2011

IT-201-I
Instructions

New York State Department of Taxation and Finance

Instructions for Form IT-201

Full-Year Resident Income Tax Return

New York State • New York City • Yonkers

(including instructions for Form IT-201-ATT)

Form IT-150 (short form) discontinued

Three ways to get your tax refund

Mark your choice at line 78:

- **Direct deposit is still the easiest, fastest way to get your refund**
- NEW **Debit cards** are secure, easy to use, and can be used in most banks and stores. In most instances, there's no fee to you for using the card.
- **Paper checks** take weeks to be processed, printed, and mailed

See page 71 for more information about your refund choices.

Get your 1099-G online

Need to know the amount of your 2010 New York State tax refund?

We are no longer mailing Form 1099-G, *Statement for Recipients of State Income Tax Refunds*. If you need this information to complete your federal return:

- check your paperwork
- go to Online Services at ***www.tax.ny.gov***
- call (518) 457-5181

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What's NEW for 2011?

General changes for 2011

- **Same-sex married couples — tax return filing obligations**
  The *Marriage Equality Act*, which took effect on July 24, 2011, provides that all marriages, whether of same-sex couples or different-sex couples, will be treated equally under the laws of New York. For tax years 2011 and after, same-sex married couples who are married as of the last day of the tax year **must** file New York personal income tax returns using a married filing status, even though their marital status is not recognized for federal income tax purposes. For additional information, see page 5.

- **Three ways to get your refund**
  We're offering three refund choices: direct deposit, debit cards (new), and paper checks. See page 71.

- **Form IT-150 (short form) discontinued**
  Form IT-150, *Resident Income Tax Return (short form)*, has been discontinued. All full-year New York State residents must now use Form IT-201 to file and pay their taxes.

- **Date of birth required on income tax return**
  Taxpayers must now enter their date of birth (and their spouse's date of birth, if applicable) on their primary returns.

- **Yonkers resident income tax surcharge increased**
  For tax years beginning on and after 2011, the rate of the Yonkers resident income tax surcharge has been increased from 10% to 15% of the net state tax.

- **E-file requirement for individual taxpayers**
  Individual taxpayers who prepare their personal income tax returns using tax software are generally required to file electronically. A taxpayer who is required to e-file and fails to do so will be subject to a penalty and will not be eligible to receive interest on any overpayment until the return is filed electronically. For additional information, see our Web site. Also, see page 12.

- **E-file mandate for tax return preparers revised**
  The threshold for determining if tax return preparers are required to e-file their clients' tax documents has been reduced to five original tax documents. In addition, if a tax return preparer is required to e-file a client's tax document and fails to do so, both the preparer and the client may be subject to a penalty, and the client will not be eligible to receive interest on any overpayment until the tax document is filed electronically. For additional information, see our Web site.

- **Online Account Summary**
  As part of our expansion into electronic communication, the Tax Department is offering new online services. Our *Online Account Summary* allows you to:
  - receive e-mail alerts and reminders about your tax account, including notification of your refund
  - view a comprehensive, customized summary of your account
  - respond to department notices
  - update account information

  For additional information, see our Web site.

- **Tax shelter reporting requirements extended**
  The expiration date of the reporting requirements and related administrative provisions concerning the disclosure of certain federal and New York State reportable transactions and related information regarding tax shelters has been extended to July 1, 2015. For additional information, see TSB-M-11(5)C, (5)I, *Extension of Tax Shelter Disclosure and Penalty Provisions*.

- **Lottery prizes may be applied against tax liabilities**
  A lottery prize winning of more than $600 may now be applied against the winner's outstanding New York tax liabilities.

New credit

- **Economic transformation and facility redevelopment program**
  This new program provides tax incentives to businesses to stimulate redevelopment in targeted communities where certain correctional or juvenile facilities are closed. For additional information, see TSB-M-11(6)I, *Summary of Budget Bill Personal Income Tax Changes Enacted in 2011*, and Form IT-633, *Economic Transformation and Facility Redevelopment Program Tax Credit*, and its instructions.

Changes to existing credits

- **Credits for taxicab and livery service vehicles accessible to persons with disabilities**
  The credit for taxicab and livery service vehicles accessible to persons with disabilities expired for costs incurred after December 31, 2010. However, any unused credit from a prior year can be carried over until used. For additional information, see Form IT-239, *Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*.

