New York State Department of Taxation and Finance

1993

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 1993 *(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

In addition to the information you will need to fill out your New York State resident return for tax year 1993, these instructions contain useful information about your rights under the Tax Law. Last year, New York State adopted a taxpayers' bill of rights that spells out your rights and obligations as a New York taxpayer. The New York State procedures ensure that you will receive reasonable and fair treatment in dealing with the Tax Department should a problem arise concerning your income tax return.

The taxpayers' bill of rights is just one step taken in recent years toward a fairer and more equitable voluntary tax system. The Americans with Disabilities Act of 1990 prohibits discrimination against people with disabilities in any activity or service operated or funded by any branch of government. Under New York State and federal law, we have made and will continue to make every effort to ensure the accessibility of our programs, services and proceedings to persons with disabilities. For more information, see the *Need Help?* section on page 7 of these instructions.

For tax year 1993, taxpayers choosing to electronically file their federal returns may use a preparer who has been authorized by New York State to electronically file certain New York State income tax returns. Electronically filed returns offer the advantages of computer filing accuracy and rapid processing of your refund. The Tax Department cannot process your electronically filed return until we have received a completed and signed Form IT-201-E, *Declaration for Electronic Filing of Resident Income Tax Return,* and all required return attachments. For more information, see page 4 of these instructions.

New York State and New York City income tax rates, brackets and standard deduction amounts are unchanged from last year, and this year's Form IT-200 looks very much as it did in 1992. By way of reminder, if you were an employee of the city of New York or of certain other public employers, you must report on line 10 of Form IT-200 the amount that was deducted from your pay under a flexible benefits program. Also, if you owe a past-due, legally enforceable debt to a state agency, your refund can be applied to that debt.

If you use a paid preparer (or, for any other reason, do not need the tax packet that we mail to you each year), please remember to check the box at Item (E) on the front of your return. Then, instead of sending you the entire packet next year, we will simply send you a mailing label that you or whoever prepares your return should use on your 1994 return. This will help us reduce printing and mailing costs.

Whether you choose to receive the entire packet or just the mailing label, please be sure to attach the preprinted label to your return; if you do not, it may cause a delay in processing your return and any refund that you may be entitled to.

You can also avoid delays by reviewing the checklist on page 11 and avoiding 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 1993, you may want to increase your withholding for 1994 so that more tax is withheld from each paycheck. 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 1994. 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.

Please note that you can no longer file the Fast Form IT-100 for a taxpayer who has died; you must use either Form IT-200 or Form IT-201. For more information, see *Deceased Taxpayers* in the instructions for these forms.

Remember, too, that if you need help with your 1993 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 representatives are available to answer any questions you may have about your 1993 New York State income tax return.

James W. Wetzler
Commissioner

IT-200 Highlights for Tax Year 1993

The 1992 New York State and New York City income tax rates and brackets and standard deduction amounts are retained for the 1993 tax year.

Specific changes affecting IT-200 filers for tax year 1993 include the following:

- **Line 9 of Form IT-200 has been modified to include career pension plan members of the New York City employees' retirement system and the New York City Board of Education retirement system.**

  Career pension plan members of the New York City employees' retirement system and the New York City Board of Education retirement system must add back to income on line 9, Form IT-200, the IRC 125 amount deducted from their salaries for health insurance and the welfare benefit fund surcharge. For more information, see the instructions for line 9 on page 8.

- **Line 10 of Form IT-200 modified**

  Employees with more than one New York City flexible benefits program (IRC 125) amount must now show each employer's name and IRC 125 amount separately. For more information, see the instructions for line 10 on page 8.

- **Electronic Filing**

  Taxpayers may electronically file their Resident Income Tax Return by using a preparer and/or transmitter who have been authorized to participate in the New York State Electronic Filing Program. For more information, see *Electronic Filing* on page 4 of the General Information Section of these instructions.

- **Deceased Taxpayers**

  You can no longer file Form IT-100 for a taxpayer who has died. You must use either Form IT-200 or Form IT-201. For more information, see *Who Must File* in the instructions for these forms.

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

- **Public employee contributions must be entered on line 9.**

  If you are a Tier III or Tier IV member of the New York State and Local Retirement Systems (including the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System), New York State 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 any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund, you must enter the amount of public employee 414(h) retirement contributions you made in 1993 on line 9.

- **New York City IRC 125 flexible benefits program must be entered on line 10.**

  IRC Section 125 amounts deducted or deferred from your salary under a flexible benefits program established by the City of New York and certain other New York City public employers must be entered on line 10 of Form IT-200.

- **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.

- **Complete the New York *Dependent Exemption Worksheet* on the back of Form IT-200 and enter the line c number on line 15.**

  Some taxpayers make the mistake of entering their federal exemptions on line 15. Federal exemptions may include both personal and dependent exemptions. Only **dependent** exemptions are allowed on your New York State return.

- **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 (from federal Form 1040A, Schedule 2, Part II, line 10; or, if you filed federal Form 2441, from line 10, before any limitations).

  If you are required to complete the worksheet on page 2 of the Form 2441 instructions, you may find that the federal child care credit is reduced on this worksheet. You are actually allowed 20% of the credit before any limitations on your state return.

- **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.

- **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 14.**

- **Use the correct New York tax table.**

  Some taxpayers erroneously use the city tax table to determine their state tax, and vice versa.

- **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). If you owe tax, enter this amount on the correct line and pay this amount when you file your return to avoid a bill for the tax owed plus interest and possible penalty.

Americans with Disabilities Act (ADA)

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information numbers listed under *Need Help?* on page 7.

Your Rights Under the Tax Law

The Taxpayer Bill of Rights requires, in part, that the Tax Department advise you, in writing, of your rights and obligations during an audit, when appealing a Departmental decision and when your appeal rights have been exhausted and you need to understand enforcement capabilities available to the Department to obtain payment. For a complete copy of the information contained in all of these statements, you may request Publication 131, *Your Rights and Obligations Under the Tax Law*, by calling toll free (from New York State only) 1 800 462-8100. From areas outside New York, call (518) 438-1073.

Use your preprinted mailing label

The mailing label on the front of the packet is designed to speed processing and prevent common errors that delay refund checks. However, do not attach the label until you have completed and checked your return. For more information, or if you do not have a label, see Step 5 on pages 10 and 11 of the instructions.

