figure your federal adjusted gross income.)*

- You want to claim a refund of any New York State, city of New York or city of Yonkers income taxes withheld from your pay.
- You are subject to the minimum income tax.
- You are subject to the separate tax on lump-sum distributions.

If you need help, call New York Taxpayer Assistance toll free at **1 800 CALL TAX (1 800 225-5829)** or see page 7 of these instructions.

Residents of New York City and Yonkers

If you were a New York City or Yonkers resident for the tax year and you have to file a New York State return, report your New York City income tax or your Yonkers resident income tax surcharge on your state return.

Nonresidents of New York City and Yonkers

If you were not a New York City or Yonkers resident for 1991 but you earned wages or self-employment income in either of these cities and you have to file a New York State income tax return, you must also file Form NYC-203, *City of New York Nonresident Earnings Tax Return*, or Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*.

If you are married, you cannot file jointly on Form NYC-203 or Form Y-203. If you each have taxable earnings, you must each file a separate Form NYC-203 and/or Form Y-203.

Forms NYC-203 and Y-203 are due at the same time as your state return and must be attached to it. For more information, see the instructions for these forms.

Homeowners and Renters

If you are a New York State resident and if your household gross income was \$18,000 or less, you may be entitled to a state tax credit for part of the real property taxes or rent you paid during the year. Qualified persons 65 or older can claim a credit of up to \$375. For qualified persons under 65, the maximum credit is \$75. To claim the credit, complete Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, and attach it to your return.

If you do not have to file an income tax return, you may still claim the credit by filing only Form IT-214.

For more information, see *Instructions for Form IT-214* on page 14 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

Deceased Taxpayers

An executor, administrator or spouse has to file a New York State return for a taxpayer who died before filing a 1991 return. 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-100, Form IT-200 or Form IT-201 depending on which federal form was filed. The filing due date is the same as if the taxpayer had lived.

If you are not an executor or administrator and are claiming a refund for a deceased taxpayer, you may have to file Form AU-281.17, *Survivor's Affidavit*. Call or write us for this form. See *How to Get Forms* on page 4 of these instructions.

Members of the Armed Forces

If you are a member of the military and a New York State resident, the amount of your military pay that is subject to federal income tax is also subject to New York income tax.

If your permanent home (domicile) was in New York State when you entered the military but you were assigned to duty outside the state, you are still a New York State resident and must file a resident return even if you are presently serving outside New York State. If your permanent home (domicile) was in New York State when you entered the military but you meet the conditions for nonresident status, your military pay is not subject to New York State income tax. If you are stationed in a foreign country when your return is due and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return.

City taxes — If you were a New York City or Yonkers resident when you entered the military and if your military pay is subject to New York State income tax, it is also subject to New York City or Yonkers taxes. However, if you meet the conditions for nonresident status, your military pay is not subject to the New York City or Yonkers nonresident earnings tax.

For more information, see Publication 361, *Military Personnel and Veterans*.

Nonresidents and Part-Year Residents

If you were not a New York State resident for 1991 or if your New York State resident status changed, and you had New York State source income, you may have to file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. For more information, see the instructions for Form IT-203.

If you were a New York State resident for all of 1991, but a New York City or Yonkers resident for only part of the year, you cannot use Form IT-200. Instead, you must complete Form IT-201 and Form IT-360.1, *Change of City Resident Status*. For more information on change of city resident status, see IT-360.1-1, *Instructions for Form IT-360.1, Change of City Resident Status*.

Which Form to File

| If you filed federal Form: | File your New York income tax return on: |
|----------------------------|---|
| 1040EZ | <p>Form IT-100 if you want us to figure your tax,</p> <p style="text-align: center;">or</p> <p>Form IT-200 if you want to figure your tax yourself or claim the real property tax credit (see <i>Homeowners and Renters</i> on this page) or you want to disclaim a spouse's debt (see <i>Collection of debts from your refund and Disclaiming of spouse's debt</i>, page 10).</p> |
| 1040A | <p>Form IT-100 if you want us to figure your tax and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income. (<i>You must use Form IT-200 if you are married and filing a separate federal return and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.</i>)</p> <p style="text-align: center;">or</p> <p>Form IT-200 if you want to figure your tax yourself and you did not have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income, or you want to claim the real property tax credit (see <i>Homeowners and Renters</i> on this page) or you want to disclaim a spouse's debt (see <i>Collection of debts from your refund and Disclaiming of spouse's debt</i>, page 10).</p> |
| 1040 | <p>Form IT-201 (but see <i>Can you file Form IT-200 instead of Form IT-201?</i> on the following page).</p> |

Which Form to File (continued)

Can you file Form IT-200 instead of Form IT-201?

Even though you filed federal Form 1040, you should file New York's shorter return, Form IT-200, instead of Form IT-201 if:

- you itemized your deductions on federal Form 1040, but your New York standard deduction is larger than your New York itemized deduction (use worksheet below); **and**
- your income was only from wages, interest, dividends, taxable refunds of state and local income taxes or unemployment compensation; **and**
- your adjustments to income are only for IRA deductions, public employee 414(h) retirement contributions, interest income on US government bonds or taxable refunds of state and local income taxes; **and**
- your taxable income is less than \$65,000; **and**
- your only New York tax credits are the child and dependent care, household or real property tax credits; **and**
- your only other income taxes are full-year New York City or Yonkers income taxes; **and**
- you didn't make estimated tax payments, you don't need to extend the time to file your return and you're a calendar-year filer.

Worksheet for Figuring Which Deduction is Larger

- a. Total itemized deductions from federal Schedule A, line 26..... a. _____
- b. State, local and foreign income taxes from federal Schedule A, lines 5 and 7... b. _____
- c. Subtract line b from line a... c. _____
- d. Enter the standard deduction that applies to your filing status:
- Single and can be claimed as a dependent..... \$2,800
- Single and cannot be claimed as a dependent..... 6,000
- Married filing joint return..... 9,500
- Married filing separate return..... 4,750
- Head of household... 7,000
- Qualifying widow(er)... 9,500 d. _____

If line d is larger than line c, you meet the first requirement in *Can you file Form IT-200 instead of Form IT-201?*, and you should file Form IT-200 if you meet the other requirements. If line c is larger than line d, your tax will be less if you file Form IT-201 and take the itemized deduction. If other adjustments to federal itemized deductions apply to you (for example, interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York State income tax), adjust line c appropriately.

No matter which federal form you filed, you must use New York Form IT-201 if:

- You have individual retirement arrangement (IRA) distributions, pension or annuity income or social security benefits included in your federal adjusted gross income.
- You have any of the following New York adjustments to income: **subtractions** for taxable social security benefits and the pension and annuity income exclusion (the subtraction for interest income on US government bonds can be made on all New York returns); **additions** to income for interest income from state and local bonds (but not those of New York State and local governments within the state) and the accelerated cost recovery system (ACRS) deduction. For information on all New York adjustments to income, see Publication 382, *How to Figure Your New York State Additions and Subtractions*.
- You can claim any of these New York tax credits:
 - resident credit
 - accumulation distribution credit
 - investment credit
 - special additional mortgage recording tax credit (shareholder of electing New York S corporation only)
 - special additional mortgage recording tax credit carryover
 - solar and wind energy credit carryover
 - economic development zone credits.

The household credit and child and dependent care credit can be claimed on all New York returns. The real property tax credit can be claimed only on Forms IT-200 and IT-201.

- You are subject to any of these taxes:
 - minimum income tax
 - separate tax on lump-sum distributions
 - add-back of investment credit on early dispositions
 - part-year city of New York resident tax
 - part-year city of Yonkers resident income tax surcharge
 - add-back of EDZ investment tax credit
 - add-back of resident credit for taxes paid to a province of Canada.
- You are claiming a 1991 estimated tax payment or an overpayment credit from your 1990 return.
- You want to apply any part of your 1991 overpayment to your estimated tax for 1992.
- You were a New York State resident for all of 1991, but a New York City or Yonkers resident for only part of the year. For more information on change of city resident status, see IT-360.1-I, *Instructions for Form IT-360.1*.
- You are filing for a taxable period other than the calendar year January 1 through December 31, 1991.
- You need an extension of time to file your return.

If you did not have to file a federal return but you must file a New York return, use your federal instructions to choose the federal form you would have filed if one had been required. Then use these instructions to choose your New York form. You will also need your federal instructions to determine your filing status, your income, adjustments to income, and the number of exemptions you may claim. If you need help, see page 7 of these instructions.

Separate returns are required for some married taxpayers who file a joint federal return. If one of you was a New York State resident and the other was a nonresident or part-year resident, you must each file a separate New York return. The New York State resident must use Form IT-200 or Form IT-201. The nonresident or part-year resident, if required to file a New York return, must use Form IT-203. However, if both of you choose to file as New York residents, you may file a joint New York State return; use Form IT-200 or Form IT-201. Some Form IT-201 filers can use Form IT-200. See *Can you file Form IT-200 instead of Form IT-201?* on this page. For the definition of resident, nonresident and part-year resident, see the instructions for Form IT-201.

How to Get Forms

You can get forms and publications at many banks and public libraries, or by using the *Forms Order Blank* in the tax packet mailed to you. You can also get forms by calling toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073. If you want to write instead of calling, address your letter to **NYS Tax Department, Taxpayer Assistance Bureau, W. A. Harriman Campus, Albany, NY 12227.**

Don't Delay Your Refund

We want to send your refund to you as soon as possible. You can help us by filing an error-free return. Be sure that you have checked your correct filing status, and that you have signed your return and attached your wage and tax statements so that we do not have to send your return back to you. Please check the figures on your return and carefully follow Steps 5, 6, 7, 8 and 9 on page 11 of these instructions.

Privacy Notification — Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

Federal/State Tax Agreement

Under authority of federal and New York State laws, the New York State Department of Taxation and Finance and the Internal Revenue Service have entered into a federal/state agreement for the mutual exchange of tax information.

Other Forms You May Have to File

Form IT-201-X, Amended Resident Income Tax 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 the tax was paid, whichever is later. However, if you file an amended federal return showing a change in your taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, or credit for child and dependent care expenses, you must also file an amended New York State return within 90 days of the date you amend your federal return.

You must also file an amended return to correct any error on your original state return,

and to report changes made by the Internal Revenue Service.

If the Internal Revenue Service changes the taxable income, tax preference items, total taxable amount or capital gain or ordinary income portion of a lump-sum distribution, or disallows your refund claim or credit for child and dependent care expenses that you reported on your federal return, you must report these changes to the New York State Tax Department within 90 days from the date the Internal Revenue Service makes its final determination.

To amend your 1991 return, you must use 1991 Form IT-201-X. Since we cannot act on your amended return until we have completed the processing of all original returns, there may be some delay in processing your amended return. If you need forms, see *How to Get Forms* on page 4.

For more information, see Publication 380, *How to Amend Your New York State Income Tax Return*.

Form CT-33-D, Tax on Premiums Paid or Payable to an Unauthorized Insurer on Risks Located Within New York State

Complete this form if you have purchased or renewed a taxable insurance contract from an insurer not authorized to transact business in New York State under a Certificate of Authority from the Superintendent of Insurance. You will be liable for a tax of 3.6% of the premium. The return must be filed within 60 days following the end of the calendar quarter in which the contract was purchased or renewed. For more information, see Form CT-33-D and TSB-M-90(9)C.

When to File

File your return as soon as you can after January 1, 1992, but no later than the due date, **April 15, 1992**. If you file late, you may have to pay penalties and interest. See *Penalties and Interest* on page 6.

Extension of time to file — If you know that you cannot meet the filing deadline, ask for an extension of time by filing Form IT-370, *Application for Automatic Extension of Time to File for Individuals*. The time to file will be automatically extended for four months if you file Form IT-370 on time and, if required, pay the tax you owe with it. If you do not expect to owe any tax and you are filing federal Form 4868 to extend the time to file your federal return, you can also use a copy of your Form 4868 to extend the time to file your New York return instead of filing Form IT-370. Write **NY State Copy** in the top margin.

If you are required to pay your tax when you request your extension, mail Form IT-370 with your payment to NYS Income Tax, Processing Center, P.O. Box 1195, Albany, NY 12201-1195.

If you are not required to pay any tax when you request your extension, mail Form IT-370 (or the copy of your federal Form 4868) to NYS Income Tax, W. A. Harriman Campus, Albany, NY 12227-0125.

When you file, you must use Form IT-201; you cannot file Forms IT-100 or IT-200.

If you are a US citizen or a US resident living and working abroad and you qualify for an automatic two-month extension of time to file your federal return, you are automatically granted a two-month extension of time to file your New York return. For more information, see Publication 88, *General Tax Information for New York State Nonresidents and Part-Year Residents*.

Where to File

Use the preaddressed envelope that came with your tax packet. If you do not have one, address your envelope as follows:

For refund returns —

NYS Income Tax
W.A. Harriman Campus — Refund '91
Albany, NY 12227-0125

For all other returns —

NYS Income Tax
W.A. Harriman Campus
Albany, NY 12227-0125

Reminders

Refunds/Real Property Tax Credit

Even if you do not have to file a return, you should file to get a refund if New York State, New York City or Yonkers income taxes were withheld from your pay. You may also be eligible for a refund if you are qualified to claim the real property tax credit. If you qualify, file Form IT-214 to claim the refund for this credit. For more information on the real property tax credit, see *Homeowners and Renters* on page 3 of these instructions.

Name and Social Security Number

You must enter your name and social security number on all forms you send to us. **If you are making a payment, write your social security number and 1991 Income Tax on your check or money order.**

Whole Dollar Amounts

You may round all money items on your return to the nearest dollar. For example, round \$10.49 to \$10; round \$10.50 to \$11. If you round to the nearest dollar, round for all amounts.

Household Credit

If you are single, with federal adjusted gross income of \$28,000 or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a \$20 to \$75 household credit.

If you are married, head of household (with qualifying person) or a qualifying widow(er) with dependent child with federal adjusted gross income of \$32,000 or less and cannot be claimed as a dependent on another taxpayer's federal return, you qualify for a household credit of \$15 to \$75 plus \$5 to \$15 for each exemption you claim on your federal return.

If you are a New York City resident you may also qualify for a New York City household credit.

For more information on the **New York State** household credit, see the instructions for line 20 on page 9 of these instructions. For more

information on the **New York City** household credit, see the instructions for line 23 on page 9 of these instructions.

Wage and Tax Statements

Your employer must give you a wage and tax statement — either federal Form W-2 or New York State Form IT-2102. This statement shows your total earnings and the amount of New York State, New York City and Yonkers taxes withheld from your pay during the year.

You must attach Copy 2 of your wage and tax statement(s) to the area indicated on the front of your return. If you have not received your statement by February 17, 1992, or if it is incorrect or lost, contact your employer.

Paid Preparers Must Sign Your Return

Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid preparer's area on the back of your return. The preparer required to sign your return must sign it by hand; signature stamps or labels are not acceptable. If someone prepares your return and does not charge you, that person should not sign it.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see *Penalties and Interest* on page 6.

Paid preparers should get Publication 50, *Information for Paid Preparers of New York Income Tax Returns*, for more details.

Computer Filled-In Returns

If you use a computer to fill in your return, be sure you meet these requirements:

- If you do not use the official income tax forms that we provide, any computer-generated form you use must comply with the guidelines in Publication 75, *Specifications for Reproduction of 1991 New York State Tax Forms*.
- Your software must conform to current federal and state income tax laws.

Penalties and Interest

Interest — Daily compounded interest will be charged on income tax that is not paid on or before April 15, 1992, even if you received an extension of time to file your return. Interest is a charge for the use of money and may not be waived.

If we have to pay interest to you because we don't issue your refund check by July 15, 1992 (or, if your return is filed after April 15, 1992, within 3 months from the date it was filed), it also will be compounded daily. However, we will not pay interest to you if your return cannot be processed. To be processed, your return must show your name, address, social security number, signature and the information needed to mathematically verify your tax liability.

Late filing penalty — If you file late, you will be charged a penalty of 5% of the tax due for each month, or part of a month, the return is late, up to a maximum of 25%, unless you extend the time to file or attach to your return an explanation showing reasonable cause for the delay. If your return is more than 60 days late, this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as tax due on the return reduced by any tax paid and by any credit that may be claimed. For information on filing an extension of time to file your return, see *When to File* on page 5 of these instructions.

Late payment penalty — If you do not pay your tax when due, you will be charged a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. This penalty is in addition to the interest charged for late payments.

This penalty may not be charged if you attach to your return an explanation showing reasonable cause for paying late.

If you figure your tax incorrectly — You may have to pay a penalty if the tax you report on your return is less than your correct tax. If you are off by more than 10% or \$2,000, whichever is more, you may have to pay this penalty. The penalty is 10% of the difference between the tax you reported and the tax you actually owe.

Negligence penalty — If your return does not show all of the tax imposed under the Tax Law, its rules or regulations, due to negligence or intentional disregard but not with intent to defraud, you will be charged a penalty of 5% of any deficient amount. In general, a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any underpayment resulting from negligence will be added to your tax.

Fraudulent returns — If any part of a deficiency is due to fraud, you will be charged a penalty of 50% of the deficiency. In general, a deficiency is the difference between the correct tax and the tax shown on your return. In addition, 50% of the interest due on any deficiency resulting from a fraudulent act will be added to your tax.

Frivolous returns — A penalty of up to \$500 will be imposed on any person who files a frivolous tax return. A return is considered frivolous when it does not contain information needed to judge the correctness of the tax return, or reports information that is obviously and substantially incorrect, and intended to delay or impede the administration of Article 22 of the Tax Law or the processing of the return. This includes altering or striking out

the preprinted language above the space provided for your signature. This penalty is added to any other penalty provided by law.

Failure of paid preparers to conform to certain requirements — A penalty of \$50 per return or claim for refund will be assessed a paid preparer for failure to comply with any of the following requirements:

- failure to sign the tax return or claim for refund;
- failure to include the identifying number of the paid preparer (If an individual paid preparer is an employee of an employer or a partner in a partnership that is a paid preparer, the return or claim for refund must also include the identifying number of the employer or partnership);
- failure to furnish a completed copy of the tax return to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep a completed copy of the return prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return was prepared on a list and to make the copy or list available for inspection upon request.

The period for keeping a completed copy of the return or information on the list is three years after the due date of the return (without regard to extensions) or three years after the date the return was presented to the taxpayer for signature, whichever is later.

For each of the requirements listed above, a paid preparer may be subject to a maximum penalty of \$25,000.

New York Additions

New York additions are items you must add to the adjusted gross income from your federal return, and help determine whether or

not you have to file a New York income tax return. Brief descriptions of the more common additions are listed below:

1. Interest income on state and local bonds (but not those of New York State and local governments within the state).
2. Interest or dividend income on US bonds or securities exempted from federal income tax but not from state income tax.
3. The amount of public employee 414(h) retirement contributions paid by Tier III or Tier IV members of the New York State or New York City Retirement Systems (including the New York State and New York City Teachers' Retirement Systems), or employees of the State or City University of New York, who belong to the TIAA/CREF Optional Retirement System (or a New York City uniformed force member).
4. Income taxes deducted in figuring federal adjusted gross income (i.e., deducted as business expense on your federal return).
5. Interest expense on loans used to buy bonds and securities whose interest is exempt from New York State tax if you deducted that interest expense in figuring your federal adjusted gross income.
6. Amortization of bond premiums whose interest income is exempt from New York State tax and expenses relating to income exempt from New York State tax if you deducted the amortization or expenses in figuring your federal adjusted gross income.
7. The amount of New York State solar and wind energy credit you claimed for residential property later sold or disposed of at a gain if the basis of the property included the cost of your energy system.

For a complete description of the above additions and also of less common ones such as safe harbor leases and special additional mortgage recording tax credit, see Publication 382, *How to Figure Your New York Additions and Subtractions*.

Return a Gift to Wildlife



Your generous contributions to Return a Gift to Wildlife have brought the peregrine falcon back to New York State.

Only with your gift can we continue wildlife research, habitat protection and education.

When Filling Out Your Tax Form
LOOK FOR THIS LINE . . .

If you want to give a gift for wildlife, enter amount \$5, \$10, \$20, other 00



New York State Department of Environmental Conservation

Mario M. Cuomo, Governor



Thomas C. Jorling, Commissioner

Need Help?

We will answer your tax questions if you call us (see *Information* below), but we cannot fill in your return for you.

You can get help filling in your return from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call toll-free **1 800 CALL TAX (1 800 225-5829)** for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Information

For **information** or answers to your New York State tax questions, call toll free (from New York State only) **1 800 CALL TAX (1 800 225-5829)**. From areas outside New York State, call (518) 438-8581. Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday. To make sure that Tax Department employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes monitors telephone calls. No record is kept of any taxpayer's name, address or social security number.

If you have a question about the status of your refund check, see *When to Call About Your Refund* in the next column.

If you want to write instead of calling, address your letter to **NYS Tax Department, Taxpayer Assistance Bureau, W. A. Harriman Campus, Albany, NY 12227.**

When to Call About Your Refund

Generally, early filers get their refund checks first. If you file after April 1, you may not receive your refund check for at least 12 weeks. If you have to call to ask where your refund check is, please wait until after April 16; then call toll free (from New York State only) 1 800 443-3200. From areas outside New York State, call (518) 438-6777.

Trying to Resolve a Problem with the Tax Department?

New York State has a Problem Resolution Program for taxpayers who have been unable to resolve a problem with the Tax Department. If you have a tax problem that you cannot clear up through normal channels, you may seek help from one of our Problem Resolution Officers (PROs).

You may call or write to the PRO serving your area. You can get the address and telephone number by calling us (see *Information* in the preceding column).

Hotline for the Hearing and Speech Impaired

If you have a hearing or speech impairment and have access to a Telecommunications Device for the Deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m. Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Steps for Preparing Your Return

Prepare your federal return first; much of the information on your New York State return will be the same. In many cases when New York State and federal tax laws are similar, the New York instructions do not repeat all the requirements, but instead, explain the differences.

Step 1

Get all forms and publications you need.

If you need any forms or publications, see *How to Get Forms* on page 4.

Step 2

Get your tax records together.

If you received a salary or wages, get all your 1991 wage and tax statements together. These can be either New York Form IT-2102 or federal Form W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statements by February 17, or if the form you received is incorrect, contact your employer.

If you plan to take the real property tax credit, get all the supporting information and records you will need.

Step 3

Fill in your return.

Fill in your return using the line instructions for Form IT-200 that begin on page 8 or the instructions for Fast Form IT-100 that begin on page 12. Then continue with Step 4 on page 11.

Resolving Tax Problems

The best ways to avoid tax problems are to keep accurate tax records and to stay on top of current tax requirements. These instructions contain information that can help you do both; the instructions list free publications you can order and give toll-free numbers you can call for answers to your specific questions.

Most tax problems can be resolved informally. If your refund is late, call our toll-free refund information number; if you receive a tax deficiency notice that you think is in error, promptly call the number listed on the notice. These instructions also list a toll-free number for ordering any forms you might need.

If you have made two or more attempts to resolve your problem and feel that you aren't getting anywhere, you may want to turn to our Problem Resolution Program, which is described in these instructions. The program is set up specifically for taxpayers who have tried to resolve their problems through the normal channels but have been unsuccessful.

Only a relative handful of tax problems fail to be resolved by these informal means. However, if you are issued a *Notice of Deficiency* or a refund denial and you feel that the Tax Department has made a mistake,

you still have a number of options available to you:

- You can request a **conciliation conference** through the Bureau of Conciliation and Mediation Services. The conference is conducted informally by a conferee who issues an order that is binding on the Tax Department, but not on you (you can appeal by filing a petition for a formal hearing, as explained below). To set up a conference, get a *Request for Conciliation Conference* by calling toll free 1 800 462-8100 or by writing to the Bureau of Conciliation and Mediation Services, NYS Tax Department, W.A. Harriman Campus, Albany, NY 12227.
- You can request a **small claims hearing** before an impartial presiding officer if the disputed amount is within certain dollar limitations set by the *Rules of Practice and Procedure*. The presiding officer's decision is final, but at any time before the end of the small claims hearing, you can request a transfer to a formal hearing before an administrative law judge. A copy of the *Rules of Practice and Procedure* will be sent to you when you request a petition form as explained in the following paragraphs.

- You can file a petition for a **Tax Appeals hearing**. The hearing is held before an administrative law judge, and both you and the Tax Department may appeal the judge's decision to the Tax Appeals Tribunal. The Tax Department cannot seek a review of the Tribunal's decision, but you can by instituting an Article 78 proceeding in the Appellate Division of the State Supreme Court. You can get the petition forms by writing to the Division of Tax Appeals, Riverfront Professional Tower, 500 Federal Street, 4th Floor, Troy, NY 12180-2894.

Regardless of which appeal option you exercise, you may appear on your own behalf or you may have an authorized representative present your case for review. An authorized representative must have Power of Attorney from you in order to appear on your behalf. Further, your representative must be in compliance with the Ethics in Government Act which restricts appearances by former Tax Department employees. A summary of these restrictions is included on the back of Form DTF-14, *Power of Attorney (Individual)*.

Line Instructions for Form IT-200

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1991.

Make your entries in the white areas of Form IT-200.

Name and Address Box

Do not write in this box or attach your mailing label until you have completed and checked your return. Step 5 on page 11 of these instructions will tell you how to complete this section of your return.

Item B

Filing status

Show your filing status by checking only one box. In nearly all cases, you must use the same filing status on your state return that you used on your federal return. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.

The only exception to this rule applies to married taxpayers who file a joint federal return where one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case you must either:

- 1) file separate New York returns using filing status ③; or
- 2) file jointly, as if you both were New York State residents, using filing status ②.

Item C

Did you itemize your deductions on your 1991 federal return?

If you itemized your deductions on your 1991 federal income tax return check the *Yes* box. If you claimed the standard deduction on your federal return, check the *No* box.

Item E

Do you want a tax packet (IT-200-P) sent to you next year?

Many taxpayers who pay others to prepare their returns do not use the income tax packets mailed to them each year. If you do not need a packet mailed to you next year, check the box. The Tax Department will send you a mailing label which you or your tax preparer should use on your 1992 return.

By telling us that you do not need a packet next year, you will help reduce printing and mailing costs.

Tax Computation

Line 1

Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 1991 federal return, including any that were not reported by your employer on a wage and tax statement. If you did not have to file a federal return, report the same income you would have reported for federal income tax purposes.

Line 2

Taxable interest income

Enter the taxable interest income reported on your federal return. If you did not have to file a federal return, report the same interest income you would have reported for federal income tax purposes.

Line 3

Dividends

Enter the dividends reported on your federal return. If you did not have to file a federal return, report the same dividend income you would have reported for federal income tax purposes.

Line 4

Taxable refunds of state and local income taxes

Enter the amount of taxable state and local income tax refunds included as income on your federal return. Also enter this amount on line 11.

If you did not have to file a federal return, report the same amount of taxable state and local income tax refunds you would have reported for federal income tax purposes.

Line 5

Unemployment compensation (insurance)

Enter the unemployment compensation (insurance) reported on your federal return.

If you did not have to file a federal return, report the same unemployment compensation you would have reported for federal income tax purposes.

Line 6

Add lines 1 through 5 and enter the total on line 6. This should be the same as the total income on your federal Form 1040A or 1040 or the adjusted gross income on your federal Form 1040EZ.

Line 7

Individual retirement arrangement (IRA) deduction

Enter the individual retirement arrangement (IRA) deduction reported on your federal return. If you are married and filing a joint return (filing status ②) and both of you claimed an IRA deduction on your federal return, enter the total of both spouses' IRA deductions. If you did not have to file a federal return, claim the same deduction you would have claimed for federal income tax purposes.

Line 8

Subtract line 7 from line 6 and enter the result on line 8. This should be the same as the adjusted gross income on your federal Form 1040A, 1040 or 1040EZ.

Line 9

Public employee 414(h) retirement contributions

If you are a Tier III or Tier IV member of the New York State or New York City Retirement Systems (including the New York State and New York City Teachers' Retirement Systems) or an employee of the State or City University of New York who belongs to the TIAA/CREF Optional Retirement System, or a New York City uniformed force member, enter the amount of 414(h) retirement contributions shown on Copy 2 of your wage and tax statements, Form IT-2102 or federal Form W-2. New York City uniformed force members include police, firefighters, corrections officers and transit, housing authority and sanitation police. Do not enter on line 9 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan (section 612(b)(26) of the Tax Law).

Line 12

Interest income on US government bonds

Enter on line 12 the amount of interest income from US government bonds or other US government obligations that is included in your federal adjusted gross income. (This may be all or part of the line 2 amount, or it may be zero. Check your interest income records to determine the correct amount to enter on line 12.) Interest income on bonds or other obligations of the US government is not taxed by New York State. Include on line 12 qualifying dividends received from regulated investment companies (mutual funds) that invest in obligations of the US government and meet the 50% asset requirement (section 612(c)(1) of the Tax Law).

Line 14

New York dependent exemptions

Enter on line 14 your New York dependent exemptions from line c of the worksheet on the back of Form IT-200. Federal Form 1040EZ filers enter "0" on line 14. New York exemptions are allowed only for your dependents. Personal exemptions for you, and your spouse if you are married, are not allowed on your New York State return. If you did not file a federal return, enter on lines a and b of the worksheet the number of exemptions that would be allowed for federal income tax purposes.

Line 16

Taxable income

Subtract line 15 from line 10 and enter the difference on line 16. If line 15 is more than or equal to line 10, enter "0" on line 16 and skip to line 30. If line 16 is \$65,000 or more, stop; you cannot file on this form. You must file your return using Form IT-201.

Line 17

New York State tax

Find your New York State tax by using the *State Tax Table* on blue pages 21 through 28 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 17.

There is an example at the beginning of the table to help you find the correct tax.

Line 18

New York State child and dependent care credit

You can claim this credit if you were allowed a child and dependent care credit on your federal return.

Enter in the boxes on line 18 the number of qualifying persons cared for in 1991 and the amount of **federal credit** (not expenses) for child and dependent care from federal Form 1040A, Schedule 2, Part II line 14, or, if you filed federal Form 1040, from federal Form 2441, Part II, line 16, before any limitations. To figure your New York credit, multiply the federal credit before any limitations by 20% (.20) and enter the result on line 18.

Line 20

New York State household credit

Depending on your filing status, enter your household credit from the table on the back of Form IT-200. You qualify to claim this credit if you checked the *No* box at item D on your Form IT-200 and if you checked:

filing status ① only (Single) and the amount on Form IT-200, line 8, is **not** over \$28,000; or

filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$32,000.

Filing Status ① only (Single) - Use *Household Credit Table I* on the back of Form IT-200 to find the amount of your New York State household credit.

Filing Status ②, ④ and ⑤ - Use *Household Credit Table II* on the back of Form IT-200 to find the amount of your New York State household credit.

Filing Status ③ only (Married filing separate return) - Use *Household Credit Table III* on the back of Form IT-200 to find the amount of your New York State household credit.

Lines 22 through 25 and line 34 apply only to New York City taxes. If you are not subject to New York City taxes, do not fill in these lines.

Line 22

City of New York resident tax

If you were a resident of New York City enter your city resident tax on line 22.

A city of New York resident tax surcharge has been built into the tax table. The amount of the surcharge is determined by your filing status and level of taxable income.

Find your New York City resident tax by using the *City Tax Table* on pages 29 through 36 of these instructions. Be sure to use the correct column in the tax table. After you have found the correct tax, enter that amount on line 22. Here is an example at the beginning of the tables to help you find the correct tax.

Line 23

City of New York household credit

Enter your New York City household credit. You qualify to claim this credit if you checked the *No* box at item D on your Form IT-200 and if you checked:

filing status ① and the amount on Form IT-200, line 8, is **not** over \$10,000; or

filing status ②, ③, ④ or ⑤ and the amount on Form IT-200, line 8, is **not** over \$20,000.

Filing status ① only (Single) - Use *Household Credit Table IV* below to find the amount of your New York City household credit.

Filing status ②, ④ and ⑤ - Use *Household Credit Table V* below to find the amount of your New York City household credit.

Filing status ③ only (Married filing separate return) - Use *Household Credit Table VI* below to find the amount of your New York City household credit.

City of New York Household Credit Table IV Filing status ① only (Single)

If the amount on line 8 is:

| Over | but not over | enter on line 23 |
|----------|--------------|-----------------------|
| \$ 7,500 | \$7,500* | \$15 |
| 10,000 | 10,000 | 10 |
| | | No credit is allowed; |

* This may be any amount up to \$7,500, including "0" or a negative amount. enter "0" on line 23

City of New York Household Credit Table V Filing status ②, ④ and ⑤

If the amount on line 8 is:

And the number of exemptions from your federal return, line 6e, is:

| Over | but not over | | | | | | | | over |
|----------|--------------|---|-----|-----|-----|-----|-----|-----|------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7** |
| | \$15,000* | 50 | 100 | 150 | 200 | 250 | 300 | 350 | 50 |
| \$15,000 | 17,500 | 25 | 50 | 75 | 100 | 125 | 150 | 175 | 25 |
| 17,500 | 20,000 | 15 | 30 | 45 | 60 | 75 | 90 | 105 | 15 |
| 20,000 | | No credit is allowed; enter "0" on line 23. | | | | | | | |

* This may be any amount up to \$15,000, including "0" or a negative amount.
** For each exemption over 7, add amount in this column to column 7 amount.

City of New York Household Credit Table VI Filing status ③ only (Married filing separate return)

If the total amount on line 8 from both returns is:

And the number of exemptions from both federal returns, line 6e, is:

| Over | but not over | | | | | | | | over |
|----------|--------------|--|----|-------|-----|-------|-----|-------|-------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 7** |
| | \$15,000* | 25 | 50 | 75 | 100 | 125 | 150 | 175 | 25 |
| \$15,000 | 17,500 | 12.50 | 25 | 37.50 | 50 | 62.50 | 75 | 87.50 | 12.50 |
| 17,500 | 20,000 | 7.50 | 15 | 22.50 | 30 | 37.50 | 45 | 52.50 | 7.50 |
| 20,000 | | No credit is allowed; enter "0" on both Forms IT-200, line 23. | | | | | | | |

* This may be any amount up to \$15,000, including "0" or a negative amount.
** For each exemption over 7, add amount in this column to column 7 amount.