- **Alternative fuels credit**
  The credit for investing in new alternative-fuel vehicle refueling property expired for tax years beginning on and after January 1, 2011. However, any unused credit from a prior year can be carried over until used. For additional information, see Form IT-253, *Claim for Alternative Fuels Credit*.

- **Investment tax credits for the financial services industry**
  The investment tax credit (ITC) for the financial services industry has been extended to include property placed in service before October 1, 2015. The empire zone (EZ) ITC for the financial services industry has been extended to include property placed in service before April 1, 2014 (when the EZs are deemed to expire). However, a financial services business that places property in service between April 1, 2014, and October 1, 2015, may still claim the regular ITC for the financial services industry on that property. For additional information, see Forms IT-252, *Investment Tax Credit for the Financial Services Industry*, and IT-605, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit for the Financial Services Industry*, and their instructions.

(continued)

What's NEW for 2011 *(continued)*

- **Excelsior Jobs Program Act**
  The benefit period of the Excelsior Jobs Program has been extended from five years to ten. Several other administrative changes were made to the program and to how the credit is computed. For additional information, see TSB-M-11(6)I, *Summary of Budget Bill Personal Income Tax Changes Enacted in 2011*, and Form IT-607, *Claim for Excelsior Jobs Program Tax Credit*, and its instructions.

New modification

- **Subtraction modification for QEZE credit for real property taxes**
  A new subtraction modification is available for any amount of QEZE credit for real property taxes included in federal adjusted gross income. For additional information, see TSB-M-10(9)(C), (15)I, *New York State Tax Treatment of Refunds of the Qualified Empire Zone Enterprise (QEZE) Credit for Real Property Taxes*.

How do I fill in the forms?

Please follow these guidelines.

Use black ink only (no red or other color ink or pencils) to print or type all entries.

Carefully enter your money amounts so that the **dollar amount** ends in the box immediately to the **left** of the decimal point and the **cents amount** starts in the box immediately to the **right** of the decimal point.

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

You can round money entries to the nearest dollar (fifty cents or more is rounded up). If you do round numbers, you must be consistent and round all numbers.

If you make an entry on a line, always fill in the cents area. If rounding or using a whole dollar amount, enter ***00*** in the cents boxes. Do not make any entry in areas that do not apply to you unless these instructions specifically direct you to do so; treat blank lines as zeros.

If you show a loss, place a minus sign in the box **immediately to the left** of the loss amount. Do not use [ ] brackets or parentheses.

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

How do I use these instructions?

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

New information

Caution

Time-saving tip

Common words and phrases

To save space and enhance clarity, these instructions may use common abbreviations, including:

EIC =	earned income credit
federal AGI =	federal adjusted gross income
IRC =	Internal Revenue Code
IRS =	Internal Revenue Service
New York AGI =	New York State adjusted gross income
NYS =	New York State
NYC =	New York City

New York State full-year residents: Who must file?

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 adjusted gross income for 2011 plus New York additions (see page 16) was more than $4,000 ($3,000 if you are single and can be claimed as a dependent on another taxpayer's federal return).
- You want to claim a refund of any New York State, New York City, or Yonkers income taxes withheld from your pay.
- You want to claim any of the refundable or carryover credits in the credit chart on pages 6 through 9.
- You are subject to the minimum income tax (see page 10).

Additional notes to all filers:

- Do you have to **attach other forms**? If you need to pay other taxes, see *Other forms you may have to file*.
- To claim tax credits, see the credit charts on pages 6 through 9.
- Does your child have **investment income** over $1,900? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first $3,000 of that income. When you file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over $1,900 that was included in your federal gross income will be reported on your New York return and taxed at your rate.

New York nonresidents and part-year residents:

If you were a nonresident or a part-year resident of New York State and you received income from New York sources in 2011, you must file Form IT-203, *Nonresident and Part-Year Resident Income Tax Return.*

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 resident must use Form IT-201. The nonresident or part-year resident, if required to file a New York State return, must use Form IT-203. However, if you both choose to file a joint New York State return, use Form IT-201.