Do you need a tax packet?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item E of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 1994 return. Be sure to use your preprinted mailing label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

General Information

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 State 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 1993 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 15 and Publication 22, *General Information on New York State's Real Property Tax Credit for Homeowners and Renters*.

Deceased Taxpayers

If a taxpayer died before filing a return for 1993, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator or anyone who is in charge of the deceased taxpayer's property. If a taxpayer did not have to file a federal return but had New York State tax withheld, a New York return must be filed to get a refund. If a joint federal income tax return was filed for the deceased taxpayer and the surviving spouse, a joint New York State return can be filed on Form IT-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. The person who files the return for the deceased should write the taxpayer's first name and date of death in the area indicated at the top of the return.

If a refund over $10,000 is requested and (1) the return is not signed by the fiduciary or (2) you are a court-appointed representative and are claiming a refund for a deceased taxpayer, file the return and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and may have to attach 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, *New York State Income Tax Information for Military Personnel and Veterans*.

Nonresidents and Part-Year Residents

If you were not a New York State resident for 1993 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 1993, 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-I, *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	**Form IT-100** if you want us to figure your tax, **or** **Form IT-200** if you want to figure your tax yourself or claim the real property tax credit *(see Homeowners and Renters* on this page*)* or you want to disclaim a spouse's debt *(see Collection of debts from your refund* and *Disclaiming of spouse's debt*, page 10*)*.
1040A	**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. *(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.)* **or** **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 Homeowners and Renters* on this page*)* or you want to disclaim a spouse's debt *(see Collection of debts from your refund* and *Disclaiming of spouse's debt*, page 10*)*.
1040	**Form IT-201** (but see *Can you file Form IT-200 instead of Form IT-201?* on the following page).

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, credits or offsets 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, IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers, interest income on US government bonds or taxable refunds, credits or offsets 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 1993 estimated tax payment or an overpayment credit from your 1992 return.
- ☐ You want to apply any part of your 1993 overpayment to your estimated tax for 1994.
- ☐ You were a New York State resident for all of 1993, 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, 1993.
- ☐ 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.

Also, if you filed a joint federal return but are unable to file a joint New York return because the address or whereabouts of your spouse is unknown, you may be able to file a separate return. **See Line Instructions, Item B** on page 7.

Electronic Filing

Taxpayers eligible to file an IT-200 may file an IT-201 return electronically instead. Electronic filing offers the advantages of computer filing accuracy and rapid processing.

To file your return electronically:

- — You must be requesting a refund.
- — You must file your federal return electronically.
- — You must use a New York State accepted preparer for electronic filing.
- — You must ensure that a signed IT-201-E, *Declaration for Electronic Filing of Resident Income Tax Return*, and any required attachments are filed on your behalf. The Tax Department will not process an electronically filed return or pay any refund due until the IT-201-E is received.

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.**

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 1993 return, you must use 1993 Form IT-201-X. Since we cannot process 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, 1994, but no later than the due date, **April 15, 1994.** 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 New York State 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 pay any tax you owe with it. If you expect to either receive a refund or have no amount of New York State, New York City or Yonkers income tax remaining unpaid as of the due date of your return, and you are filing federal Form 4868 to extend the time to file your federal return, you can also use a copy of federal Form 4868 to extend the time to file your New York return instead of filing Form IT-370. Write ***New York State Copy*** at the top of the form.

If you are required to pay any 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, after asking for an extension of time to file using **paper** Form IT-370 or federal Form 4868, you choose to file your federal return electronically, you may still file your New York State resident income tax return electronically through August 15, 1994. Electronic returns may not be filed after this date.

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 '93
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 *1993 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 filing jointly, 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 21 on page 8 of these instructions. For more information on the **New York City** household credit, see the instructions for line 24 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 staple your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly*, on page 11 of these instructions. If you have not received your wage and tax statement by February 15, 1994, or if the statement you received is incorrect, 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 comply with 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 1993 New York State Income Tax Forms*.
- ☐ Your software must conform to current federal and state income tax laws.

Keep Copies of Your Tax Records

Please remember to keep a copy of your completed income tax return. Also keep copies of any books, records, schedules, statements or other related documents.

You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

Penalties and Interest

Interest — Daily compounded interest will be charged on income tax that is not paid on or before April 15, 1994, 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, 1994 (or, if your return is filed after April 15, 1994, within 3 months from the date it was filed), it also will be compounded daily. However, interest will not be paid to you: (1) on the portion of your refund that is attributable to the real property tax credit **or** (2) 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 ½ 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 or claim for refund 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 or claim for refund 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 follow:

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 and Local Retirement Systems, which includes the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System; or Tier III or Tier IV members of the New York State Teachers' Retirement System; or employees of the State or City University of New York who belong to the TIAA/CREF Optional Retirement System; or any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund.

   The amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge if you were a career pension plan member of:
   - the New York City employees' retirement system, or
   - the New York City Board of Education retirement system.

4. Income taxes deducted in figuring federal adjusted gross income (i.e., deducted as a 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.

8. The IRC 125 amounts deducted or deferred from your salary under a flexible benefits program established by the city of New York or certain other New York City public employers.

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 State Additions and Subtractions*.

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 1993 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 15, 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 this page or the instructions for Fast Form IT-100 that begin on page 13. Then continue with Step 4 on page 10.

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, 1993.

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 pages 10 and 11 of these instructions will tell you how to complete this section of your return.

After you have completed and checked your return be sure to use your preprinted mailing label; if you do not, it may cause a delay in processing your return and your refund, if you are entitled to one.

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 exceptions to this rule apply to married individuals who file a joint federal return and:

(1) one spouse is a New York State resident and the other is a nonresident or part-year resident. In this case you must either:
   (a) file separate New York returns using filing status ③; **or**
   (b) file jointly, as if you both were New York State residents, using filing status ②.

(2) you are unable to file a joint New York return because the address or whereabouts of your spouse is unknown or your spouse refuses to sign a joint New York return. In this case, you may file a separate New York return using filing status ③.

Caution - A separate return may be filed using exception (2) above **only** if you meet at least one of the following conditions:

- you can demonstrate that the address or whereabouts of your spouse is unknown, reasonable efforts have been made to locate your spouse and good cause exists for the failure to file a joint New York return; **or**
- reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart at all times during the preceding year, and good cause exists for the failure to file a joint return.

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 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 April 18; then call our automated system toll free (from New York State only) 1 800 443-3200. From areas outside New York State, call (518) 438-6777.

Have a copy of your tax return available when you call.

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* above).