Line 25

City of New York nonresident earnings tax

Complete line 25 only if you are subject to the New York City nonresident earnings tax.

If you were not a New York City resident but earned wages or conducted a trade or business there (either as an individual or a

member of a partnership), you are subject to the New York City nonresident earnings tax. Fill in Form NYC-203, *City of New York Nonresident Earnings Tax Return*, and attach it to your return. Transfer the amount on Form NYC-203, line 9, to Form IT-200, line 25. For more information, see the instructions for Form NYC-203.

Lines 26, 27 and line 35 apply only to city of Yonkers taxes. If you are not subject to Yonkers taxes, do not fill in these lines.

Line 26

City of Yonkers resident income tax surcharge

If you were a resident of Yonkers, enter your tax from the worksheet below.

Yonkers Worksheet

- | | |
|---|-----------------------|
| a. Amount from line 21. | a. _____ |
| b. Amount from Form IT-214, <i>Real Property Tax Credit for Homeowners and Renters</i> , line 17, if any. | b. _____ |
| c. Subtract line b from line a. | c. _____ |
| d. Yonkers resident tax rate (15%). | d. <u> .15 </u> |
| e. Multiply line c by line d. Enter this amount on Form IT-200, line 26. | e. _____ |

Line 27

City of Yonkers nonresident earnings tax

Complete line 27 only if you are subject to the city of Yonkers nonresident earnings tax.

If you were not a Yonkers resident but earned wages or conducted a trade or business there (either as an individual or a member of a partnership), you are subject to the Yonkers nonresident earnings tax. Fill in Form Y-203, *City of Yonkers Nonresident Earnings Tax Return*, and attach it to your return. Transfer the amount on Form Y-203, line 6 to Form IT-200, line 27. For more information, see the instructions for Form Y-203.

Line 30

Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount on line 30. The amount you give must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. Also, you cannot change the amount you give after you file your return. For more information about a gift to wildlife, see page 6 of these instructions.

Line 32

Real property tax credit

If you qualify, enter your real property tax credit. To claim this credit, fill in Form IT-214 and transfer the amount on Form IT-214, line 17 to Form IT-200, line 32. Attach Form IT-214 to your return. For more information, see the *Instructions for Form IT-214* on page 14.

Line 33

Total New York State tax withheld

Enter your total **New York State** tax withheld as shown on your wage and tax statement(s) (Form IT-2102 or federal Form W-2). If you are married and filing a joint return, enter your combined New York State tax withheld.

Remember to attach Copy 2 of your wage and tax statement(s) to the area indicated on the **front** of your return. The amount on line 33 should be the same as the total **New York State** tax withheld on your statement(s).

Line 34

Total city of New York tax withheld

Enter your total **New York City** tax withheld as shown on your wage and tax statement(s). If you are married and filing a joint return, enter your combined New York City tax withheld.

Remember to attach Copy 2 of your wage and tax statement(s) to the area indicated on the **front** of your return. The amount on line 34 should be the same as the total **City of New York** tax withheld on your statement(s).

Line 35

Total city of Yonkers tax withheld

Enter your total **Yonkers** tax withheld as shown on your wage and tax statement(s). If you are married and filing a joint return, enter your combined Yonkers tax withheld.

Remember to attach Copy 2 of your wage and tax statement(s) to the area indicated on the **front** of your return. The amount on line 35 should be the same as the total **City of Yonkers** tax withheld on your statement(s).

Line 37

Refund

If line 36 is more than line 31, subtract line 31 from line 36 and enter your refund on line 37.

You must file a return to get a refund. The Tax Department will not refund an amount of one dollar or less unless you attach to your return a signed statement asking for it.

Collection of debts from your refund — We will keep all or part of your refund if you owe a federal, New York State, New York City or Yonkers tax liability or past-due spousal or child support or if a judgment was filed against you because you have not repaid a student loan guaranteed by the New York State Higher Education Services Corporation or a Perkins National Defense/National Direct, health professions or nursing student loan provided to students at state-operated units of the State University of New York or the City University of New York. Any amount over your debt will be refunded.

Disclaiming of spouse's debt — If you checked filing status ② and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation and attach it (not a photocopy) to your original return*. We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due spousal or child support liability. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due spousal or child support and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due spousal or child support, whether you paid your HESC guaranteed or state or city university student

loan or about the amount owed, call or write to the agency shown below:

For a federal tax liability only —
(518) 472-3608
I.R.S. Special Procedures Function
Leo O'Brien Federal Building
Clinton and North Pearl Streets
Albany, NY 12207

(718) 596-3770
Internal Revenue Service
PO. Box 911 G.P.O.
Brooklyn, NY 11202

1 800 829-1040
Internal Revenue Service
P.O. Box 1040 Niagara Square Station
Buffalo, NY 14202

(212) 264-1140
Internal Revenue Service
Attn: C: FS 3rd Floor
P.O. Box 2827
New York, NY 10277

For a New York State, New York City or Yonkers tax liability only —

1 800 835-3554
outside NYS (518) 482-0683
NYS Tax Department
Tax Compliance Division
W. A. Harriman Campus
Albany, NY 12227

For past-due spousal or child support only —

(518) 473-8029
NYS Department of Social Services
Office of Child Support Enforcement
Fiscal Operations Unit
P.O. Box 14 - One Commerce Plaza
Albany, NY 12260

For HESC guaranteed student loans only —

(518) 474-1112
NYSHESC
99 Washington Avenue
Albany, NY 12255

For State University student loans only — (Perkins/NDSL/HPSL/NSL only)

(518) 443-5626
Student Loan Service Center
State University of New York
SUNY Plaza
Albany, NY 12246

For City University student loans only —

(212) 397-5620
Perkins/NDSL/NSL Department
Room 1696
City University of New York
University Accounting Office
555 West 57th Street
New York, NY 10019

Line 38

Amount you owe

If line 36 is less than line 31, subtract line 36 from line 31 and enter the amount you owe on line 38.

If you owe more than one dollar, attach your payment to the area indicated on the front of your return. Make your check or money order payable to **New York State Income Tax** and write your social security number and **1991 Income Tax** on it. Do not send cash. You do not have to pay one dollar or less.

Now continue with Step 4 on page 11.

Step 4

Check the figures on your return and any attachments.

Step 5

Complete the top of your return.

Mailing Label — Remove the peel-off label from the cover of your packet and place it in the name and address box at the top of your return. Check the label to make sure the information on it is complete and correct:

| | | |
|----------------------------|--------|--------------|
| Carrier Route Designation | | Sequence No. |
| School District Code | County | |
| Social Security Number (s) | | |
| Name | | |
| Number and Street | | |
| City | State | ZIP code |

On the label is a series of numbers which shows your social security information, a single letter that indicates the form you filed last year, and the carrier route (CR) designation for the post office. The number sign (#) that appears on some labels at the right of the school district code is for mail-sorting purposes only.

- If your name (or spouse's name) or address is wrong, cross it out and make the corrections directly on the label.
- If any other information is incorrect or missing — or if you do not have a mailing label — enter the correct information in the white spaces. If you file a joint return and you and your spouse have different last names, separate the names with the word *and* (e.g., Brown, Mary L. and Smith, John C.). Be sure your social security numbers are in the same order as your names. (Your social security number(s) is printed directly above your name(s); your county of residence is in the middle.) If this information is not on your label, enter it in the white spaces at the top of the form.

School district name and code number —

If it is missing or incorrect, enter the name and code number of your public school district. This is the district where you were a resident on December 31, 1991. School districts and code numbers are on pages 17 through 20 of these instructions. 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. **School aid may be affected if the school district or code number is not correct.**

Permanent home address

Enter your permanent home address within New York State on December 31, 1991, if it is **not** the same as the address on your mailing label.

We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.

Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it. A summer or vacation home is not your permanent home.

Your permanent home address is not always the same as the mailing address that is entered on your income tax return. For example, you may use a post office box number for your mailing address; this is not your permanent home address.

- 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 as your permanent 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 moved after December 31, 1991, enter your permanent home address as of December 31, 1991, **not** your current home address.

If you do not have a mailing label, enter all of the following information in the white spaces at the top of your return:

- name and address** (both names if filing a joint return);
- permanent home address** (if different from mailing address);
- social security number(s)**;
- New York State county of residence** (on December 31, 1991);
- school district name and code**.

Step 6

Sign and date your return at the bottom.

You must sign and date your return. If you are married and filing a joint return, you both must sign it. **Your return cannot be processed if you do not sign it.**

Keep a copy of your return and any attachments for future reference. If someone prepares your return for you, be sure to get a copy for your records.

If the return is for someone who died and there is no surviving spouse to sign it, the name and address of the person signing it must be printed or typed below the signature.

A paid preparer must also sign your return.

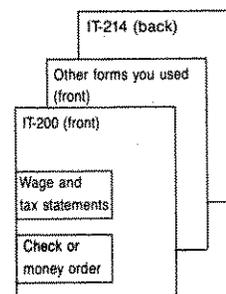
If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area on the back of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Step 7

Attachments

- Attach Copy 2 of your wage and tax statement(s) and your check or money order, if you owe any tax, to the **front** of Form IT-200 as illustrated in the next column. (Please staple once only).
- Attach any other New York State forms you used, in form number order, to the **back** of Form IT-200. However, attach Form IT-214 (if you used it) last and attach it so

that the front of Form IT-214 faces out (see the illustration below).



Step 8

Checklist

Before you mail your return, a quick check will help you avoid common errors that may delay your refund. **Did you:**

- attach your peel-off label?** If you do not have a label, did you enter your name, address, social security number(s), county of residence, school district name and school district code number at the top of your return?
- enter your permanent home address** (if different from your mailing address)?
- check the box for item (E) on the front of Form IT-200 if you use a paid preparer and do not want New York tax forms mailed to you next year?**
- check appropriate boxes for items (B), (C) and (D), and at item (F), enter the number of exemptions from your federal Form 1040A or 1040, or enter "0" if you filed federal Form 1040EZ?**
- enter the amount of your New York dependent exemptions?**
- claim any adjustments or credits that you may qualify for?**
- use the correct tax table(s)?**
- figure your New York State child and dependent care credit by entering the number of qualifying persons cared for in 1991 and the amount of federal credit for child and dependent care in the boxes on line 18 of Form IT-200?**
- sign your return** (both husband and wife must sign a joint return)?
- attach Copy 2 of your wage and tax statement(s)?**
- make your check or money order payable to New York State Income Tax for the full amount you owe?**
- write your social security number and 1991 Income Tax on your check or money order?**

Step 9

Use the preaddressed mailing envelope.

To speed your refund, use the preaddressed envelope that came with your tax packet. If you are claiming a refund, mark an "X" in the box on the front of the envelope. If you do not have a preaddressed envelope, address your envelope —

For refund returns:

NYS Income Tax
W. A. Harriman Campus - Refund '91
Albany, NY 12227-0125

For all other returns:

NYS Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125

Instructions for Preparing Fast Form IT-100

Step 1

Get your tax records together.

If you received a salary or wages, get all your 1991 wage and tax statement(s) together. These will be either New York Form IT-2102 or federal Form W-2. Only your employer can issue or correct these forms. If you have not received your wage and tax statement(s) by February 17, or if the form you received is incorrect, contact your employer.

Much of the information you need for Fast Form IT-100 comes from your federal return. Where possible, we have provided the specific line numbers on the federal form from which you can copy this information.

If you did not have to file a federal return but you must file a New York return, use the federal instructions to determine your filing status, the number of federal exemptions you may claim, your income and adjustments to income and any federal credit for child and dependent care.

If you need help, call New York Tax Assistance toll free at 1 800 CALL TAX (1 800 225-5829).

Step 2

Fill in your return.

Fill in Fast Form IT-100 using the line-by-line instructions that begin below. Then continue with Step 3 on this page.

IT-100 Line-by-Line Instructions

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1991.

We will figure your tax and send you a refund or a bill for any additional tax you owe. We will also send a statement showing how we figured your tax. If you do owe additional tax, you must pay it by April 15, 1992, or within ten days of the date of your bill, whichever is later.

Name and address box

Do not write in this box or attach your mailing label until you have completed and checked your return. Step 4 on the next page will tell you how to complete this section.

Item (A)

Filing status

Show your filing status by checking one box. If you filed a federal return, your filing status is the same. If you did not have to file a federal return, use the same filing status that you would have used for federal income tax purposes.

Item (B)

Can you be claimed as a dependent?

If you can be claimed as a dependent on another taxpayer's federal return, check the Yes box. If not, check the No box.

Item (C)

Were you a resident of the city of New York for all of 1991?

If you were a city of New York resident for all of 1991, check the Yes box. If not, check the No box. If you were a resident for part of the year, you must use Form IT-201.

If you were not a resident of New York City for any part of the year but earned wages there, you must use Form IT-200.

Item (D)

Were you a resident of the city of Yonkers for all of 1991?

If you were a city of Yonkers resident for all of 1991, check the Yes box. If not, check the No box. If you were a resident for part of the year, you must use Form IT-201.

If you were not a resident of Yonkers for any part of the year but earned wages there, you must use Form IT-200.

The information for lines 1 through 8 should be the same as on your federal return. If you did not have to file a federal return, report the same information that you would have reported if you had filed one.

Line 1

Number of federal exemptions

Enter the number of exemptions claimed on your federal return. We will figure the number of exemptions that you can claim for your dependents, since personal exemptions for you and for your spouse, if you are married, are not allowed on your New York State return.

Line 2

Wages, salaries, tips, etc.

Enter the total wages, salaries and tips you reported on your 1991 federal return. Include all wages, salaries and tips even if they were not reported by your employer on a wage and tax statement.

Line 3

Taxable interest income

Enter the taxable interest income reported on your federal return.

Line 4

Interest income on US government bonds

Enter any interest income on bonds or other obligations of the United States government that you included on line 3.

Interest income on US government bonds is not subject to New York State income tax. Therefore, any amount entered on line 4 will reduce your tax liability.

Line 5

Dividends

Enter the dividends reported on your federal return.

Line 6

Unemployment compensation (insurance)

Enter the unemployment compensation (insurance) reported on your federal return.

Line 7

Individual retirement arrangement (IRA) deduction

Enter the IRA deduction from your federal return.

Line 8

Federal credit for child and dependent care

Enter in the box on line 8 the number of qualifying persons cared for in 1991. Enter on line 8 the amount of your federal credit for child and dependent care (not expenses) from federal Form 1040A, line 24a.

Line 9

Return a Gift to Wildlife

If you want to Return a Gift to Wildlife, enter the amount. It must be in whole dollars: \$5, \$10, \$20 or any other dollar amount. Your gift will reduce your refund or increase your tax payment. You cannot change the amount you give after you file your return.

The information for lines 10, 11 and 12 is from your wage and tax statements. Be sure to attach Copy 2 of your wage and tax statements to the area indicated on the front of your return.

Line 10

New York State tax withheld

Enter the total New York State tax withheld as shown on Copy 2 of your wage and tax statements. Married couples must enter their combined New York State tax withheld.

Line 11

City of New York tax withheld

Enter the total city of New York tax withheld as shown on Copy 2 of your wage and tax statements. Married couples must enter their combined city of New York tax withheld.

Line 12

City of Yonkers tax withheld

Enter the total city of Yonkers tax withheld as shown on Copy 2 of your wage and tax statements. Married couples must enter their combined city of Yonkers tax withheld.

(Now continue with Step 3 below.)

Step 3

Check the figures on your return.

Step 4

Complete the top of your return.

Place the mailing label from your income tax packet, if you received one, in the name and address box at the top of your return. If the information on your mailing label is wrong, cross it out and make the corrections directly on the label.

If you do not have a mailing label, enter the following in the spaces at the top of your return:

- **your social security number** (and your spouse's social security number if you are married);
- **your name and address** (and your spouse's name if you are married). If you and your spouse have different last names, separate the names with the word *and* (e.g., Brown, Mary L. and Smith, John C.).
- **your New York State county of residence** (on December 31, 1991);
- **your school district name and code number** — Enter the name and code number of your public school district. This is the district where you were a resident on December 31, 1991. School districts and code numbers are listed, by county, in the instructions for Form IT-200 and IT-201. If you do not know the name of your school district, contact your nearest public school. If you do not know the code number of your public school district, call the Taxpayer Assistance Bureau at 1 800 CALL TAX (1 800 225-5829).

You must enter the name of your school district and code number even if you were absent from your school district temporarily, if your children did not attend the school in your school district, or if you had no children attending school. **School aid may be affected if the school district code number is not correct.**

- **permanent home address** — Enter your permanent home address within New York State on December 31, 1991, if it is not the same as your mailing address.

We ask for your permanent home address to verify your school district name and code number, which are used in figuring state aid to local school districts.

Your permanent home address is the address of the dwelling place in New York State where you actually live, whether you or your spouse own or rent it. A summer or vacation home is not your permanent home.

Your permanent home address is not always the same as the mailing address on your income tax return. For example, you may use a post office box number for your mailing address; this is not your permanent home address.

If you are a permanent resident of a nursing home, enter the nursing home address as your permanent 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 moved after December 31, 1991, enter your permanent home address as of December 31, 1991, **not** your current home address.

Step 5

Sign and date your return at the bottom. Your return cannot be processed if you do not sign it. If you are married, you both must sign it.

Step 6

Attachments

Attach Copy 2 of your wage and tax statement(s) to the area indicated on the front of your return.

Step 7

Checklist

Before you mail your return, a quick check will help you avoid common errors that may delay your refund. **Did you:**

- apply the mailing label from your income tax packet or, if you did not receive one, enter your social security number(s), name, address, county of residence, and school district name and code number at the top of your return?
- enter your permanent home address (if different from your mailing address)?
- check appropriate boxes for items (A) through (D)?
- enter the number of your federal exemptions?
- claim the IRA deduction or child care credit (if you qualify)?
- sign your return?
- attach Copy 2 of your wage and tax statement(s)?

Step 8

Mail your return as soon as you can after January 1, 1992, but not later than April 15, 1992, to avoid penalty and interest. Mail your return to:

NYS Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125

Don't Delay Your Refund

We want to send your refund to you as soon as possible. You can help us by filing an error-free return. Be sure that you have checked your correct filing status and that you have signed your return and attached your wage and tax statements so that we do not have to send your return back to you. Please check the figures on your return and carefully follow steps 4, 5, 6, 7 and 8 above.

Information and assistance

For information or answers to your New York State tax questions, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. To make sure that Tax Department employees give courteous responses and correct information to taxpayers, a Tax Department supervisor sometimes monitors telephone calls. No record is kept of any taxpayer's name, address or social security number.

New York additions

New York additions are amounts not included in your federal adjusted gross income that must be included on your New York State return. They also help determine whether you have to file a New York income tax return. New York additions include items such as:

- interest income on state and local bonds (except those of New York State and its localities); and
- interest or dividend income on US bonds or securities exempted from federal income tax but not from state income tax.

Other, less common additions include items such as the accelerated cost recovery system deduction, safe harbor leases and the special additional mortgage recording tax credit. For a complete description of New York additions, see Publication 382, *How to Figure Your New York Additions and Subtractions*.

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and our personal income tax regulations. This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

Instructions for Form IT-214

Real Property Tax Credit

If your household gross income was \$18,000 or less, you may be entitled to a credit on your New York State income tax return for part of the real property taxes or rent you paid during 1991. If you do not have to file a return, you can file for a refund of the credit by using Form IT-214 only.

Who Qualifies

Homeowners — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1991:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid real property taxes on your residence;
- you were a New York State resident for all of 1991;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all your real property (house, garage, land, etc.) was \$85,000 or less;
- any rent you received for nonresidential use of your residence was 20% or less of the total rent you received.

Renters — To qualify for the real property tax credit, you have to meet all of these conditions for the taxable year 1991:

- your household gross income was \$18,000 or less;
- you occupied the same New York residence for six months or more;
- you or your spouse paid rent for your residence;
- you were a New York State resident for all of 1991;
- you could not be claimed as a dependent on someone else's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings or board.

If you meet all of these conditions, you are a qualified taxpayer and may be entitled to the real property tax credit. You cannot file a real property tax credit claim form for a taxpayer who has died.

Definitions

All who share your residence and its furnishings, facilities and accommodations are **members of your household**, whether they are related to you or not.

Household members also include tenants, subtenants, roomers or boarders if they are **related** to you in any of the following ways:

- a son, daughter or a descendent of either;
- a stepson or stepdaughter;

- a brother, sister, stepbrother or stepsister;
- a father, mother or an ancestor of either;
- a stepfather or stepmother;
- a niece or nephew;
- an aunt or uncle;
- a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law.

No one can be a member of more than one household at one time.

Household gross income is the total of the following income items that you and all members of your household received:

- Federal adjusted gross income (even if you don't have to file a federal return).
- New York State additions to federal adjusted gross income. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State addition to federal adjusted gross income is shown on Form IT-200, line 9, Public employee 414(h) retirement contributions. See instructions for Form IT-200.
- Any part of the following items of income **not** included in either of the above:
 - pensions and annuities, including railroad retirement benefits, all payments received under the federal Social Security Act and veterans' disability pensions;
 - support money;
 - income earned abroad exempted by section 911 of the Internal Revenue Code;
 - supplemental security income (SSI) payments;
 - nontaxable interest received from New York State, its agencies, instrumentalities, public corporations or political subdivisions;
 - workers' compensation;
 - the gross amount of loss-of-time insurance. (For example, an accident or health insurance policy and disability benefits received under a "no-fault" automobile policy, etc.);
 - cash public assistance and relief, other than medical assistance for the needy. (For example, cash grants to clients, emergency aid to adults, value of food vouchers received by clients, etc.). Do not include amounts received from the Home Energy Assistance Program (HEAP);
 - nontaxable strike benefits.

Household gross income does not include food stamps, medicare, medicaid, scholarships, grants, surplus food or other relief in kind. It also does not include payments made to veterans under the Federal Veterans' Dioxin and Radiation Exposure Compensation Standards Act because of exposure to herbicides containing dioxin (agent orange), or pursuant to certain agent orange product liability litigation.

A residence is a dwelling that you own or rent, and up to one acre of land around it. It must be located in New York State. If your residence is on more than one acre of land, only the amount of real property taxes or

rent paid that applies to the residence and only one acre around it may be used to figure the credit. (If you do not know how much rent or real property tax you paid for the one acre surrounding your residence, contact your local assessor.) Each residence within a multiple dwelling unit may qualify. A condominium, a cooperative or a rental unit within a single dwelling is also a residence.

A trailer or mobile home that is used only for residential purposes is also a residence.

Real property taxes paid are all real property taxes, special ad valorem levies and assessments levied and paid upon a residence owned or previously owned by a qualified taxpayer (or spouse, if the spouse occupied the residence for at least six months) during the taxable year. You may elect to include real property taxes that are exempted from tax under section 467 (for persons 65 and older) of the Real Property Tax Law (veterans' tax exemption does **not** qualify). If you do not know this amount, contact your local assessor.

Real property taxes paid also include any real estate taxes allowed (or which would be allowable if the taxpayer had filed returns on a cash basis) as a deduction for tenant-stockholders in a cooperative housing corporation under section 216 of the Internal Revenue Code.

If any part of your residence was owned by someone who was not a member of your household, include only the real property taxes paid that apply to the part you and other qualified members of your household own.

If your residence was part of a larger unit, include only the amount of real property taxes paid that can be reasonably applied to your residence.

If you owned and occupied more than one residence during the taxable year, add together the prorated part of real property taxes paid for the period you occupied each residence.

Rent constituting real property taxes paid is 25% of the adjusted rent paid on a New York residence during the taxable year. Adjusted rent is the rent paid after subtracting any charges for heat, gas, electricity, furnishings or board. If these charges are not separately stated, complete lines 22 through 25 of Form IT-214 to figure 25% of adjusted rent. Do not include any subsidized part of your rental charge in adjusted rent.

If any part of your residence was rented by someone who was not a member of your household, include in line 22 of Form IT-214 only the amount of rent you and members of your household paid.

If you moved from one rented residence to another rented residence during the taxable year, add 25% of adjusted rent paid for each residence.

Which Form to File

To claim the real property tax credit, complete Form IT-214, *Claim for Real Property Tax Credit*, and attach it to Form IT-200 or Form IT-201. (You cannot claim this credit on Fast Form IT-100). If neither you nor your spouse has to file a New York return but you qualify to claim the credit, just file Form IT-214 to claim your credit payment.

If more than one member of your household qualifies for the credit, each must file a separate Form IT-214. However, if you are married and filing a joint tax return, you must file a joint claim on Form IT-214.

When to File

If you are filing a New York State income tax return, attach Form IT-214 to it. File your New York State income tax return as soon as you can after January 1, 1992, but not later than April 15, 1992.

If you don't have to file a New York State income tax return, file Form IT-214 as soon as you can after January 1, 1992.

Filing Form IT-214 for Past Years

If you did not file Form IT-214 for previous years, you may still be able to receive a real property tax credit for those years. To see if there is still time for you to file Form IT-214, see the table below:

| Year | Last Date to File |
|------|-------------------|
| 1988 | April 15, 1992 |
| 1989 | April 15, 1993 |
| 1990 | April 15, 1994 |

Amending Your Return to Claim a Real Property Tax Credit

If you previously filed Form IT-200 or Form IT-201 without claiming the real property tax credit, you may still be able to claim the credit. To claim the credit, file Form IT-201-X, *Amended Resident Income Tax Return*, with Form IT-214. Generally, you can amend your return within three years of the date the original return was filed or within two years of the date the tax was paid, whichever is later.

Need Help?

For answers to your New York State tax questions, call toll free (from New York State only) **1 800 CALL TAX (1 800 225-5829)**. From areas outside New York State, call (518) 438-8581. Telephone assistance is available from 8:30 a.m. to 4:25 p.m. Monday through Friday.

We will answer your tax questions if you call us, but we cannot fill in your return for you.

You can get help filling in your return from:

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Volunteers will give free help to lower income, elderly, handicapped and non-English-speaking individuals. Watch for VITA and TCE information in your community or call the toll-free telephone number listed above for the location of the volunteer assistance site nearest you.
- Senior citizens centers; contact center for dates and times.
- Social service agencies.

Line Instructions — Form IT-214

Print or type the information requested in the name and address box at the top of page 1. Enter your name, address, social security number and county of residence as of December 31, 1991. Married taxpayers enter both social security numbers. On the bottom line of the name and address box, enter the address of the New York residence

that qualifies you for this credit if it is different from your mailing address. If not, enter the word **same** on this line.

Line 1

If you were a resident of a nursing home or if your residence was completely exempted from property taxes in 1991, check the **Yes** box. If not, check the **No** box.

Generally, residents of nursing homes do not qualify for this credit because they share common living facilities (see definition of members of household). This situation usually disqualifies all residents of a nursing home since they are all considered to be members of one household which usually exceeds the household gross income level of \$18,000 and the average monthly rent level of \$450. If you are a resident of a nursing home and you check the **Yes** box, do **not** file Form IT-214 unless you attach a statement explaining how your household does not exceed these two limitations.

Some public housing projects are completely exempt from paying real property taxes. Residents of those projects do **not** qualify for this credit. Find out if your project is completely exempt from paying real property taxes by asking the management of your project. If you live in a public housing project and check the **Yes** box on line 1, do **not** file Form IT-214.

Line 2

Enter the number of members of your household, including yourself, who are filing a Form IT-214 for 1991. Count a joint claim filed by husband and wife as one Form IT-214. See the instructions for line 17 if more than one member of your household is filing Form IT-214.

Line 3

If any qualified member of your household was 65 or older on December 31, 1991, check the **Yes** box. If not, check the **No** box. Among other conditions (see *Who Qualifies*), a household member 65 or older must have paid real property taxes or rent to qualify for this credit. If you checked the **Yes** box on line 3, indicating that you or a member of your household was 65 or older on December 31, 1991, enter the social security number of that person in the box *Qualifying social security number*. Enter **same** if it is your social security number.

Line 8

Check the appropriate box. If you owned your residence for part of the year and rented your residence for part of the year, check the **Own** box.

Complete Schedule A or B and Schedule C on the back of Form IT-214 before continuing with line 9.

Schedule A (Homeowners)

Enter on lines 18 and 19 any county, city, town, village or school district taxes and assessments that you and all qualified members of your household paid during 1991 (do not include penalty and interest charges). Persons age 65 or older may enter on line 20 the amount exempted from taxation under section 467 of the Real

Property Tax Law (do not include the veterans' tax exemption). However, if you choose to make an entry on line 20, your credit, before limitation, will be only 25% (instead of 50%) of your eligible real property taxes. You may want to figure your credit both ways to see which results in the greater credit. Add lines 18 through 20 and enter the total on line 21. Transfer this amount to line 10 on the front of Form IT-214.

Schedule B (Renters)

Enter on line 22 the total rent you and all members of your household paid during 1991; do not include any subsidized part of your rental charge. Figure the amounts to be entered on lines 23, 24 and 25. Transfer the amount on line 25 to line 10, on the front of Form IT-214.

If the monthly average of your adjusted rent (line 24) was more than \$450, stop; you do not qualify for this credit.

Schedule C (Homeowners and Renters)

List the name, social security number and date of birth of everyone, including yourself, who lived in your household in 1991. If you need more space, list additional names on a separate sheet and attach it to Form IT-214. Enter in the box on line 26 the total number of household members.

Figure your household gross income by completing lines 27 through 34.

Enter on line 27 the total federal adjusted gross income of you and all members of your household. If you or any members of your household do not have to file a federal return, include the amount that would be included in federal adjusted gross income if a federal return had been required.

Enter on line 28 the total additions to federal adjusted gross income required by section 612(b) of the Tax Law. For a list of these additions, see Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*, or the instructions for Form IT-201. For Form IT-200 filers, the New York State addition to federal adjusted gross income is shown on Form IT-200, line 9, Public employee 414(h) retirement contributions. See instructions for Form IT-200. Include the total of these additions that apply to you and all members of your household, even if a New York State income tax return is not required.

Enter on lines 29 through 33 the total of each type of income you and all members of your household received during 1991 that was not included on lines 27 and 28.

If someone was a member of your household for only part of the taxable year, include on lines 27 through 33 the income he or she received while a member of your household.

Add lines 27 through 33 and enter the total on line 34. Round this amount to the nearest whole dollar and transfer it to line 11 on the front of Form IT-214. If this amount is more than \$18,000, **stop**; you do not qualify for this credit.

Line 9

If you qualify for an exemption from taxation under section 467 of the Real Property Tax Law and elect to enter this exemption on line 20, check the **Yes** box. If not, check the **No** box.

Line 10

Real Property Taxes Paid or 25% of Adjusted Rent Paid

If you owned your residence for all of 1991, enter your real property taxes paid (from line 21) on line 10.

If you rented your residence for all of 1991, enter 25% of your adjusted rent paid (from line 25) on line 10.

If you owned your residence for part of the taxable year and rented your residence for part of the taxable year, add 25% of your adjusted rent paid (from Schedule B) to the prorated part of any charges you list on Schedule A. Enter the total on line 10.

Line 15

If you entered on line 20 any amount of taxes not paid due to the exemption for persons 65 or older (section 467 of the Real Property Tax Law), figure 25% of line 14 and enter the result on line 15. If you did not make an entry on line 20, figure 50% of line 14 and enter the result on line 15.

Line 16

Credit Limitation

Using the following table, find your credit limitation according to the amount of your household gross income (line 11) and the age of qualified household members (line 3). Be careful to select your limitation from the proper column.

| If the amount on line 11 is: | And you checked: | |
|------------------------------|----------------------------------|---------------------------------|
| | Yes on line 3, enter on line 16: | No on line 3, enter on line 16: |
| \$ 0 to \$1,000 | \$375 | \$75 |
| 1,001 to 2,000 | 358 | 73 |
| 2,001 to 3,000 | 341 | 71 |
| 3,001 to 4,000 | 324 | 69 |
| 4,001 to 5,000 | 307 | 67 |
| 5,001 to 6,000 | 290 | 65 |
| 6,001 to 7,000 | 273 | 63 |
| 7,001 to 8,000 | 256 | 61 |
| 8,001 to 9,000 | 239 | 59 |
| 9,001 to 10,000 | 222 | 57 |
| 10,001 to 11,000 | 205 | 55 |
| 11,001 to 12,000 | 188 | 53 |
| 12,001 to 13,000 | 171 | 51 |
| 13,001 to 14,000 | 154 | 49 |
| 14,001 to 15,000 | 137 | 47 |
| 15,001 to 16,000 | 120 | 45 |
| 16,001 to 17,000 | 103 | 43 |
| 17,001 to 18,000 | 86 | 41 |

Line 17

Real Property Tax Credit

The real property tax credit for your household is the amount on line 15 or line 16 - whichever is less. Enter the lesser amount on line 17.

If more than one member of your household is filing Form IT-214, divide the line 17 amount equally among all filers. You can divide the line 17 amount any way you want if you each agree to the amount of your share and attach a copy of the agreement to your Form IT-214. Enter only your share of the line 17 amount on your Form IT-214 (and on your return if you have to file one).

If you are married and filing a joint Form IT-214, you do not have to divide the credit. However, if you do not want to apply your share of a

credit to a debt owed by your spouse, you must also file Form IT-280, *Nonobligated Spouse Allocation* (see *Collection of debts from your refund and Disclaiming of spouse's debt* below).

If you are filing a 1991 New York State income tax return, transfer your line 17 amount to Form IT-200, line 32 or Form IT-201, line 70.

Your credit will be subtracted from the amount of tax you owe. Any amount over the tax you owe will be refunded to you.

Sign Form IT-214 and attach it to the return you are filing.

If you pay someone to prepare Form IT-214, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form IT-214 for you and does not charge you, that person should not sign it.

If you are not filing a 1991 New York State income tax return, sign and date Form IT-214 and mail it to: **NYS Income Tax, W. A. Harriman Campus — Refund '91, Albany, NY 12227-0125.**

Your real property tax credit payment will be mailed to you.

Collection of debts from your refund — We will keep all or part of your refund if you owe a federal, New York State, New York City or Yonkers tax liability; past-due spousal or child support; or if a judgment was filed against you because you have not repaid a student loan guaranteed by the New York State Higher Education Services Corporation or a Perkins National Defense/National Direct, health professions or nursing student loan provided to students at state-operated units of the State University of New York or the City University of New York. Any amount over your debt will be refunded.