Filing information for same-sex married couples

Same-sex married couples have the same state tax benefits and requirements as different-sex married couples filing and paying New York State personal income tax. If you are married as of the last day of the tax year, you **must use a married filing status** (see *Item (A)* on page 13) and you **must enter special condition code *M3*** at item (G) on your New York return (see page 14).

Since a same-sex married couple may not file a federal return using a married filing status, and federal AGI is the starting point for computing your New York return, you will need to recompute your federal income tax return as if you had been able to use a married filing status *(federal as-if-married return)*. Complete your *federal as-if-married return* (including all supporting federal schedules, credit forms, and other attachments), applying all the federal rules for the married filing status you choose. Do not file your *federal as-if-married return*; keep it for your records. For additional information, see our Web site.

Note: Any reference in these instructions (and in any supporting credit forms and other attachments to your New York return) to your *federal return*, *federal amount*, *federal credit claimed*, etc., **refers to your *federal as-if-married return*.**

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

Credits for individuals

Credit	See *Key* below.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 42*
Accumulation distribution (New York City)		are a beneficiary of a trust who received an accumulation distribution during the period you were a New York City resident.	page 42*
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Child and dependent care (New York State)	☐	are able to claim the federal child and dependent care credit.	IT-216
Child and dependent care (New York City)	☐	are a New York City resident and are qualified to claim the New York State child and dependent care credit.	IT-216
Claim of right (New York State)	☐	had a claim of right credit on your federal return for income that was subject to New York State tax on a prior year's return.	IT-257
Claim of right (New York City)	☐	had a claim of right credit on your federal return for income that was subject to New York City tax on a prior year's return.	IT-257
Claim of right (Yonkers)	☐	had a claim of right credit on your federal return for income that was subject to Yonkers tax on a prior year's return.	IT-257
Clean heating fuel	☐	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
College tuition	☐	are a full-year New York State resident paying college tuition expenses.	IT-272
Conservation easement	☐	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
Earned income (New York State)	☐	are allowed an earned income credit (EIC) on your federal income tax return or are a noncustodial parent and have paid child support through a support collection unit.	IT-215 or IT-209
Earned income (New York City)	☐	are a New York City resident allowed an EIC on your federal income tax return.	IT-215
Empire State child	☐	claimed the federal child tax credit or additional child tax credit, or you have a qualifying child.	IT-213
Fuel cell electric generating equipment		have unused credit for purchasing fuel cell electric generating equipment and installing it in New York State.	IT-259
Green building		had expenses for a building meeting certain environmental and energy standards.	DTF-630
Historic homeownership rehabilitation	☐	had qualified rehabilitation expenditures made with respect to a qualified historic home located in New York State.	IT-237
Household (New York State)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal adjusted gross income (AGI) is not over $32,000 ($28,000 if filing as single).	page 29*
Household (New York City)		cannot be claimed as a dependent on another taxpayer's federal return **and** your federal AGI is not over $22,500 ($12,500 if filing as single).	page 30*

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

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

Credits for individuals *(continued)*

Credit	See *Key* below.	You may qualify for this credit if you:	Form
Long-term care insurance		paid premiums during the tax year for a long-term care insurance policy.	IT-249
Lump-sum distribution		received a federal lump-sum distribution while a New York State resident that was taxed by a specified jurisdiction outside New York State.	IT-112.1
Nursing home assessment	☐	paid an amount directly relating to the assessment imposed on a residential health care facility located in New York State.	IT-258
Real property tax	○ ☐	are a full-year New York State resident paying real property taxes or rent.	IT-214
Residential fuel oil storage tank		have unused credit for replacing or installing a residential fuel oil storage tank.	page 42*
School tax (New York City)	○ ☐	are a full- or part-year New York City resident and you cannot be claimed as a dependent on another taxpayer's federal return. You do not have to file Form NYC-210 if you are claiming this credit on Form IT-201.	NYC-210
Solar energy system equipment		purchased solar energy system equipment and installed it at your principal residence.	IT-255
Solar and wind energy		have unused credit for purchasing and installing a solar or wind energy system.	page 42*
Taxes paid to another state or jurisdiction		received income while a New York State resident from outside New York State that was taxed by a jurisdiction outside New York State.	IT-112-R
Taxes paid to Canada		received income while a New York State resident from Canada that was taxed by a province of Canada.	IT-112-C
Volunteer firefighters' and ambulance workers'	☐	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