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. In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the numbers listed under *Information* above.

Item C

Did you itemize your deductions on your 1993 federal return?

If you itemized your deductions on your 1993 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 need a tax packet (IT-200-P) sent to you next year?

If you use a paid preparer, or if you use computer software to prepare your return, or if for any other reason you do not need a tax packet mailed to you for next year's taxes, please check the box at item E of your Form IT-200. By checking this box, you will help us reduce printing and mailing costs.

When you check the box, we will send you a mailing label that you or whoever prepares your return should use on your 1994 return.

Tax Computation

Line 1

Wages, salaries, tips, etc.

Enter the total of all wages, salaries, fringe benefits and tips you reported on your 1993 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, credits or offsets of state and local income taxes

Enter the amount of taxable state and local income tax refunds, credits or offsets included as income on your federal return. Also enter this amount on line 12.

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

Line 5

Unemployment compensation

Enter the unemployment compensation 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.

Certain items of income not taxed by the federal government are taxed by New York State

These *New York additions* must be added to federal adjusted gross income. The only New York additions reported on Form IT-200 are public employee contributions (line 9) and IRC 125 amounts from the New York City flexible benefits program (line 10).

Line 9

Public employee contributions

Identify any of the following that apply to you by writing the item number and the amount of each in the white area on line 9. Enter the total amount on line 9 in the money column.

1. The amount of 414(h) retirement contributions shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1), or federal Form W-2 (Copy 2), if you were:
   - — a Tier III or Tier IV member of the New York State and Local Retirement Systems, which include the New York State Employees' Retirement System and the New York State Policemen's and Firemen's Retirement System, **or**
   - — a Tier III or Tier IV member of the New York State Teacher's Retirement System **or**
   - — an employee of the State or City University of New York who belongs to the TIAA/CREF Optional Retirement System **or**
   - — any tier member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund or the New York City Fire Department Pension Fund (section 612(b)(26) of the Tax Law
2. The amount shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted from your salary for health insurance and the welfare benefit fund surcharge if you were a career pension plan member of:
   - — the New York City employees' retirement system, or
   - — the New York City Board of Education retirement system.

Do not enter on line 9 contributions to a section 401(k) deferred arrangement, section 403(b) annuity or section 457 deferred compensation plan.

Line 10

Flexible benefits program (IRC 125)

If you were employed by only one of the following agencies, enter your IRC 125 amount in the money column.

If you were employed by more than one of the following agencies, write the name of each agency and the IRC 125 amount in the white area on line 10. Enter the total amount on line 10 in the money column.

The IRC 125 amount(s) shown on your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2) that was deducted or deferred from your salary (section 612 (b)(31) of the tax law) under a flexible benefits program established on your behalf by the city of New York and certain other New York City public employers (City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York City Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, Manhattan and Bronx Surface Transit Operating Authority or the Staten Island Rapid Transit Authority).

Certain items of income taxed by the federal government are not taxed by New York State

These *New York subtractions* must be subtracted from your federal adjusted gross income. The only New York subtractions reported on Form IT-200 are taxable refunds, credits or offsets of state and local income taxes (line 12) and interest income on US government bonds (line 13).

Line 13

Interest income on US government bonds

Enter on line 13 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 13.) Interest income on bonds or other obligations of the US government is **not** taxed by New York State. Include on line 13 dividends you received from a regulated investment company (mutual fund) that invests in obligations of the US government and meets the 50% asset requirement each quarter. Once this requirement is met, the portion of the dividends you received that may be included on line 13 is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations (section 612(c)(1) of the Tax Law). Information regarding the 50% asset requirement and figuring your allowable subtraction (if any) should be obtained from the mutual fund

Line 15

New York dependent exemptions

Enter on line 15 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 15. 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 17

Taxable income

Subtract line 16 from line 11 and enter the difference on line 17. If line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 30. If line 17 is $65,000 or more, **stop**; you cannot file on this form. You must file your return using **Form IT-201.**

Line 18

New York State tax

Find your New York State tax by using the *State Tax Table* on blue pages 23 through 30 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 18.

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

Line 19

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 19 the number of qualifying persons cared for in 1993 and the amount of **federal credit** (not expenses) for child and dependent care from federal Form 1040A, Schedule 2, Part II line 10, or, if you filed federal Form 1040, from federal Form 2441, Part II, line 10, 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 19.

Line 21

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. Married 1040EZ filers use column 2.

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 23 through 26 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 23

City of New York resident tax

If you were a resident of New York City enter your city resident tax on line 23.

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 white pages 31 through 38 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 23. There is an example at the beginning of the tables to help you find the correct tax.

Line 24

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. (Married 1040EZ filers use column 2)

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 24
.....	$7,500*	$15
$ 7,500	10,000	10
10,000	.....	No credit is allowed; enter "0" on line 24

* This may be any amount up to $7,500, including "0" or a negative amount.

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

If the amount on line 8 is: Over	but not over	And the number of exemptions from your federal return, line 6e, is: (Married 1040EZ filers use column 2) 1	2	3	4	5	6	7	over 7 **
		Enter on line 24							
.....	$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 24.							

* 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: Over	but not over	And the number of exemptions from both federal returns, line 6e, is: 1	2	3	4	5	6	7	over 7 **
		Enter on both Forms IT-200, line 24							
.....	$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 24.							

* 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 26

City of New York nonresident earnings tax

Complete line 26 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 26. For more information, see the instructions for Form NYC-203.

Lines 27, 28 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 27

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 22.	a.	
b. Amount from Form IT-214, *Real Property Tax Credit for Homeowners and Renters*, line 17, if any.	b.	
c. Subtract line b from line a.	c.	
d. Yonkers resident tax rate (15%).	d.	.15
e. Multiply line c by line d. Enter this amount on Form IT-200, line 27.	e.	

Line 28

City of Yonkers nonresident earnings tax

Complete line 28 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 28. 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 12 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 15.

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), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). If you are married and filing a joint return, enter your combined New York State tax withheld.

Remember to attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 11 of these instructions. 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 your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 11 of these instructions. 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 your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), to your return as shown in Step 7, *Return Assembly* on page 11 of these instructions. 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 (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or 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 Federal 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.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. A state agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state.