Disclaiming of spouse's debt — If you are married and you do not want to apply your part of the refund to your spouse's debt because you are not liable for it, fill in Form IT-280, *Nonobligated Spouse Allocation*, and attach it to your return. If you do not have to file a return, attach it to Form IT-214. If you are filing Form IT-280 to disclaim your spouse's debt, **attach the completed form to your original return.** We need the information on it to process your refund as quickly as possible. Once you have filed your return, you cannot file an amended return to disclaim your spouse's defaulted student loan or past-due spousal or child support liability. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due spousal or child support and you did not attach Form IT-280 to your return. You will then have ten days from the date of notification to file Form IT-280. However, this will result in a delay in your refund and extra work for you.) For more information, see Form IT-280.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due spousal or child support, whether you have repaid your HESC guaranteed or state or city university student loan, or about the amount owed, call or write to the agency shown below:

For a federal tax liability only — (518) 472-3608
I.R.S. Special Procedures Function
Leo O'Brien Federal Building
Clinton and North Pearl Streets
Albany, NY 12207

(718) 596-3770
Internal Revenue Service
P.O. Box 911 G.P.O.
Brooklyn, NY 11202

1 800 829-1040
Internal Revenue Service
P.O. Box 1040 Niagara Square Station
Buffalo, NY 14202

(212) 264-1140
Internal Revenue Service
Attn: C: FS 3rd Floor
P.O. Box 2827
New York, NY 10277

For a New York State, New York City or Yonkers tax liability only — 1 800 835-3554
outside NYS (518) 482-0683
NYS Tax Compliance Division
W. A. Harriman Campus
Albany, NY 12227

For past-due spousal or child support only — NYS Department of Social Services
Office of Child Support Enforcement
Fiscal Operations Unit
P.O. Box 14 - One Commerce Plaza
Albany, NY 12260

For HESC guaranteed student loans only — (518) 474-1112
NYSHESC
99 Washington Avenue
Albany, NY 12255

For State University student loans only — (Perkins/NDSL/HPSL/NSL only)
(518) 443-5626
Student Loan Service Center
State University of New York
SUNY Plaza
Albany, NY 12246

For City University student loans only — (212) 397-5620
Perkins/NDSL/NSL Department
Room 1696
City University of New York
University Accounting Office
555 West 57th Street
New York, NY 10019

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and our personal income tax regulations. This information will be maintained by the Director, Data Management Services Bureau, NYS Tax Department, Building 8, Room 905, W. A. Harriman Campus, Albany, NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.

School Districts and Code Numbers

Use this list to find the name and code number of the public school district located in the county where you were a resident on December 31, 1991. (If you are a New York City resident, 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 spaces provided. If you do not know the name of your school district, contact your nearest public school.

Caution: You must enter your school district and code number even if you were absent temporarily, if the school your children attended was not in your school district, or if you had no children attending school. School aid may be affected if the school district or code number is not correct.

| School District Name School District Code Number |
|---|---|---|---|
| Albany | Cattaraugus (Cont'd) | Chenango (Cont'd) | Delaware (Cont'd) |
| Albany 005 | Forestville 198 | Chenango Forks 107 | Oneonta 464 |
| Berne-Knox (Westerlo) 050 | Franklinville 205 | Cincinnatus 113 | Roscoe 545 |
| Bethlehem 051 | Frewsburg 208 | De Ruyter 141 | Roxbury 547 |
| Cairo (Durham) 076 | Gowanda 230 | Gilbertsville - Mt. Upton 222 | Sidney 586 |
| Cohoes 122 | Griffith Institute | Greene 238 | South Kortright 601 |
| Duanesburg 153 | (Springville) 244 | Harpursville 259 | Stamford 620 |
| Green Island 236 | Hinsdale 277 | New Berlin 422 | Unatego (Otego-Unadilla) 649 |
| Greenville 240 | Limestone 343 | South New Berlin 604 | Walton 663 |
| Guilderland 246 | Little Valley 347 | Norwich 455 | Worcester 711 |
| Maplewood (Colonie) 371 | Olean 462 | Otselic Valley | |
| Menands 388 | Pine Valley (South Dayton) 497 | (Georgetown-South Otselic) 606 | Dutchess |
| Middleburgh 393 | Pioneer (Yorkshire) 498 | Oxford 475 | Arlington 022 |
| Mohonasen-Draper | Portville 512 | Sherburne-Earlville 582 | Beacon 040 |
| (Rotterdam) 402 | Randolph 522 | Sidney 586 | Carmel 089 |
| Niskayuna 439 | Randolph Children's Home 723 | South New Berlin 604 | Dover Union Free 149 |
| North Colonie 443 | Salamanca 556 | Whitney Point 703 | Haldane (Philipstown) 249 |
| Ravena-Coeymans | West Valley 690 | | Hyde Park 293 |
| (Selkirk) 524 | | Clinton | Millbrook 396 |
| Schalmont (Rotterdam) 568 | Cayuga | Ausable Valley (Keeseville) 026 | Pawling 483 |
| Schoharie 572 | Auburn 025 | Beekmantown 043 | Pine Plains 496 |
| South Colonie 595 | Cato Meridian 092 | Chateaugay 102 | Poughkeepsie 514 |
| Voorheesville 660 | Groton 245 | Chazy 105 | Red Hook 526 |
| Watervliet 674 | Hannibal 257 | N. Eastern Clinton 418 | Rhinebeck 531 |
| | Homer 281 | Northern Adirondack 453 | Spackenkill 612 |
| Allegany | Jordan Elbridge 315 | Peru 492 | Taconic Hills (Copake) 632 |
| Alfred Almond 010 | Moravia 407 | Plattsburgh 503 | Wappingers Falls 665 |
| Andover 017 | Oswego 472 | Saranac (Dannemora) 560 | Webutuck (Northeast) 680 |
| Angelica 018 | Port Byron 507 | Saranac Lake 561 | |
| Arkport 021 | Red Creek 525 | | Erie |
| Belfast 044 | Skaneateles 588 | Columbia | Akron 004 |
| Belmont 047 | Southern Cayuga 609 | Chatham 103 | Alden 007 |
| Bolivar 054 | Union Springs 650 | East Greenbush 158 | Amherst 719 |
| Canaseraga 083 | Weedsport 681 | Germantown 221 | Attica 024 |
| Cuba - Rushford 138 | | Hudson 289 | Buffalo 073 |
| Fillmore 192 | Chautauqua | Ichabod Crane (Kinderhook) 294 | Cheektowaga 106 |
| Friendship 209 | Bemus Point 048 | New Lebanon 426 | Cheektowaga-Maryvale 378 |
| Greenwood 242 | Brocton 067 | Pine Plains 496 | Cheektowaga-Sloan 589 |
| Hinsdale 277 | Cassadaga Valley 091 | Red Hook 526 | Clarence 114 |
| Keshequa (Dalton-Nunda) 320 | Chautauqua 104 | Schodack 571 | Cleveland Hill 115 |
| Letchworth (Gainsville) 339 | Clymer 119 | Taconic Hills (Copake) 632 | Depew 145 |
| Pioneer (Yorkshire) 498 | Dunkirk 155 | Webutuck (Northeast) 680 | East Aurora 156 |
| Portville 512 | Falconer 189 | | Eden 171 |
| Richburg 532 | Forestville 198 | Cortland | Frontier 210 |
| Scio 575 | Fredonia 206 | Cincinnatus 113 | Gowanda 230 |
| Wellsville 683 | Frewsburg 208 | Cortland 134 | Grand Island 232 |
| Whitesville 702 | Gowanda 230 | De Ruyter 141 | Griffith Institute (Springville) 244 |
| | Jamestown 306 | Dryden 152 | Hamburg 251 |
| Broome | Jamestown (Southwestern) 611 | Fabius (Pompey) 187 | Holland 278 |
| Afton 003 | Mayville 384 | Greene 238 | Iroquois 300 |
| Bainbridge Guilford 031 | Panama 479 | Groton 245 | Kenmore-Town of Tonawanda 319 |
| Binghamton 053 | Pine Valley (South Dayton) 497 | Homer 281 | Lackawanna 326 |
| Chenango Forks 107 | Randolph 522 | Marathon 372 | Lake-Shore (Evans-Brant) 330 |
| Chenango Valley 108 | Ripley 536 | McGraw 385 | Lancaster 332 |
| Cincinnatus 113 | Sherman 583 | Newark Valley 432 | Maryvale (Cheektowaga) 378 |
| Deposit 146 | Silver Creek 587 | Tully 646 | North Collins 442 |
| Greene 238 | Westfield 692 | Whitney Point 703 | Orchard Park 468 |
| Harpursville 259 | | | Pioneer (Yorkshire) 498 |
| Johnson City 313 | Chemung | Delaware | Silver Creek 587 |
| Maine Endwell 364 | Corning 132 | Andes 016 | Sloan (Cheektowaga) 589 |
| Marathon 372 | Elmira 182 | Bainbridge Guilford 031 | Sweet Home 628 |
| Newark Valley 432 | Elmira Heights 183 | Charlotte Valley 101 | Tonawanda (City of) 638 |
| South Mountain-Hickory 720 | Horseheads 287 | Delaware Valley 143 | West Seneca 689 |
| Susquehanna Valley 627 | Newfield 436 | Delhi 144 | Williamsville 706 |
| Union-Endicott 651 | Odessa Montour 460 | Deposit 146 | |
| Westal 658 | Spencer Van Etten 613 | Downsville 150 | Essex |
| Whitney Point 703 | Watkins Glen 675 | Franklin 203 | Ausable Valley (Keeseville) 026 |
| Windsor 710 | Waverly 676 | Gilboa Conesville 223 | Crown Point 137 |
| | | Hancock 256 | Elizabethtown (Lewis) 179 |
| Cattaraugus | Chenango | Jefferson 310 | Keene 317 |
| Allegany 011 | Afton 003 | Livingston Manor 349 | Lake Placid 328 |
| Cattaraugus 094 | Bainbridge Guilford 031 | Margaretville 375 | Minerva 399 |
| Cuba - Rushford 138 | Brookfield 070 | | |
| Ellicottville 181 | | | |

School Districts and Code Numbers

| School District Name School District Code Number |
|---|---|---|---|
| Essex (Cont'd) | Hamilton (Cont'd) | Livingston (Cont'd) | Montgomery (Cont'd) |
| Moriah 408 | Lake Pleasant 329 | Mount Morris 413 | Scotia Glenville 576 |
| Newcomb 434 | Long Lake 354 | Naples 420 | Sharon Springs 579 |
| Putnam 517 | Northville 454 | Pavilion 482 | St. Johnsville 618 |
| Saranac Lake 561 | Piseco (Morehouse) 499 | Perry 490 | |
| Schroon Lake 573 | Poland 506 | Wayland 677 | Nassau |
| Ticonderoga 636 | Raquette Lake 523 | Wheatland Chili 697 | Amityville 014 |
| Westport 696 | Wells 682 | York 716 | Baldwin 032 |
| Willsboro 707 | | | Bellmore 046 |
| | Herkimer | Madison | Bellmore-Merrick CHS* |
| Franklin | Adirondack (Boonville) 002 | Brookfield 070 | Bethpage 052 |
| Ausable Valley | Cherry Valley-Springfield 616 | Canastota 084 | Carle Place 088 |
| (Keeseville) 026 | Dolgeville 148 | Cazenovia 095 | Cold Spring Harbor 123 |
| Brasher Falls (St. Lawrence) 058 | Fort Plain 201 | Chittenango 111 | East Meadow 162 |
| Brushon Moira 072 | Frankfort (Schuyler) 202 | De Ruyter 141 | East Rockaway 166 |
| Chateaugay 102 | Herkimer 268 | East Syracuse (Minoa) 167 | East Williston 168 |
| Malone 365 | Holland Patent 279 | Edmeston 174 | Elmont 184 |
| Northern Adirondack 453 | Ilion 295 | Fabius (Pompey) 187 | Farmingdale 191 |
| Salmon River 558 | Little Falls 346 | Hamilton 252 | Floral Park (Bellerose) 195 |
| Saranac Lake 561 | Mohawk 401 | Madison 361 | Franklin Square 204 |
| St. Regis Falls 619 | Mount Markham (Bridgewater- W. Winfield) 412 | Manlius (Fayetteville) 370 | Freeport 207 |
| Tupper Lake 647 | New Hartford 424 | Morrisville Eaton 411 | Garden City 214 |
| | Oppenheim Ephratah 467 | Mount Markham (Bridgewater- W. Winfield) 412 | Glen Cove 224 |
| Fulton | Owen D. Young (Hornesville) 474 | New Berlin 422 | Great Neck 234 |
| Amsterdam 015 | Poland 506 | Oneida 463 | Hempstead 265 |
| Broadalbin-Perth 065 | Remsen 528 | Otselic Valley | West Hempstead 687 |
| Dolgeville 148 | Richfield Springs 533 | (Georgetown-South Otselic) 606 | Herricks 270 |
| Edinburg 173 | Sauquoit Valley 564 | Sherburne-Earlville 582 | Hewlett Woodmere 272 |
| Fonda Fultonville 197 | St. Johnsville 618 | Sherrill 584 | Hicksville 273 |
| Fort Plain 201 | Town of Webb 639 | Stockbridge Valley 624 | Island Park 302 |
| Galway 212 | West Canada Valley 685 | Waterville 673 | Island Trees 303 |
| Gloversville 227 | Whitesboro 701 | | Jericho 311 |
| Johnstown 314 | | Monroe | Lawrence 337 |
| Mayfield 383 | Jefferson | Avon 029 | Levittown 340 |
| Northville 454 | Alexandria Bay | Brighton 063 | Locust Valley 352 |
| Oppenheim Ephratah 467 | (Alexandria) 009 | Brockport 066 | Long Beach 353 |
| St. Johnsville 618 | Belleville-Henderson 045 | Byron Bergen 075 | Lynbrook 357 |
| Wheelerville 698 | Carthage 090 | Caledonia Mumford 077 | Malverne 366 |
| | Copenhagen 129 | Churchville Chili 112 | Manhasset 368 |
| Genesee | General Brown 217 | East Irondequoit 160 | Massapequa 379 |
| Akron 004 | Gouverneur 229 | East Rochester 165 | Merrick 389 |
| Albion 006 | Hammond (Alexandria Common) 253 | Fairport 188 | North Merrick 444 |
| Alden 007 | Indian River 297 | Gates Chili 216 | Mineola 398 |
| Alexander 008 | La Fargeville 324 | Greece 235 | New Hyde Park (Garden City Park) 425 |
| Attica 024 | Lyme 356 | Hilton 276 | North Bellmore 441 |
| Batavia 036 | Sackets Harbor (Hounsfield) 288 | Holley 280 | North Merrick 444 |
| Brockport 066 | Sandy Creek 559 | Honeoye Falls-Lima 283 | North Shore (Sea Cliff) 448 |
| Byron Bergen 075 | South Jefferson 600 | Irondequoit (West Irondequoit) 299 | Oceanside 459 |
| Caledonia Mumford 077 | Thousand Islands 634 | East Irondequoit 160 | Oyster Bay (East Norwich) 476 |
| Elba 177 | Watertown 672 | Kendall 318 | Plainedge 501 |
| Le Roy 338 | | Penfield 488 | Plainview (Old Bethpage) 502 |
| Medina 387 | Lewis | Pittsford 500 | Port Washington 511 |
| Oakfield Alabama 458 | Adirondack (Boonville) 002 | Rochester 538 | Rockville Centre 539 |
| Pavilion 482 | Beaver River 041 | East Rochester 165 | Roosevelt 544 |
| Pembroke 487 | Camden 079 | Rush Henrietta 549 | Roslyn 546 |
| Royalton Hartland 548 | Carthage 090 | Spencerport 614 | Seaford 577 |
| Wyoming 714 | Copenhagen 129 | Victor 659 | Sewanhaka* |
| | Harrisville 261 | Wayne 678 | Syosett 630 |
| Greene | Lowville 355 | Webster 679 | Uniondale 652 |
| Cairo (Durham) 076 | Sandy Creek 559 | Wheatland Chili 697 | Valley Stream CHS* |
| Catskill 093 | South Jefferson 600 | | Valley Stream Hempstead-13 655 |
| Coxsackie Athens 135 | South Lewis 602 | Montgomery | Valley Stream Hempstead-24 656 |
| Gilboa Conesville 223 | | Amsterdam 015 | Valley Stream Hempstead-30 657 |
| Greenville 240 | Livingston | Broadalbin-Perth 065 | Wantagh 664 |
| Hunter Tannersville 291 | Avon 029 | Canajoharie 081 | West Hempstead 687 |
| Margaretville 375 | Caledonia Mumford 077 | Cherry Valley-Springfield 616 | Westbury 691 |
| Onteora 466 | Canaseraga 083 | Cobleskill 120 | |
| Ravena-Coeymans | Dansville 140 | Duanesburg 153 | New York City |
| (Selkirk) 524 | Genesee 218 | Fonda Fultonville 197 | Bronx 068 |
| Windham Ashland (Jewett) 709 | Honeoye 282 | Fort Plain 201 | Brooklyn (Kings County) 071 |
| | Honeoye Falls-Lima 283 | Galway 212 | Manhattan (NY County) 369 |
| Hamilton | Keshequa (Dalton-Nunda) 320 | Johnstown 314 | Queens 519 |
| Indian Lake 296 | Le Roy 338 | Owen D. Young (Hornesville) 474 | Staten Island |
| Inlet 298 | Livonia 350 | Schalmont (Rotterdam) 568 | (Richmond County) 622 |
| | | Schoharie 572 | |

* 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.

1991 New York State Tax Table

Based on Taxable Income

For persons with taxable income of less than \$65,000.

Example: Mr. and Mrs. Allen are filing a joint return. Their taxable income on line 16 of Form IT-200 is \$36,275. First, they find the 36,250 - 36,300 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 \$2,139. This is the tax amount they must write on line 17 of Form IT-200.

| At least | But less than | Single or Married filing separately | Your New York State tax is - | | |
|----------|---------------|-------------------------------------|------------------------------|---------------------|--|
| | | | Married filing jointly * | Head of a household | |
| 36,200 | 36,250 | 2,494 | 2,135 | 2,369 | |
| 36,250 | 36,300 | 2,498 | 2,139 | 2,373 | |
| 36,300 | 36,350 | 2,502 | 2,143 | 2,377 | |
| 36,350 | 36,400 | 2,506 | 2,147 | 2,381 | |

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| | | Your New York State tax is - | | | | | Your New York State tax is - | | | | | Your New York State tax is - | | |
| \$ 0 | \$ 10 | \$ 0 | \$ 0 | \$ 0 | 2,000 | | | 4,000 | | | 1,000 | | | |
| 10 | 25 | 1 | 1 | 1 | 2,000 | 2,050 | 81 | 81 | 81 | 4,000 | 4,050 | 161 | 161 | 161 |
| 25 | 50 | 2 | 2 | 2 | 2,050 | 2,100 | 83 | 83 | 83 | 4,050 | 4,100 | 163 | 163 | 163 |
| 50 | 100 | 3 | 3 | 3 | 2,100 | 2,150 | 85 | 85 | 85 | 4,100 | 4,150 | 165 | 165 | 165 |
| 100 | 150 | 5 | 5 | 5 | 2,150 | 2,200 | 87 | 87 | 87 | 4,150 | 4,200 | 167 | 167 | 167 |
| 150 | 200 | 7 | 7 | 7 | 2,200 | 2,250 | 89 | 89 | 89 | 4,200 | 4,250 | 169 | 169 | 169 |
| 200 | 250 | 9 | 9 | 9 | 2,250 | 2,300 | 91 | 91 | 91 | 4,250 | 4,300 | 171 | 171 | 171 |
| 250 | 300 | 11 | 11 | 11 | 2,300 | 2,350 | 93 | 93 | 93 | 4,300 | 4,350 | 173 | 173 | 173 |
| 300 | 350 | 13 | 13 | 13 | 2,350 | 2,400 | 95 | 95 | 95 | 4,350 | 4,400 | 175 | 175 | 175 |
| 350 | 400 | 15 | 15 | 15 | 2,400 | 2,450 | 97 | 97 | 97 | 4,400 | 4,450 | 177 | 177 | 177 |
| 400 | 450 | 17 | 17 | 17 | 2,450 | 2,500 | 99 | 99 | 99 | 4,450 | 4,500 | 179 | 179 | 179 |
| 450 | 500 | 19 | 19 | 19 | 2,500 | 2,550 | 101 | 101 | 101 | 4,500 | 4,550 | 181 | 181 | 181 |
| 500 | 550 | 21 | 21 | 21 | 2,550 | 2,600 | 103 | 103 | 103 | 4,550 | 4,600 | 183 | 183 | 183 |
| 550 | 600 | 23 | 23 | 23 | 2,600 | 2,650 | 105 | 105 | 105 | 4,600 | 4,650 | 185 | 185 | 185 |
| 600 | 650 | 25 | 25 | 25 | 2,650 | 2,700 | 107 | 107 | 107 | 4,650 | 4,700 | 187 | 187 | 187 |
| 650 | 700 | 27 | 27 | 27 | 2,700 | 2,750 | 109 | 109 | 109 | 4,700 | 4,750 | 189 | 189 | 189 |
| 700 | 750 | 29 | 29 | 29 | 2,750 | 2,800 | 111 | 111 | 111 | 4,750 | 4,800 | 191 | 191 | 191 |
| 750 | 800 | 31 | 31 | 31 | 2,800 | 2,850 | 113 | 113 | 113 | 4,800 | 4,850 | 193 | 193 | 193 |
| 800 | 850 | 33 | 33 | 33 | 2,850 | 2,900 | 115 | 115 | 115 | 4,850 | 4,900 | 195 | 195 | 195 |
| 850 | 900 | 35 | 35 | 35 | 2,900 | 2,950 | 117 | 117 | 117 | 4,900 | 4,950 | 197 | 197 | 197 |
| 900 | 950 | 37 | 37 | 37 | 2,950 | 3,000 | 119 | 119 | 119 | 4,950 | 5,000 | 199 | 199 | 199 |
| 950 | 1,000 | 39 | 39 | 39 | 3,000 | | | 5,000 | | | 1,000 | | | |
| 1,000 | 1,050 | 41 | 41 | 41 | 3,000 | 3,050 | 121 | 121 | 121 | 5,000 | 5,050 | 201 | 201 | 201 |
| 1,050 | 1,100 | 43 | 43 | 43 | 3,050 | 3,100 | 123 | 123 | 123 | 5,050 | 5,100 | 203 | 203 | 203 |
| 1,100 | 1,150 | 45 | 45 | 45 | 3,100 | 3,150 | 125 | 125 | 125 | 5,100 | 5,150 | 205 | 205 | 205 |
| 1,150 | 1,200 | 47 | 47 | 47 | 3,150 | 3,200 | 127 | 127 | 127 | 5,150 | 5,200 | 207 | 207 | 207 |
| 1,200 | 1,250 | 49 | 49 | 49 | 3,200 | 3,250 | 129 | 129 | 129 | 5,200 | 5,250 | 209 | 209 | 209 |
| 1,250 | 1,300 | 51 | 51 | 51 | 3,250 | 3,300 | 131 | 131 | 131 | 5,250 | 5,300 | 211 | 211 | 211 |
| 1,300 | 1,350 | 53 | 53 | 53 | 3,300 | 3,350 | 133 | 133 | 133 | 5,300 | 5,350 | 213 | 213 | 213 |
| 1,350 | 1,400 | 55 | 55 | 55 | 3,350 | 3,400 | 135 | 135 | 135 | 5,350 | 5,400 | 215 | 215 | 215 |
| 1,400 | 1,450 | 57 | 57 | 57 | 3,400 | 3,450 | 137 | 137 | 137 | 5,400 | 5,450 | 217 | 217 | 217 |
| 1,450 | 1,500 | 59 | 59 | 59 | 3,450 | 3,500 | 139 | 139 | 139 | 5,450 | 5,500 | 219 | 219 | 219 |
| 1,500 | 1,550 | 61 | 61 | 61 | 3,500 | 3,550 | 141 | 141 | 141 | 5,500 | 5,550 | 221 | 221 | 221 |
| 1,550 | 1,600 | 63 | 63 | 63 | 3,550 | 3,600 | 143 | 143 | 143 | 5,550 | 5,600 | 223 | 223 | 223 |
| 1,600 | 1,650 | 65 | 65 | 65 | 3,600 | 3,650 | 145 | 145 | 145 | 5,600 | 5,650 | 225 | 225 | 225 |
| 1,650 | 1,700 | 67 | 67 | 67 | 3,650 | 3,700 | 147 | 147 | 147 | 5,650 | 5,700 | 227 | 227 | 227 |
| 1,700 | 1,750 | 69 | 69 | 69 | 3,700 | 3,750 | 149 | 149 | 149 | 5,700 | 5,750 | 229 | 229 | 229 |
| 1,750 | 1,800 | 71 | 71 | 71 | 3,750 | 3,800 | 151 | 151 | 151 | 5,750 | 5,800 | 231 | 231 | 231 |
| 1,800 | 1,850 | 73 | 73 | 73 | 3,800 | 3,850 | 153 | 153 | 153 | 5,800 | 5,850 | 233 | 233 | 233 |
| 1,850 | 1,900 | 75 | 75 | 75 | 3,850 | 3,900 | 155 | 155 | 155 | 5,850 | 5,900 | 235 | 235 | 235 |
| 1,900 | 1,950 | 77 | 77 | 77 | 3,900 | 3,950 | 157 | 157 | 157 | 5,900 | 5,950 | 237 | 237 | 237 |
| 1,950 | 2,000 | 79 | 79 | 79 | 3,950 | 4,000 | 159 | 159 | 159 | 5,950 | 6,000 | 239 | 239 | 239 |

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

New York State Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| | | Your New York State tax is - | | | | | Your New York State tax is - | | | | | Your New York State tax is - | | |
| 6,000 | | | | | 9,000 | | | | | 12,000 | | | | |
| 6,000 | 6,050 | 246 | 241 | 241 | 9,000 | 9,050 | 407 | 361 | 376 | 12,000 | 12,050 | 597 | 491 | 537 |
| 6,050 | 6,100 | 249 | 243 | 243 | 9,050 | 9,100 | 410 | 363 | 379 | 12,050 | 12,100 | 600 | 494 | 540 |
| 6,100 | 6,150 | 251 | 245 | 245 | 9,100 | 9,150 | 413 | 365 | 381 | 12,100 | 12,150 | 604 | 496 | 543 |
| 6,150 | 6,200 | 254 | 247 | 247 | 9,150 | 9,200 | 416 | 367 | 384 | 12,150 | 12,200 | 607 | 499 | 546 |
| 6,200 | 6,250 | 256 | 249 | 249 | 9,200 | 9,250 | 419 | 369 | 386 | 12,200 | 12,250 | 611 | 501 | 549 |
| 6,250 | 6,300 | 259 | 251 | 251 | 9,250 | 9,300 | 422 | 371 | 389 | 12,250 | 12,300 | 614 | 504 | 552 |
| 6,300 | 6,350 | 261 | 253 | 253 | 9,300 | 9,350 | 425 | 373 | 391 | 12,300 | 12,350 | 618 | 506 | 555 |
| 6,350 | 6,400 | 264 | 255 | 255 | 9,350 | 9,400 | 428 | 375 | 394 | 12,350 | 12,400 | 621 | 509 | 558 |
| 6,400 | 6,450 | 266 | 257 | 257 | 9,400 | 9,450 | 431 | 377 | 396 | 12,400 | 12,450 | 625 | 511 | 561 |
| 6,450 | 6,500 | 269 | 259 | 259 | 9,450 | 9,500 | 434 | 379 | 399 | 12,450 | 12,500 | 628 | 514 | 564 |
| 6,500 | 6,550 | 271 | 261 | 261 | 9,500 | 9,550 | 437 | 381 | 401 | 12,500 | 12,550 | 632 | 516 | 567 |
| 6,550 | 6,600 | 274 | 263 | 263 | 9,550 | 9,600 | 440 | 383 | 404 | 12,550 | 12,600 | 635 | 519 | 570 |
| 6,600 | 6,650 | 276 | 265 | 265 | 9,600 | 9,650 | 443 | 385 | 406 | 12,600 | 12,650 | 639 | 521 | 573 |
| 6,650 | 6,700 | 279 | 267 | 267 | 9,650 | 9,700 | 446 | 387 | 409 | 12,650 | 12,700 | 642 | 524 | 576 |
| 6,700 | 6,750 | 281 | 269 | 269 | 9,700 | 9,750 | 449 | 389 | 411 | 12,700 | 12,750 | 646 | 526 | 579 |
| 6,750 | 6,800 | 284 | 271 | 271 | 9,750 | 9,800 | 452 | 391 | 414 | 12,750 | 12,800 | 649 | 529 | 582 |
| 6,800 | 6,850 | 286 | 273 | 273 | 9,800 | 9,850 | 455 | 393 | 416 | 12,800 | 12,850 | 653 | 531 | 585 |
| 6,850 | 6,900 | 289 | 275 | 275 | 9,850 | 9,900 | 458 | 395 | 419 | 12,850 | 12,900 | 656 | 534 | 588 |
| 6,900 | 6,950 | 291 | 277 | 277 | 9,900 | 9,950 | 461 | 397 | 421 | 12,900 | 12,950 | 660 | 536 | 591 |
| 6,950 | 7,000 | 294 | 279 | 279 | 9,950 | 10,000 | 464 | 399 | 424 | 12,950 | 13,000 | 663 | 539 | 594 |
| 7,000 | | | | | 10,000 | | | | | 13,000 | | | | |
| 7,000 | 7,050 | 296 | 281 | 281 | 10,000 | 10,050 | 467 | 401 | 426 | 13,000 | 13,050 | 667 | 541 | 597 |
| 7,050 | 7,100 | 299 | 283 | 283 | 10,050 | 10,100 | 470 | 403 | 429 | 13,050 | 13,100 | 671 | 544 | 600 |
| 7,100 | 7,150 | 301 | 285 | 285 | 10,100 | 10,150 | 473 | 405 | 431 | 13,100 | 13,150 | 675 | 546 | 603 |
| 7,150 | 7,200 | 304 | 287 | 287 | 10,150 | 10,200 | 476 | 407 | 434 | 13,150 | 13,200 | 679 | 549 | 606 |
| 7,200 | 7,250 | 306 | 289 | 289 | 10,200 | 10,250 | 479 | 409 | 436 | 13,200 | 13,250 | 683 | 551 | 609 |
| 7,250 | 7,300 | 309 | 291 | 291 | 10,250 | 10,300 | 482 | 411 | 439 | 13,250 | 13,300 | 687 | 554 | 612 |
| 7,300 | 7,350 | 311 | 293 | 293 | 10,300 | 10,350 | 485 | 413 | 441 | 13,300 | 13,350 | 691 | 556 | 615 |
| 7,350 | 7,400 | 314 | 295 | 295 | 10,350 | 10,400 | 488 | 415 | 444 | 13,350 | 13,400 | 695 | 559 | 618 |
| 7,400 | 7,450 | 316 | 297 | 297 | 10,400 | 10,450 | 491 | 417 | 446 | 13,400 | 13,450 | 698 | 561 | 621 |
| 7,450 | 7,500 | 319 | 299 | 299 | 10,450 | 10,500 | 494 | 419 | 449 | 13,450 | 13,500 | 702 | 564 | 624 |
| 7,500 | 7,550 | 321 | 301 | 301 | 10,500 | 10,550 | 497 | 421 | 451 | 13,500 | 13,550 | 706 | 566 | 627 |
| 7,550 | 7,600 | 324 | 303 | 304 | 10,550 | 10,600 | 500 | 423 | 454 | 13,550 | 13,600 | 710 | 569 | 630 |
| 7,600 | 7,650 | 326 | 305 | 306 | 10,600 | 10,650 | 503 | 425 | 456 | 13,600 | 13,650 | 714 | 571 | 633 |
| 7,650 | 7,700 | 329 | 307 | 309 | 10,650 | 10,700 | 506 | 427 | 459 | 13,650 | 13,700 | 718 | 574 | 636 |
| 7,700 | 7,750 | 331 | 309 | 311 | 10,700 | 10,750 | 509 | 429 | 461 | 13,700 | 13,750 | 722 | 576 | 639 |
| 7,750 | 7,800 | 334 | 311 | 314 | 10,750 | 10,800 | 512 | 431 | 464 | 13,750 | 13,800 | 726 | 579 | 642 |
| 7,800 | 7,850 | 336 | 313 | 316 | 10,800 | 10,850 | 515 | 433 | 466 | 13,800 | 13,850 | 730 | 581 | 645 |
| 7,850 | 7,900 | 339 | 315 | 319 | 10,850 | 10,900 | 518 | 435 | 469 | 13,850 | 13,900 | 734 | 584 | 648 |
| 7,900 | 7,950 | 341 | 317 | 321 | 10,900 | 10,950 | 521 | 437 | 471 | 13,900 | 13,950 | 738 | 586 | 651 |
| 7,950 | 8,000 | 344 | 319 | 324 | 10,950 | 11,000 | 524 | 439 | 474 | 13,950 | 14,000 | 742 | 589 | 654 |
| 8,000 | | | | | 11,000 | | | | | 14,000 | | | | |
| 8,000 | 8,050 | 347 | 321 | 326 | 11,000 | 11,050 | 527 | 441 | 477 | 14,000 | 14,050 | 746 | 591 | 657 |
| 8,050 | 8,100 | 350 | 323 | 329 | 11,050 | 11,100 | 530 | 444 | 480 | 14,050 | 14,100 | 750 | 594 | 660 |
| 8,100 | 8,150 | 353 | 325 | 331 | 11,100 | 11,150 | 534 | 446 | 483 | 14,100 | 14,150 | 754 | 596 | 663 |
| 8,150 | 8,200 | 356 | 327 | 334 | 11,150 | 11,200 | 537 | 449 | 486 | 14,150 | 14,200 | 758 | 599 | 666 |
| 8,200 | 8,250 | 359 | 329 | 336 | 11,200 | 11,250 | 541 | 451 | 489 | 14,200 | 14,250 | 761 | 601 | 669 |
| 8,250 | 8,300 | 362 | 331 | 339 | 11,250 | 11,300 | 544 | 454 | 492 | 14,250 | 14,300 | 765 | 604 | 672 |
| 8,300 | 8,350 | 365 | 333 | 341 | 11,300 | 11,350 | 548 | 456 | 495 | 14,300 | 14,350 | 769 | 606 | 675 |
| 8,350 | 8,400 | 368 | 335 | 344 | 11,350 | 11,400 | 551 | 459 | 498 | 14,350 | 14,400 | 773 | 609 | 678 |
| 8,400 | 8,450 | 371 | 337 | 346 | 11,400 | 11,450 | 555 | 461 | 501 | 14,400 | 14,450 | 777 | 611 | 681 |
| 8,450 | 8,500 | 374 | 339 | 349 | 11,450 | 11,500 | 558 | 464 | 504 | 14,450 | 14,500 | 781 | 614 | 684 |
| 8,500 | 8,550 | 377 | 341 | 351 | 11,500 | 11,550 | 562 | 466 | 507 | 14,500 | 14,550 | 785 | 616 | 687 |
| 8,550 | 8,600 | 380 | 343 | 354 | 11,550 | 11,600 | 565 | 469 | 510 | 14,550 | 14,600 | 789 | 619 | 690 |
| 8,600 | 8,650 | 383 | 345 | 356 | 11,600 | 11,650 | 569 | 471 | 513 | 14,600 | 14,650 | 793 | 621 | 693 |
| 8,650 | 8,700 | 386 | 347 | 359 | 11,650 | 11,700 | 572 | 474 | 516 | 14,650 | 14,700 | 797 | 624 | 696 |
| 8,700 | 8,750 | 389 | 349 | 361 | 11,700 | 11,750 | 576 | 476 | 519 | 14,700 | 14,750 | 801 | 626 | 699 |
| 8,750 | 8,800 | 392 | 351 | 364 | 11,750 | 11,800 | 579 | 479 | 522 | 14,750 | 14,800 | 805 | 629 | 702 |
| 8,800 | 8,850 | 395 | 353 | 366 | 11,800 | 11,850 | 583 | 481 | 525 | 14,800 | 14,850 | 809 | 631 | 705 |
| 8,850 | 8,900 | 398 | 355 | 369 | 11,850 | 11,900 | 586 | 484 | 528 | 14,850 | 14,900 | 813 | 634 | 708 |
| 8,900 | 8,950 | 401 | 357 | 371 | 11,900 | 11,950 | 590 | 486 | 531 | 14,900 | 14,950 | 817 | 636 | 711 |
| 8,950 | 9,000 | 404 | 359 | 374 | 11,950 | 12,000 | 593 | 489 | 534 | 14,950 | 15,000 | 821 | 639 | 714 |