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

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

Credits for businesses

Credit	See *Key* below.	You may qualify for this credit if you or your business:	Form
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Biofuel production	☐	produced biofuel at a biofuel plant located in New York State.	IT-243
Brownfield credits	☐	was issued a certificate of completion by the New York State Department of Environmental Conservation (DEC) under the Brownfield Cleanup Program.	IT-611 IT-611.1 IT-612 IT-613
Clean heating fuel	☐	purchased bioheat that is used for space heating or hot water production for residential purposes.	IT-241
Conservation easement	☐	own land that is subject to a conservation easement held by a public or private conservation agency.	IT-242
Defibrillator		purchased an automated external defibrillator machine.	IT-250
NEW **Economic Transformation and Facility Redevelopment Program**		was issued a certificate of eligibility by Empire State Development (ESD) admitting you into the Economic Transformation and Facility Redevelopment Program.	IT-633
Empire State commercial production	☐	had expenses for the production of certain qualified commercials.	IT-246
Empire State film production	☐	had expenses for the production of certain qualified films and television shows.	IT-248
Empire State film post-production	☐	had expenses for the post-production of certain qualified films and television shows.	IT-261
Empire zone (EZ) capital		made investments or contributions to an EZ business or project, or have an unused EZ capital tax credit from a prior year.	IT-602
EZ employment incentive	☐	acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
EZ investment	☐	is EZ-certified and placed qualified property in service in an EZ.	IT-603
EZ wage	☐	is EZ-certified and paid wages to employees within the EZ.	IT-601
Employment incentive	☐	put property in service that qualified for the investment credit.	IT-212-ATT
Employment of persons with disabilities		employed persons with disabilities.	IT-251
NEW **Excelsior jobs**	☐	was issued a certificate of eligibility by Empire State Development (ESD) under the Excelsior Jobs Program.	IT-607
Farmers' school tax	☐	is in the farming business and paid school taxes on agricultural property in New York State.	IT-217
Financial services industry EZ employment incentive	☐	is a financial services industry (FSI) business that was allowed an FSI EZ investment credit.	IT-605
FSI EZ investment	☐	is an FSI business that placed qualified property in service in an EZ.	IT-605
FSI employment incentive	☐	put property in service that qualified for the FSI investment tax credit.	IT-252-ATT
FSI investment	☐	is an FSI business that placed qualified property in service in New York State.	IT-252
Fuel cell electric generating equipment		have unused credit for purchasing fuel cell electric generating equipment and installing it in New York State.	IT-259

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

Credits for businesses *(continued)*

Credit	See *Key* below.	You may qualify for this credit if you or your business:	Form
Green building		had expenses for a building that meets certain environmental and energy standards.	DTF-630
Historic barn rehabilitation		paid or incurred expenses to restore a historic barn in New York State.	IT-212-ATT
Investment	☐	placed qualified property in service in New York State.	IT-212
Long-term care insurance		paid premiums during the tax year for a long-term care insurance policy.	IT-249
Low-income housing		had construction or rehabilitation expenses for eligible rent-restricted housing.	DTF-624
QETC capital		held investments in a qualified emerging technology company (QETC).	DTF-622
QETC employment	☐	is a QETC that paid wages to full-time employees.	DTF-621
QETC facilities, operations, and training	☐	is a QETC that is an eligible taxpayer with qualified research and development property, research expenses, or high-technology training expenses.	DTF-619
QEZE real property taxes	☐	is a qualified empire zone enterprise (QEZE) that paid eligible real property taxes.	IT-606
QEZE tax reduction		is a QEZE that meets the employment requirements.	IT-604
Rehabilitation of historic properties		had qualified expenses related to the rehabilitation of a certified historic structure located in New York State.	IT-238
Security officer training	☐	employed qualified security officers and received a certificate from the New York State Office of Homeland Security.	IT-631
Special additional mortgage recording tax	☐	paid the special additional mortgage recording tax.	IT-256
Taxicabs and livery service vehicles accessible to persons with disabilities		have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities.	IT-239
Unincorporated business tax (UBT New York City)		is a New York City business that filed Form NYC-202 or NYC-202S and paid UBT; or was a partner in a New York City partnership that filed Form NYC-204 and paid UBT.	IT-219
Zone equivalent area (ZEA) wage	☐	has an unused credit from a prior year for wages paid to employees within a ZEA.	IT-601.1