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 support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency 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 past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due 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
IRS 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) 732-0100
INTERNAL REVENUE SERVICE
625 FULTON STREET
BROOKLYN NY 11201

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

1 800 835-3554
(from the continental U.S. only)
From areas outside New York State, call
(518) 482-0778
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227

☐ **For past-due 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 —**

1 800 666-0991
NYSHESC
99 WASHINGTON AVENUE
ALBANY NY 12255

☐ **For State University student loans only —** (FEDERAL 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
FEDERAL 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 ***1993 Income Tax*** on it. Do not send cash. You do not have to pay one dollar or less.

Penalty for not paying enough tax during the year (Estimated Tax Penalty)

If line 38 is at least $100 and, in addition, represents more than 10% of the tax shown on your return, you may owe a penalty. Generally, you are not subject to a penalty if your 1993 prepayments equal at least 100% of your 1992 tax (based upon a return covering 12 months).

For more information, see Publication 150, *Estimated Tax Rules Limiting Use of Prior Year's Tax*, and get Form IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries*, to see if you owe a penalty and to figure the amount.

If you owe a penalty you cannot file Form IT-200. You must file Form IT-201 and Form IT-2105.9.

Now continue with Step 4 below.

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
School District Code County Sequence No.
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, 1993. School districts and code numbers are on pages 19 through 22 of these instructions. If you do not know the name of your school district in which you lived on December 31, 1993, 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, 1993, 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, 1993, enter your permanent home address as of December 31, 1993, **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, 1993;
- ☐ **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.

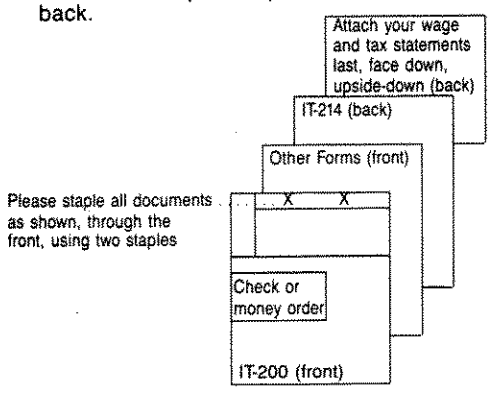
A paid preparer must also sign your return. If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area on the back of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's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

Step 7

Return Assembly

Illustrated below is the correct way to assemble your return and the various attachments for the most efficient handling. You can help ensure that your return (and your refund, if you are entitled to one) is processed as quickly as possible by taking a few moments to assemble your forms as shown.

- — If you are filing Form IT-280, *Nonobligated Spouse Allocation*, please clip it, along with any correspondence and payments, to the front of your return, with the payments on top.
- — Clip payments, if any, to the front of your return.
- — Form IT-200, face up.
- — Attach any other forms (IT-214 filers see below) you may have had to fill out, face up, behind your return.
- — If you are filing Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, attach that form behind the others, face down.
- — Attach your wage and tax statements last, face down, upside-down.
- — Please attach photocopied forms back to back.



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 do not need a tax packet mailed to you for 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 1993 and the amount of federal credit for child and dependent care in the boxes on line 19 of Form IT-200?**
- ☐ **sign your return** (both husband and wife must sign a joint return)?
- ☐ **attach your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?**
- ☐ **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 *1993 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 '93
ALBANY NY 12227-0125

For all other returns:
NYS INCOME TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-0125

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 a problem with the Tax Department which you have not been able to resolve through normal channels, or if for any reason you have a complaint about the Tax Department, 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.

Our representatives will, depending upon the nature of your complaint, either give you the address and phone number of the Problem Resolution Officer in your area, or refer your complaint for further investigation and analysis.

Our Problem Resolution Officers are available to assist you when you have repeatedly attempted to clear up a difficulty and you have been unable to do so.

Problem Resolution Officers help remedy specific taxpayer circumstances that have not been resolved through routine departmental procedures.

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 (from areas outside New York State, call (518) 438-1073) 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)*.

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, 171-f, 171-g 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.

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 pages 10 and 11 of these instructions.

When you Return a Gift to Wildlife

you are investing in the future of New York State's fish and wildlife. The return of the bald eagle and the peregrine falcon, for example, would not have been possible without your gifts.

As New Yorkers, we all have a vested interest in our natural resources. The dividends are endless for you and future generations.

Return a Gift to Wildlife is a fund dedicated to the maintenance and enhancement of our fish and wildlife. Don't forget to Return a Gift to Wildlife on your New York State Tax Form.

If you would like to donate directly or to receive additional information do so by writing to:

RETURN A GIFT TO WILDLIFE, NYS DEC, 50 WOLF ROAD - ROOM 532, ALBANY NY 12233-4830

Instructions for Preparing Fast Form IT-100

Step 1

Get your tax records together.

If you received a salary or wages, get all your 1993 wage and tax statement(s) together. These will be either New York State 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 15, 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 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.

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 Instructions

All information on your return, except for your present address, must be for the calendar year January 1 through December 31, 1993.

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, 1994, 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 1993?

If you were a city of New York resident for all of 1993, 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 1993?

If you were a city of Yonkers resident for all of 1993, 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 1993 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

Enter the unemployment compensation reported on your federal return.

Line 7

Individual retirement arrangement (IRA) deduction

Enter the IRA deduction from your federal return.

Lines 8a and 8b

Federal credit for child and dependent care

Enter on line 8a the number of qualifying persons cared for in 1993.

Enter on line 8b 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.

Lines 10, 11 and 12

The information for lines 10, 11 and 12 is from your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). **The amounts you enter on these lines should be the same as the total New York State, city of New York and city of Yonkers tax withheld shown on your wage and tax statements. Be sure to attach these statements to your return as explained in Step 6, *Attachments*, on the next page.**

Line 10

New York State tax withheld

Enter the total New York State tax withheld as shown on your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). 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 your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). 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 your New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2). 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, 1993);

— **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, 1993. School districts and code numbers are listed, by county, in the instructions for Forms 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, 1993, 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, 1993, enter your permanent home address as of December 31, 1993, **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

You can help us process your return faster (and your refund, if you're entitled to one) by stapling your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), upside-down and face down, to the back of your Form IT-100. Please staple it twice, through the front, along the top edge of the form. If you are enclosing any correspondence with your return, please clip it to the front of Form IT-100.

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 your wage and tax statement(s), New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2)?

Step 8

Mail your return as soon as you can after January 1, 1994, but not later than April 15, 1994, 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. 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.

In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information and assistance numbers listed above.

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.

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 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, 171-f, 171-g 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.