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

New York State Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household |
| | | Your New York State tax is - | | | | | Your New York State tax is - | | | | | Your New York State tax is - | | |
| 15,000 | | | | | 18,000 | | | | | 21,000 | | | | |
| 15,000 | 15,050 | 824 | 641 | 717 | 18,000 | 18,050 | 1,061 | 812 | 936 | 21,000 | 21,050 | 1,297 | 992 | 1,172 |
| 15,050 | 15,100 | 828 | 644 | 720 | 18,050 | 18,100 | 1,065 | 815 | 940 | 21,050 | 21,100 | 1,301 | 995 | 1,176 |
| 15,100 | 15,150 | 832 | 646 | 724 | 18,100 | 18,150 | 1,069 | 818 | 944 | 21,100 | 21,150 | 1,305 | 998 | 1,180 |
| 15,150 | 15,200 | 836 | 649 | 727 | 18,150 | 18,200 | 1,073 | 821 | 948 | 21,150 | 21,200 | 1,309 | 1,001 | 1,184 |
| 15,200 | 15,250 | 840 | 651 | 731 | 18,200 | 18,250 | 1,076 | 824 | 951 | 21,200 | 21,250 | 1,313 | 1,004 | 1,188 |
| 15,250 | 15,300 | 844 | 654 | 734 | 18,250 | 18,300 | 1,080 | 827 | 955 | 21,250 | 21,300 | 1,317 | 1,007 | 1,192 |
| 15,300 | 15,350 | 848 | 656 | 738 | 18,300 | 18,350 | 1,084 | 830 | 959 | 21,300 | 21,350 | 1,321 | 1,010 | 1,196 |
| 15,350 | 15,400 | 852 | 659 | 741 | 18,350 | 18,400 | 1,088 | 833 | 963 | 21,350 | 21,400 | 1,325 | 1,013 | 1,200 |
| 15,400 | 15,450 | 856 | 661 | 745 | 18,400 | 18,450 | 1,092 | 836 | 967 | 21,400 | 21,450 | 1,328 | 1,016 | 1,203 |
| 15,450 | 15,500 | 860 | 664 | 748 | 18,450 | 18,500 | 1,096 | 839 | 971 | 21,450 | 21,500 | 1,332 | 1,019 | 1,207 |
| 15,500 | 15,550 | 864 | 666 | 752 | 18,500 | 18,550 | 1,100 | 842 | 975 | 21,500 | 21,550 | 1,336 | 1,022 | 1,211 |
| 15,550 | 15,600 | 868 | 669 | 755 | 18,550 | 18,600 | 1,104 | 845 | 979 | 21,550 | 21,600 | 1,340 | 1,025 | 1,215 |
| 15,600 | 15,650 | 872 | 671 | 759 | 18,600 | 18,650 | 1,108 | 848 | 983 | 21,600 | 21,650 | 1,344 | 1,028 | 1,219 |
| 15,650 | 15,700 | 876 | 674 | 762 | 18,650 | 18,700 | 1,112 | 851 | 987 | 21,650 | 21,700 | 1,348 | 1,031 | 1,223 |
| 15,700 | 15,750 | 880 | 676 | 766 | 18,700 | 18,750 | 1,116 | 854 | 991 | 21,700 | 21,750 | 1,352 | 1,034 | 1,227 |
| 15,750 | 15,800 | 884 | 679 | 769 | 18,750 | 18,800 | 1,120 | 857 | 995 | 21,750 | 21,800 | 1,356 | 1,037 | 1,231 |
| 15,800 | 15,850 | 887 | 681 | 773 | 18,800 | 18,850 | 1,124 | 860 | 999 | 21,800 | 21,850 | 1,360 | 1,040 | 1,235 |
| 15,850 | 15,900 | 891 | 684 | 776 | 18,850 | 18,900 | 1,128 | 863 | 1,003 | 21,850 | 21,900 | 1,364 | 1,043 | 1,239 |
| 15,900 | 15,950 | 895 | 686 | 780 | 18,900 | 18,950 | 1,132 | 866 | 1,007 | 21,900 | 21,950 | 1,368 | 1,046 | 1,243 |
| 15,950 | 16,000 | 899 | 689 | 783 | 18,950 | 19,000 | 1,136 | 869 | 1,011 | 21,950 | 22,000 | 1,372 | 1,049 | 1,247 |
| 16,000 | | | | | 19,000 | | | | | 22,000 | | | | |
| 16,000 | 16,050 | 903 | 692 | 787 | 19,000 | 19,050 | 1,139 | 872 | 1,014 | 22,000 | 22,050 | 1,376 | 1,052 | 1,251 |
| 16,050 | 16,100 | 907 | 695 | 790 | 19,050 | 19,100 | 1,143 | 875 | 1,018 | 22,050 | 22,100 | 1,380 | 1,055 | 1,255 |
| 16,100 | 16,150 | 911 | 698 | 794 | 19,100 | 19,150 | 1,147 | 878 | 1,022 | 22,100 | 22,150 | 1,384 | 1,059 | 1,259 |
| 16,150 | 16,200 | 915 | 701 | 797 | 19,150 | 19,200 | 1,151 | 881 | 1,026 | 22,150 | 22,200 | 1,388 | 1,062 | 1,263 |
| 16,200 | 16,250 | 919 | 704 | 801 | 19,200 | 19,250 | 1,155 | 884 | 1,030 | 22,200 | 22,250 | 1,391 | 1,066 | 1,266 |
| 16,250 | 16,300 | 923 | 707 | 804 | 19,250 | 19,300 | 1,159 | 887 | 1,034 | 22,250 | 22,300 | 1,395 | 1,069 | 1,270 |
| 16,300 | 16,350 | 927 | 710 | 808 | 19,300 | 19,350 | 1,163 | 890 | 1,038 | 22,300 | 22,350 | 1,399 | 1,073 | 1,274 |
| 16,350 | 16,400 | 931 | 713 | 811 | 19,350 | 19,400 | 1,167 | 893 | 1,042 | 22,350 | 22,400 | 1,403 | 1,076 | 1,278 |
| 16,400 | 16,450 | 935 | 716 | 815 | 19,400 | 19,450 | 1,171 | 896 | 1,046 | 22,400 | 22,450 | 1,407 | 1,080 | 1,282 |
| 16,450 | 16,500 | 939 | 719 | 818 | 19,450 | 19,500 | 1,175 | 899 | 1,050 | 22,450 | 22,500 | 1,411 | 1,083 | 1,286 |
| 16,500 | 16,550 | 943 | 722 | 822 | 19,500 | 19,550 | 1,179 | 902 | 1,054 | 22,500 | 22,550 | 1,415 | 1,087 | 1,290 |
| 16,550 | 16,600 | 947 | 725 | 825 | 19,550 | 19,600 | 1,183 | 905 | 1,058 | 22,550 | 22,600 | 1,419 | 1,090 | 1,294 |
| 16,600 | 16,650 | 950 | 728 | 829 | 19,600 | 19,650 | 1,187 | 908 | 1,062 | 22,600 | 22,650 | 1,423 | 1,094 | 1,298 |
| 16,650 | 16,700 | 954 | 731 | 832 | 19,650 | 19,700 | 1,191 | 911 | 1,066 | 22,650 | 22,700 | 1,427 | 1,097 | 1,302 |
| 16,700 | 16,750 | 958 | 734 | 836 | 19,700 | 19,750 | 1,195 | 914 | 1,070 | 22,700 | 22,750 | 1,431 | 1,101 | 1,306 |
| 16,750 | 16,800 | 962 | 737 | 839 | 19,750 | 19,800 | 1,199 | 917 | 1,074 | 22,750 | 22,800 | 1,435 | 1,104 | 1,310 |
| 16,800 | 16,850 | 966 | 740 | 843 | 19,800 | 19,850 | 1,202 | 920 | 1,077 | 22,800 | 22,850 | 1,439 | 1,108 | 1,314 |
| 16,850 | 16,900 | 970 | 743 | 846 | 19,850 | 19,900 | 1,206 | 923 | 1,081 | 22,850 | 22,900 | 1,443 | 1,111 | 1,318 |
| 16,900 | 16,950 | 974 | 746 | 850 | 19,900 | 19,950 | 1,210 | 926 | 1,085 | 22,900 | 22,950 | 1,447 | 1,115 | 1,322 |
| 16,950 | 17,000 | 978 | 749 | 853 | 19,950 | 20,000 | 1,214 | 929 | 1,089 | 22,950 | 23,000 | 1,451 | 1,118 | 1,326 |
| 17,000 | | | | | 20,000 | | | | | 23,000 | | | | |
| 17,000 | 17,050 | 982 | 752 | 857 | 20,000 | 20,050 | 1,218 | 932 | 1,093 | 23,000 | 23,050 | 1,454 | 1,122 | 1,329 |
| 17,050 | 17,100 | 986 | 755 | 861 | 20,050 | 20,100 | 1,222 | 935 | 1,097 | 23,050 | 23,100 | 1,458 | 1,125 | 1,333 |
| 17,100 | 17,150 | 990 | 758 | 865 | 20,100 | 20,150 | 1,226 | 938 | 1,101 | 23,100 | 23,150 | 1,462 | 1,129 | 1,337 |
| 17,150 | 17,200 | 994 | 761 | 869 | 20,150 | 20,200 | 1,230 | 941 | 1,105 | 23,150 | 23,200 | 1,466 | 1,132 | 1,341 |
| 17,200 | 17,250 | 998 | 764 | 873 | 20,200 | 20,250 | 1,234 | 944 | 1,109 | 23,200 | 23,250 | 1,470 | 1,136 | 1,345 |
| 17,250 | 17,300 | 1,002 | 767 | 877 | 20,250 | 20,300 | 1,238 | 947 | 1,113 | 23,250 | 23,300 | 1,474 | 1,139 | 1,349 |
| 17,300 | 17,350 | 1,006 | 770 | 881 | 20,300 | 20,350 | 1,242 | 950 | 1,117 | 23,300 | 23,350 | 1,478 | 1,143 | 1,353 |
| 17,350 | 17,400 | 1,010 | 773 | 885 | 20,350 | 20,400 | 1,246 | 953 | 1,121 | 23,350 | 23,400 | 1,482 | 1,146 | 1,357 |
| 17,400 | 17,450 | 1,013 | 776 | 888 | 20,400 | 20,450 | 1,250 | 956 | 1,125 | 23,400 | 23,450 | 1,486 | 1,150 | 1,361 |
| 17,450 | 17,500 | 1,017 | 779 | 892 | 20,450 | 20,500 | 1,254 | 959 | 1,129 | 23,450 | 23,500 | 1,490 | 1,153 | 1,365 |
| 17,500 | 17,550 | 1,021 | 782 | 896 | 20,500 | 20,550 | 1,258 | 962 | 1,133 | 23,500 | 23,550 | 1,494 | 1,157 | 1,369 |
| 17,550 | 17,600 | 1,025 | 785 | 900 | 20,550 | 20,600 | 1,262 | 965 | 1,137 | 23,550 | 23,600 | 1,498 | 1,160 | 1,373 |
| 17,600 | 17,650 | 1,029 | 788 | 904 | 20,600 | 20,650 | 1,265 | 968 | 1,140 | 23,600 | 23,650 | 1,502 | 1,164 | 1,377 |
| 17,650 | 17,700 | 1,033 | 791 | 908 | 20,650 | 20,700 | 1,269 | 971 | 1,144 | 23,650 | 23,700 | 1,506 | 1,167 | 1,381 |
| 17,700 | 17,750 | 1,037 | 794 | 912 | 20,700 | 20,750 | 1,273 | 974 | 1,148 | 23,700 | 23,750 | 1,510 | 1,171 | 1,385 |
| 17,750 | 17,800 | 1,041 | 797 | 916 | 20,750 | 20,800 | 1,277 | 977 | 1,152 | 23,750 | 23,800 | 1,514 | 1,174 | 1,389 |
| 17,800 | 17,850 | 1,045 | 800 | 920 | 20,800 | 20,850 | 1,281 | 980 | 1,156 | 23,800 | 23,850 | 1,517 | 1,178 | 1,392 |
| 17,850 | 17,900 | 1,049 | 803 | 924 | 20,850 | 20,900 | 1,285 | 983 | 1,160 | 23,850 | 23,900 | 1,521 | 1,181 | 1,396 |
| 17,900 | 17,950 | 1,053 | 806 | 928 | 20,900 | 20,950 | 1,289 | 986 | 1,164 | 23,900 | 23,950 | 1,525 | 1,185 | 1,400 |
| 17,950 | 18,000 | 1,057 | 809 | 932 | 20,950 | 21,000 | 1,293 | 989 | 1,168 | 23,950 | 24,000 | 1,529 | 1,188 | 1,404 |

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

New York State Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| | | Single or Married filing separately | Married filing jointly * | Head of a household | | | Single or Married filing separately | Married filing jointly * | Head of a household | | | Single or Married filing separately | Married filing jointly * | Head of a household |
| At least | But less than | Your New York State tax is - | | | At least | But less than | Your New York State tax is - | | | At least | But less than | Your New York State tax is - | | |
| 24,000 | | | | | 27,000 | | | | | 30,000 | | | | |
| 24,000 | 24,050 | 1,533 | 1,192 | 1,408 | 27,000 | 27,050 | 1,769 | 1,411 | 1,644 | 30,000 | 30,050 | 2,006 | 1,647 | 1,881 |
| 24,050 | 24,100 | 1,537 | 1,195 | 1,412 | 27,050 | 27,100 | 1,773 | 1,415 | 1,648 | 30,050 | 30,100 | 2,010 | 1,651 | 1,885 |
| 24,100 | 24,150 | 1,541 | 1,199 | 1,416 | 27,100 | 27,150 | 1,777 | 1,419 | 1,652 | 30,100 | 30,150 | 2,014 | 1,655 | 1,889 |
| 24,150 | 24,200 | 1,545 | 1,202 | 1,420 | 27,150 | 27,200 | 1,781 | 1,423 | 1,656 | 30,150 | 30,200 | 2,018 | 1,659 | 1,893 |
| 24,200 | 24,250 | 1,549 | 1,206 | 1,424 | 27,200 | 27,250 | 1,785 | 1,426 | 1,660 | 30,200 | 30,250 | 2,021 | 1,663 | 1,896 |
| 24,250 | 24,300 | 1,553 | 1,209 | 1,428 | 27,250 | 27,300 | 1,789 | 1,430 | 1,664 | 30,250 | 30,300 | 2,025 | 1,667 | 1,900 |
| 24,300 | 24,350 | 1,557 | 1,213 | 1,432 | 27,300 | 27,350 | 1,793 | 1,434 | 1,668 | 30,300 | 30,350 | 2,029 | 1,671 | 1,904 |
| 24,350 | 24,400 | 1,561 | 1,216 | 1,436 | 27,350 | 27,400 | 1,797 | 1,438 | 1,672 | 30,350 | 30,400 | 2,033 | 1,675 | 1,908 |
| 24,400 | 24,450 | 1,565 | 1,220 | 1,440 | 27,400 | 27,450 | 1,801 | 1,442 | 1,676 | 30,400 | 30,450 | 2,037 | 1,678 | 1,912 |
| 24,450 | 24,500 | 1,569 | 1,223 | 1,444 | 27,450 | 27,500 | 1,805 | 1,446 | 1,680 | 30,450 | 30,500 | 2,041 | 1,682 | 1,916 |
| 24,500 | 24,550 | 1,573 | 1,227 | 1,448 | 27,500 | 27,550 | 1,809 | 1,450 | 1,684 | 30,500 | 30,550 | 2,045 | 1,686 | 1,920 |
| 24,550 | 24,600 | 1,577 | 1,230 | 1,452 | 27,550 | 27,600 | 1,813 | 1,454 | 1,688 | 30,550 | 30,600 | 2,049 | 1,690 | 1,924 |
| 24,600 | 24,650 | 1,580 | 1,234 | 1,455 | 27,600 | 27,650 | 1,817 | 1,458 | 1,692 | 30,600 | 30,650 | 2,053 | 1,694 | 1,928 |
| 24,650 | 24,700 | 1,584 | 1,237 | 1,459 | 27,650 | 27,700 | 1,821 | 1,462 | 1,696 | 30,650 | 30,700 | 2,057 | 1,698 | 1,932 |
| 24,700 | 24,750 | 1,588 | 1,241 | 1,463 | 27,700 | 27,750 | 1,825 | 1,466 | 1,700 | 30,700 | 30,750 | 2,061 | 1,702 | 1,936 |
| 24,750 | 24,800 | 1,592 | 1,244 | 1,467 | 27,750 | 27,800 | 1,829 | 1,470 | 1,704 | 30,750 | 30,800 | 2,065 | 1,706 | 1,940 |
| 24,800 | 24,850 | 1,596 | 1,248 | 1,471 | 27,800 | 27,850 | 1,832 | 1,474 | 1,707 | 30,800 | 30,850 | 2,069 | 1,710 | 1,944 |
| 24,850 | 24,900 | 1,600 | 1,251 | 1,475 | 27,850 | 27,900 | 1,836 | 1,478 | 1,711 | 30,850 | 30,900 | 2,073 | 1,714 | 1,948 |
| 24,900 | 24,950 | 1,604 | 1,255 | 1,479 | 27,900 | 27,950 | 1,840 | 1,482 | 1,715 | 30,900 | 30,950 | 2,077 | 1,718 | 1,952 |
| 24,950 | 25,000 | 1,608 | 1,258 | 1,483 | 27,950 | 28,000 | 1,844 | 1,486 | 1,719 | 30,950 | 31,000 | 2,081 | 1,722 | 1,956 |
| 25,000 | | | | | 28,000 | | | | | 31,000 | | | | |
| 25,000 | 25,050 | 1,612 | 1,262 | 1,487 | 28,000 | 28,050 | 1,848 | 1,489 | 1,723 | 31,000 | 31,050 | 2,084 | 1,726 | 1,959 |
| 25,050 | 25,100 | 1,616 | 1,265 | 1,491 | 28,050 | 28,100 | 1,852 | 1,493 | 1,727 | 31,050 | 31,100 | 2,088 | 1,730 | 1,963 |
| 25,100 | 25,150 | 1,620 | 1,269 | 1,495 | 28,100 | 28,150 | 1,856 | 1,497 | 1,731 | 31,100 | 31,150 | 2,092 | 1,734 | 1,967 |
| 25,150 | 25,200 | 1,624 | 1,272 | 1,499 | 28,150 | 28,200 | 1,860 | 1,501 | 1,735 | 31,150 | 31,200 | 2,096 | 1,738 | 1,971 |
| 25,200 | 25,250 | 1,628 | 1,276 | 1,503 | 28,200 | 28,250 | 1,864 | 1,505 | 1,739 | 31,200 | 31,250 | 2,100 | 1,741 | 1,975 |
| 25,250 | 25,300 | 1,632 | 1,279 | 1,507 | 28,250 | 28,300 | 1,868 | 1,509 | 1,743 | 31,250 | 31,300 | 2,104 | 1,745 | 1,979 |
| 25,300 | 25,350 | 1,636 | 1,283 | 1,511 | 28,300 | 28,350 | 1,872 | 1,513 | 1,747 | 31,300 | 31,350 | 2,108 | 1,749 | 1,983 |
| 25,350 | 25,400 | 1,640 | 1,286 | 1,515 | 28,350 | 28,400 | 1,876 | 1,517 | 1,751 | 31,350 | 31,400 | 2,112 | 1,753 | 1,987 |
| 25,400 | 25,450 | 1,643 | 1,290 | 1,518 | 28,400 | 28,450 | 1,880 | 1,521 | 1,755 | 31,400 | 31,450 | 2,116 | 1,757 | 1,991 |
| 25,450 | 25,500 | 1,647 | 1,293 | 1,522 | 28,450 | 28,500 | 1,884 | 1,525 | 1,759 | 31,450 | 31,500 | 2,120 | 1,761 | 1,995 |
| 25,500 | 25,550 | 1,651 | 1,297 | 1,526 | 28,500 | 28,550 | 1,888 | 1,529 | 1,763 | 31,500 | 31,550 | 2,124 | 1,765 | 1,999 |
| 25,550 | 25,600 | 1,655 | 1,300 | 1,530 | 28,550 | 28,600 | 1,892 | 1,533 | 1,767 | 31,550 | 31,600 | 2,128 | 1,769 | 2,003 |
| 25,600 | 25,650 | 1,659 | 1,304 | 1,534 | 28,600 | 28,650 | 1,895 | 1,537 | 1,770 | 31,600 | 31,650 | 2,132 | 1,773 | 2,007 |
| 25,650 | 25,700 | 1,663 | 1,307 | 1,538 | 28,650 | 28,700 | 1,899 | 1,541 | 1,774 | 31,650 | 31,700 | 2,136 | 1,777 | 2,011 |
| 25,700 | 25,750 | 1,667 | 1,311 | 1,542 | 28,700 | 28,750 | 1,903 | 1,545 | 1,778 | 31,700 | 31,750 | 2,140 | 1,781 | 2,015 |
| 25,750 | 25,800 | 1,671 | 1,314 | 1,546 | 28,750 | 28,800 | 1,907 | 1,549 | 1,782 | 31,750 | 31,800 | 2,144 | 1,785 | 2,019 |
| 25,800 | 25,850 | 1,675 | 1,318 | 1,550 | 28,800 | 28,850 | 1,911 | 1,552 | 1,786 | 31,800 | 31,850 | 2,147 | 1,789 | 2,022 |
| 25,850 | 25,900 | 1,679 | 1,321 | 1,554 | 28,850 | 28,900 | 1,915 | 1,556 | 1,790 | 31,850 | 31,900 | 2,151 | 1,793 | 2,026 |
| 25,900 | 25,950 | 1,683 | 1,325 | 1,558 | 28,900 | 28,950 | 1,919 | 1,560 | 1,794 | 31,900 | 31,950 | 2,155 | 1,797 | 2,030 |
| 25,950 | 26,000 | 1,687 | 1,328 | 1,562 | 28,950 | 29,000 | 1,923 | 1,564 | 1,798 | 31,950 | 32,000 | 2,159 | 1,801 | 2,034 |
| 26,000 | | | | | 29,000 | | | | | 32,000 | | | | |
| 26,000 | 26,050 | 1,691 | 1,332 | 1,566 | 29,000 | 29,050 | 1,927 | 1,568 | 1,802 | 32,000 | 32,050 | 2,163 | 1,804 | 2,038 |
| 26,050 | 26,100 | 1,695 | 1,336 | 1,570 | 29,050 | 29,100 | 1,931 | 1,572 | 1,806 | 32,050 | 32,100 | 2,167 | 1,808 | 2,042 |
| 26,100 | 26,150 | 1,699 | 1,340 | 1,574 | 29,100 | 29,150 | 1,935 | 1,576 | 1,810 | 32,100 | 32,150 | 2,171 | 1,812 | 2,046 |
| 26,150 | 26,200 | 1,703 | 1,344 | 1,578 | 29,150 | 29,200 | 1,939 | 1,580 | 1,814 | 32,150 | 32,200 | 2,175 | 1,816 | 2,050 |
| 26,200 | 26,250 | 1,706 | 1,348 | 1,581 | 29,200 | 29,250 | 1,943 | 1,584 | 1,818 | 32,200 | 32,250 | 2,179 | 1,820 | 2,054 |
| 26,250 | 26,300 | 1,710 | 1,352 | 1,585 | 29,250 | 29,300 | 1,947 | 1,588 | 1,822 | 32,250 | 32,300 | 2,183 | 1,824 | 2,058 |
| 26,300 | 26,350 | 1,714 | 1,356 | 1,589 | 29,300 | 29,350 | 1,951 | 1,592 | 1,826 | 32,300 | 32,350 | 2,187 | 1,828 | 2,062 |
| 26,350 | 26,400 | 1,718 | 1,360 | 1,593 | 29,350 | 29,400 | 1,955 | 1,596 | 1,830 | 32,350 | 32,400 | 2,191 | 1,832 | 2,066 |
| 26,400 | 26,450 | 1,722 | 1,363 | 1,597 | 29,400 | 29,450 | 1,958 | 1,600 | 1,833 | 32,400 | 32,450 | 2,195 | 1,836 | 2,070 |
| 26,450 | 26,500 | 1,726 | 1,367 | 1,601 | 29,450 | 29,500 | 1,962 | 1,604 | 1,837 | 32,450 | 32,500 | 2,199 | 1,840 | 2,074 |
| 26,500 | 26,550 | 1,730 | 1,371 | 1,605 | 29,500 | 29,550 | 1,966 | 1,608 | 1,841 | 32,500 | 32,550 | 2,203 | 1,844 | 2,078 |
| 26,550 | 26,600 | 1,734 | 1,375 | 1,609 | 29,550 | 29,600 | 1,970 | 1,612 | 1,845 | 32,550 | 32,600 | 2,207 | 1,848 | 2,082 |
| 26,600 | 26,650 | 1,738 | 1,379 | 1,613 | 29,600 | 29,650 | 1,974 | 1,615 | 1,849 | 32,600 | 32,650 | 2,210 | 1,852 | 2,085 |
| 26,650 | 26,700 | 1,742 | 1,383 | 1,617 | 29,650 | 29,700 | 1,978 | 1,619 | 1,853 | 32,650 | 32,700 | 2,214 | 1,856 | 2,089 |
| 26,700 | 26,750 | 1,746 | 1,387 | 1,621 | 29,700 | 29,750 | 1,982 | 1,623 | 1,857 | 32,700 | 32,750 | 2,218 | 1,860 | 2,093 |
| 26,750 | 26,800 | 1,750 | 1,391 | 1,625 | 29,750 | 29,800 | 1,986 | 1,627 | 1,861 | 32,750 | 32,800 | 2,222 | 1,864 | 2,097 |
| 26,800 | 26,850 | 1,754 | 1,395 | 1,629 | 29,800 | 29,850 | 1,990 | 1,631 | 1,865 | 32,800 | 32,850 | 2,226 | 1,867 | 2,101 |
| 26,850 | 26,900 | 1,758 | 1,399 | 1,633 | 29,850 | 29,900 | 1,994 | 1,635 | 1,869 | 32,850 | 32,900 | 2,230 | 1,871 | 2,105 |
| 26,900 | 26,950 | 1,762 | 1,403 | 1,637 | 29,900 | 29,950 | 1,998 | 1,639 | 1,873 | 32,900 | 32,950 | 2,234 | 1,875 | 2,109 |
| 26,950 | 27,000 | 1,766 | 1,407 | 1,641 | 29,950 | 30,000 | 2,002 | 1,643 | 1,877 | 32,950 | 33,000 | 2,238 | 1,879 | 2,113 |