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

Other forms you may have to file

Form	Purpose
Form IT-2, *Summary of W-2 Statements*	You must complete Form(s) IT-2 if you received **any** federal Form(s) W-2. You must complete Form(s) IT-2 even if your federal Form(s) W-2 do not show any New York State, New York City, or Yonkers wages or tax withheld. In addition, if you received foreign income but did not receive a federal Form W-2, you must complete Form IT-2. Attach Form(s) IT-2 to your New York return. Do not attach any federal Form(s) W-2 to your return; keep them for your records. Married taxpayers filing jointly can report W-2 records for both spouses on one Form IT-2, but must mark an ***X*** in the appropriate box of each record to indicate which spouse the information is for.
Form IT-1099-R, *Summary of Federal Form 1099-R Statements*	You must complete Form(s) IT-1099-R if you received any federal Form(s) 1099-R that show any New York State, New York City, or Yonkers tax withheld. Attach Form(s) IT-1099-R to your New York return. Do not attach any federal Form(s) 1099-R to your return; keep them for your records. (To avoid confusion, please note that the New York form has an *IT* prefix in the form number.) Married taxpayers filing jointly can report 1099-R records for both spouses on one Form IT-1099-R, but must mark an ***X*** in the appropriate box of each record to indicate which spouse the information is for.
Form IT-1099-UI, *Summary of Unemployment Compensation Payments*	You must complete Form(s) IT-1099-UI if you received any federal Form(s) 1099-G from the New York State Department of Labor that show New York State income tax withheld from your New York State unemployment compensation. Attach Form(s) IT-1099-UI to your New York return. Do not attach any federal Form(s) 1099-G to your return; keep them for your records. Married taxpayers must mark an ***X*** in the appropriate box to indicate which spouse the form is for.
Form IT-201-ATT, *Other Tax Credits and Taxes, Attachment to Form IT-201*	You must complete this form if you are subject to any other New York State or New York City taxes, or are claiming credits other than those reported on Form IT-201. For more information, see the instructions for Form IT-201-ATT.
Form IT-220, *Minimum Income Tax*	To report New York State tax preference items totaling more than your specific deduction of $5,000 ($2,500 if you are married and filing separately). For New York purposes, the federal preference items subject to New York minimum income tax are: (1) depreciation (pre-1987) (ACRS depreciation on recovery property placed in service in New York in 1985 and 1986, ACRS depreciation on all IRC section 280F recovery property placed in service prior to January 1, 1987); (2) intangible drilling costs; and (3) qualified small business stock (excluded under section 1202). Also include the amount of New York addition for restoration of net operating loss deduction. You may have to file Form IT-220 even if you are not required to file federal Form 6251, *Alternative Minimum Tax - Individuals*. For more information, see the instructions for Form IT-220.
Form IT-221, *Disability Income Exclusion*	To compute the amount of your disability income that may be excluded from income on Form IT-201. For more information, see the instructions for Form IT-221.
Form IT-230, *Separate Tax on Lump-Sum Distributions*	To compute tax due if you used federal Form 4972 to compute your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.
Form IT-360.1, *Change of City Resident Status*	To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1.

Other forms you may have to file *(continued)*

Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*

To compute your New York depreciation deduction for IRC section 168(k) property placed in service beginning on or after June 1, 2003 (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)). For more information, see the instructions for Form IT-398.

Form IT-399, *New York State Depreciation Schedule*

To compute your New York depreciation deduction for property placed in service during tax years beginning in 1981, 1982, 1983, and 1984.

For property placed in service outside New York State for tax years beginning after December 31, 1984, but before January 1, 1994, see addition A-15. For more information, see the instructions for Form IT-399.

Form IT-500, *Income Tax Credit Deferral*

To compute your credit deferral if the total amount of certain credits that you may use to reduce your tax or have refunded to you is greater than $2 million.

Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*

To pay estimated tax for 2012 if you expect to owe at least $300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim. For more information, see the instructions for Form IT-2105.

Form Y-203, *Yonkers Nonresident Earnings Tax Return*

To compute the tax due if you were **not** a Yonkers resident for 2011 but you earned wages or had self-employment income from within Yonkers, and you have to file a New York State income tax return. For more information, see the instructions for Form Y-203.