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 1993. 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 1993:

— 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 1993;

— 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 1993:

— 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 1993;

— 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 as a homeowner or renter, 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 additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. See instructions for Form IT-200.

— Any part of the following items of income **not** included in either of the above:

  — the gross amount of pensions and annuities, including railroad retirement benefits, all payments received under the federal Social Security Act and veterans' disability pensions;

  — support money including foster care support payments;

  — 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 current, prior and prepaid 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, 1994, but not later than April 15, 1994.

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, 1994.

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
1990	April 15, 1994
1991	April 17, 1995
1992	April 15, 1996

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.

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.

Persons with Disabilities — In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accomodations for disabled persons, please call the numbers listed under *Need Help?* on this page.

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, 1993. 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 1993, 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 1993. 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, 1993, 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, 1993, 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 1993 (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 1993; 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 1993. 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 additions to federal adjusted gross income are shown on Form IT-200, line 9, Public employee 414(h) retirement contributions and line 10, IRC 125 amounts from the New York City flexible benefits program. 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 1993 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 1993, enter your real property taxes paid (from line 21) on line 10.

If you rented your residence for all of 1993, 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

* This may include a negative amount.

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 1993 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.

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 or claim for a refund to the taxpayer not later than the time the return is presented for the taxpayer's signature;
- failure to keep completed copy of the return or claim for refund prepared for each taxpayer or to keep the name and identification number of each taxpayer for whom a return or claim for refund 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. The period for keeping a completed copy of a claim for refund is three years from the time the claim for refund was presented to the taxpayer for signature.

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

If you are not filing a 1993 New York State income tax return, sign and date Form IT-214 and mail it to: **NYS INCOME TAX, W A HARRIMAN CAMPUS — REFUND '93, 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 (1) you owe a federal, New York State, New York City or Yonkers tax liability; or (2) we have been notified by the New York State Department of Social Services that you owe past-due support; or (3) you owe a past-due debt because you have defaulted on (or 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 Federal 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.

We will also keep all or part of your refund if you owe a past-due legally enforceable debt to a New York State agency. A state agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other governmental entity performing a governmental or proprietary function for the state.

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 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 support liability or past-due legally enforceable debt owed to a state agency. (However, you will be notified if your refund is applied against your spouse's defaulted student loan or past-due support or past-due legally enforceable debt owed to a state agency 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 past-due legally enforceable debt to a state agency, contact that particular state agency.

If you have any questions about whether you owe a federal, New York State, New York City or Yonkers tax liability, past-due 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
IRS 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) 732-0100
INTERNAL REVENUE SERVICE
625 FULTON STREET
BROOKLYN NY 11201

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

1 800 835-3554
(from the continental U.S. only)
From areas outside New York State, call
(518) 482-0778
NYS TAX DEPARTMENT
TAX COMPLIANCE DIVISION
W A HARRIMAN CAMPUS
ALBANY NY 12227

☐ **For past-due 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 —**

1 800 666-0991
NYSHESC
99 WASHINGTON AVENUE
ALBANY NY 12255

☐ **For State University student loans only —**

(FEDERAL 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
FEDERAL 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 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, 171-f, 171-g 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.

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, 1993. (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
Albany 005
Berne-Knox (Westerlo) 050
Bethlehem 051
Cairo (Durham) 076
Cohoes 122
Duanesburg 153
Green Island 236
Greenville 240
Guilderland 246
Maplewood (Colonie) 371
Menands 388
Middleburgh 393
Mohonasen-Draper (Rotterdam) 402
Niskayuna 439
North Colonie 443
Ravena-Coeymans (Selkirk) 524
Schalmont (Rotterdam) 568
Schoharie 572
South Colonie 595
Voorheesville 660
Watervliet 674

Allegany
Alfred Almond 010
Andover 017
Angelica 018
Arkport 021
Belfast 044
Belmont 047
Bolivar 054
Canaseraga 083
Cuba - Rushford 138
Fillmore 192
Friendship 209
Greenwood 242
Hinsdale 277
Keshequa (Dalton-Nunda) 320
Letchworth (Gainsville) 339
Pioneer (Yorkshire) 498
Portville 512
Richburg 532
Scio 575
Wellsville 683
Whitesville 702

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

Cattaraugus
Allegany 011
Cattaraugus 094
Cuba - Rushford 138

Cattaraugus (Cont'd)
Forestville 198
Franklinville 205
Frewsburg 208
Gowanda 230
Griffith Institute (Springville) 244
Hinsdale 277
Limestone 343
Little Valley 347
Olean 462
Pine Valley (South Dayton) 497
Pioneer (Yorkshire) 498
Portville 512
Randolph 522
Randolph Children's Home 723
Salamanca 556
West Valley 690

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

Chautauqua
Bemus Point 048
Brocton 067
Cassadaga Valley 091
Chautauqua 104
Clymer 119
Dunkirk 155
Falconer 189
Forestville 198
Fredonia 206
Frewsburg 208
Gowanda 230
Jamestown 306
Jamestown (Southwestern) 611
Mayville 384
Panama 479
Pine Valley (South Dayton) 497
Randolph 522
Ripley 536
Sherman 583
Silver Creek 587
Westfield 692

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

Chenango
Afton 003
Bainbridge Guilford 031

Chenango (Cont'd)
Chenango Forks 107
Cincinnatus 113
De Ruyter 141
Gilbertsville - Mt. Upton 222
Greene 238
Harpursville 259
New Berlin 422
South New Berlin 604
Norwich 455
Otselic Valley (Georgetown-South Otselic) 606
Oxford 475
Sherburne-Earlville 582
Sidney 586
South New Berlin 604
Whitney Point 703

Clinton
Ausable Valley (Keeseville) 026
Beekmantown 043
Chateaugay 102
Chazy 105
N. Eastern Clinton 418
Northern Adirondack 453
Peru 492
Plattsburgh 503
Saranac (Dannemora) 560
Saranac Lake 561

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

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

Delaware
Andes 016
Bainbridge Guilford 031
Charlotte Valley 101
Delaware Valley 143
Delhi 144
Deposit 146
Downsville 150
Franklin 203
Gilboa Conesville 223
Hancock 256
Jefferson 310
Livingston Manor 349
Margaretville 375

Delaware (Cont'd)
Oneonta 464
Roscoe 545
Roxbury 547
Sidney 586
South Kortright 601
Stamford 620
Unatego (Otego-Unadilla) 649
Walton 663
Worcester 711