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

New York State Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|
| | | | | | | | | | | | | | | |
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household |
| Your New York State tax is - | | | | | Your New York State tax is - | | | | | Your New York State tax is - | | | | |
| 33,000 | | | | | 36,000 | | | | | 39,000 | | | | |
| 33,000 | 33,050 | 2,242 | 1,883 | 2,117 | 36,000 | 36,050 | 2,478 | 2,119 | 2,353 | 39,000 | 39,050 | 2,714 | 2,356 | 2,589 |
| 33,050 | 33,100 | 2,246 | 1,887 | 2,121 | 36,050 | 36,100 | 2,482 | 2,123 | 2,357 | 39,050 | 39,100 | 2,718 | 2,360 | 2,593 |
| 33,100 | 33,150 | 2,250 | 1,891 | 2,125 | 36,100 | 36,150 | 2,486 | 2,127 | 2,361 | 39,100 | 39,150 | 2,722 | 2,364 | 2,597 |
| 33,150 | 33,200 | 2,254 | 1,895 | 2,129 | 36,150 | 36,200 | 2,490 | 2,131 | 2,365 | 39,150 | 39,200 | 2,726 | 2,368 | 2,601 |
| 33,200 | 33,250 | 2,258 | 1,899 | 2,133 | 36,200 | 36,250 | 2,494 | 2,135 | 2,369 | 39,200 | 39,250 | 2,730 | 2,371 | 2,605 |
| 33,250 | 33,300 | 2,262 | 1,903 | 2,137 | 36,250 | 36,300 | 2,498 | 2,139 | 2,373 | 39,250 | 39,300 | 2,734 | 2,375 | 2,609 |
| 33,300 | 33,350 | 2,266 | 1,907 | 2,141 | 36,300 | 36,350 | 2,502 | 2,143 | 2,377 | 39,300 | 39,350 | 2,738 | 2,379 | 2,613 |
| 33,350 | 33,400 | 2,270 | 1,911 | 2,145 | 36,350 | 36,400 | 2,506 | 2,147 | 2,381 | 39,350 | 39,400 | 2,742 | 2,383 | 2,617 |
| 33,400 | 33,450 | 2,273 | 1,915 | 2,148 | 36,400 | 36,450 | 2,510 | 2,151 | 2,385 | 39,400 | 39,450 | 2,746 | 2,387 | 2,621 |
| 33,450 | 33,500 | 2,277 | 1,919 | 2,152 | 36,450 | 36,500 | 2,514 | 2,155 | 2,389 | 39,450 | 39,500 | 2,750 | 2,391 | 2,625 |
| 33,500 | 33,550 | 2,281 | 1,923 | 2,156 | 36,500 | 36,550 | 2,518 | 2,159 | 2,393 | 39,500 | 39,550 | 2,754 | 2,395 | 2,629 |
| 33,550 | 33,600 | 2,285 | 1,927 | 2,160 | 36,550 | 36,600 | 2,522 | 2,163 | 2,397 | 39,550 | 39,600 | 2,758 | 2,399 | 2,633 |
| 33,600 | 33,650 | 2,289 | 1,930 | 2,164 | 36,600 | 36,650 | 2,525 | 2,167 | 2,400 | 39,600 | 39,650 | 2,762 | 2,403 | 2,637 |
| 33,650 | 33,700 | 2,293 | 1,934 | 2,168 | 36,650 | 36,700 | 2,529 | 2,171 | 2,404 | 39,650 | 39,700 | 2,766 | 2,407 | 2,641 |
| 33,700 | 33,750 | 2,297 | 1,938 | 2,172 | 36,700 | 36,750 | 2,533 | 2,175 | 2,408 | 39,700 | 39,750 | 2,770 | 2,411 | 2,645 |
| 33,750 | 33,800 | 2,301 | 1,942 | 2,176 | 36,750 | 36,800 | 2,537 | 2,179 | 2,412 | 39,750 | 39,800 | 2,774 | 2,415 | 2,649 |
| 33,800 | 33,850 | 2,305 | 1,946 | 2,180 | 36,800 | 36,850 | 2,541 | 2,182 | 2,416 | 39,800 | 39,850 | 2,777 | 2,419 | 2,652 |
| 33,850 | 33,900 | 2,309 | 1,950 | 2,184 | 36,850 | 36,900 | 2,545 | 2,186 | 2,420 | 39,850 | 39,900 | 2,781 | 2,423 | 2,656 |
| 33,900 | 33,950 | 2,313 | 1,954 | 2,188 | 36,900 | 36,950 | 2,549 | 2,190 | 2,424 | 39,900 | 39,950 | 2,785 | 2,427 | 2,660 |
| 33,950 | 34,000 | 2,317 | 1,958 | 2,192 | 36,950 | 37,000 | 2,553 | 2,194 | 2,428 | 39,950 | 40,000 | 2,789 | 2,431 | 2,664 |
| 34,000 | | | | | 37,000 | | | | | 40,000 | | | | |
| 34,000 | 34,050 | 2,321 | 1,962 | 2,196 | 37,000 | 37,050 | 2,557 | 2,198 | 2,432 | 40,000 | 40,050 | 2,793 | 2,434 | 2,668 |
| 34,050 | 34,100 | 2,325 | 1,966 | 2,200 | 37,050 | 37,100 | 2,561 | 2,202 | 2,436 | 40,050 | 40,100 | 2,797 | 2,438 | 2,672 |
| 34,100 | 34,150 | 2,329 | 1,970 | 2,204 | 37,100 | 37,150 | 2,565 | 2,206 | 2,440 | 40,100 | 40,150 | 2,801 | 2,442 | 2,676 |
| 34,150 | 34,200 | 2,333 | 1,974 | 2,208 | 37,150 | 37,200 | 2,569 | 2,210 | 2,444 | 40,150 | 40,200 | 2,805 | 2,446 | 2,680 |
| 34,200 | 34,250 | 2,336 | 1,978 | 2,211 | 37,200 | 37,250 | 2,573 | 2,214 | 2,448 | 40,200 | 40,250 | 2,809 | 2,450 | 2,684 |
| 34,250 | 34,300 | 2,340 | 1,982 | 2,215 | 37,250 | 37,300 | 2,577 | 2,218 | 2,452 | 40,250 | 40,300 | 2,813 | 2,454 | 2,688 |
| 34,300 | 34,350 | 2,344 | 1,986 | 2,219 | 37,300 | 37,350 | 2,581 | 2,222 | 2,456 | 40,300 | 40,350 | 2,817 | 2,458 | 2,692 |
| 34,350 | 34,400 | 2,348 | 1,990 | 2,223 | 37,350 | 37,400 | 2,585 | 2,226 | 2,460 | 40,350 | 40,400 | 2,821 | 2,462 | 2,696 |
| 34,400 | 34,450 | 2,352 | 1,993 | 2,227 | 37,400 | 37,450 | 2,588 | 2,230 | 2,463 | 40,400 | 40,450 | 2,825 | 2,466 | 2,700 |
| 34,450 | 34,500 | 2,356 | 1,997 | 2,231 | 37,450 | 37,500 | 2,592 | 2,234 | 2,467 | 40,450 | 40,500 | 2,829 | 2,470 | 2,704 |
| 34,500 | 34,550 | 2,360 | 2,001 | 2,235 | 37,500 | 37,550 | 2,596 | 2,238 | 2,471 | 40,500 | 40,550 | 2,833 | 2,474 | 2,708 |
| 34,550 | 34,600 | 2,364 | 2,005 | 2,239 | 37,550 | 37,600 | 2,600 | 2,242 | 2,475 | 40,550 | 40,600 | 2,837 | 2,478 | 2,712 |
| 34,600 | 34,650 | 2,368 | 2,009 | 2,243 | 37,600 | 37,650 | 2,604 | 2,245 | 2,479 | 40,600 | 40,650 | 2,840 | 2,482 | 2,715 |
| 34,650 | 34,700 | 2,372 | 2,013 | 2,247 | 37,650 | 37,700 | 2,608 | 2,249 | 2,483 | 40,650 | 40,700 | 2,844 | 2,486 | 2,719 |
| 34,700 | 34,750 | 2,376 | 2,017 | 2,251 | 37,700 | 37,750 | 2,612 | 2,253 | 2,487 | 40,700 | 40,750 | 2,848 | 2,490 | 2,723 |
| 34,750 | 34,800 | 2,380 | 2,021 | 2,255 | 37,750 | 37,800 | 2,616 | 2,257 | 2,491 | 40,750 | 40,800 | 2,852 | 2,494 | 2,727 |
| 34,800 | 34,850 | 2,384 | 2,025 | 2,259 | 37,800 | 37,850 | 2,620 | 2,261 | 2,495 | 40,800 | 40,850 | 2,856 | 2,497 | 2,731 |
| 34,850 | 34,900 | 2,388 | 2,029 | 2,263 | 37,850 | 37,900 | 2,624 | 2,265 | 2,499 | 40,850 | 40,900 | 2,860 | 2,501 | 2,735 |
| 34,900 | 34,950 | 2,392 | 2,033 | 2,267 | 37,900 | 37,950 | 2,628 | 2,269 | 2,503 | 40,900 | 40,950 | 2,864 | 2,505 | 2,739 |
| 34,950 | 35,000 | 2,396 | 2,037 | 2,271 | 37,950 | 38,000 | 2,632 | 2,273 | 2,507 | 40,950 | 41,000 | 2,868 | 2,509 | 2,743 |
| 35,000 | | | | | 38,000 | | | | | 41,000 | | | | |
| 35,000 | 35,050 | 2,399 | 2,041 | 2,274 | 38,000 | 38,050 | 2,636 | 2,277 | 2,511 | 41,000 | 41,050 | 2,872 | 2,513 | 2,747 |
| 35,050 | 35,100 | 2,403 | 2,045 | 2,278 | 38,050 | 38,100 | 2,640 | 2,281 | 2,515 | 41,050 | 41,100 | 2,876 | 2,517 | 2,751 |
| 35,100 | 35,150 | 2,407 | 2,049 | 2,282 | 38,100 | 38,150 | 2,644 | 2,285 | 2,519 | 41,100 | 41,150 | 2,880 | 2,521 | 2,755 |
| 35,150 | 35,200 | 2,411 | 2,053 | 2,286 | 38,150 | 38,200 | 2,648 | 2,289 | 2,523 | 41,150 | 41,200 | 2,884 | 2,525 | 2,759 |
| 35,200 | 35,250 | 2,415 | 2,056 | 2,290 | 38,200 | 38,250 | 2,651 | 2,293 | 2,526 | 41,200 | 41,250 | 2,888 | 2,529 | 2,763 |
| 35,250 | 35,300 | 2,419 | 2,060 | 2,294 | 38,250 | 38,300 | 2,655 | 2,297 | 2,530 | 41,250 | 41,300 | 2,892 | 2,533 | 2,767 |
| 35,300 | 35,350 | 2,423 | 2,064 | 2,298 | 38,300 | 38,350 | 2,659 | 2,301 | 2,534 | 41,300 | 41,350 | 2,896 | 2,537 | 2,771 |
| 35,350 | 35,400 | 2,427 | 2,068 | 2,302 | 38,350 | 38,400 | 2,663 | 2,305 | 2,538 | 41,350 | 41,400 | 2,900 | 2,541 | 2,775 |
| 35,400 | 35,450 | 2,431 | 2,072 | 2,306 | 38,400 | 38,450 | 2,667 | 2,308 | 2,542 | 41,400 | 41,450 | 2,903 | 2,545 | 2,778 |
| 35,450 | 35,500 | 2,435 | 2,076 | 2,310 | 38,450 | 38,500 | 2,671 | 2,312 | 2,546 | 41,450 | 41,500 | 2,907 | 2,549 | 2,782 |
| 35,500 | 35,550 | 2,439 | 2,080 | 2,314 | 38,500 | 38,550 | 2,675 | 2,316 | 2,550 | 41,500 | 41,550 | 2,911 | 2,553 | 2,786 |
| 35,550 | 35,600 | 2,443 | 2,084 | 2,318 | 38,550 | 38,600 | 2,679 | 2,320 | 2,554 | 41,550 | 41,600 | 2,915 | 2,557 | 2,790 |
| 35,600 | 35,650 | 2,447 | 2,088 | 2,322 | 38,600 | 38,650 | 2,683 | 2,324 | 2,558 | 41,600 | 41,650 | 2,919 | 2,560 | 2,794 |
| 35,650 | 35,700 | 2,451 | 2,092 | 2,326 | 38,650 | 38,700 | 2,687 | 2,328 | 2,562 | 41,650 | 41,700 | 2,923 | 2,564 | 2,798 |
| 35,700 | 35,750 | 2,455 | 2,096 | 2,330 | 38,700 | 38,750 | 2,691 | 2,332 | 2,566 | 41,700 | 41,750 | 2,927 | 2,568 | 2,802 |
| 35,750 | 35,800 | 2,459 | 2,100 | 2,334 | 38,750 | 38,800 | 2,695 | 2,336 | 2,570 | 41,750 | 41,800 | 2,931 | 2,572 | 2,806 |
| 35,800 | 35,850 | 2,462 | 2,104 | 2,337 | 38,800 | 38,850 | 2,699 | 2,340 | 2,574 | 41,800 | 41,850 | 2,935 | 2,576 | 2,810 |
| 35,850 | 35,900 | 2,466 | 2,108 | 2,341 | 38,850 | 38,900 | 2,703 | 2,344 | 2,578 | 41,850 | 41,900 | 2,939 | 2,580 | 2,814 |
| 35,900 | 35,950 | 2,470 | 2,112 | 2,345 | 38,900 | 38,950 | 2,707 | 2,348 | 2,582 | 41,900 | 41,950 | 2,943 | 2,584 | 2,818 |
| 35,950 | 36,000 | 2,474 | 2,116 | 2,349 | 38,950 | 39,000 | 2,711 | 2,352 | 2,586 | 41,950 | 42,000 | 2,947 | 2,588 | 2,822 |

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

New York State Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household |
| | | Your New York State tax is - | | | | | Your New York State tax is - | | | | | Your New York State tax is - | | |
| 42,000 | | | | | 45,000 | | | | | 48,000 | | | | |
| 42,000 | 42,050 | 2,951 | 2,592 | 2,826 | 45,000 | 45,050 | 3,187 | 2,828 | 3,062 | 48,000 | 48,050 | 3,423 | 3,064 | 3,298 |
| 42,050 | 42,100 | 2,955 | 2,596 | 2,830 | 45,050 | 45,100 | 3,191 | 2,832 | 3,066 | 48,050 | 48,100 | 3,427 | 3,068 | 3,302 |
| 42,100 | 42,150 | 2,959 | 2,600 | 2,834 | 45,100 | 45,150 | 3,195 | 2,836 | 3,070 | 48,100 | 48,150 | 3,431 | 3,072 | 3,306 |
| 42,150 | 42,200 | 2,963 | 2,604 | 2,838 | 45,150 | 45,200 | 3,199 | 2,840 | 3,074 | 48,150 | 48,200 | 3,435 | 3,076 | 3,310 |
| 42,200 | 42,250 | 2,966 | 2,608 | 2,841 | 45,200 | 45,250 | 3,203 | 2,844 | 3,078 | 48,200 | 48,250 | 3,439 | 3,080 | 3,314 |
| 42,250 | 42,300 | 2,970 | 2,612 | 2,845 | 45,250 | 45,300 | 3,207 | 2,848 | 3,082 | 48,250 | 48,300 | 3,443 | 3,084 | 3,318 |
| 42,300 | 42,350 | 2,974 | 2,616 | 2,849 | 45,300 | 45,350 | 3,211 | 2,852 | 3,086 | 48,300 | 48,350 | 3,447 | 3,088 | 3,322 |
| 42,350 | 42,400 | 2,978 | 2,620 | 2,853 | 45,350 | 45,400 | 3,215 | 2,856 | 3,090 | 48,350 | 48,400 | 3,451 | 3,092 | 3,326 |
| 42,400 | 42,450 | 2,982 | 2,623 | 2,857 | 45,400 | 45,450 | 3,218 | 2,860 | 3,093 | 48,400 | 48,450 | 3,455 | 3,096 | 3,330 |
| 42,450 | 42,500 | 2,986 | 2,627 | 2,861 | 45,450 | 45,500 | 3,222 | 2,864 | 3,097 | 48,450 | 48,500 | 3,459 | 3,100 | 3,334 |
| 42,500 | 42,550 | 2,990 | 2,631 | 2,865 | 45,500 | 45,550 | 3,226 | 2,868 | 3,101 | 48,500 | 48,550 | 3,463 | 3,104 | 3,338 |
| 42,550 | 42,600 | 2,994 | 2,635 | 2,869 | 45,550 | 45,600 | 3,230 | 2,872 | 3,105 | 48,550 | 48,600 | 3,467 | 3,108 | 3,342 |
| 42,600 | 42,650 | 2,998 | 2,639 | 2,873 | 45,600 | 45,650 | 3,234 | 2,875 | 3,109 | 48,600 | 48,650 | 3,470 | 3,112 | 3,345 |
| 42,650 | 42,700 | 3,002 | 2,643 | 2,877 | 45,650 | 45,700 | 3,238 | 2,879 | 3,113 | 48,650 | 48,700 | 3,474 | 3,116 | 3,349 |
| 42,700 | 42,750 | 3,006 | 2,647 | 2,881 | 45,700 | 45,750 | 3,242 | 2,883 | 3,117 | 48,700 | 48,750 | 3,478 | 3,120 | 3,353 |
| 42,750 | 42,800 | 3,010 | 2,651 | 2,885 | 45,750 | 45,800 | 3,246 | 2,887 | 3,121 | 48,750 | 48,800 | 3,482 | 3,124 | 3,357 |
| 42,800 | 42,850 | 3,014 | 2,655 | 2,889 | 45,800 | 45,850 | 3,250 | 2,891 | 3,125 | 48,800 | 48,850 | 3,486 | 3,127 | 3,361 |
| 42,850 | 42,900 | 3,018 | 2,659 | 2,893 | 45,850 | 45,900 | 3,254 | 2,895 | 3,129 | 48,850 | 48,900 | 3,490 | 3,131 | 3,365 |
| 42,900 | 42,950 | 3,022 | 2,663 | 2,897 | 45,900 | 45,950 | 3,258 | 2,899 | 3,133 | 48,900 | 48,950 | 3,494 | 3,135 | 3,369 |
| 42,950 | 43,000 | 3,026 | 2,667 | 2,901 | 45,950 | 46,000 | 3,262 | 2,903 | 3,137 | 48,950 | 49,000 | 3,498 | 3,139 | 3,373 |
| 43,000 | | | | | 46,000 | | | | | 49,000 | | | | |
| 43,000 | 43,050 | 3,029 | 2,671 | 2,904 | 46,000 | 46,050 | 3,266 | 2,907 | 3,141 | 49,000 | 49,050 | 3,502 | 3,143 | 3,377 |
| 43,050 | 43,100 | 3,033 | 2,675 | 2,908 | 46,050 | 46,100 | 3,270 | 2,911 | 3,145 | 49,050 | 49,100 | 3,506 | 3,147 | 3,381 |
| 43,100 | 43,150 | 3,037 | 2,679 | 2,912 | 46,100 | 46,150 | 3,274 | 2,915 | 3,149 | 49,100 | 49,150 | 3,510 | 3,151 | 3,385 |
| 43,150 | 43,200 | 3,041 | 2,683 | 2,916 | 46,150 | 46,200 | 3,278 | 2,919 | 3,153 | 49,150 | 49,200 | 3,514 | 3,155 | 3,389 |
| 43,200 | 43,250 | 3,045 | 2,686 | 2,920 | 46,200 | 46,250 | 3,281 | 2,923 | 3,156 | 49,200 | 49,250 | 3,518 | 3,159 | 3,393 |
| 43,250 | 43,300 | 3,049 | 2,690 | 2,924 | 46,250 | 46,300 | 3,285 | 2,927 | 3,160 | 49,250 | 49,300 | 3,522 | 3,163 | 3,397 |
| 43,300 | 43,350 | 3,053 | 2,694 | 2,928 | 46,300 | 46,350 | 3,289 | 2,931 | 3,164 | 49,300 | 49,350 | 3,526 | 3,167 | 3,401 |
| 43,350 | 43,400 | 3,057 | 2,698 | 2,932 | 46,350 | 46,400 | 3,293 | 2,935 | 3,168 | 49,350 | 49,400 | 3,530 | 3,171 | 3,405 |
| 43,400 | 43,450 | 3,061 | 2,702 | 2,936 | 46,400 | 46,450 | 3,297 | 2,938 | 3,172 | 49,400 | 49,450 | 3,533 | 3,175 | 3,408 |
| 43,450 | 43,500 | 3,065 | 2,706 | 2,940 | 46,450 | 46,500 | 3,301 | 2,942 | 3,176 | 49,450 | 49,500 | 3,537 | 3,179 | 3,412 |
| 43,500 | 43,550 | 3,069 | 2,710 | 2,944 | 46,500 | 46,550 | 3,305 | 2,946 | 3,180 | 49,500 | 49,550 | 3,541 | 3,183 | 3,416 |
| 43,550 | 43,600 | 3,073 | 2,714 | 2,948 | 46,550 | 46,600 | 3,309 | 2,950 | 3,184 | 49,550 | 49,600 | 3,545 | 3,187 | 3,420 |
| 43,600 | 43,650 | 3,077 | 2,718 | 2,952 | 46,600 | 46,650 | 3,313 | 2,954 | 3,188 | 49,600 | 49,650 | 3,549 | 3,190 | 3,424 |
| 43,650 | 43,700 | 3,081 | 2,722 | 2,956 | 46,650 | 46,700 | 3,317 | 2,958 | 3,192 | 49,650 | 49,700 | 3,553 | 3,194 | 3,428 |
| 43,700 | 43,750 | 3,085 | 2,726 | 2,960 | 46,700 | 46,750 | 3,321 | 2,962 | 3,196 | 49,700 | 49,750 | 3,557 | 3,198 | 3,432 |
| 43,750 | 43,800 | 3,089 | 2,730 | 2,964 | 46,750 | 46,800 | 3,325 | 2,966 | 3,200 | 49,750 | 49,800 | 3,561 | 3,202 | 3,436 |
| 43,800 | 43,850 | 3,092 | 2,734 | 2,967 | 46,800 | 46,850 | 3,329 | 2,970 | 3,204 | 49,800 | 49,850 | 3,565 | 3,206 | 3,440 |
| 43,850 | 43,900 | 3,096 | 2,738 | 2,971 | 46,850 | 46,900 | 3,333 | 2,974 | 3,208 | 49,850 | 49,900 | 3,569 | 3,210 | 3,444 |
| 43,900 | 43,950 | 3,100 | 2,742 | 2,975 | 46,900 | 46,950 | 3,337 | 2,978 | 3,212 | 49,900 | 49,950 | 3,573 | 3,214 | 3,448 |
| 43,950 | 44,000 | 3,104 | 2,746 | 2,979 | 46,950 | 47,000 | 3,341 | 2,982 | 3,216 | 49,950 | 50,000 | 3,577 | 3,218 | 3,452 |
| 44,000 | | | | | 47,000 | | | | | 50,000 | | | | |
| 44,000 | 44,050 | 3,108 | 2,749 | 2,983 | 47,000 | 47,050 | 3,344 | 2,986 | 3,219 | 50,000 | 50,050 | 3,581 | 3,222 | 3,456 |
| 44,050 | 44,100 | 3,112 | 2,753 | 2,987 | 47,050 | 47,100 | 3,348 | 2,990 | 3,223 | 50,050 | 50,100 | 3,585 | 3,226 | 3,460 |
| 44,100 | 44,150 | 3,116 | 2,757 | 2,991 | 47,100 | 47,150 | 3,352 | 2,994 | 3,227 | 50,100 | 50,150 | 3,589 | 3,230 | 3,464 |
| 44,150 | 44,200 | 3,120 | 2,761 | 2,995 | 47,150 | 47,200 | 3,356 | 2,998 | 3,231 | 50,150 | 50,200 | 3,593 | 3,234 | 3,468 |
| 44,200 | 44,250 | 3,124 | 2,765 | 2,999 | 47,200 | 47,250 | 3,360 | 3,001 | 3,235 | 50,200 | 50,250 | 3,596 | 3,238 | 3,471 |
| 44,250 | 44,300 | 3,128 | 2,769 | 3,003 | 47,250 | 47,300 | 3,364 | 3,005 | 3,239 | 50,250 | 50,300 | 3,600 | 3,242 | 3,475 |
| 44,300 | 44,350 | 3,132 | 2,773 | 3,007 | 47,300 | 47,350 | 3,368 | 3,009 | 3,243 | 50,300 | 50,350 | 3,604 | 3,246 | 3,479 |
| 44,350 | 44,400 | 3,136 | 2,777 | 3,011 | 47,350 | 47,400 | 3,372 | 3,013 | 3,247 | 50,350 | 50,400 | 3,608 | 3,250 | 3,483 |
| 44,400 | 44,450 | 3,140 | 2,781 | 3,015 | 47,400 | 47,450 | 3,376 | 3,017 | 3,251 | 50,400 | 50,450 | 3,612 | 3,253 | 3,487 |
| 44,450 | 44,500 | 3,144 | 2,785 | 3,019 | 47,450 | 47,500 | 3,380 | 3,021 | 3,255 | 50,450 | 50,500 | 3,616 | 3,257 | 3,491 |
| 44,500 | 44,550 | 3,148 | 2,789 | 3,023 | 47,500 | 47,550 | 3,384 | 3,025 | 3,259 | 50,500 | 50,550 | 3,620 | 3,261 | 3,495 |
| 44,550 | 44,600 | 3,152 | 2,793 | 3,027 | 47,550 | 47,600 | 3,388 | 3,029 | 3,263 | 50,550 | 50,600 | 3,624 | 3,265 | 3,499 |
| 44,600 | 44,650 | 3,155 | 2,797 | 3,030 | 47,600 | 47,650 | 3,392 | 3,033 | 3,267 | 50,600 | 50,650 | 3,628 | 3,269 | 3,503 |
| 44,650 | 44,700 | 3,159 | 2,801 | 3,034 | 47,650 | 47,700 | 3,396 | 3,037 | 3,271 | 50,650 | 50,700 | 3,632 | 3,273 | 3,507 |
| 44,700 | 44,750 | 3,163 | 2,805 | 3,038 | 47,700 | 47,750 | 3,400 | 3,041 | 3,275 | 50,700 | 50,750 | 3,636 | 3,277 | 3,511 |
| 44,750 | 44,800 | 3,167 | 2,809 | 3,042 | 47,750 | 47,800 | 3,404 | 3,045 | 3,279 | 50,750 | 50,800 | 3,640 | 3,281 | 3,515 |
| 44,800 | 44,850 | 3,171 | 2,812 | 3,046 | 47,800 | 47,850 | 3,407 | 3,049 | 3,282 | 50,800 | 50,850 | 3,644 | 3,285 | 3,519 |
| 44,850 | 44,900 | 3,175 | 2,816 | 3,050 | 47,850 | 47,900 | 3,411 | 3,053 | 3,286 | 50,850 | 50,900 | 3,648 | 3,289 | 3,523 |
| 44,900 | 44,950 | 3,179 | 2,820 | 3,054 | 47,900 | 47,950 | 3,415 | 3,057 | 3,290 | 50,900 | 50,950 | 3,652 | 3,293 | 3,527 |
| 44,950 | 45,000 | 3,183 | 2,824 | 3,058 | 47,950 | 48,000 | 3,419 | 3,061 | 3,294 | 50,950 | 51,000 | 3,656 | 3,297 | 3,531 |

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

New York State Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|--|---------------------|---|------------------------------|--------------------------------|--|---------------------|---|------------------------------|--------------------------------|--|---------------------|---|------------------------------|--------------------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a house- hold | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a house- hold | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a house- hold |
| | | Your New York State tax is - | | | | | Your New York State tax is - | | | | | Your New York State tax is - | | |
| 51,000 | | | | | 54,000 | | | | | 57,000 | | | | |
| 51,000 | 51,050 | 3,659 | 3,301 | 3,534 | 54,000 | 54,050 | 3,896 | 3,537 | 3,771 | 57,000 | 57,050 | 4,132 | 3,773 | 4,007 |
| 51,050 | 51,100 | 3,663 | 3,305 | 3,538 | 54,050 | 54,100 | 3,900 | 3,541 | 3,775 | 57,050 | 57,100 | 4,136 | 3,777 | 4,011 |
| 51,100 | 51,150 | 3,667 | 3,309 | 3,542 | 54,100 | 54,150 | 3,904 | 3,545 | 3,779 | 57,100 | 57,150 | 4,140 | 3,781 | 4,015 |
| 51,150 | 51,200 | 3,671 | 3,313 | 3,546 | 54,150 | 54,200 | 3,908 | 3,549 | 3,783 | 57,150 | 57,200 | 4,144 | 3,785 | 4,019 |
| 51,200 | 51,250 | 3,675 | 3,316 | 3,550 | 54,200 | 54,250 | 3,911 | 3,553 | 3,786 | 57,200 | 57,250 | 4,148 | 3,789 | 4,023 |
| 51,250 | 51,300 | 3,679 | 3,320 | 3,554 | 54,250 | 54,300 | 3,915 | 3,557 | 3,790 | 57,250 | 57,300 | 4,152 | 3,793 | 4,027 |
| 51,300 | 51,350 | 3,683 | 3,324 | 3,558 | 54,300 | 54,350 | 3,919 | 3,561 | 3,794 | 57,300 | 57,350 | 4,156 | 3,797 | 4,031 |
| 51,350 | 51,400 | 3,687 | 3,328 | 3,562 | 54,350 | 54,400 | 3,923 | 3,565 | 3,798 | 57,350 | 57,400 | 4,160 | 3,801 | 4,035 |
| 51,400 | 51,450 | 3,691 | 3,332 | 3,566 | 54,400 | 54,450 | 3,927 | 3,568 | 3,802 | 57,400 | 57,450 | 4,163 | 3,805 | 4,038 |
| 51,450 | 51,500 | 3,695 | 3,336 | 3,570 | 54,450 | 54,500 | 3,931 | 3,572 | 3,806 | 57,450 | 57,500 | 4,167 | 3,809 | 4,042 |
| 51,500 | 51,550 | 3,699 | 3,340 | 3,574 | 54,500 | 54,550 | 3,935 | 3,576 | 3,810 | 57,500 | 57,550 | 4,171 | 3,813 | 4,046 |
| 51,550 | 51,600 | 3,703 | 3,344 | 3,578 | 54,550 | 54,600 | 3,939 | 3,580 | 3,814 | 57,550 | 57,600 | 4,175 | 3,817 | 4,050 |
| 51,600 | 51,650 | 3,707 | 3,348 | 3,582 | 54,600 | 54,650 | 3,943 | 3,584 | 3,818 | 57,600 | 57,650 | 4,179 | 3,820 | 4,054 |
| 51,650 | 51,700 | 3,711 | 3,352 | 3,586 | 54,650 | 54,700 | 3,947 | 3,588 | 3,822 | 57,650 | 57,700 | 4,183 | 3,824 | 4,058 |
| 51,700 | 51,750 | 3,715 | 3,356 | 3,590 | 54,700 | 54,750 | 3,951 | 3,592 | 3,826 | 57,700 | 57,750 | 4,187 | 3,828 | 4,062 |
| 51,750 | 51,800 | 3,719 | 3,360 | 3,594 | 54,750 | 54,800 | 3,955 | 3,596 | 3,830 | 57,750 | 57,800 | 4,191 | 3,832 | 4,066 |
| 51,800 | 51,850 | 3,722 | 3,364 | 3,597 | 54,800 | 54,850 | 3,959 | 3,600 | 3,834 | 57,800 | 57,850 | 4,195 | 3,836 | 4,070 |
| 51,850 | 51,900 | 3,726 | 3,368 | 3,601 | 54,850 | 54,900 | 3,963 | 3,604 | 3,838 | 57,850 | 57,900 | 4,199 | 3,840 | 4,074 |
| 51,900 | 51,950 | 3,730 | 3,372 | 3,605 | 54,900 | 54,950 | 3,967 | 3,608 | 3,842 | 57,900 | 57,950 | 4,203 | 3,844 | 4,078 |
| 51,950 | 52,000 | 3,734 | 3,376 | 3,609 | 54,950 | 55,000 | 3,971 | 3,612 | 3,846 | 57,950 | 58,000 | 4,207 | 3,848 | 4,082 |
| 52,000 | | | | | 55,000 | | | | | 58,000 | | | | |
| 52,000 | 52,050 | 3,738 | 3,379 | 3,613 | 55,000 | 55,050 | 3,974 | 3,616 | 3,849 | 58,000 | 58,050 | 4,211 | 3,852 | 4,086 |
| 52,050 | 52,100 | 3,742 | 3,383 | 3,617 | 55,050 | 55,100 | 3,978 | 3,620 | 3,853 | 58,050 | 58,100 | 4,215 | 3,856 | 4,090 |
| 52,100 | 52,150 | 3,746 | 3,387 | 3,621 | 55,100 | 55,150 | 3,982 | 3,624 | 3,857 | 58,100 | 58,150 | 4,219 | 3,860 | 4,094 |
| 52,150 | 52,200 | 3,750 | 3,391 | 3,625 | 55,150 | 55,200 | 3,986 | 3,628 | 3,861 | 58,150 | 58,200 | 4,223 | 3,864 | 4,098 |
| 52,200 | 52,250 | 3,754 | 3,395 | 3,629 | 55,200 | 55,250 | 3,990 | 3,631 | 3,865 | 58,200 | 58,250 | 4,226 | 3,868 | 4,101 |
| 52,250 | 52,300 | 3,758 | 3,399 | 3,633 | 55,250 | 55,300 | 3,994 | 3,635 | 3,869 | 58,250 | 58,300 | 4,230 | 3,872 | 4,105 |
| 52,300 | 52,350 | 3,762 | 3,403 | 3,637 | 55,300 | 55,350 | 3,998 | 3,639 | 3,873 | 58,300 | 58,350 | 4,234 | 3,876 | 4,109 |
| 52,350 | 52,400 | 3,766 | 3,407 | 3,641 | 55,350 | 55,400 | 4,002 | 3,643 | 3,877 | 58,350 | 58,400 | 4,238 | 3,880 | 4,113 |
| 52,400 | 52,450 | 3,770 | 3,411 | 3,645 | 55,400 | 55,450 | 4,006 | 3,647 | 3,881 | 58,400 | 58,450 | 4,242 | 3,883 | 4,117 |
| 52,450 | 52,500 | 3,774 | 3,415 | 3,649 | 55,450 | 55,500 | 4,010 | 3,651 | 3,885 | 58,450 | 58,500 | 4,246 | 3,887 | 4,121 |
| 52,500 | 52,550 | 3,778 | 3,419 | 3,653 | 55,500 | 55,550 | 4,014 | 3,655 | 3,889 | 58,500 | 58,550 | 4,250 | 3,891 | 4,125 |
| 52,550 | 52,600 | 3,782 | 3,423 | 3,657 | 55,550 | 55,600 | 4,018 | 3,659 | 3,893 | 58,550 | 58,600 | 4,254 | 3,895 | 4,129 |
| 52,600 | 52,650 | 3,785 | 3,427 | 3,660 | 55,600 | 55,650 | 4,022 | 3,663 | 3,897 | 58,600 | 58,650 | 4,258 | 3,899 | 4,133 |
| 52,650 | 52,700 | 3,789 | 3,431 | 3,664 | 55,650 | 55,700 | 4,026 | 3,667 | 3,901 | 58,650 | 58,700 | 4,262 | 3,903 | 4,137 |
| 52,700 | 52,750 | 3,793 | 3,435 | 3,668 | 55,700 | 55,750 | 4,030 | 3,671 | 3,905 | 58,700 | 58,750 | 4,266 | 3,907 | 4,141 |
| 52,750 | 52,800 | 3,797 | 3,439 | 3,672 | 55,750 | 55,800 | 4,034 | 3,675 | 3,909 | 58,750 | 58,800 | 4,270 | 3,911 | 4,145 |
| 52,800 | 52,850 | 3,801 | 3,442 | 3,676 | 55,800 | 55,850 | 4,037 | 3,679 | 3,912 | 58,800 | 58,850 | 4,274 | 3,915 | 4,149 |
| 52,850 | 52,900 | 3,805 | 3,446 | 3,680 | 55,850 | 55,900 | 4,041 | 3,683 | 3,916 | 58,850 | 58,900 | 4,278 | 3,919 | 4,153 |
| 52,900 | 52,950 | 3,809 | 3,450 | 3,684 | 55,900 | 55,950 | 4,045 | 3,687 | 3,920 | 58,900 | 58,950 | 4,282 | 3,923 | 4,157 |
| 52,950 | 53,000 | 3,813 | 3,454 | 3,688 | 55,950 | 56,000 | 4,049 | 3,691 | 3,924 | 58,950 | 59,000 | 4,286 | 3,927 | 4,161 |
| 53,000 | | | | | 56,000 | | | | | 59,000 | | | | |
| 53,000 | 53,050 | 3,817 | 3,458 | 3,692 | 56,000 | 56,050 | 4,053 | 3,694 | 3,928 | 59,000 | 59,050 | 4,289 | 3,931 | 4,164 |
| 53,050 | 53,100 | 3,821 | 3,462 | 3,696 | 56,050 | 56,100 | 4,057 | 3,698 | 3,932 | 59,050 | 59,100 | 4,293 | 3,935 | 4,168 |
| 53,100 | 53,150 | 3,825 | 3,466 | 3,700 | 56,100 | 56,150 | 4,061 | 3,702 | 3,936 | 59,100 | 59,150 | 4,297 | 3,939 | 4,172 |
| 53,150 | 53,200 | 3,829 | 3,470 | 3,704 | 56,150 | 56,200 | 4,065 | 3,706 | 3,940 | 59,150 | 59,200 | 4,301 | 3,943 | 4,176 |
| 53,200 | 53,250 | 3,833 | 3,474 | 3,708 | 56,200 | 56,250 | 4,069 | 3,710 | 3,944 | 59,200 | 59,250 | 4,305 | 3,946 | 4,180 |
| 53,250 | 53,300 | 3,837 | 3,478 | 3,712 | 56,250 | 56,300 | 4,073 | 3,714 | 3,948 | 59,250 | 59,300 | 4,309 | 3,950 | 4,184 |
| 53,300 | 53,350 | 3,841 | 3,482 | 3,716 | 56,300 | 56,350 | 4,077 | 3,718 | 3,952 | 59,300 | 59,350 | 4,313 | 3,954 | 4,188 |
| 53,350 | 53,400 | 3,845 | 3,486 | 3,720 | 56,350 | 56,400 | 4,081 | 3,722 | 3,956 | 59,350 | 59,400 | 4,317 | 3,958 | 4,192 |
| 53,400 | 53,450 | 3,848 | 3,490 | 3,723 | 56,400 | 56,450 | 4,085 | 3,726 | 3,960 | 59,400 | 59,450 | 4,321 | 3,962 | 4,196 |
| 53,450 | 53,500 | 3,852 | 3,494 | 3,727 | 56,450 | 56,500 | 4,089 | 3,730 | 3,964 | 59,450 | 59,500 | 4,325 | 3,966 | 4,200 |
| 53,500 | 53,550 | 3,856 | 3,498 | 3,731 | 56,500 | 56,550 | 4,093 | 3,734 | 3,968 | 59,500 | 59,550 | 4,329 | 3,970 | 4,204 |
| 53,550 | 53,600 | 3,860 | 3,502 | 3,735 | 56,550 | 56,600 | 4,097 | 3,738 | 3,972 | 59,550 | 59,600 | 4,333 | 3,974 | 4,208 |
| 53,600 | 53,650 | 3,864 | 3,505 | 3,739 | 56,600 | 56,650 | 4,100 | 3,742 | 3,975 | 59,600 | 59,650 | 4,337 | 3,978 | 4,212 |
| 53,650 | 53,700 | 3,868 | 3,509 | 3,743 | 56,650 | 56,700 | 4,104 | 3,746 | 3,979 | 59,650 | 59,700 | 4,341 | 3,982 | 4,216 |
| 53,700 | 53,750 | 3,872 | 3,513 | 3,747 | 56,700 | 56,750 | 4,108 | 3,750 | 3,983 | 59,700 | 59,750 | 4,345 | 3,986 | 4,220 |
| 53,750 | 53,800 | 3,876 | 3,517 | 3,751 | 56,750 | 56,800 | 4,112 | 3,754 | 3,987 | 59,750 | 59,800 | 4,349 | 3,990 | 4,224 |
| 53,800 | 53,850 | 3,880 | 3,521 | 3,755 | 56,800 | 56,850 | 4,116 | 3,757 | 3,991 | 59,800 | 59,850 | 4,352 | 3,994 | 4,227 |
| 53,850 | 53,900 | 3,884 | 3,525 | 3,759 | 56,850 | 56,900 | 4,120 | 3,761 | 3,995 | 59,850 | 59,900 | 4,356 | 3,998 | 4,231 |
| 53,900 | 53,950 | 3,888 | 3,529 | 3,763 | 56,900 | 56,950 | 4,124 | 3,765 | 3,999 | 59,900 | 59,950 | 4,360 | 4,002 | 4,235 |
| 53,950 | 54,000 | 3,892 | 3,533 | 3,767 | 56,950 | 57,000 | 4,128 | 3,769 | 4,003 | 59,950 | 60,000 | 4,364 | 4,006 | 4,239 |