Form IT-201-X, *Amended Resident Income Tax Return*

To amend a previously filed New York State 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 that the tax was paid, whichever is later. However, if you file an amended federal return, you must also file an amended New York State return within 90 days from the date you amend your federal return.

You must also file an amended return to correct any error on your original state return and to report changes made on your federal return by the IRS. You must report such changes to the New York State Tax Department within 90 days from the date the IRS makes its final determination.

In addition, you must now use Form IT-201-X to file a protective claim or to report a net operating loss (NOL) carryback. Previously, Form IT-113-X, *Claim for Credit or Refund of Personal Income Tax,* which has been discontinued, was used for these purposes.

For more information, see *Amending your return* on page 45 and the instructions for Form IT-201-X.

E-file information

New York State e-file www.tax.ny.gov

E-file your return

Using software? Most taxpayers who use software to prepare returns **must** e-file.

- If your software supports the e-filing of your return, you **must** e-file.
- If you are required to e-file but you file on paper instead, you may be subject to a $25 penalty.

Easy — All you need is a computer and Internet access!

Fast — Faster refunds than ever before! If you owe tax, several payment options are available. . . including File now/Pay later!

Safe — E-file is secure and accurate. You receive an electronic acknowledgment!

Free — You may qualify for FREE e-filing of your New York State income tax return! Check our Web site.

You can file your income tax return electronically (e-file) using your personal computer and one of the many commercially available software packages, or you can choose to have a tax professional e-file for you.

E-filing is the fastest way to receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns, and using tax preparation software greatly reduces the possibility of errors and delays. For more details, visit our Web site at: ***www.tax.ny.gov***

The following forms may be e-filed for 2011:

IT-201	IT-182	IT-219	IT-258
IT-201-ATT	IT-209	IT-220	IT-272
IT-203	IT-212	IT-230	IT-280
IT-203-ATT	IT-212-ATT	IT-241	IT-360.1
IT-203-B	IT-213	IT-245	IT-370
IT-203-C	IT-213-ATT	IT-249	IT-398
IT-112-C	IT-214	IT-250	IT-399
IT-112-R	IT-215	IT-255	IT-2105.9
IT-112.1	IT-216	IT-256	Y-203
IT-135	IT-217	IT-257	

E-file your tax-due return

E-filed returns with a balance due may be paid by authorizing the Tax Department to withdraw the payment from your bank account (electronic funds withdrawal), by credit card, or by submitting a check or money order with Form IT-201-V, *Payment Voucher for E-Filed Income Tax Returns*.

Step 1 — Complete the taxpayer information section

Name and address

Write the following in the spaces provided:

- Name: First name, middle initial, and last name for you, and, if you are filing a joint return, your spouse.
- Mailing address: PO box or street address, city, state, and ZIP code where you wish to receive your mail (refund and correspondence).

Foreign addresses

Enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

Permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address. 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.

- If you use a paid preparer and you use the preparer's address as your mailing address, enter the address of your permanent home in the space provided.
- If you are a permanent resident of a nursing home, enter the nursing home address.
- If you are in the armed forces and your permanent home was in New York State when you entered the military, enter your New York permanent home address regardless of where you are stationed.
- If you are married and maintain separate New York State residences and are filing separate New York State returns, enter as your permanent home address the address of your own residence.
- If you moved after December 31, 2011, enter your permanent home address as of December 31, 2011, **not** your current home address. Enter your new home address in the mailing address area if you want your refund and other correspondence sent there.

Dates of birth and social security numbers

Enter your date(s) of birth and social security number(s) in the same order as your names.

New York State county of residence

Enter the county in New York State where you lived on December 31, 2011. If you live in New York City, use one of the following county names:

If you live in	use county
Bronx	***Bronx***
Brooklyn	***Kings***
Manhattan	***New York***
Queens	***Queens***
Staten Island	***Richmond***

School district name and code

Enter the correct code number and the name of your school district. This is the district where you were a resident on December 31, 2011. School districts and code numbers are on pages 47 through 50. If you do not know the name of your school district, contact your nearest public school.