Dutchess
Arlington 022
Beacon 040
Carmel 089
Dover Union Free 149
Haldane (Philipstown) 249
Hyde Park 293
Millbrook 396
Pawling 483
Pine Plains 496
Poughkeepsie 514
Red Hook 526
Rhinebeck 531
Spackenkill 612
Taconic Hills (Copake) 632
Wappingers Falls 665
Webutuck (Northeast) 680

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

Essex
Ausable Valley (Keeseville) 026
Crown Point 137
Elizabethtown (Lewis) 179
Keene 317
Lake Placid 328
Minerva 399

School Districts and Code Numbers

School District Name
School District Code Number

Essex (Cont'd)
Moriah 408
Newcomb 434
Putnam 517
Saranac Lake 561
Schroon Lake 573
Ticonderoga 636
Westport 696
Willsboro 707

Franklin
Ausable Valley (Keeseville) 026
Brasher Falls (St. Lawrence) 058
Brushton Moira 072
Chateaugay 102
Malone 365
Northern Adirondack 453
Salmon River 558
Saranac Lake 561
St. Regis Falls 619
Tupper Lake 647

Fulton
Amsterdam 015
Broadalbin-Perth 065
Dolgeville 148
Edinburg 173
Fonda Fultonville 197
Fort Plain 201
Galway 212
Gloversville 227
Johnstown 314
Mayfield 383
Northville 454
Oppenheim Ephratah 467
St. Johnsville 618
Wheelerville 698

Genesee
Akron 004
Albion 006
Alden 007
Alexander 008
Attica 024
Batavia 036
Brockport 066
Byron Bergen 075
Caledonia Mumford 077
Elba 177
Le Roy 338
Medina 387
Oakfield Alabama 458
Pavilion 482
Pembroke 487
Royalton Hartland 548
Wyoming 714

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

Hamilton
Indian Lake 296
Inlet 298

Hamilton (Cont'd)
Lake Pleasant 329
Long Lake 354
Northville 454
Piseco (Morehouse) 499
Poland 506
Raquette Lake 523
Wells 682

Herkimer
Adirondack (Boonville) 002
Cherry Valley-Springfield 616
Dolgeville 148
Fort Plain 201
Frankfort (Schuyler) 202
Herkimer 268
Holland Patent 279
Ilion 295
Little Falls 346
Mohawk 401
Mount Markham (Bridgewater-W. Winfield) 412
New Hartford 424
Oppenheim Ephratah 467
Owen D. Young (Hornesville) 474
Poland 506
Remsen 528
Richfield Springs 533
Sauquoit Valley 564
St. Johnsville 618
Town of Webb 639
West Canada Valley 685
Whitesboro 701

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

Lewis
Adirondack (Boonville) 002
Beaver River 041
Camden 079
Carthage 090
Copenhagen 129
Harrisville 261
Lowville 355
Sandy Creek 559
South Jefferson 600
South Lewis 602

Livingston
Avon 029
Caledonia Mumford 077
Canaseraga 083
Dansville 140
Geneseo 218
Honeoye 282
Honeoye Falls-Lima 283
Keshequa (Dalton-Nunda) 320
Le Roy 338
Livonia 350

Livingston (Cont'd)
Mount Morris 413
Naples 420
Pavilion 482
Perry 490
Wayland-Cohocton 677
Wheatland Chili 697
York 716

Madison
Brookfield 070
Canastota 084
Cazenovia 095
Chittenango 111
De Ruyter 141
East Syracuse (Minoa) 167
Edmeston 174
Fabius (Pompey) 187
Hamilton 252
Madison 361
Manlius (Fayetteville) 370
Morrisville Eaton 411
Mount Markham (Bridgewater-W. Winfield) 412
New Berlin 422
Oneida 463
Otselic Valley (Georgetown-South Otselic) 606
Sherburne-Earlville 582
Sherrill 584
Stockbridge Valley 624
Waterville 673

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

Montgomery
Amsterdam 015
Broadalbin-Perth 065
Canajoharie 081
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120
Duanesburg 153
Fonda Fultonville 197
Fort Plain 201
Galway 212
Johnstown 314
Owen D. Young (Hornesville) 474
Schalmont (Rotterdam) 568
Schoharie 572

Montgomery (Cont'd)
Scotia Glenville 576
Sharon Springs 579
St. Johnsville 618

Nassau
Amityville 014
Baldwin 032
Bellmore 046
Bellmore-Merrick CHS*
Bethpage 052
Carle Place 088
Cold Spring Harbor 123
East Meadow 162
East Rockaway 166
East Williston 168
Elmont 184
Farmingdale 191
Floral Park (Bellerose) 195
Franklin Square 204
Freeport 207
Garden City 214
Glen Cove 224
Great Neck 234
Hempstead 265
West Hempstead 687
Herricks 270
Hewlett Woodmere 272
Hicksville 273
Island Park 302
Island Trees 303
Jericho 311
Lawrence 337
Levittown 340
Locust Valley 352
Long Beach 353
Lynbrook 357
Malverne 366
Manhasset 368
Massapequa 379
Merrick 389
North Merrick 444
Mineola 398
New Hyde Park (Garden City Park) 425
North Bellmore 441
North Merrick 444
North Shore (Sea Cliff) 448
Oceanside 459
Oyster Bay (East Norwich) 476
Plainedge 501
Plainview (Old Bethpage) 502
Port Washington 511
Rockville Centre 539
Roosevelt 544
Roslyn 546
Seaford 577
Sewanhaka*
Syosett 630
Uniondale 652
Valley Stream CHS*
Valley Stream Hempstead-13 655
Valley Stream Hempstead-24 656
Valley Stream Hempstead-30 657
Wantagh 664
West Hempstead 687
Westbury 691

New York City
Bronx 068
Brooklyn (Kings County) 071
Manhattan (NY County) 369
Queens 519
Staten Island (Richmond County) 622

*** 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.**

School Districts and Code Numbers

School District Name
School District Code Number

Niagara
Akron 004
Barker 035
Lewiston Porter 341
Lockport 351
Medina 387
Newfane 435
Niagara Falls 437
Niagara Wheatfield 438
North Tonawanda 450
Royalton Hartland 548
Star Point 621
Wilson 708