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

New York State Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|--|---------------------|---|------------------------------|--------------------------------|--|---------------------|---|------------------------------|--------------------------------|--|---------------------|---|------------------------------|--------------------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a house- hold | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a house- hold | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a house- hold |
| Your New York State tax is - | | | | | Your New York State tax is - | | | | | Your New York State tax is - | | | | |
| 60,000 | | | | | 62,000 | | | | | 64,000 | | | | |
| 60,000 | 60,050 | 4,368 | 4,009 | 4,243 | 62,000 | 62,050 | 4,526 | 4,167 | 4,401 | 64,000 | 64,050 | 4,683 | 4,324 | 4,558 |
| 60,050 | 60,100 | 4,372 | 4,013 | 4,247 | 62,050 | 62,100 | 4,530 | 4,171 | 4,405 | 64,050 | 64,100 | 4,687 | 4,328 | 4,562 |
| 60,100 | 60,150 | 4,376 | 4,017 | 4,251 | 62,100 | 62,150 | 4,534 | 4,175 | 4,409 | 64,100 | 64,150 | 4,691 | 4,332 | 4,566 |
| 60,150 | 60,200 | 4,380 | 4,021 | 4,255 | 62,150 | 62,200 | 4,538 | 4,179 | 4,413 | 64,150 | 64,200 | 4,695 | 4,336 | 4,570 |
| 60,200 | 60,250 | 4,384 | 4,025 | 4,259 | 62,200 | 62,250 | 4,541 | 4,183 | 4,416 | 64,200 | 64,250 | 4,699 | 4,340 | 4,574 |
| 60,250 | 60,300 | 4,388 | 4,029 | 4,263 | 62,250 | 62,300 | 4,545 | 4,187 | 4,420 | 64,250 | 64,300 | 4,703 | 4,344 | 4,578 |
| 60,300 | 60,350 | 4,392 | 4,033 | 4,267 | 62,300 | 62,350 | 4,549 | 4,191 | 4,424 | 64,300 | 64,350 | 4,707 | 4,348 | 4,582 |
| 60,350 | 60,400 | 4,396 | 4,037 | 4,271 | 62,350 | 62,400 | 4,553 | 4,195 | 4,428 | 64,350 | 64,400 | 4,711 | 4,352 | 4,586 |
| 60,400 | 60,450 | 4,400 | 4,041 | 4,275 | 62,400 | 62,450 | 4,557 | 4,198 | 4,432 | 64,400 | 64,450 | 4,715 | 4,356 | 4,590 |
| 60,450 | 60,500 | 4,404 | 4,045 | 4,279 | 62,450 | 62,500 | 4,561 | 4,202 | 4,436 | 64,450 | 64,500 | 4,719 | 4,360 | 4,594 |
| 60,500 | 60,550 | 4,408 | 4,049 | 4,283 | 62,500 | 62,550 | 4,565 | 4,206 | 4,440 | 64,500 | 64,550 | 4,723 | 4,364 | 4,598 |
| 60,550 | 60,600 | 4,412 | 4,053 | 4,287 | 62,550 | 62,600 | 4,569 | 4,210 | 4,444 | 64,550 | 64,600 | 4,727 | 4,368 | 4,602 |
| 60,600 | 60,650 | 4,415 | 4,057 | 4,290 | 62,600 | 62,650 | 4,573 | 4,214 | 4,448 | 64,600 | 64,650 | 4,730 | 4,372 | 4,605 |
| 60,650 | 60,700 | 4,419 | 4,061 | 4,294 | 62,650 | 62,700 | 4,577 | 4,218 | 4,452 | 64,650 | 64,700 | 4,734 | 4,376 | 4,609 |
| 60,700 | 60,750 | 4,423 | 4,065 | 4,298 | 62,700 | 62,750 | 4,581 | 4,222 | 4,456 | 64,700 | 64,750 | 4,738 | 4,380 | 4,613 |
| 60,750 | 60,800 | 4,427 | 4,069 | 4,302 | 62,750 | 62,800 | 4,585 | 4,226 | 4,460 | 64,750 | 64,800 | 4,742 | 4,384 | 4,617 |
| 60,800 | 60,850 | 4,431 | 4,072 | 4,306 | 62,800 | 62,850 | 4,589 | 4,230 | 4,464 | 64,800 | 64,850 | 4,746 | 4,387 | 4,621 |
| 60,850 | 60,900 | 4,435 | 4,076 | 4,310 | 62,850 | 62,900 | 4,593 | 4,234 | 4,468 | 64,850 | 64,900 | 4,750 | 4,391 | 4,625 |
| 60,900 | 60,950 | 4,439 | 4,080 | 4,314 | 62,900 | 62,950 | 4,597 | 4,238 | 4,472 | 64,900 | 64,950 | 4,754 | 4,395 | 4,629 |
| 60,950 | 61,000 | 4,443 | 4,084 | 4,318 | 62,950 | 63,000 | 4,601 | 4,242 | 4,476 | 64,950 | 65,000 | 4,758 | 4,399 | 4,633 |
| 61,000 | | | | | 63,000 | | | | | 65,000 or more use Form IT-201 | | | | |
| 61,000 | 61,050 | 4,447 | 4,088 | 4,322 | 63,000 | 63,050 | 4,604 | 4,246 | 4,479 | | | | | |
| 61,050 | 61,100 | 4,451 | 4,092 | 4,326 | 63,050 | 63,100 | 4,608 | 4,250 | 4,483 | | | | | |
| 61,100 | 61,150 | 4,455 | 4,096 | 4,330 | 63,100 | 63,150 | 4,612 | 4,254 | 4,487 | | | | | |
| 61,150 | 61,200 | 4,459 | 4,100 | 4,334 | 63,150 | 63,200 | 4,616 | 4,258 | 4,491 | | | | | |
| 61,200 | 61,250 | 4,463 | 4,104 | 4,338 | 63,200 | 63,250 | 4,620 | 4,261 | 4,495 | | | | | |
| 61,250 | 61,300 | 4,467 | 4,108 | 4,342 | 63,250 | 63,300 | 4,624 | 4,265 | 4,499 | | | | | |
| 61,300 | 61,350 | 4,471 | 4,112 | 4,346 | 63,300 | 63,350 | 4,628 | 4,269 | 4,503 | | | | | |
| 61,350 | 61,400 | 4,475 | 4,116 | 4,350 | 63,350 | 63,400 | 4,632 | 4,273 | 4,507 | | | | | |
| 61,400 | 61,450 | 4,478 | 4,120 | 4,353 | 63,400 | 63,450 | 4,636 | 4,277 | 4,511 | | | | | |
| 61,450 | 61,500 | 4,482 | 4,124 | 4,357 | 63,450 | 63,500 | 4,640 | 4,281 | 4,515 | | | | | |
| 61,500 | 61,550 | 4,486 | 4,128 | 4,361 | 63,500 | 63,550 | 4,644 | 4,285 | 4,519 | | | | | |
| 61,550 | 61,600 | 4,490 | 4,132 | 4,365 | 63,550 | 63,600 | 4,648 | 4,289 | 4,523 | | | | | |
| 61,600 | 61,650 | 4,494 | 4,135 | 4,369 | 63,600 | 63,650 | 4,652 | 4,293 | 4,527 | | | | | |
| 61,650 | 61,700 | 4,498 | 4,139 | 4,373 | 63,650 | 63,700 | 4,656 | 4,297 | 4,531 | | | | | |
| 61,700 | 61,750 | 4,502 | 4,143 | 4,377 | 63,700 | 63,750 | 4,660 | 4,301 | 4,535 | | | | | |
| 61,750 | 61,800 | 4,506 | 4,147 | 4,381 | 63,750 | 63,800 | 4,664 | 4,305 | 4,539 | | | | | |
| 61,800 | 61,850 | 4,510 | 4,151 | 4,385 | 63,800 | 63,850 | 4,667 | 4,309 | 4,542 | | | | | |
| 61,850 | 61,900 | 4,514 | 4,155 | 4,389 | 63,850 | 63,900 | 4,671 | 4,313 | 4,546 | | | | | |
| 61,900 | 61,950 | 4,518 | 4,159 | 4,393 | 63,900 | 63,950 | 4,675 | 4,317 | 4,550 | | | | | |
| 61,950 | 62,000 | 4,522 | 4,163 | 4,397 | 63,950 | 64,000 | 4,679 | 4,321 | 4,554 | | | | | |

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

1991 City of New York Tax Table

For persons with taxable income of less than \$65,000.

Example: Mr. and Mrs. Allen are filing a joint return. Their taxable income on line 16 of Form IT-200 is \$36,275. First, they find the 36,250 - 36,300 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 \$1,213. This is the tax amount they must write on line 22 of Form IT-200.

| At least | But less than | Single or Married filing separately | Your City of New York tax is - | | |
|----------|---------------|-------------------------------------|--------------------------------|---------------------|--|
| | | | Married filing jointly * | Head of a household | |
| 36,200 | 36,250 | 1,373 | 1,211 | 1,358 | |
| 36,250 | 36,300 | 1,375 | 1,213 | 1,360 | |
| 36,300 | 36,350 | 1,377 | 1,215 | 1,362 | |
| 36,350 | 36,400 | 1,380 | 1,217 | 1,365 | |

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| | | Your City of New York tax is - | | | | | Your City of New York tax is - | | | | | Your City of New York tax is - | | |
| \$ 0 | \$ 25 | \$ 0 | \$ 0 | \$ 0 | 2,000 | | | | | | 4,000 | | | |
| 25 | 50 | 1 | 1 | 1 | 2,000 | 2,050 | 51 | 51 | 51 | 4,000 | 4,050 | 101 | 101 | 101 |
| 50 | 100 | 2 | 2 | 2 | 2,050 | 2,100 | 52 | 52 | 52 | 4,050 | 4,100 | 102 | 102 | 102 |
| 100 | 150 | 3 | 3 | 3 | 2,100 | 2,150 | 53 | 53 | 53 | 4,100 | 4,150 | 104 | 104 | 104 |
| 150 | 200 | 4 | 4 | 4 | 2,150 | 2,200 | 55 | 55 | 55 | 4,150 | 4,200 | 105 | 105 | 105 |
| 200 | 250 | 6 | 6 | 6 | 2,200 | 2,250 | 56 | 56 | 56 | 4,200 | 4,250 | 106 | 106 | 106 |
| 250 | 300 | 7 | 7 | 7 | 2,250 | 2,300 | 57 | 57 | 57 | 4,250 | 4,300 | 107 | 107 | 107 |
| 300 | 350 | 8 | 8 | 8 | 2,300 | 2,350 | 58 | 58 | 58 | 4,300 | 4,350 | 109 | 109 | 109 |
| 350 | 400 | 9 | 9 | 9 | 2,350 | 2,400 | 60 | 60 | 60 | 4,350 | 4,400 | 110 | 110 | 110 |
| 400 | 450 | 11 | 11 | 11 | 2,400 | 2,450 | 61 | 61 | 61 | 4,400 | 4,450 | 111 | 111 | 111 |
| 450 | 500 | 12 | 12 | 12 | 2,450 | 2,500 | 62 | 62 | 62 | 4,450 | 4,500 | 112 | 112 | 112 |
| 500 | 550 | 13 | 13 | 13 | 2,500 | 2,550 | 63 | 63 | 63 | 4,500 | 4,550 | 114 | 114 | 114 |
| 550 | 600 | 14 | 14 | 14 | 2,550 | 2,600 | 65 | 65 | 65 | 4,550 | 4,600 | 115 | 115 | 115 |
| 600 | 650 | 16 | 16 | 16 | 2,600 | 2,650 | 66 | 66 | 66 | 4,600 | 4,650 | 116 | 116 | 116 |
| 650 | 700 | 17 | 17 | 17 | 2,650 | 2,700 | 67 | 67 | 67 | 4,650 | 4,700 | 117 | 117 | 117 |
| 700 | 750 | 18 | 18 | 18 | 2,700 | 2,750 | 68 | 68 | 68 | 4,700 | 4,750 | 119 | 119 | 119 |
| 750 | 800 | 19 | 19 | 19 | 2,750 | 2,800 | 70 | 70 | 70 | 4,750 | 4,800 | 120 | 120 | 120 |
| 800 | 850 | 21 | 21 | 21 | 2,800 | 2,850 | 71 | 71 | 71 | 4,800 | 4,850 | 121 | 121 | 121 |
| 850 | 900 | 22 | 22 | 22 | 2,850 | 2,900 | 72 | 72 | 72 | 4,850 | 4,900 | 122 | 122 | 122 |
| 900 | 950 | 23 | 23 | 23 | 2,900 | 2,950 | 73 | 73 | 73 | 4,900 | 4,950 | 124 | 124 | 124 |
| 950 | 1,000 | 24 | 24 | 24 | 2,950 | 3,000 | 75 | 75 | 75 | 4,950 | 5,000 | 125 | 125 | 125 |
| 1,000 | | | | | 3,000 | | | | | | 5,000 | | | |
| 1,000 | 1,050 | 26 | 26 | 26 | 3,000 | 3,050 | 76 | 76 | 76 | 5,000 | 5,050 | 126 | 126 | 126 |
| 1,050 | 1,100 | 27 | 27 | 27 | 3,050 | 3,100 | 77 | 77 | 77 | 5,050 | 5,100 | 127 | 127 | 127 |
| 1,100 | 1,150 | 28 | 28 | 28 | 3,100 | 3,150 | 78 | 78 | 78 | 5,100 | 5,150 | 129 | 129 | 129 |
| 1,150 | 1,200 | 29 | 29 | 29 | 3,150 | 3,200 | 80 | 80 | 80 | 5,150 | 5,200 | 130 | 130 | 130 |
| 1,200 | 1,250 | 31 | 31 | 31 | 3,200 | 3,250 | 81 | 81 | 81 | 5,200 | 5,250 | 131 | 131 | 131 |
| 1,250 | 1,300 | 32 | 32 | 32 | 3,250 | 3,300 | 82 | 82 | 82 | 5,250 | 5,300 | 132 | 132 | 132 |
| 1,300 | 1,350 | 33 | 33 | 33 | 3,300 | 3,350 | 83 | 83 | 83 | 5,300 | 5,350 | 134 | 134 | 134 |
| 1,350 | 1,400 | 35 | 35 | 35 | 3,350 | 3,400 | 85 | 85 | 85 | 5,350 | 5,400 | 135 | 135 | 135 |
| 1,400 | 1,450 | 36 | 36 | 36 | 3,400 | 3,450 | 86 | 86 | 86 | 5,400 | 5,450 | 136 | 136 | 136 |
| 1,450 | 1,500 | 37 | 37 | 37 | 3,450 | 3,500 | 87 | 87 | 87 | 5,450 | 5,500 | 137 | 137 | 137 |
| 1,500 | 1,550 | 38 | 38 | 38 | 3,500 | 3,550 | 88 | 88 | 88 | 5,500 | 5,550 | 139 | 139 | 139 |
| 1,550 | 1,600 | 40 | 40 | 40 | 3,550 | 3,600 | 90 | 90 | 90 | 5,550 | 5,600 | 140 | 140 | 140 |
| 1,600 | 1,650 | 41 | 41 | 41 | 3,600 | 3,650 | 91 | 91 | 91 | 5,600 | 5,650 | 141 | 141 | 141 |
| 1,650 | 1,700 | 42 | 42 | 42 | 3,650 | 3,700 | 92 | 92 | 92 | 5,650 | 5,700 | 142 | 142 | 142 |
| 1,700 | 1,750 | 43 | 43 | 43 | 3,700 | 3,750 | 93 | 93 | 93 | 5,700 | 5,750 | 144 | 144 | 144 |
| 1,750 | 1,800 | 45 | 45 | 45 | 3,750 | 3,800 | 95 | 95 | 95 | 5,750 | 5,800 | 145 | 145 | 145 |
| 1,800 | 1,850 | 46 | 46 | 46 | 3,800 | 3,850 | 96 | 96 | 96 | 5,800 | 5,850 | 146 | 146 | 146 |
| 1,850 | 1,900 | 47 | 47 | 47 | 3,850 | 3,900 | 97 | 97 | 97 | 5,850 | 5,900 | 147 | 147 | 147 |
| 1,900 | 1,950 | 48 | 48 | 48 | 3,900 | 3,950 | 99 | 99 | 99 | 5,900 | 5,950 | 149 | 149 | 149 |
| 1,950 | 2,000 | 50 | 50 | 50 | 3,950 | 4,000 | 100 | 100 | 100 | 5,950 | 6,000 | 150 | 150 | 150 |

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

City of New York Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household |
| | | Your City of New York tax is - | | | | | Your City of New York tax is - | | | | | Your City of New York tax is - | | |
| 6,000 | | | | | 9,000 | | | | | 12,000 | | | | |
| 6,000 | 6,050 | 151 | 151 | 151 | 9,000 | 9,050 | 233 | 227 | 229 | 12,000 | 12,050 | 343 | 302 | 339 |
| 6,050 | 6,100 | 152 | 152 | 152 | 9,050 | 9,100 | 235 | 228 | 231 | 12,050 | 12,100 | 345 | 303 | 341 |
| 6,100 | 6,150 | 154 | 154 | 154 | 9,100 | 9,150 | 237 | 229 | 233 | 12,100 | 12,150 | 346 | 304 | 343 |
| 6,150 | 6,200 | 155 | 155 | 155 | 9,150 | 9,200 | 238 | 230 | 235 | 12,150 | 12,200 | 348 | 306 | 345 |
| 6,200 | 6,250 | 156 | 156 | 156 | 9,200 | 9,250 | 240 | 232 | 237 | 12,200 | 12,250 | 350 | 307 | 346 |
| 6,250 | 6,300 | 158 | 158 | 158 | 9,250 | 9,300 | 242 | 233 | 238 | 12,250 | 12,300 | 352 | 308 | 348 |
| 6,300 | 6,350 | 159 | 159 | 159 | 9,300 | 9,350 | 244 | 234 | 240 | 12,300 | 12,350 | 354 | 309 | 350 |
| 6,350 | 6,400 | 160 | 160 | 160 | 9,350 | 9,400 | 246 | 235 | 242 | 12,350 | 12,400 | 356 | 311 | 352 |
| 6,400 | 6,450 | 161 | 161 | 161 | 9,400 | 9,450 | 248 | 237 | 244 | 12,400 | 12,450 | 357 | 312 | 354 |
| 6,450 | 6,500 | 163 | 163 | 163 | 9,450 | 9,500 | 249 | 238 | 246 | 12,450 | 12,500 | 359 | 313 | 356 |
| 6,500 | 6,550 | 164 | 164 | 164 | 9,500 | 9,550 | 251 | 239 | 248 | 12,500 | 12,550 | 361 | 314 | 357 |
| 6,550 | 6,600 | 165 | 165 | 165 | 9,550 | 9,600 | 253 | 240 | 249 | 12,550 | 12,600 | 363 | 316 | 359 |
| 6,600 | 6,650 | 166 | 166 | 166 | 9,600 | 9,650 | 255 | 242 | 251 | 12,600 | 12,650 | 365 | 317 | 361 |
| 6,650 | 6,700 | 168 | 168 | 168 | 9,650 | 9,700 | 257 | 243 | 253 | 12,650 | 12,700 | 367 | 318 | 363 |
| 6,700 | 6,750 | 169 | 169 | 169 | 9,700 | 9,750 | 259 | 244 | 255 | 12,700 | 12,750 | 368 | 319 | 365 |
| 6,750 | 6,800 | 170 | 170 | 170 | 9,750 | 9,800 | 260 | 245 | 257 | 12,750 | 12,800 | 370 | 321 | 366 |
| 6,800 | 6,850 | 171 | 171 | 171 | 9,800 | 9,850 | 262 | 247 | 259 | 12,800 | 12,850 | 372 | 322 | 368 |
| 6,850 | 6,900 | 173 | 173 | 173 | 9,850 | 9,900 | 264 | 248 | 260 | 12,850 | 12,900 | 374 | 323 | 370 |
| 6,900 | 6,950 | 174 | 174 | 174 | 9,900 | 9,950 | 266 | 249 | 262 | 12,900 | 12,950 | 376 | 324 | 372 |
| 6,950 | 7,000 | 175 | 175 | 175 | 9,950 | 10,000 | 268 | 250 | 264 | 12,950 | 13,000 | 377 | 326 | 374 |
| 7,000 | | | | | 10,000 | | | | | 13,000 | | | | |
| 7,000 | 7,050 | 176 | 176 | 176 | 10,000 | 10,050 | 270 | 252 | 266 | 13,000 | 13,050 | 379 | 327 | 376 |
| 7,050 | 7,100 | 178 | 178 | 178 | 10,050 | 10,100 | 271 | 253 | 268 | 13,050 | 13,100 | 381 | 328 | 377 |
| 7,100 | 7,150 | 179 | 179 | 179 | 10,100 | 10,150 | 273 | 254 | 269 | 13,100 | 13,150 | 383 | 329 | 379 |
| 7,150 | 7,200 | 180 | 180 | 180 | 10,150 | 10,200 | 275 | 255 | 271 | 13,150 | 13,200 | 385 | 331 | 381 |
| 7,200 | 7,250 | 181 | 181 | 181 | 10,200 | 10,250 | 277 | 257 | 273 | 13,200 | 13,250 | 387 | 332 | 383 |
| 7,250 | 7,300 | 183 | 183 | 183 | 10,250 | 10,300 | 279 | 258 | 275 | 13,250 | 13,300 | 388 | 333 | 385 |
| 7,300 | 7,350 | 184 | 184 | 184 | 10,300 | 10,350 | 280 | 259 | 277 | 13,300 | 13,350 | 390 | 334 | 387 |
| 7,350 | 7,400 | 185 | 185 | 185 | 10,350 | 10,400 | 282 | 260 | 279 | 13,350 | 13,400 | 392 | 336 | 388 |
| 7,400 | 7,450 | 186 | 186 | 186 | 10,400 | 10,450 | 284 | 262 | 280 | 13,400 | 13,450 | 394 | 337 | 390 |
| 7,450 | 7,500 | 188 | 188 | 188 | 10,450 | 10,500 | 286 | 263 | 282 | 13,450 | 13,500 | 396 | 338 | 392 |
| 7,500 | 7,550 | 189 | 189 | 189 | 10,500 | 10,550 | 288 | 264 | 284 | 13,500 | 13,550 | 398 | 339 | 394 |
| 7,550 | 7,600 | 190 | 190 | 190 | 10,550 | 10,600 | 290 | 265 | 286 | 13,550 | 13,600 | 399 | 341 | 396 |
| 7,600 | 7,650 | 191 | 191 | 191 | 10,600 | 10,650 | 291 | 267 | 288 | 13,600 | 13,650 | 401 | 342 | 398 |
| 7,650 | 7,700 | 193 | 193 | 193 | 10,650 | 10,700 | 293 | 268 | 290 | 13,650 | 13,700 | 403 | 343 | 399 |
| 7,700 | 7,750 | 194 | 194 | 194 | 10,700 | 10,750 | 295 | 269 | 291 | 13,700 | 13,750 | 405 | 344 | 401 |
| 7,750 | 7,800 | 195 | 195 | 195 | 10,750 | 10,800 | 297 | 270 | 293 | 13,750 | 13,800 | 407 | 346 | 403 |
| 7,800 | 7,850 | 196 | 196 | 196 | 10,800 | 10,850 | 299 | 272 | 295 | 13,800 | 13,850 | 409 | 347 | 405 |
| 7,850 | 7,900 | 198 | 198 | 198 | 10,850 | 10,900 | 301 | 273 | 297 | 13,850 | 13,900 | 410 | 348 | 407 |
| 7,900 | 7,950 | 199 | 199 | 199 | 10,900 | 10,950 | 302 | 274 | 299 | 13,900 | 13,950 | 412 | 350 | 409 |
| 7,950 | 8,000 | 200 | 200 | 200 | 10,950 | 11,000 | 304 | 275 | 301 | 13,950 | 14,000 | 414 | 351 | 410 |
| 8,000 | | | | | 11,000 | | | | | 14,000 | | | | |
| 8,000 | 8,050 | 202 | 201 | 201 | 11,000 | 11,050 | 306 | 277 | 302 | 14,000 | 14,050 | 416 | 352 | 412 |
| 8,050 | 8,100 | 203 | 203 | 203 | 11,050 | 11,100 | 308 | 278 | 304 | 14,050 | 14,100 | 418 | 353 | 414 |
| 8,100 | 8,150 | 205 | 204 | 204 | 11,100 | 11,150 | 310 | 279 | 306 | 14,100 | 14,150 | 420 | 355 | 416 |
| 8,150 | 8,200 | 206 | 205 | 205 | 11,150 | 11,200 | 312 | 280 | 308 | 14,150 | 14,200 | 421 | 356 | 418 |
| 8,200 | 8,250 | 208 | 206 | 206 | 11,200 | 11,250 | 313 | 282 | 310 | 14,200 | 14,250 | 423 | 357 | 420 |
| 8,250 | 8,300 | 209 | 208 | 208 | 11,250 | 11,300 | 315 | 283 | 312 | 14,250 | 14,300 | 425 | 358 | 421 |
| 8,300 | 8,350 | 211 | 209 | 209 | 11,300 | 11,350 | 317 | 284 | 313 | 14,300 | 14,350 | 427 | 360 | 423 |
| 8,350 | 8,400 | 213 | 210 | 210 | 11,350 | 11,400 | 319 | 286 | 315 | 14,350 | 14,400 | 429 | 361 | 425 |
| 8,400 | 8,450 | 214 | 211 | 211 | 11,400 | 11,450 | 321 | 287 | 317 | 14,400 | 14,450 | 431 | 362 | 427 |
| 8,450 | 8,500 | 216 | 213 | 213 | 11,450 | 11,500 | 323 | 288 | 319 | 14,450 | 14,500 | 432 | 363 | 429 |
| 8,500 | 8,550 | 217 | 214 | 214 | 11,500 | 11,550 | 324 | 289 | 321 | 14,500 | 14,550 | 434 | 365 | 431 |
| 8,550 | 8,600 | 219 | 215 | 215 | 11,550 | 11,600 | 326 | 291 | 323 | 14,550 | 14,600 | 436 | 366 | 432 |
| 8,600 | 8,650 | 220 | 216 | 216 | 11,600 | 11,650 | 328 | 292 | 324 | 14,600 | 14,650 | 438 | 368 | 434 |
| 8,650 | 8,700 | 222 | 218 | 218 | 11,650 | 11,700 | 330 | 293 | 326 | 14,650 | 14,700 | 440 | 369 | 436 |
| 8,700 | 8,750 | 223 | 219 | 219 | 11,700 | 11,750 | 332 | 294 | 328 | 14,700 | 14,750 | 442 | 371 | 438 |
| 8,750 | 8,800 | 225 | 220 | 220 | 11,750 | 11,800 | 334 | 296 | 330 | 14,750 | 14,800 | 443 | 373 | 440 |
| 8,800 | 8,850 | 226 | 222 | 222 | 11,800 | 11,850 | 335 | 297 | 332 | 14,800 | 14,850 | 445 | 374 | 442 |
| 8,850 | 8,900 | 228 | 223 | 224 | 11,850 | 11,900 | 337 | 298 | 334 | 14,850 | 14,900 | 447 | 376 | 443 |
| 8,900 | 8,950 | 229 | 224 | 226 | 11,900 | 11,950 | 339 | 299 | 335 | 14,900 | 14,950 | 449 | 377 | 445 |
| 8,950 | 9,000 | 231 | 225 | 227 | 11,950 | 12,000 | 341 | 301 | 337 | 14,950 | 15,000 | 451 | 379 | 447 |