You must enter your school district name and code number even if you were absent from the school district temporarily, if the school your children attended was not in your school district, or if you had no children attending school. **Incorrect district names and code numbers may affect school aid.**

Decedent information

If the taxpayer whose name is listed **first** on the return died after December 31, 2010, and before you filed your return, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last two digits of year order. If the taxpayer whose name is listed **second** died after December 31, 2010, and before you filed your return, enter the date of death in the boxes labeled *Spouse's date of death*. See *Deceased taxpayers* on page 44.

In addition, you must make the appropriate entry at item (G) if you qualify for a 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return (see page 14).

Step 2 — Select your filing status and complete items B through G

Item (A)

In nearly all cases you must use the same filing status that you used on your federal return. If you did not have to file a federal return, use the filing status you would have used if you had filed.

The only exceptions to this rule apply to married individuals who file a joint federal return 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, you can demonstrate that reasonable efforts have been made to locate your spouse, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.
3) your spouse refuses to sign a joint New York return, reasonable efforts have been made to have your spouse sign a joint return, there exists objective evidence of alienation from your spouse such as judicial order of protection, legal separation under a decree of divorce or separate maintenance, or living apart for the twelve months immediately preceding application to file a separate return or commencement of an action for divorce or commencement of certain family court proceedings, and good cause exists for the failure to file a joint New York return. In this case, you may file a separate New York return using filing status ③.

Item (B)

If you itemized your deductions on your 2011 federal income tax return, mark an ***X*** in the ***Yes*** box. If you claimed the standard deduction on your federal return, mark an ***X*** in the ***No*** box.

Item (C)

If you can be claimed as a dependent on another taxpayer's federal return, you must mark an ***X*** in the ***Yes*** box. You must mark the ***Yes*** box even if the other taxpayer did not claim you as a dependent. For example, if another taxpayer was entitled to claim you as a dependent on his or her federal return, but chose not to so that you can claim the federal education credit, you must mark the ***Yes*** box.

Item (D)

NEW E-file this return. Most taxpayers **must** now e-file (see page 12.)

Item (E)

Leave item (E) blank if you are a full-year New York City resident. If you, or your spouse if married filing jointly, maintained or had use of an apartment or living quarters in New York City during any part of 2011, you must mark an ***X*** in the ***Yes*** box on line (E1) and enter the number of days you were in New York City, even if on personal business, on line (E2). (**Married filing jointly?** If both spouses spent days in New York City, enter the higher number of days on line (E2).) Do not count days traveled through New York City to use a common carrier such as an airplane, train, or bus.

Living quarters include a house, apartment, co-op, or any other dwelling that is suitable for year-round use, that you or your spouse maintain or pay for, or that is maintained for your primary use by another person, family member, or employer. For example, if a company were to lease an apartment for the use of the company's president or chief executive officer, and the dwelling was principally available to that individual, the individual would be considered as maintaining living quarters in New York even though others might use the apartment on an occasional basis.

Note: If you marked the ***Yes*** box on line (E1) and you spent 184 days or more (any part of a day is a day for this purpose) in New York City, you may be considered a resident for New York City income tax purposes. See the definitions of *Resident, Nonresident,* and *Part-year resident* beginning on page 43. If you meet the definition, complete the New York City resident taxes and credits lines (47 through 53, and 64, 69, and 70) on Form IT-201. See the instructions on pages 30, 31, 32, 35, and 36.

Item (F)

NYC residents and NYC part-year residents only:

Enter in the applicable box the number of months you and your spouse (if filing a joint return) lived in New York City during 2011. We need this information to verify your New York City school tax credit.

All other taxpayers should leave the boxes at item (F) blank.

Item (G)

If you qualify for one or more of the nine special conditions below, enter the specified 2-character code(s).

Code A6 Build America Bond (BAB) interest

Enter this code if you included BAB interest in your federal AGI. For additional information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*, available on our Web site.

Code C7 Combat zone

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Code D9 Death of spouse

Enter this code if you qualify for an automatic 90-day extension of time to file your return because your spouse died within 30 days before the due date of your return.

Code K2 Killed in action (KIA)

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

Code E3 Out of the country

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *When to file/Important dates* on the back cover.

Code E4 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2012. The filing deadline for your New York return is also June 15, 2012.