Oneida
Adirondack (Boonville) 002
Brookfield 070
Camden 079
Central Square 098
Clinton 117
Holland Patent 279
Madison 361
Mount Markham (Bridgewater-W. Winfield) 412
New Hartford 424
New York Mills 430
Oneida 463
Oriskany 469
Poland 506
Remsen 528
Rome 541
Sauquoit Valley 564
Sherrill 584
Stockbridge Valley 624
Sylvan Beach (Verona) 629
Town of Webb 639
Utica 653
Waterville 673
West Canada Valley 685
Westmoreland 695
Whitesboro 701

Onondaga
Baldwinsville 033
Cato Meridian 092
Cazenovia 095
Central Square 098
Chittenango 111
De Ruyter 141
East Syracuse (Minoa) 167
Fabius (Pompey) 187
Homer 281
Jamesville-Dewitt 307
Jordan Elbridge 315
La Fayette 325
Liverpool 348
Lyncourt (Salina) 358
Manlius (Fayetteville) 370
Marcellus 373
Moravia 407
North Syracuse 449
Onondaga 465
Phoenix 494
Skaneateles 588
Solvay 593
Syracuse 631
East Syracuse (Minoa) 167
North Syracuse 449
Tully 646
West Genesee (Camillus) 686
Westhill 694

Ontario
Canandaigua 082
East Bloomfield (Bloomfield) 157
Geneva 219
Honeoye 282

Ontario (Cont'd)
Honeoye Falls-Lima 283
Livonia 350
Lyons 360
Marcus Whitman (Gorham-Middlesex) 374
Naples 420
Newark 431
Palmyra (Macedon) 478
Penn Yan 489
Phelps-Clifton Springs 493
Pittsford 500
Red Jacket (Manchester-Shortsville) 527
Victor 659
Wayland 677

Orange
Chester 110
Cornwall 133
Eldred 178
Florida (S.S. Seward) 196
Goshen 228
Greenwood Lake 243
Highland Falls 275
Kiryas Joel Village 725
Marlboro 377
Middletown 394
Minisink Valley 400
Monroe Woodbury 403
Montgomery (Valley Central) 405
Newburgh 433
North Rockland (Haverstraw-Stony Point) 445
Pine Bush 495
Port Jervis 510
Suffern (Ramapo) 626
Tuxedo 648
Wallkill 662
Warwick Valley 668
Washingtonville 669

Orleans
Albion 006
Barker 035
Brockport 066
Byron Bergen 075
Holley 280
Kendall 318
Lyndonville 359
Medina 387
Oakfield Alabama 458
Royalton Hartland 548

Oswego
Altmar Parish (Williamstown) 012
Camden 079
Cato Meridian 092
Central Square 098
Fulton 211
Hannibal 257
Mexico 390
Oswego 472
Phoenix 494
Pulaski 516
Sandy Creek 559
South Jefferson 600

Otsego
Bainbridge Guilford 031
Charlotte Valley 101
Cherry Valley-Springfield 616
Cobleskill-Richmondville 120
Cooperstown 128
Edmeston 174
Franklin 203
Gilbertsville - Mt. Upton 222
Laurens 336
Milford 395

Otsego (Cont'd)
Morris 409
Mount Markham (Bridgewater-W. Winfield) 412
New Berlin 422
South New Berlin 604
Oneonta 464
Owen D. Young (Hornesville) 474
Richfield Springs 533
Schenevus (Andrew S. Draper) 570
Sharon Springs 579
Sidney 586
South New Berlin 604
Unatego (Otego-Unadilla) 649
Worcester 711

Putnam
Brewster 060
Carmel 089
Garrison 215
Haldane (Philipstown) 249
Lakeland (Shrub Oak) 331
Mahopac 363
North Salem 447
Pawling 483
Putnam Valley 518
Wappingers Falls 665

Rensselaer
Averill Park 027
Berlin 049
Brittonkill (Brunswick Central) 064
Cambridge 078
East Greenbush 158
Geo. Washington (Brunswick Common) 220
Hoosic Valley 284
Hoosick Falls 285
Ichabod Crane (Kinderhook) 294
Lansingburgh 334
Mechanicville 386
New Lebanon 426
Rensselaer 530
Schodack 571
Stillwater 623
Troy 642
Williams 704
Wynantskill 713

Rockland
Nanuet 419
New City (Clarkstown) 423
North Rockland (Haverstraw-Stony Point) 445
Nyack 457
Pearl River 484
S. Orangetown 605
Spring Valley (East Ramapo) 615
Suffern (Ramapo) 626

St. Lawrence
Alexandria Bay (Alexandria) 009
Brasher Falls (St. Lawrence) 058
Brushton Moira 072
Canton 087
Clifton Fine 116
Colton Pierrepont 124
Edwards-Knox 724
Gouverneur 229
Hammond (Alexandria Common) 253
Harrisville 261
Hermon Dekalb 269
Heuvelton 271
Indian River 297
Lisbon 345

St. Lawrence (Cont'd)
Madrid Waddington 362
Massena 380
Morristown 410
Norwood Norfolk 456
Ogdensburg 461
Parishville-Hopkinton 480
Potsdam 513
Salmon River 558
St. Regis Falls 619
Tupper Lake 647

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

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

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

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

Seneca
Border City 056
Clyde-Savannah 118

School Districts and Code Numbers

School District Name
School District Code Number

Seneca (Cont'd)
Geneva 219
Lyons 360
Phelps-Clifton Springs 493
Romulus 542
Seneca Falls 578
South Seneca 607
Trumansburg 643
Waterloo 671

Steuben
Addison 001
Alfred Almond 010
Andover 017
Arkport 021
Avoca 028
Bath (Haverling) 037
Bradford 057
Campbell-Savona 080
Canaseraga 083
Canisteo 086
Corning 132
Dansville 140
Elmira 182
Greenwood 242
Hammondsport 254
Hornell 286
Jasper-Troupsburg 308
Naples 420
Penn Yan 489
Prattsburg 515
Wayland-Cohocton 677
Whitesville 702

Suffolk
Amagansett 013
Amityville 014
Babylon 030
North Babylon 440
West Babylon 684
Bay Shore 038
Bayport Blue Point 039
Brentwood 059
Bridgehampton 062
Center Moriches 096
Center Islip 097
Cold Spring Harbor 123
Commack 125
Comsewogue (Brookhaven) 126
Connetquot (Islip) 127
Copiague 130
Deer Park 142
East Hampton 159
East Islip 161
East Moriches 163
East Quogue 164
Eastport 170
Elwood 186
Farmingdale 191
Fire Island (Ocean Beach) 193
Fishers Island 194
Greenport 239
Half Hollow Hills 250
Hampton Bays 255
Harborfields 258
Hauppauge 264
Huntington 292
South Huntington 599
Islip 304
Central Islip 097
East Islip 161
West Islip 688
Kings Park 321
Laurel 335