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

City of New York Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| | | Your City of New York tax is - | | | | | Your City of New York tax is - | | | | | Your City of New York tax is - | | |
| 15,000 | | | | | 18,000 | | | | | 21,000 | | | | |
| 15,000 | 15,050 | 452 | 380 | 449 | 18,000 | 18,050 | 580 | 487 | 568 | 21,000 | 21,050 | 709 | 597 | 697 |
| 15,050 | 15,100 | 454 | 382 | 451 | 18,050 | 18,100 | 583 | 489 | 570 | 21,050 | 21,100 | 711 | 599 | 699 |
| 15,100 | 15,150 | 456 | 383 | 452 | 18,100 | 18,150 | 585 | 491 | 573 | 21,100 | 21,150 | 713 | 601 | 701 |
| 15,150 | 15,200 | 458 | 385 | 454 | 18,150 | 18,200 | 587 | 493 | 575 | 21,150 | 21,200 | 715 | 603 | 703 |
| 15,200 | 15,250 | 461 | 386 | 456 | 18,200 | 18,250 | 589 | 495 | 577 | 21,200 | 21,250 | 717 | 605 | 705 |
| 15,250 | 15,300 | 463 | 388 | 458 | 18,250 | 18,300 | 591 | 497 | 579 | 21,250 | 21,300 | 720 | 606 | 707 |
| 15,300 | 15,350 | 465 | 389 | 460 | 18,300 | 18,350 | 593 | 498 | 581 | 21,300 | 21,350 | 722 | 608 | 710 |
| 15,350 | 15,400 | 467 | 391 | 462 | 18,350 | 18,400 | 595 | 500 | 583 | 21,350 | 21,400 | 724 | 610 | 712 |
| 15,400 | 15,450 | 469 | 393 | 463 | 18,400 | 18,450 | 598 | 502 | 585 | 21,400 | 21,450 | 726 | 612 | 714 |
| 15,450 | 15,500 | 471 | 394 | 465 | 18,450 | 18,500 | 600 | 504 | 588 | 21,450 | 21,500 | 728 | 614 | 716 |
| 15,500 | 15,550 | 473 | 396 | 467 | 18,500 | 18,550 | 602 | 506 | 590 | 21,500 | 21,550 | 730 | 616 | 718 |
| 15,550 | 15,600 | 476 | 398 | 469 | 18,550 | 18,600 | 604 | 508 | 592 | 21,550 | 21,600 | 732 | 617 | 720 |
| 15,600 | 15,650 | 478 | 400 | 471 | 18,600 | 18,650 | 606 | 509 | 594 | 21,600 | 21,650 | 735 | 619 | 722 |
| 15,650 | 15,700 | 480 | 401 | 473 | 18,650 | 18,700 | 608 | 511 | 596 | 21,650 | 21,700 | 737 | 621 | 724 |
| 15,700 | 15,750 | 482 | 403 | 474 | 18,700 | 18,750 | 610 | 513 | 598 | 21,700 | 21,750 | 739 | 623 | 727 |
| 15,750 | 15,800 | 484 | 405 | 476 | 18,750 | 18,800 | 613 | 515 | 600 | 21,750 | 21,800 | 741 | 625 | 729 |
| 15,800 | 15,850 | 486 | 407 | 478 | 18,800 | 18,850 | 615 | 517 | 603 | 21,800 | 21,850 | 743 | 626 | 731 |
| 15,850 | 15,900 | 488 | 409 | 480 | 18,850 | 18,900 | 617 | 519 | 605 | 21,850 | 21,900 | 745 | 628 | 733 |
| 15,900 | 15,950 | 491 | 411 | 482 | 18,900 | 18,950 | 619 | 520 | 607 | 21,900 | 21,950 | 747 | 630 | 735 |
| 15,950 | 16,000 | 493 | 412 | 484 | 18,950 | 19,000 | 621 | 522 | 609 | 21,950 | 22,000 | 750 | 632 | 737 |
| 16,000 | | | | | 19,000 | | | | | 22,000 | | | | |
| 16,000 | 16,050 | 495 | 414 | 485 | 19,000 | 19,050 | 623 | 524 | 611 | 22,000 | 22,050 | 752 | 634 | 739 |
| 16,050 | 16,100 | 497 | 416 | 487 | 19,050 | 19,100 | 625 | 526 | 613 | 22,050 | 22,100 | 754 | 636 | 742 |
| 16,100 | 16,150 | 499 | 418 | 489 | 19,100 | 19,150 | 628 | 528 | 615 | 22,100 | 22,150 | 756 | 637 | 744 |
| 16,150 | 16,200 | 501 | 420 | 491 | 19,150 | 19,200 | 630 | 530 | 617 | 22,150 | 22,200 | 758 | 639 | 746 |
| 16,200 | 16,250 | 503 | 422 | 493 | 19,200 | 19,250 | 632 | 531 | 620 | 22,200 | 22,250 | 760 | 641 | 748 |
| 16,250 | 16,300 | 506 | 423 | 495 | 19,250 | 19,300 | 634 | 533 | 622 | 22,250 | 22,300 | 762 | 643 | 750 |
| 16,300 | 16,350 | 508 | 425 | 496 | 19,300 | 19,350 | 636 | 535 | 624 | 22,300 | 22,350 | 765 | 645 | 752 |
| 16,350 | 16,400 | 510 | 427 | 498 | 19,350 | 19,400 | 638 | 537 | 626 | 22,350 | 22,400 | 767 | 647 | 754 |
| 16,400 | 16,450 | 512 | 429 | 500 | 19,400 | 19,450 | 640 | 539 | 628 | 22,400 | 22,450 | 769 | 648 | 757 |
| 16,450 | 16,500 | 514 | 431 | 502 | 19,450 | 19,500 | 643 | 540 | 630 | 22,450 | 22,500 | 771 | 650 | 759 |
| 16,500 | 16,550 | 516 | 433 | 504 | 19,500 | 19,550 | 645 | 542 | 632 | 22,500 | 22,550 | 773 | 652 | 761 |
| 16,550 | 16,600 | 518 | 434 | 506 | 19,550 | 19,600 | 647 | 544 | 635 | 22,550 | 22,600 | 775 | 654 | 763 |
| 16,600 | 16,650 | 521 | 436 | 508 | 19,600 | 19,650 | 649 | 546 | 637 | 22,600 | 22,650 | 777 | 656 | 765 |
| 16,650 | 16,700 | 523 | 438 | 510 | 19,650 | 19,700 | 651 | 548 | 639 | 22,650 | 22,700 | 779 | 658 | 767 |
| 16,700 | 16,750 | 525 | 440 | 513 | 19,700 | 19,750 | 653 | 550 | 641 | 22,700 | 22,750 | 782 | 659 | 769 |
| 16,750 | 16,800 | 527 | 442 | 515 | 19,750 | 19,800 | 655 | 551 | 643 | 22,750 | 22,800 | 784 | 661 | 772 |
| 16,800 | 16,850 | 529 | 443 | 517 | 19,800 | 19,850 | 658 | 553 | 645 | 22,800 | 22,850 | 786 | 663 | 774 |
| 16,850 | 16,900 | 531 | 445 | 519 | 19,850 | 19,900 | 660 | 555 | 647 | 22,850 | 22,900 | 788 | 665 | 776 |
| 16,900 | 16,950 | 533 | 447 | 521 | 19,900 | 19,950 | 662 | 557 | 650 | 22,900 | 22,950 | 790 | 667 | 778 |
| 16,950 | 17,000 | 536 | 449 | 523 | 19,950 | 20,000 | 664 | 559 | 652 | 22,950 | 23,000 | 792 | 669 | 780 |
| 17,000 | | | | | 20,000 | | | | | 23,000 | | | | |
| 17,000 | 17,050 | 538 | 451 | 525 | 20,000 | 20,050 | 666 | 561 | 654 | 23,000 | 23,050 | 794 | 670 | 782 |
| 17,050 | 17,100 | 540 | 453 | 528 | 20,050 | 20,100 | 668 | 562 | 656 | 23,050 | 23,100 | 797 | 672 | 784 |
| 17,100 | 17,150 | 542 | 454 | 530 | 20,100 | 20,150 | 670 | 564 | 658 | 23,100 | 23,150 | 799 | 674 | 787 |
| 17,150 | 17,200 | 544 | 456 | 532 | 20,150 | 20,200 | 672 | 566 | 660 | 23,150 | 23,200 | 801 | 676 | 789 |
| 17,200 | 17,250 | 546 | 458 | 534 | 20,200 | 20,250 | 675 | 568 | 662 | 23,200 | 23,250 | 803 | 678 | 791 |
| 17,250 | 17,300 | 548 | 460 | 536 | 20,250 | 20,300 | 677 | 570 | 665 | 23,250 | 23,300 | 805 | 680 | 793 |
| 17,300 | 17,350 | 551 | 462 | 538 | 20,300 | 20,350 | 679 | 572 | 667 | 23,300 | 23,350 | 807 | 681 | 795 |
| 17,350 | 17,400 | 553 | 464 | 540 | 20,350 | 20,400 | 681 | 573 | 669 | 23,350 | 23,400 | 809 | 683 | 797 |
| 17,400 | 17,450 | 555 | 465 | 543 | 20,400 | 20,450 | 683 | 575 | 671 | 23,400 | 23,450 | 812 | 685 | 799 |
| 17,450 | 17,500 | 557 | 467 | 545 | 20,450 | 20,500 | 685 | 577 | 673 | 23,450 | 23,500 | 814 | 687 | 802 |
| 17,500 | 17,550 | 559 | 469 | 547 | 20,500 | 20,550 | 687 | 579 | 675 | 23,500 | 23,550 | 816 | 689 | 804 |
| 17,550 | 17,600 | 561 | 471 | 549 | 20,550 | 20,600 | 690 | 581 | 677 | 23,550 | 23,600 | 818 | 691 | 806 |
| 17,600 | 17,650 | 563 | 473 | 551 | 20,600 | 20,650 | 692 | 583 | 680 | 23,600 | 23,650 | 820 | 692 | 808 |
| 17,650 | 17,700 | 565 | 475 | 553 | 20,650 | 20,700 | 694 | 584 | 682 | 23,650 | 23,700 | 822 | 694 | 810 |
| 17,700 | 17,750 | 568 | 476 | 555 | 20,700 | 20,750 | 696 | 586 | 684 | 23,700 | 23,750 | 824 | 696 | 812 |
| 17,750 | 17,800 | 570 | 478 | 558 | 20,750 | 20,800 | 698 | 588 | 686 | 23,750 | 23,800 | 827 | 698 | 814 |
| 17,800 | 17,850 | 572 | 480 | 560 | 20,800 | 20,850 | 700 | 590 | 688 | 23,800 | 23,850 | 829 | 700 | 817 |
| 17,850 | 17,900 | 574 | 482 | 562 | 20,850 | 20,900 | 702 | 592 | 690 | 23,850 | 23,900 | 831 | 702 | 819 |
| 17,900 | 17,950 | 576 | 484 | 564 | 20,900 | 20,950 | 705 | 594 | 692 | 23,900 | 23,950 | 833 | 703 | 821 |
| 17,950 | 18,000 | 578 | 486 | 566 | 20,950 | 21,000 | 707 | 595 | 695 | 23,950 | 24,000 | 835 | 705 | 823 |

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

City of New York Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household |
| | | Your City of New York tax is - | | | | | Your City of New York tax is - | | | | | Your City of New York tax is - | | |
| 24,000 | | | | | 27,000 | | | | | 30,000 | | | | |
| 24,000 | 24,050 | 837 | 707 | 825 | 27,000 | 27,050 | 968 | 817 | 953 | 30,000 | 30,050 | 1,100 | 945 | 1,085 |
| 24,050 | 24,100 | 839 | 709 | 827 | 27,050 | 27,100 | 970 | 819 | 956 | 30,050 | 30,100 | 1,102 | 948 | 1,087 |
| 24,100 | 24,150 | 842 | 711 | 829 | 27,100 | 27,150 | 973 | 821 | 958 | 30,100 | 30,150 | 1,105 | 950 | 1,090 |
| 24,150 | 24,200 | 844 | 713 | 831 | 27,150 | 27,200 | 975 | 823 | 960 | 30,150 | 30,200 | 1,107 | 952 | 1,092 |
| 24,200 | 24,250 | 846 | 714 | 834 | 27,200 | 27,250 | 977 | 826 | 962 | 30,200 | 30,250 | 1,109 | 954 | 1,094 |
| 24,250 | 24,300 | 848 | 716 | 836 | 27,250 | 27,300 | 979 | 828 | 964 | 30,250 | 30,300 | 1,111 | 956 | 1,096 |
| 24,300 | 24,350 | 850 | 718 | 838 | 27,300 | 27,350 | 981 | 830 | 966 | 30,300 | 30,350 | 1,113 | 958 | 1,098 |
| 24,350 | 24,400 | 852 | 720 | 840 | 27,350 | 27,400 | 984 | 832 | 968 | 30,350 | 30,400 | 1,116 | 960 | 1,101 |
| 24,400 | 24,450 | 854 | 722 | 842 | 27,400 | 27,450 | 986 | 834 | 971 | 30,400 | 30,450 | 1,118 | 963 | 1,103 |
| 24,450 | 24,500 | 857 | 723 | 844 | 27,450 | 27,500 | 988 | 836 | 973 | 30,450 | 30,500 | 1,120 | 965 | 1,105 |
| 24,500 | 24,550 | 859 | 725 | 846 | 27,500 | 27,550 | 990 | 838 | 975 | 30,500 | 30,550 | 1,122 | 967 | 1,107 |
| 24,550 | 24,600 | 861 | 727 | 849 | 27,550 | 27,600 | 992 | 841 | 977 | 30,550 | 30,600 | 1,124 | 969 | 1,109 |
| 24,600 | 24,650 | 863 | 729 | 851 | 27,600 | 27,650 | 995 | 843 | 980 | 30,600 | 30,650 | 1,127 | 971 | 1,112 |
| 24,650 | 24,700 | 865 | 731 | 853 | 27,650 | 27,700 | 997 | 845 | 982 | 30,650 | 30,700 | 1,129 | 973 | 1,114 |
| 24,700 | 24,750 | 867 | 733 | 855 | 27,700 | 27,750 | 999 | 847 | 984 | 30,700 | 30,750 | 1,131 | 975 | 1,116 |
| 24,750 | 24,800 | 869 | 734 | 857 | 27,750 | 27,800 | 1,001 | 849 | 986 | 30,750 | 30,800 | 1,133 | 978 | 1,118 |
| 24,800 | 24,850 | 872 | 736 | 859 | 27,800 | 27,850 | 1,003 | 851 | 988 | 30,800 | 30,850 | 1,135 | 980 | 1,120 |
| 24,850 | 24,900 | 874 | 738 | 861 | 27,850 | 27,900 | 1,006 | 853 | 991 | 30,850 | 30,900 | 1,138 | 982 | 1,123 |
| 24,900 | 24,950 | 876 | 740 | 864 | 27,900 | 27,950 | 1,008 | 856 | 993 | 30,900 | 30,950 | 1,140 | 984 | 1,125 |
| 24,950 | 25,000 | 878 | 742 | 866 | 27,950 | 28,000 | 1,010 | 858 | 995 | 30,950 | 31,000 | 1,142 | 986 | 1,127 |
| 25,000 | | | | | 28,000 | | | | | 31,000 | | | | |
| 25,000 | 25,050 | 880 | 744 | 868 | 28,000 | 28,050 | 1,012 | 860 | 997 | 31,000 | 31,050 | 1,144 | 988 | 1,129 |
| 25,050 | 25,100 | 882 | 745 | 870 | 28,050 | 28,100 | 1,014 | 862 | 999 | 31,050 | 31,100 | 1,146 | 990 | 1,131 |
| 25,100 | 25,150 | 885 | 747 | 872 | 28,100 | 28,150 | 1,017 | 864 | 1,002 | 31,100 | 31,150 | 1,149 | 993 | 1,134 |
| 25,150 | 25,200 | 887 | 749 | 874 | 28,150 | 28,200 | 1,019 | 866 | 1,004 | 31,150 | 31,200 | 1,151 | 995 | 1,136 |
| 25,200 | 25,250 | 889 | 751 | 876 | 28,200 | 28,250 | 1,021 | 868 | 1,006 | 31,200 | 31,250 | 1,153 | 997 | 1,138 |
| 25,250 | 25,300 | 891 | 753 | 879 | 28,250 | 28,300 | 1,023 | 871 | 1,008 | 31,250 | 31,300 | 1,155 | 999 | 1,140 |
| 25,300 | 25,350 | 893 | 755 | 881 | 28,300 | 28,350 | 1,025 | 873 | 1,010 | 31,300 | 31,350 | 1,157 | 1,001 | 1,142 |
| 25,350 | 25,400 | 896 | 756 | 883 | 28,350 | 28,400 | 1,028 | 875 | 1,013 | 31,350 | 31,400 | 1,160 | 1,003 | 1,145 |
| 25,400 | 25,450 | 898 | 758 | 885 | 28,400 | 28,450 | 1,030 | 877 | 1,015 | 31,400 | 31,450 | 1,162 | 1,005 | 1,147 |
| 25,450 | 25,500 | 900 | 760 | 887 | 28,450 | 28,500 | 1,032 | 879 | 1,017 | 31,450 | 31,500 | 1,164 | 1,008 | 1,149 |
| 25,500 | 25,550 | 902 | 762 | 889 | 28,500 | 28,550 | 1,034 | 881 | 1,019 | 31,500 | 31,550 | 1,166 | 1,010 | 1,151 |
| 25,550 | 25,600 | 904 | 764 | 891 | 28,550 | 28,600 | 1,036 | 883 | 1,021 | 31,550 | 31,600 | 1,168 | 1,012 | 1,153 |
| 25,600 | 25,650 | 907 | 766 | 894 | 28,600 | 28,650 | 1,039 | 886 | 1,024 | 31,600 | 31,650 | 1,171 | 1,014 | 1,156 |
| 25,650 | 25,700 | 909 | 767 | 896 | 28,650 | 28,700 | 1,041 | 888 | 1,026 | 31,650 | 31,700 | 1,173 | 1,016 | 1,158 |
| 25,700 | 25,750 | 911 | 769 | 898 | 28,700 | 28,750 | 1,043 | 890 | 1,028 | 31,700 | 31,750 | 1,175 | 1,018 | 1,160 |
| 25,750 | 25,800 | 913 | 771 | 900 | 28,750 | 28,800 | 1,045 | 892 | 1,030 | 31,750 | 31,800 | 1,177 | 1,020 | 1,162 |
| 25,800 | 25,850 | 915 | 773 | 902 | 28,800 | 28,850 | 1,047 | 894 | 1,032 | 31,800 | 31,850 | 1,179 | 1,023 | 1,164 |
| 25,850 | 25,900 | 918 | 775 | 904 | 28,850 | 28,900 | 1,050 | 896 | 1,035 | 31,850 | 31,900 | 1,182 | 1,025 | 1,167 |
| 25,900 | 25,950 | 920 | 777 | 906 | 28,900 | 28,950 | 1,052 | 898 | 1,037 | 31,900 | 31,950 | 1,184 | 1,027 | 1,169 |
| 25,950 | 26,000 | 922 | 778 | 909 | 28,950 | 29,000 | 1,054 | 901 | 1,039 | 31,950 | 32,000 | 1,186 | 1,029 | 1,171 |
| 26,000 | | | | | 29,000 | | | | | 32,000 | | | | |
| 26,000 | 26,050 | 924 | 780 | 911 | 29,000 | 29,050 | 1,056 | 903 | 1,041 | 32,000 | 32,050 | 1,188 | 1,031 | 1,173 |
| 26,050 | 26,100 | 926 | 782 | 913 | 29,050 | 29,100 | 1,058 | 905 | 1,043 | 32,050 | 32,100 | 1,190 | 1,033 | 1,175 |
| 26,100 | 26,150 | 929 | 784 | 915 | 29,100 | 29,150 | 1,061 | 907 | 1,046 | 32,100 | 32,150 | 1,193 | 1,035 | 1,178 |
| 26,150 | 26,200 | 931 | 786 | 917 | 29,150 | 29,200 | 1,063 | 909 | 1,048 | 32,150 | 32,200 | 1,195 | 1,037 | 1,180 |
| 26,200 | 26,250 | 933 | 788 | 919 | 29,200 | 29,250 | 1,065 | 911 | 1,050 | 32,200 | 32,250 | 1,197 | 1,040 | 1,182 |
| 26,250 | 26,300 | 935 | 789 | 921 | 29,250 | 29,300 | 1,067 | 913 | 1,052 | 32,250 | 32,300 | 1,199 | 1,042 | 1,184 |
| 26,300 | 26,350 | 937 | 791 | 924 | 29,300 | 29,350 | 1,069 | 916 | 1,054 | 32,300 | 32,350 | 1,201 | 1,044 | 1,186 |
| 26,350 | 26,400 | 940 | 793 | 926 | 29,350 | 29,400 | 1,072 | 918 | 1,057 | 32,350 | 32,400 | 1,204 | 1,046 | 1,189 |
| 26,400 | 26,450 | 942 | 795 | 928 | 29,400 | 29,450 | 1,074 | 920 | 1,059 | 32,400 | 32,450 | 1,206 | 1,048 | 1,191 |
| 26,450 | 26,500 | 944 | 797 | 930 | 29,450 | 29,500 | 1,076 | 922 | 1,061 | 32,450 | 32,500 | 1,208 | 1,050 | 1,193 |
| 26,500 | 26,550 | 946 | 799 | 932 | 29,500 | 29,550 | 1,078 | 924 | 1,063 | 32,500 | 32,550 | 1,210 | 1,052 | 1,195 |
| 26,550 | 26,600 | 948 | 800 | 934 | 29,550 | 29,600 | 1,080 | 926 | 1,065 | 32,550 | 32,600 | 1,212 | 1,055 | 1,197 |
| 26,600 | 26,650 | 951 | 802 | 936 | 29,600 | 29,650 | 1,083 | 928 | 1,068 | 32,600 | 32,650 | 1,215 | 1,057 | 1,200 |
| 26,650 | 26,700 | 953 | 804 | 938 | 29,650 | 29,700 | 1,085 | 930 | 1,070 | 32,650 | 32,700 | 1,217 | 1,059 | 1,202 |
| 26,700 | 26,750 | 955 | 806 | 941 | 29,700 | 29,750 | 1,087 | 933 | 1,072 | 32,700 | 32,750 | 1,219 | 1,061 | 1,204 |
| 26,750 | 26,800 | 957 | 808 | 943 | 29,750 | 29,800 | 1,089 | 935 | 1,074 | 32,750 | 32,800 | 1,221 | 1,063 | 1,206 |
| 26,800 | 26,850 | 959 | 809 | 945 | 29,800 | 29,850 | 1,091 | 937 | 1,076 | 32,800 | 32,850 | 1,223 | 1,065 | 1,208 |
| 26,850 | 26,900 | 962 | 811 | 947 | 29,850 | 29,900 | 1,094 | 939 | 1,079 | 32,850 | 32,900 | 1,226 | 1,067 | 1,211 |
| 26,900 | 26,950 | 964 | 813 | 949 | 29,900 | 29,950 | 1,096 | 941 | 1,081 | 32,900 | 32,950 | 1,228 | 1,070 | 1,213 |
| 26,950 | 27,000 | 966 | 815 | 951 | 29,950 | 30,000 | 1,098 | 943 | 1,083 | 32,950 | 33,000 | 1,230 | 1,072 | 1,215 |

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

City of New York Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| | | Single or Married filing separately | Married filing jointly * | Head of a household | | | Single or Married filing separately | Married filing jointly * | Head of a household | | | Single or Married filing separately | Married filing jointly * | Head of a household |
| At least | But less than | Your City of New York tax is - | | | At least | But less than | Your City of New York tax is - | | | At least | But less than | Your City of New York tax is - | | |
| 33,000 | | | | | 36,000 | | | | | 39,000 | | | | |
| 33,000 | 33,050 | 1,232 | 1,074 | 1,217 | 36,000 | 36,050 | 1,364 | 1,202 | 1,349 | 39,000 | 39,050 | 1,496 | 1,331 | 1,481 |
| 33,050 | 33,100 | 1,234 | 1,076 | 1,219 | 36,050 | 36,100 | 1,366 | 1,204 | 1,351 | 39,050 | 39,100 | 1,498 | 1,333 | 1,483 |
| 33,100 | 33,150 | 1,237 | 1,078 | 1,222 | 36,100 | 36,150 | 1,369 | 1,207 | 1,354 | 39,100 | 39,150 | 1,501 | 1,335 | 1,486 |
| 33,150 | 33,200 | 1,239 | 1,080 | 1,224 | 36,150 | 36,200 | 1,371 | 1,209 | 1,356 | 39,150 | 39,200 | 1,503 | 1,337 | 1,488 |
| 33,200 | 33,250 | 1,241 | 1,082 | 1,226 | 36,200 | 36,250 | 1,373 | 1,211 | 1,358 | 39,200 | 39,250 | 1,505 | 1,339 | 1,490 |
| 33,250 | 33,300 | 1,243 | 1,085 | 1,228 | 36,250 | 36,300 | 1,375 | 1,213 | 1,360 | 39,250 | 39,300 | 1,507 | 1,341 | 1,492 |
| 33,300 | 33,350 | 1,245 | 1,087 | 1,230 | 36,300 | 36,350 | 1,377 | 1,215 | 1,362 | 39,300 | 39,350 | 1,509 | 1,344 | 1,494 |
| 33,350 | 33,400 | 1,248 | 1,089 | 1,233 | 36,350 | 36,400 | 1,380 | 1,217 | 1,365 | 39,350 | 39,400 | 1,512 | 1,346 | 1,497 |
| 33,400 | 33,450 | 1,250 | 1,091 | 1,235 | 36,400 | 36,450 | 1,382 | 1,219 | 1,367 | 39,400 | 39,450 | 1,514 | 1,348 | 1,499 |
| 33,450 | 33,500 | 1,252 | 1,093 | 1,237 | 36,450 | 36,500 | 1,384 | 1,222 | 1,369 | 39,450 | 39,500 | 1,516 | 1,350 | 1,501 |
| 33,500 | 33,550 | 1,254 | 1,095 | 1,239 | 36,500 | 36,550 | 1,386 | 1,224 | 1,371 | 39,500 | 39,550 | 1,518 | 1,352 | 1,503 |
| 33,550 | 33,600 | 1,256 | 1,097 | 1,241 | 36,550 | 36,600 | 1,388 | 1,226 | 1,373 | 39,550 | 39,600 | 1,520 | 1,354 | 1,505 |
| 33,600 | 33,650 | 1,259 | 1,100 | 1,244 | 36,600 | 36,650 | 1,391 | 1,228 | 1,376 | 39,600 | 39,650 | 1,523 | 1,356 | 1,508 |
| 33,650 | 33,700 | 1,261 | 1,102 | 1,246 | 36,650 | 36,700 | 1,393 | 1,230 | 1,378 | 39,650 | 39,700 | 1,525 | 1,358 | 1,510 |
| 33,700 | 33,750 | 1,263 | 1,104 | 1,248 | 36,700 | 36,750 | 1,395 | 1,232 | 1,380 | 39,700 | 39,750 | 1,527 | 1,361 | 1,512 |
| 33,750 | 33,800 | 1,265 | 1,106 | 1,250 | 36,750 | 36,800 | 1,397 | 1,234 | 1,382 | 39,750 | 39,800 | 1,529 | 1,363 | 1,514 |
| 33,800 | 33,850 | 1,267 | 1,108 | 1,252 | 36,800 | 36,850 | 1,399 | 1,237 | 1,384 | 39,800 | 39,850 | 1,531 | 1,365 | 1,516 |
| 33,850 | 33,900 | 1,270 | 1,110 | 1,255 | 36,850 | 36,900 | 1,402 | 1,239 | 1,387 | 39,850 | 39,900 | 1,534 | 1,367 | 1,519 |
| 33,900 | 33,950 | 1,272 | 1,112 | 1,257 | 36,900 | 36,950 | 1,404 | 1,241 | 1,389 | 39,900 | 39,950 | 1,536 | 1,369 | 1,521 |
| 33,950 | 34,000 | 1,274 | 1,115 | 1,259 | 36,950 | 37,000 | 1,406 | 1,243 | 1,391 | 39,950 | 40,000 | 1,538 | 1,371 | 1,523 |
| 34,000 | | | | | 37,000 | | | | | 40,000 | | | | |
| 34,000 | 34,050 | 1,276 | 1,117 | 1,261 | 37,000 | 37,050 | 1,408 | 1,245 | 1,393 | 40,000 | 40,050 | 1,540 | 1,373 | 1,525 |
| 34,050 | 34,100 | 1,278 | 1,119 | 1,263 | 37,050 | 37,100 | 1,410 | 1,247 | 1,395 | 40,050 | 40,100 | 1,542 | 1,376 | 1,527 |
| 34,100 | 34,150 | 1,281 | 1,121 | 1,266 | 37,100 | 37,150 | 1,413 | 1,249 | 1,398 | 40,100 | 40,150 | 1,545 | 1,378 | 1,530 |
| 34,150 | 34,200 | 1,283 | 1,123 | 1,268 | 37,150 | 37,200 | 1,415 | 1,251 | 1,400 | 40,150 | 40,200 | 1,547 | 1,380 | 1,532 |
| 34,200 | 34,250 | 1,285 | 1,125 | 1,270 | 37,200 | 37,250 | 1,417 | 1,254 | 1,402 | 40,200 | 40,250 | 1,549 | 1,382 | 1,534 |
| 34,250 | 34,300 | 1,287 | 1,127 | 1,272 | 37,250 | 37,300 | 1,419 | 1,256 | 1,404 | 40,250 | 40,300 | 1,551 | 1,384 | 1,536 |
| 34,300 | 34,350 | 1,289 | 1,130 | 1,274 | 37,300 | 37,350 | 1,421 | 1,258 | 1,406 | 40,300 | 40,350 | 1,553 | 1,386 | 1,538 |
| 34,350 | 34,400 | 1,292 | 1,132 | 1,277 | 37,350 | 37,400 | 1,424 | 1,260 | 1,409 | 40,350 | 40,400 | 1,556 | 1,388 | 1,541 |
| 34,400 | 34,450 | 1,294 | 1,134 | 1,279 | 37,400 | 37,450 | 1,426 | 1,262 | 1,411 | 40,400 | 40,450 | 1,558 | 1,391 | 1,543 |
| 34,450 | 34,500 | 1,296 | 1,136 | 1,281 | 37,450 | 37,500 | 1,428 | 1,264 | 1,413 | 40,450 | 40,500 | 1,560 | 1,393 | 1,545 |
| 34,500 | 34,550 | 1,298 | 1,138 | 1,283 | 37,500 | 37,550 | 1,430 | 1,266 | 1,415 | 40,500 | 40,550 | 1,562 | 1,395 | 1,547 |
| 34,550 | 34,600 | 1,300 | 1,140 | 1,285 | 37,550 | 37,600 | 1,432 | 1,269 | 1,417 | 40,550 | 40,600 | 1,564 | 1,397 | 1,549 |
| 34,600 | 34,650 | 1,303 | 1,142 | 1,288 | 37,600 | 37,650 | 1,435 | 1,271 | 1,420 | 40,600 | 40,650 | 1,567 | 1,399 | 1,552 |
| 34,650 | 34,700 | 1,305 | 1,144 | 1,290 | 37,650 | 37,700 | 1,437 | 1,273 | 1,422 | 40,650 | 40,700 | 1,569 | 1,401 | 1,554 |
| 34,700 | 34,750 | 1,307 | 1,147 | 1,292 | 37,700 | 37,750 | 1,439 | 1,275 | 1,424 | 40,700 | 40,750 | 1,571 | 1,403 | 1,556 |
| 34,750 | 34,800 | 1,309 | 1,149 | 1,294 | 37,750 | 37,800 | 1,441 | 1,277 | 1,426 | 40,750 | 40,800 | 1,573 | 1,406 | 1,558 |
| 34,800 | 34,850 | 1,311 | 1,151 | 1,296 | 37,800 | 37,850 | 1,443 | 1,279 | 1,428 | 40,800 | 40,850 | 1,575 | 1,408 | 1,560 |
| 34,850 | 34,900 | 1,314 | 1,153 | 1,299 | 37,850 | 37,900 | 1,446 | 1,281 | 1,431 | 40,850 | 40,900 | 1,578 | 1,410 | 1,563 |
| 34,900 | 34,950 | 1,316 | 1,155 | 1,301 | 37,900 | 37,950 | 1,448 | 1,284 | 1,433 | 40,900 | 40,950 | 1,580 | 1,412 | 1,565 |
| 34,950 | 35,000 | 1,318 | 1,157 | 1,303 | 37,950 | 38,000 | 1,450 | 1,286 | 1,435 | 40,950 | 41,000 | 1,582 | 1,414 | 1,567 |
| 35,000 | | | | | 38,000 | | | | | 41,000 | | | | |
| 35,000 | 35,050 | 1,320 | 1,159 | 1,305 | 38,000 | 38,050 | 1,452 | 1,288 | 1,437 | 41,000 | 41,050 | 1,584 | 1,416 | 1,569 |
| 35,050 | 35,100 | 1,322 | 1,162 | 1,307 | 38,050 | 38,100 | 1,454 | 1,290 | 1,439 | 41,050 | 41,100 | 1,586 | 1,418 | 1,571 |
| 35,100 | 35,150 | 1,325 | 1,164 | 1,310 | 38,100 | 38,150 | 1,457 | 1,292 | 1,442 | 41,100 | 41,150 | 1,589 | 1,421 | 1,574 |
| 35,150 | 35,200 | 1,327 | 1,166 | 1,312 | 38,150 | 38,200 | 1,459 | 1,294 | 1,444 | 41,150 | 41,200 | 1,591 | 1,423 | 1,576 |
| 35,200 | 35,250 | 1,329 | 1,168 | 1,314 | 38,200 | 38,250 | 1,461 | 1,296 | 1,446 | 41,200 | 41,250 | 1,593 | 1,425 | 1,578 |
| 35,250 | 35,300 | 1,331 | 1,170 | 1,316 | 38,250 | 38,300 | 1,463 | 1,299 | 1,448 | 41,250 | 41,300 | 1,595 | 1,427 | 1,580 |
| 35,300 | 35,350 | 1,333 | 1,172 | 1,318 | 38,300 | 38,350 | 1,465 | 1,301 | 1,450 | 41,300 | 41,350 | 1,597 | 1,429 | 1,582 |
| 35,350 | 35,400 | 1,336 | 1,174 | 1,321 | 38,350 | 38,400 | 1,468 | 1,303 | 1,453 | 41,350 | 41,400 | 1,600 | 1,431 | 1,585 |
| 35,400 | 35,450 | 1,338 | 1,177 | 1,323 | 38,400 | 38,450 | 1,470 | 1,305 | 1,455 | 41,400 | 41,450 | 1,602 | 1,433 | 1,587 |
| 35,450 | 35,500 | 1,340 | 1,179 | 1,325 | 38,450 | 38,500 | 1,472 | 1,307 | 1,457 | 41,450 | 41,500 | 1,604 | 1,436 | 1,589 |
| 35,500 | 35,550 | 1,342 | 1,181 | 1,327 | 38,500 | 38,550 | 1,474 | 1,309 | 1,459 | 41,500 | 41,550 | 1,606 | 1,438 | 1,591 |
| 35,550 | 35,600 | 1,344 | 1,183 | 1,329 | 38,550 | 38,600 | 1,476 | 1,311 | 1,461 | 41,550 | 41,600 | 1,608 | 1,440 | 1,593 |
| 35,600 | 35,650 | 1,347 | 1,185 | 1,332 | 38,600 | 38,650 | 1,479 | 1,314 | 1,464 | 41,600 | 41,650 | 1,611 | 1,442 | 1,596 |
| 35,650 | 35,700 | 1,349 | 1,187 | 1,334 | 38,650 | 38,700 | 1,481 | 1,316 | 1,466 | 41,650 | 41,700 | 1,613 | 1,444 | 1,598 |
| 35,700 | 35,750 | 1,351 | 1,189 | 1,336 | 38,700 | 38,750 | 1,483 | 1,318 | 1,468 | 41,700 | 41,750 | 1,615 | 1,446 | 1,600 |
| 35,750 | 35,800 | 1,353 | 1,192 | 1,338 | 38,750 | 38,800 | 1,485 | 1,320 | 1,470 | 41,750 | 41,800 | 1,617 | 1,448 | 1,602 |
| 35,800 | 35,850 | 1,355 | 1,194 | 1,340 | 38,800 | 38,850 | 1,487 | 1,322 | 1,472 | 41,800 | 41,850 | 1,619 | 1,451 | 1,604 |
| 35,850 | 35,900 | 1,358 | 1,196 | 1,343 | 38,850 | 38,900 | 1,490 | 1,324 | 1,475 | 41,850 | 41,900 | 1,622 | 1,453 | 1,607 |
| 35,900 | 35,950 | 1,360 | 1,198 | 1,345 | 38,900 | 38,950 | 1,492 | 1,326 | 1,477 | 41,900 | 41,950 | 1,624 | 1,455 | 1,609 |
| 35,950 | 36,000 | 1,362 | 1,200 | 1,347 | 38,950 | 39,000 | 1,494 | 1,329 | 1,479 | 41,950 | 42,000 | 1,626 | 1,457 | 1,611 |