Suffolk (Cont'd)
Lindenhurst 344
Longwood (Middle Island) 392
Mastic Beach (William Floyd) 381
Mattituck (Cutchogue) 382
Middle Country 391
Miller Place 397
Montauk 404
Mount Sinai 414
New Suffolk 429
North Babylon 440
Northport (East Northport) 452
Oyster Ponds 477
Patchogue (Medford) 481
Port Jefferson 509
Quogue 521
East Quogue 164
Remsenburg (Speonk) 529
Riverhead 537
Rocky Point 540
Sachem (Holbrook) 553
Sag Harbor 554
Sagaponack 555
Sayville 566
Shelter Island 580
Shoreham-Wading River 585
Smithtown 590
South Country (South Haven) 596
South Huntington 599
South Manor (West Manor) 603
Southhampton 608
Southold 610
Springs 617
Three Village 635
Tuckahoe Common
(Southampton) 645
Wainscott 661
West Babylon 684
West Islip 688
Westhampton Beach 693
Wyandanch 712

Sullivan
Delaware Valley 143
Eldred 178
Ellenville 180
Fallsburgh 190
Jeff Youngsville 309
Liberty 342
Livingston Manor 349
Minisink Valley 400
Monticello 406
Narrowsburg 421
Pine Bush 495
Port Jervis 510
Roscoe 545
Tri Valley 640

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

Tompkins
Candor 085
Cortland 134

Tompkins (Cont'd)
Dryden 152
Groton 245
Homer 281
Ithaca 305
Lansing 333
Moravia 407
Newark Valley 432
Newfield 436
Odessa Montour 460
Southern Cayuga 609
Spencer Van Etten 613
Trumansburg 643

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

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

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

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

Wayne (Cont'd)
Red Creek 525
Sodus 592
Victor 659
Wayne 678
Webster 679
Williamson 705

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

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

Yates
Dundee 154
Geneva 219
Marcus Whitman (Gorham-
Middlesex) 374
Naples 420
Penn Yan 489
Prattsburg 515

1993 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 17 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 18 of Form IT-200.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your New York State tax is -		
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 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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				
10	25	1	1	1										
25	50	2	2	2	2,000	2,050	81	81	81	4,000	4,050	161	161	161
50	100	3	3	3	2,050	2,100	83	83	83	4,050	4,100	163	163	163
100	150	5	5	5	2,100	2,150	85	85	85	4,100	4,150	165	165	165
150	200	7	7	7	2,150	2,200	87	87	87	4,150	4,200	167	167	167
200	250	9	9	9	2,200	2,250	89	89	89	4,200	4,250	169	169	169
250	300	11	11	11	2,250	2,300	91	91	91	4,250	4,300	171	171	171
300	350	13	13	13	2,300	2,350	93	93	93	4,300	4,350	173	173	173
350	400	15	15	15	2,350	2,400	95	95	95	4,350	4,400	175	175	175
400	450	17	17	17	2,400	2,450	97	97	97	4,400	4,450	177	177	177
450	500	19	19	19	2,450	2,500	99	99	99	4,450	4,500	179	179	179
500	550	21	21	21	2,500	2,550	101	101	101	4,500	4,550	181	181	181
550	600	23	23	23	2,550	2,600	103	103	103	4,550	4,600	183	183	183
600	650	25	25	25	2,600	2,650	105	105	105	4,600	4,650	185	185	185
650	700	27	27	27	2,650	2,700	107	107	107	4,650	4,700	187	187	187
700	750	29	29	29	2,700	2,750	109	109	109	4,700	4,750	189	189	189
750	800	31	31	31	2,750	2,800	111	111	111	4,750	4,800	191	191	191
800	850	33	33	33	2,800	2,850	113	113	113	4,800	4,850	193	193	193
850	900	35	35	35	2,850	2,900	115	115	115	4,850	4,900	195	195	195
900	950	37	37	37	2,900	2,950	117	117	117	4,900	4,950	197	197	197
950	1,000	39	39	39	2,950	3,000	119	119	119	4,950	5,000	199	199	199
1,000					3,000					5,000				
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	224	223	223
1,600	1,650	65	65	65	3,600	3,650	145	145	145	5,600	5,650	226	225	225
1,650	1,700	67	67	67	3,650	3,700	147	147	147	5,650	5,700	229	227	227
1,700	1,750	69	69	69	3,700	3,750	149	149	149	5,700	5,750	231	229	229
1,750	1,800	71	71	71	3,750	3,800	151	151	151	5,750	5,800	234	231	231
1,800	1,850	73	73	73	3,800	3,850	153	153	153	5,800	5,850	236	233	233
1,850	1,900	75	75	75	3,850	3,900	155	155	155	5,850	5,900	239	235	235
1,900	1,950	77	77	77	3,900	3,950	157	157	157	5,900	5,950	241	237	237
1,950	2,000	79	79	79	3,950	4,000	159	159	159	5,950	6,000	244	239	239

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

Continued on next page

New York State Tax Table

If line 17 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a household	If line 17 (taxable income) is - At least	But less than	And you are - Single or Married filing separately	Married filing jointly *	Head of a household	If line 17 (taxable income) is - At least	But less than	And you are - 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	11,850	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)

Continued on next page

New York State Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

New York State Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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 -		
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)

Continued on next page

New York State Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

New York State Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

New York State Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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 -		
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)

Continued on next page

New York State Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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 -		
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)

1993 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 17 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 23 of Form IT-200.

At least	But less than	Single or Married filing separately	Married filing jointly *	Head of a household
		Your City of New York tax is -		
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 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

City of New York Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

City of New York Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

City of New York Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

City of New York Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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 -		
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)

Continued on next page

City of New York Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

City of New York Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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)

Continued on next page

City of New York Tax Table

If line 17 (taxable income) is -		And you are -			If line 17 (taxable income) is -		And you are -			If line 17 (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	2,58
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	2,58
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	2,58
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	2,58
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	2,59
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	2,59
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	2,59
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	2,59
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	2,59
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	2,60
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	2,60
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	2,60
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	2,60
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	2,61
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	2,61
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	2,61
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	2,61
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	2,61
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	2,62
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	2,62
61,000					**63,000**					**65,000 or more use Form IT-20**				
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)

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Notes