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

City of New York Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|----------------------------------|---------------|-------------------------------------|--------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly * | Head of a household |
| | | Your City of New York tax is - | | | | | Your City of New York tax is - | | | | | Your City of New York tax is - | | |
| 42,000 | | | | | 45,000 | | | | | 48,000 | | | | |
| 42,000 | 42,050 | 1,628 | 1,459 | 1,613 | 45,000 | 45,050 | 1,760 | 1,588 | 1,745 | 48,000 | 48,050 | 1,892 | 1,720 | 1,877 |
| 42,050 | 42,100 | 1,630 | 1,461 | 1,615 | 45,050 | 45,100 | 1,762 | 1,590 | 1,747 | 48,050 | 48,100 | 1,894 | 1,722 | 1,879 |
| 42,100 | 42,150 | 1,633 | 1,463 | 1,618 | 45,100 | 45,150 | 1,765 | 1,593 | 1,750 | 48,100 | 48,150 | 1,897 | 1,725 | 1,882 |
| 42,150 | 42,200 | 1,635 | 1,465 | 1,620 | 45,150 | 45,200 | 1,767 | 1,595 | 1,752 | 48,150 | 48,200 | 1,899 | 1,727 | 1,884 |
| 42,200 | 42,250 | 1,637 | 1,468 | 1,622 | 45,200 | 45,250 | 1,769 | 1,597 | 1,754 | 48,200 | 48,250 | 1,901 | 1,729 | 1,886 |
| 42,250 | 42,300 | 1,639 | 1,470 | 1,624 | 45,250 | 45,300 | 1,771 | 1,599 | 1,756 | 48,250 | 48,300 | 1,903 | 1,731 | 1,888 |
| 42,300 | 42,350 | 1,641 | 1,472 | 1,626 | 45,300 | 45,350 | 1,773 | 1,601 | 1,758 | 48,300 | 48,350 | 1,905 | 1,733 | 1,890 |
| 42,350 | 42,400 | 1,644 | 1,474 | 1,629 | 45,350 | 45,400 | 1,776 | 1,604 | 1,761 | 48,350 | 48,400 | 1,908 | 1,736 | 1,893 |
| 42,400 | 42,450 | 1,646 | 1,476 | 1,631 | 45,400 | 45,450 | 1,778 | 1,606 | 1,763 | 48,400 | 48,450 | 1,910 | 1,738 | 1,895 |
| 42,450 | 42,500 | 1,648 | 1,478 | 1,633 | 45,450 | 45,500 | 1,780 | 1,608 | 1,765 | 48,450 | 48,500 | 1,912 | 1,740 | 1,897 |
| 42,500 | 42,550 | 1,650 | 1,480 | 1,635 | 45,500 | 45,550 | 1,782 | 1,610 | 1,767 | 48,500 | 48,550 | 1,914 | 1,742 | 1,899 |
| 42,550 | 42,600 | 1,652 | 1,483 | 1,637 | 45,550 | 45,600 | 1,784 | 1,612 | 1,769 | 48,550 | 48,600 | 1,916 | 1,744 | 1,901 |
| 42,600 | 42,650 | 1,655 | 1,485 | 1,640 | 45,600 | 45,650 | 1,787 | 1,615 | 1,772 | 48,600 | 48,650 | 1,919 | 1,747 | 1,904 |
| 42,650 | 42,700 | 1,657 | 1,487 | 1,642 | 45,650 | 45,700 | 1,789 | 1,617 | 1,774 | 48,650 | 48,700 | 1,921 | 1,749 | 1,906 |
| 42,700 | 42,750 | 1,659 | 1,489 | 1,644 | 45,700 | 45,750 | 1,791 | 1,619 | 1,776 | 48,700 | 48,750 | 1,923 | 1,751 | 1,908 |
| 42,750 | 42,800 | 1,661 | 1,491 | 1,646 | 45,750 | 45,800 | 1,793 | 1,621 | 1,778 | 48,750 | 48,800 | 1,925 | 1,753 | 1,910 |
| 42,800 | 42,850 | 1,663 | 1,493 | 1,648 | 45,800 | 45,850 | 1,795 | 1,623 | 1,780 | 48,800 | 48,850 | 1,927 | 1,755 | 1,912 |
| 42,850 | 42,900 | 1,666 | 1,495 | 1,651 | 45,850 | 45,900 | 1,798 | 1,626 | 1,783 | 48,850 | 48,900 | 1,930 | 1,758 | 1,915 |
| 42,900 | 42,950 | 1,668 | 1,498 | 1,653 | 45,900 | 45,950 | 1,800 | 1,628 | 1,785 | 48,900 | 48,950 | 1,932 | 1,760 | 1,917 |
| 42,950 | 43,000 | 1,670 | 1,500 | 1,655 | 45,950 | 46,000 | 1,802 | 1,630 | 1,787 | 48,950 | 49,000 | 1,934 | 1,762 | 1,919 |
| 43,000 | | | | | 46,000 | | | | | 49,000 | | | | |
| 43,000 | 43,050 | 1,672 | 1,502 | 1,657 | 46,000 | 46,050 | 1,804 | 1,632 | 1,789 | 49,000 | 49,050 | 1,936 | 1,764 | 1,921 |
| 43,050 | 43,100 | 1,674 | 1,504 | 1,659 | 46,050 | 46,100 | 1,806 | 1,634 | 1,791 | 49,050 | 49,100 | 1,938 | 1,766 | 1,923 |
| 43,100 | 43,150 | 1,677 | 1,506 | 1,662 | 46,100 | 46,150 | 1,809 | 1,637 | 1,794 | 49,100 | 49,150 | 1,941 | 1,769 | 1,926 |
| 43,150 | 43,200 | 1,679 | 1,508 | 1,664 | 46,150 | 46,200 | 1,811 | 1,639 | 1,796 | 49,150 | 49,200 | 1,943 | 1,771 | 1,928 |
| 43,200 | 43,250 | 1,681 | 1,510 | 1,666 | 46,200 | 46,250 | 1,813 | 1,641 | 1,798 | 49,200 | 49,250 | 1,945 | 1,773 | 1,930 |
| 43,250 | 43,300 | 1,683 | 1,513 | 1,668 | 46,250 | 46,300 | 1,815 | 1,643 | 1,800 | 49,250 | 49,300 | 1,947 | 1,775 | 1,932 |
| 43,300 | 43,350 | 1,685 | 1,515 | 1,670 | 46,300 | 46,350 | 1,817 | 1,645 | 1,802 | 49,300 | 49,350 | 1,949 | 1,777 | 1,934 |
| 43,350 | 43,400 | 1,688 | 1,517 | 1,673 | 46,350 | 46,400 | 1,820 | 1,648 | 1,805 | 49,350 | 49,400 | 1,952 | 1,780 | 1,937 |
| 43,400 | 43,450 | 1,690 | 1,519 | 1,675 | 46,400 | 46,450 | 1,822 | 1,650 | 1,807 | 49,400 | 49,450 | 1,954 | 1,782 | 1,939 |
| 43,450 | 43,500 | 1,692 | 1,521 | 1,677 | 46,450 | 46,500 | 1,824 | 1,652 | 1,809 | 49,450 | 49,500 | 1,956 | 1,784 | 1,941 |
| 43,500 | 43,550 | 1,694 | 1,523 | 1,679 | 46,500 | 46,550 | 1,826 | 1,654 | 1,811 | 49,500 | 49,550 | 1,958 | 1,786 | 1,943 |
| 43,550 | 43,600 | 1,696 | 1,525 | 1,681 | 46,550 | 46,600 | 1,828 | 1,656 | 1,813 | 49,550 | 49,600 | 1,960 | 1,788 | 1,945 |
| 43,600 | 43,650 | 1,699 | 1,528 | 1,684 | 46,600 | 46,650 | 1,831 | 1,659 | 1,816 | 49,600 | 49,650 | 1,963 | 1,791 | 1,948 |
| 43,650 | 43,700 | 1,701 | 1,530 | 1,686 | 46,650 | 46,700 | 1,833 | 1,661 | 1,818 | 49,650 | 49,700 | 1,965 | 1,793 | 1,950 |
| 43,700 | 43,750 | 1,703 | 1,532 | 1,688 | 46,700 | 46,750 | 1,835 | 1,663 | 1,820 | 49,700 | 49,750 | 1,967 | 1,795 | 1,952 |
| 43,750 | 43,800 | 1,705 | 1,534 | 1,690 | 46,750 | 46,800 | 1,837 | 1,665 | 1,822 | 49,750 | 49,800 | 1,969 | 1,797 | 1,954 |
| 43,800 | 43,850 | 1,707 | 1,536 | 1,692 | 46,800 | 46,850 | 1,839 | 1,667 | 1,824 | 49,800 | 49,850 | 1,971 | 1,799 | 1,956 |
| 43,850 | 43,900 | 1,710 | 1,538 | 1,695 | 46,850 | 46,900 | 1,842 | 1,670 | 1,827 | 49,850 | 49,900 | 1,974 | 1,802 | 1,959 |
| 43,900 | 43,950 | 1,712 | 1,540 | 1,697 | 46,900 | 46,950 | 1,844 | 1,672 | 1,829 | 49,900 | 49,950 | 1,976 | 1,804 | 1,961 |
| 43,950 | 44,000 | 1,714 | 1,543 | 1,699 | 46,950 | 47,000 | 1,846 | 1,674 | 1,831 | 49,950 | 50,000 | 1,978 | 1,806 | 1,963 |
| 44,000 | | | | | 47,000 | | | | | 50,000 | | | | |
| 44,000 | 44,050 | 1,716 | 1,545 | 1,701 | 47,000 | 47,050 | 1,848 | 1,676 | 1,833 | 50,000 | 50,050 | 1,980 | 1,808 | 1,965 |
| 44,050 | 44,100 | 1,718 | 1,547 | 1,703 | 47,050 | 47,100 | 1,850 | 1,678 | 1,835 | 50,050 | 50,100 | 1,982 | 1,810 | 1,967 |
| 44,100 | 44,150 | 1,721 | 1,549 | 1,706 | 47,100 | 47,150 | 1,853 | 1,681 | 1,838 | 50,100 | 50,150 | 1,985 | 1,813 | 1,970 |
| 44,150 | 44,200 | 1,723 | 1,551 | 1,708 | 47,150 | 47,200 | 1,855 | 1,683 | 1,840 | 50,150 | 50,200 | 1,987 | 1,815 | 1,972 |
| 44,200 | 44,250 | 1,725 | 1,553 | 1,710 | 47,200 | 47,250 | 1,857 | 1,685 | 1,842 | 50,200 | 50,250 | 1,989 | 1,817 | 1,974 |
| 44,250 | 44,300 | 1,727 | 1,555 | 1,712 | 47,250 | 47,300 | 1,859 | 1,687 | 1,844 | 50,250 | 50,300 | 1,991 | 1,819 | 1,976 |
| 44,300 | 44,350 | 1,729 | 1,558 | 1,714 | 47,300 | 47,350 | 1,861 | 1,689 | 1,846 | 50,300 | 50,350 | 1,993 | 1,821 | 1,978 |
| 44,350 | 44,400 | 1,732 | 1,560 | 1,717 | 47,350 | 47,400 | 1,864 | 1,692 | 1,849 | 50,350 | 50,400 | 1,996 | 1,824 | 1,981 |
| 44,400 | 44,450 | 1,734 | 1,562 | 1,719 | 47,400 | 47,450 | 1,866 | 1,694 | 1,851 | 50,400 | 50,450 | 1,998 | 1,826 | 1,983 |
| 44,450 | 44,500 | 1,736 | 1,564 | 1,721 | 47,450 | 47,500 | 1,868 | 1,696 | 1,853 | 50,450 | 50,500 | 2,000 | 1,828 | 1,985 |
| 44,500 | 44,550 | 1,738 | 1,566 | 1,723 | 47,500 | 47,550 | 1,870 | 1,698 | 1,855 | 50,500 | 50,550 | 2,002 | 1,830 | 1,987 |
| 44,550 | 44,600 | 1,740 | 1,568 | 1,725 | 47,550 | 47,600 | 1,872 | 1,700 | 1,857 | 50,550 | 50,600 | 2,004 | 1,832 | 1,989 |
| 44,600 | 44,650 | 1,743 | 1,570 | 1,728 | 47,600 | 47,650 | 1,875 | 1,703 | 1,860 | 50,600 | 50,650 | 2,007 | 1,835 | 1,992 |
| 44,650 | 44,700 | 1,745 | 1,572 | 1,730 | 47,650 | 47,700 | 1,877 | 1,705 | 1,862 | 50,650 | 50,700 | 2,009 | 1,837 | 1,994 |
| 44,700 | 44,750 | 1,747 | 1,575 | 1,732 | 47,700 | 47,750 | 1,879 | 1,707 | 1,864 | 50,700 | 50,750 | 2,011 | 1,839 | 1,996 |
| 44,750 | 44,800 | 1,749 | 1,577 | 1,734 | 47,750 | 47,800 | 1,881 | 1,709 | 1,866 | 50,750 | 50,800 | 2,013 | 1,841 | 1,998 |
| 44,800 | 44,850 | 1,751 | 1,579 | 1,736 | 47,800 | 47,850 | 1,883 | 1,711 | 1,868 | 50,800 | 50,850 | 2,015 | 1,843 | 2,000 |
| 44,850 | 44,900 | 1,754 | 1,581 | 1,739 | 47,850 | 47,900 | 1,886 | 1,714 | 1,871 | 50,850 | 50,900 | 2,018 | 1,846 | 2,003 |
| 44,900 | 44,950 | 1,756 | 1,583 | 1,741 | 47,900 | 47,950 | 1,888 | 1,716 | 1,873 | 50,900 | 50,950 | 2,020 | 1,848 | 2,005 |
| 44,950 | 45,000 | 1,758 | 1,585 | 1,743 | 47,950 | 48,000 | 1,890 | 1,718 | 1,875 | 50,950 | 51,000 | 2,022 | 1,850 | 2,007 |

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

City of New York Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household |
| | | Your City of New York tax is - | | | | | Your City of New York tax is - | | | | | Your City of New York tax is - | | |
| 51,000 | | | | | 54,000 | | | | | 57,000 | | | | |
| 51,000 | 51,050 | 2,024 | 1,852 | 2,009 | 54,000 | 54,050 | 2,156 | 1,984 | 2,141 | 57,000 | 57,050 | 2,288 | 2,116 | 2,273 |
| 51,050 | 51,100 | 2,026 | 1,854 | 2,011 | 54,050 | 54,100 | 2,158 | 1,986 | 2,143 | 57,050 | 57,100 | 2,290 | 2,118 | 2,275 |
| 51,100 | 51,150 | 2,029 | 1,857 | 2,014 | 54,100 | 54,150 | 2,161 | 1,989 | 2,146 | 57,100 | 57,150 | 2,293 | 2,121 | 2,278 |
| 51,150 | 51,200 | 2,031 | 1,859 | 2,016 | 54,150 | 54,200 | 2,163 | 1,991 | 2,148 | 57,150 | 57,200 | 2,295 | 2,123 | 2,280 |
| 51,200 | 51,250 | 2,033 | 1,861 | 2,018 | 54,200 | 54,250 | 2,165 | 1,993 | 2,150 | 57,200 | 57,250 | 2,297 | 2,125 | 2,282 |
| 51,250 | 51,300 | 2,035 | 1,863 | 2,020 | 54,250 | 54,300 | 2,167 | 1,995 | 2,152 | 57,250 | 57,300 | 2,299 | 2,127 | 2,284 |
| 51,300 | 51,350 | 2,037 | 1,865 | 2,022 | 54,300 | 54,350 | 2,169 | 1,997 | 2,154 | 57,300 | 57,350 | 2,301 | 2,129 | 2,286 |
| 51,350 | 51,400 | 2,040 | 1,868 | 2,025 | 54,350 | 54,400 | 2,172 | 2,000 | 2,157 | 57,350 | 57,400 | 2,304 | 2,132 | 2,289 |
| 51,400 | 51,450 | 2,042 | 1,870 | 2,027 | 54,400 | 54,450 | 2,174 | 2,002 | 2,159 | 57,400 | 57,450 | 2,306 | 2,134 | 2,291 |
| 51,450 | 51,500 | 2,044 | 1,872 | 2,029 | 54,450 | 54,500 | 2,176 | 2,004 | 2,161 | 57,450 | 57,500 | 2,308 | 2,136 | 2,293 |
| 51,500 | 51,550 | 2,046 | 1,874 | 2,031 | 54,500 | 54,550 | 2,178 | 2,006 | 2,163 | 57,500 | 57,550 | 2,310 | 2,138 | 2,295 |
| 51,550 | 51,600 | 2,048 | 1,876 | 2,033 | 54,550 | 54,600 | 2,180 | 2,008 | 2,165 | 57,550 | 57,600 | 2,312 | 2,140 | 2,297 |
| 51,600 | 51,650 | 2,051 | 1,879 | 2,036 | 54,600 | 54,650 | 2,183 | 2,011 | 2,168 | 57,600 | 57,650 | 2,315 | 2,143 | 2,300 |
| 51,650 | 51,700 | 2,053 | 1,881 | 2,038 | 54,650 | 54,700 | 2,185 | 2,013 | 2,170 | 57,650 | 57,700 | 2,317 | 2,145 | 2,302 |
| 51,700 | 51,750 | 2,055 | 1,883 | 2,040 | 54,700 | 54,750 | 2,187 | 2,015 | 2,172 | 57,700 | 57,750 | 2,319 | 2,147 | 2,304 |
| 51,750 | 51,800 | 2,057 | 1,885 | 2,042 | 54,750 | 54,800 | 2,189 | 2,017 | 2,174 | 57,750 | 57,800 | 2,321 | 2,149 | 2,306 |
| 51,800 | 51,850 | 2,059 | 1,887 | 2,044 | 54,800 | 54,850 | 2,191 | 2,019 | 2,176 | 57,800 | 57,850 | 2,323 | 2,151 | 2,308 |
| 51,850 | 51,900 | 2,062 | 1,890 | 2,047 | 54,850 | 54,900 | 2,194 | 2,022 | 2,179 | 57,850 | 57,900 | 2,326 | 2,154 | 2,311 |
| 51,900 | 51,950 | 2,064 | 1,892 | 2,049 | 54,900 | 54,950 | 2,196 | 2,024 | 2,181 | 57,900 | 57,950 | 2,328 | 2,156 | 2,313 |
| 51,950 | 52,000 | 2,066 | 1,894 | 2,051 | 54,950 | 55,000 | 2,198 | 2,026 | 2,183 | 57,950 | 58,000 | 2,330 | 2,158 | 2,315 |
| 52,000 | | | | | 55,000 | | | | | 58,000 | | | | |
| 52,000 | 52,050 | 2,068 | 1,896 | 2,053 | 55,000 | 55,050 | 2,200 | 2,028 | 2,185 | 58,000 | 58,050 | 2,332 | 2,160 | 2,317 |
| 52,050 | 52,100 | 2,070 | 1,898 | 2,055 | 55,050 | 55,100 | 2,202 | 2,030 | 2,187 | 58,050 | 58,100 | 2,334 | 2,162 | 2,319 |
| 52,100 | 52,150 | 2,073 | 1,901 | 2,058 | 55,100 | 55,150 | 2,205 | 2,033 | 2,190 | 58,100 | 58,150 | 2,337 | 2,165 | 2,322 |
| 52,150 | 52,200 | 2,075 | 1,903 | 2,060 | 55,150 | 55,200 | 2,207 | 2,035 | 2,192 | 58,150 | 58,200 | 2,339 | 2,167 | 2,324 |
| 52,200 | 52,250 | 2,077 | 1,905 | 2,062 | 55,200 | 55,250 | 2,209 | 2,037 | 2,194 | 58,200 | 58,250 | 2,341 | 2,169 | 2,326 |
| 52,250 | 52,300 | 2,079 | 1,907 | 2,064 | 55,250 | 55,300 | 2,211 | 2,039 | 2,196 | 58,250 | 58,300 | 2,343 | 2,171 | 2,328 |
| 52,300 | 52,350 | 2,081 | 1,909 | 2,066 | 55,300 | 55,350 | 2,213 | 2,041 | 2,198 | 58,300 | 58,350 | 2,345 | 2,173 | 2,330 |
| 52,350 | 52,400 | 2,084 | 1,912 | 2,069 | 55,350 | 55,400 | 2,216 | 2,044 | 2,201 | 58,350 | 58,400 | 2,348 | 2,176 | 2,333 |
| 52,400 | 52,450 | 2,086 | 1,914 | 2,071 | 55,400 | 55,450 | 2,218 | 2,046 | 2,203 | 58,400 | 58,450 | 2,350 | 2,178 | 2,335 |
| 52,450 | 52,500 | 2,088 | 1,916 | 2,073 | 55,450 | 55,500 | 2,220 | 2,048 | 2,205 | 58,450 | 58,500 | 2,352 | 2,180 | 2,337 |
| 52,500 | 52,550 | 2,090 | 1,918 | 2,075 | 55,500 | 55,550 | 2,222 | 2,050 | 2,207 | 58,500 | 58,550 | 2,354 | 2,182 | 2,339 |
| 52,550 | 52,600 | 2,092 | 1,920 | 2,077 | 55,550 | 55,600 | 2,224 | 2,052 | 2,209 | 58,550 | 58,600 | 2,356 | 2,184 | 2,341 |
| 52,600 | 52,650 | 2,095 | 1,923 | 2,080 | 55,600 | 55,650 | 2,227 | 2,055 | 2,212 | 58,600 | 58,650 | 2,359 | 2,187 | 2,344 |
| 52,650 | 52,700 | 2,097 | 1,925 | 2,082 | 55,650 | 55,700 | 2,229 | 2,057 | 2,214 | 58,650 | 58,700 | 2,361 | 2,189 | 2,346 |
| 52,700 | 52,750 | 2,099 | 1,927 | 2,084 | 55,700 | 55,750 | 2,231 | 2,059 | 2,216 | 58,700 | 58,750 | 2,363 | 2,191 | 2,348 |
| 52,750 | 52,800 | 2,101 | 1,929 | 2,086 | 55,750 | 55,800 | 2,233 | 2,061 | 2,218 | 58,750 | 58,800 | 2,365 | 2,193 | 2,350 |
| 52,800 | 52,850 | 2,103 | 1,931 | 2,088 | 55,800 | 55,850 | 2,235 | 2,063 | 2,220 | 58,800 | 58,850 | 2,367 | 2,195 | 2,352 |
| 52,850 | 52,900 | 2,106 | 1,934 | 2,091 | 55,850 | 55,900 | 2,238 | 2,066 | 2,223 | 58,850 | 58,900 | 2,370 | 2,198 | 2,355 |
| 52,900 | 52,950 | 2,108 | 1,936 | 2,093 | 55,900 | 55,950 | 2,240 | 2,068 | 2,225 | 58,900 | 58,950 | 2,372 | 2,200 | 2,357 |
| 52,950 | 53,000 | 2,110 | 1,938 | 2,095 | 55,950 | 56,000 | 2,242 | 2,070 | 2,227 | 58,950 | 59,000 | 2,374 | 2,202 | 2,359 |
| 53,000 | | | | | 56,000 | | | | | 59,000 | | | | |
| 53,000 | 53,050 | 2,112 | 1,940 | 2,097 | 56,000 | 56,050 | 2,244 | 2,072 | 2,229 | 59,000 | 59,050 | 2,376 | 2,204 | 2,361 |
| 53,050 | 53,100 | 2,114 | 1,942 | 2,099 | 56,050 | 56,100 | 2,246 | 2,074 | 2,231 | 59,050 | 59,100 | 2,378 | 2,206 | 2,363 |
| 53,100 | 53,150 | 2,117 | 1,945 | 2,102 | 56,100 | 56,150 | 2,249 | 2,077 | 2,234 | 59,100 | 59,150 | 2,381 | 2,209 | 2,366 |
| 53,150 | 53,200 | 2,119 | 1,947 | 2,104 | 56,150 | 56,200 | 2,251 | 2,079 | 2,236 | 59,150 | 59,200 | 2,383 | 2,211 | 2,368 |
| 53,200 | 53,250 | 2,121 | 1,949 | 2,106 | 56,200 | 56,250 | 2,253 | 2,081 | 2,238 | 59,200 | 59,250 | 2,385 | 2,213 | 2,370 |
| 53,250 | 53,300 | 2,123 | 1,951 | 2,108 | 56,250 | 56,300 | 2,255 | 2,083 | 2,240 | 59,250 | 59,300 | 2,387 | 2,215 | 2,372 |
| 53,300 | 53,350 | 2,125 | 1,953 | 2,110 | 56,300 | 56,350 | 2,257 | 2,085 | 2,242 | 59,300 | 59,350 | 2,389 | 2,217 | 2,374 |
| 53,350 | 53,400 | 2,128 | 1,956 | 2,113 | 56,350 | 56,400 | 2,260 | 2,088 | 2,245 | 59,350 | 59,400 | 2,392 | 2,220 | 2,377 |
| 53,400 | 53,450 | 2,130 | 1,958 | 2,115 | 56,400 | 56,450 | 2,262 | 2,090 | 2,247 | 59,400 | 59,450 | 2,394 | 2,222 | 2,379 |
| 53,450 | 53,500 | 2,132 | 1,960 | 2,117 | 56,450 | 56,500 | 2,264 | 2,092 | 2,249 | 59,450 | 59,500 | 2,396 | 2,224 | 2,381 |
| 53,500 | 53,550 | 2,134 | 1,962 | 2,119 | 56,500 | 56,550 | 2,266 | 2,094 | 2,251 | 59,500 | 59,550 | 2,398 | 2,226 | 2,383 |
| 53,550 | 53,600 | 2,136 | 1,964 | 2,121 | 56,550 | 56,600 | 2,268 | 2,096 | 2,253 | 59,550 | 59,600 | 2,400 | 2,228 | 2,385 |
| 53,600 | 53,650 | 2,139 | 1,967 | 2,124 | 56,600 | 56,650 | 2,271 | 2,099 | 2,256 | 59,600 | 59,650 | 2,403 | 2,231 | 2,388 |
| 53,650 | 53,700 | 2,141 | 1,969 | 2,126 | 56,650 | 56,700 | 2,273 | 2,101 | 2,258 | 59,650 | 59,700 | 2,405 | 2,233 | 2,390 |
| 53,700 | 53,750 | 2,143 | 1,971 | 2,128 | 56,700 | 56,750 | 2,275 | 2,103 | 2,260 | 59,700 | 59,750 | 2,407 | 2,235 | 2,392 |
| 53,750 | 53,800 | 2,145 | 1,973 | 2,130 | 56,750 | 56,800 | 2,277 | 2,105 | 2,262 | 59,750 | 59,800 | 2,409 | 2,237 | 2,394 |
| 53,800 | 53,850 | 2,147 | 1,975 | 2,132 | 56,800 | 56,850 | 2,279 | 2,107 | 2,264 | 59,800 | 59,850 | 2,411 | 2,239 | 2,396 |
| 53,850 | 53,900 | 2,150 | 1,978 | 2,135 | 56,850 | 56,900 | 2,282 | 2,110 | 2,267 | 59,850 | 59,900 | 2,414 | 2,242 | 2,399 |
| 53,900 | 53,950 | 2,152 | 1,980 | 2,137 | 56,900 | 56,950 | 2,284 | 2,112 | 2,269 | 59,900 | 59,950 | 2,416 | 2,244 | 2,401 |
| 53,950 | 54,000 | 2,154 | 1,982 | 2,139 | 56,950 | 57,000 | 2,286 | 2,114 | 2,271 | 59,950 | 60,000 | 2,418 | 2,246 | 2,403 |

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

City of New York Tax Table

| If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | | If line 16 (taxable income) is - | | And you are - | | |
|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|----------------------------------|---------------|-------------------------------------|------------------------|---------------------|---------------------------------------|---------------|-------------------------------------|------------------------|---------------------|
| At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household | At least | But less than | Single or Married filing separately | Married filing jointly | Head of a household |
| | | Your City of New York tax is - | | | | | Your City of New York tax is - | | | | | Your City of New York tax is - | | |
| 60,000 | | | | | 62,000 | | | | | 64,000 | | | | |
| 60,000 | 60,050 | 2,420 | 2,248 | 2,405 | 62,000 | 62,050 | 2,509 | 2,336 | 2,493 | 64,000 | 64,050 | 2,599 | 2,424 | 2,581 |
| 60,050 | 60,100 | 2,422 | 2,250 | 2,407 | 62,050 | 62,100 | 2,512 | 2,338 | 2,495 | 64,050 | 64,100 | 2,601 | 2,426 | 2,583 |
| 60,100 | 60,150 | 2,425 | 2,253 | 2,410 | 62,100 | 62,150 | 2,514 | 2,341 | 2,498 | 64,100 | 64,150 | 2,603 | 2,429 | 2,586 |
| 60,150 | 60,200 | 2,427 | 2,255 | 2,412 | 62,150 | 62,200 | 2,516 | 2,343 | 2,500 | 64,150 | 64,200 | 2,605 | 2,431 | 2,588 |
| 60,200 | 60,250 | 2,429 | 2,257 | 2,414 | 62,200 | 62,250 | 2,518 | 2,345 | 2,502 | 64,200 | 64,250 | 2,607 | 2,433 | 2,590 |
| 60,250 | 60,300 | 2,431 | 2,259 | 2,416 | 62,250 | 62,300 | 2,520 | 2,347 | 2,504 | 64,250 | 64,300 | 2,610 | 2,435 | 2,592 |
| 60,300 | 60,350 | 2,433 | 2,261 | 2,418 | 62,300 | 62,350 | 2,523 | 2,349 | 2,506 | 64,300 | 64,350 | 2,612 | 2,437 | 2,594 |
| 60,350 | 60,400 | 2,436 | 2,264 | 2,421 | 62,350 | 62,400 | 2,525 | 2,352 | 2,509 | 64,350 | 64,400 | 2,614 | 2,440 | 2,597 |
| 60,400 | 60,450 | 2,438 | 2,266 | 2,423 | 62,400 | 62,450 | 2,527 | 2,354 | 2,511 | 64,400 | 64,450 | 2,616 | 2,442 | 2,599 |
| 60,450 | 60,500 | 2,440 | 2,268 | 2,425 | 62,450 | 62,500 | 2,529 | 2,356 | 2,513 | 64,450 | 64,500 | 2,619 | 2,444 | 2,601 |
| 60,500 | 60,550 | 2,442 | 2,270 | 2,427 | 62,500 | 62,550 | 2,532 | 2,358 | 2,515 | 64,500 | 64,550 | 2,621 | 2,446 | 2,603 |
| 60,550 | 60,600 | 2,445 | 2,272 | 2,429 | 62,550 | 62,600 | 2,534 | 2,360 | 2,517 | 64,550 | 64,600 | 2,623 | 2,448 | 2,605 |
| 60,600 | 60,650 | 2,447 | 2,275 | 2,432 | 62,600 | 62,650 | 2,536 | 2,363 | 2,520 | 64,600 | 64,650 | 2,625 | 2,451 | 2,608 |
| 60,650 | 60,700 | 2,449 | 2,277 | 2,434 | 62,650 | 62,700 | 2,538 | 2,365 | 2,522 | 64,650 | 64,700 | 2,628 | 2,453 | 2,610 |
| 60,700 | 60,750 | 2,451 | 2,279 | 2,436 | 62,700 | 62,750 | 2,541 | 2,367 | 2,524 | 64,700 | 64,750 | 2,630 | 2,455 | 2,612 |
| 60,750 | 60,800 | 2,454 | 2,281 | 2,438 | 62,750 | 62,800 | 2,543 | 2,369 | 2,526 | 64,750 | 64,800 | 2,632 | 2,457 | 2,614 |
| 60,800 | 60,850 | 2,456 | 2,283 | 2,440 | 62,800 | 62,850 | 2,545 | 2,371 | 2,528 | 64,800 | 64,850 | 2,634 | 2,459 | 2,616 |
| 60,850 | 60,900 | 2,458 | 2,286 | 2,443 | 62,850 | 62,900 | 2,547 | 2,374 | 2,531 | 64,850 | 64,900 | 2,636 | 2,462 | 2,619 |
| 60,900 | 60,950 | 2,460 | 2,288 | 2,445 | 62,900 | 62,950 | 2,549 | 2,376 | 2,533 | 64,900 | 64,950 | 2,639 | 2,464 | 2,621 |
| 60,950 | 61,000 | 2,462 | 2,290 | 2,447 | 62,950 | 63,000 | 2,552 | 2,378 | 2,535 | 64,950 | 65,000 | 2,641 | 2,466 | 2,623 |
| 61,000 | | | | | 63,000 | | | | | 65,000 or more use Form IT-201 | | | | |
| 61,000 | 61,050 | 2,465 | 2,292 | 2,449 | 63,000 | 63,050 | 2,554 | 2,380 | 2,537 | | | | | |
| 61,050 | 61,100 | 2,467 | 2,294 | 2,451 | 63,050 | 63,100 | 2,556 | 2,382 | 2,539 | | | | | |
| 61,100 | 61,150 | 2,469 | 2,297 | 2,454 | 63,100 | 63,150 | 2,558 | 2,385 | 2,542 | | | | | |
| 61,150 | 61,200 | 2,471 | 2,299 | 2,456 | 63,150 | 63,200 | 2,561 | 2,387 | 2,544 | | | | | |
| 61,200 | 61,250 | 2,474 | 2,301 | 2,458 | 63,200 | 63,250 | 2,563 | 2,389 | 2,546 | | | | | |
| 61,250 | 61,300 | 2,476 | 2,303 | 2,460 | 63,250 | 63,300 | 2,565 | 2,391 | 2,548 | | | | | |
| 61,300 | 61,350 | 2,478 | 2,305 | 2,462 | 63,300 | 63,350 | 2,567 | 2,393 | 2,550 | | | | | |
| 61,350 | 61,400 | 2,480 | 2,308 | 2,465 | 63,350 | 63,400 | 2,570 | 2,396 | 2,553 | | | | | |
| 61,400 | 61,450 | 2,483 | 2,310 | 2,467 | 63,400 | 63,450 | 2,572 | 2,398 | 2,555 | | | | | |
| 61,450 | 61,500 | 2,485 | 2,312 | 2,469 | 63,450 | 63,500 | 2,574 | 2,400 | 2,557 | | | | | |
| 61,500 | 61,550 | 2,487 | 2,314 | 2,471 | 63,500 | 63,550 | 2,576 | 2,402 | 2,559 | | | | | |
| 61,550 | 61,600 | 2,489 | 2,316 | 2,473 | 63,550 | 63,600 | 2,578 | 2,404 | 2,561 | | | | | |
| 61,600 | 61,650 | 2,491 | 2,319 | 2,476 | 63,600 | 63,650 | 2,581 | 2,407 | 2,564 | | | | | |
| 61,650 | 61,700 | 2,494 | 2,321 | 2,478 | 63,650 | 63,700 | 2,583 | 2,409 | 2,566 | | | | | |
| 61,700 | 61,750 | 2,496 | 2,323 | 2,480 | 63,700 | 63,750 | 2,585 | 2,411 | 2,568 | | | | | |
| 61,750 | 61,800 | 2,498 | 2,325 | 2,482 | 63,750 | 63,800 | 2,587 | 2,413 | 2,570 | | | | | |
| 61,800 | 61,850 | 2,500 | 2,327 | 2,484 | 63,800 | 63,850 | 2,590 | 2,415 | 2,572 | | | | | |
| 61,850 | 61,900 | 2,503 | 2,330 | 2,487 | 63,850 | 63,900 | 2,592 | 2,418 | 2,575 | | | | | |
| 61,900 | 61,950 | 2,505 | 2,332 | 2,489 | 63,900 | 63,950 | 2,594 | 2,420 | 2,577 | | | | | |
| 61,950 | 62,000 | 2,507 | 2,334 | 2,491 | 63,950 | 64,000 | 2,596 | 2,422 | 2,579 | | | | | |

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