Code E5 Extension of time to file beyond six months

Enter this code if:

1) You qualify for an extension of time to file beyond six months under section 157.3(b)(1)(i) of the personal income tax regulations because you are outside the United States and Puerto Rico. Also attach a copy of the letter you sent the IRS to request the additional time to file.
2) You received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction. Attach a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

Code M3 Same-sex married spouse(s)

NEW Enter this code if you are required to use a married filing status on your New York return and you could not file your federal return using a married filing status. For additional information, see *Filing information for same-sex married couples* on page 5.

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

Enter this code if you had a *Ponzi-type* fraudulent investment and are reporting a federal and New York State theft loss deduction (itemized deduction) using the federal safe harbor rules. Also attach a copy of your federal Form 4684, *Casualties and Thefts*, and a copy of the statement made in accordance with federal Revenue Procedure 2009-20.

Step 3 — Enter your federal income and adjustments

Lines 1 through 18 — Federal income tax return information

The computation of your New York State (and New York City and Yonkers) income tax is based on information you reported on your federal income tax return, including your income and federal adjustments to income. If you did not file a federal return, you must report the same income and adjustments that you would have reported for federal income tax purposes if you had filed a federal return.

Use the chart below to complete lines 1 through 18.

Be sure to enter your total other income on **line 15** and your total federal adjustments to income on **line 17**. Write each type of income and each adjustment and its amount in the *Identify* areas on lines 15 and 17. If you need more room, attach a list showing each type of income and each adjustment and its amount.

Do not leave line 18 blank.

To complete Form IT-201, line:	if you filed Form 1040EZ, transfer the amount from line:	if you filed Form 1040A, transfer the amount from line:	or, if you filed Form 1040, transfer the amount from line:	and attach a copy of the following federal forms:
1	1	7	7	
2	2	8a	8a	
3		9a	9a	
4			10	
5			11	
6			12	Schedule C or C-EZ
7		10	13	Schedule D, if required
8			14	Form 4797
9		11b	15b	
10		12b	16b	
11			17	Schedule E
12			18	Schedule F
13	3	13	19	
14		14b	20b	
15			21	
16		15	22	
17		20	36	
18	4	22	38	

Step 4 — Calculate your New York additions and subtractions

Overview

The computation of your New York State income tax is based on your New York AGI, which is your federal AGI modified by certain New York adjustments (New York additions and New York subtractions).

New York State taxes certain items of income not taxed by the federal government. You must add these **New York additions** to your federal AGI. Enter any of the listed additions on lines 20 through 23.

Similarly, New York State does not tax certain items of income taxed by the federal government. You must subtract these **New York subtractions** from federal AGI on lines 25 through 31.

Partners

If you have income from a partnership, include any New York adjustments that apply to that income.

The **New York additions** relating to your partnership income will be shown on your Form IT-204-IP, *New York Partner's Schedule K-1,* lines 20a through 20f. If you have an addition to your partnership income relating to interest income on state and local bond obligations (EA-3), include that amount on your Form IT-201, line 20. If you have an addition to your partnership income relating to New York's 529 college saving program distributions (EA-18), include that amount on your Form IT-201, line 22 (see the instructions for line 22). For all other additions relating to your partnership income, write in the applicable item number(s) (EA-1 through EA-20) and the amount of each addition in the *Identify* area of line 23. Enter the total amount of these additions, and any other additions reported on line 23, in the money column.

The **New York subtractions** relating to your partnership income will be shown on your Form IT-204-IP, lines 22a through 22f. If you have a subtraction from your partnership income relating to interest income on U.S. government bonds (ES-3), include that amount on your Form IT-201, line 28. If you have a subtraction from your partnership income relating to New York's 529 college saving program deduction/earnings (ES-24 and ES-25), include that amount on your Form IT-201, line 30 (see the instructions for line 30). For all other subtractions relating to your partnership income, write in the applicable item number(s) (ES-1 through ES-26) and the amount of each subtraction in the *Identify* area of line 31. Enter the total amount of these subtractions, and any other subtractions reported on line 31, in the money column.

Beneficiaries (estates and trusts)

If you have income from an estate or trust, any New York adjustments that apply to that income, as well as any additions to or subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. If the adjustment is a net addition, include this amount on line 23; if the adjustment is a net subtraction, include this amount on line 31. Identify this item as ***FA*** and include the amount in the *Identify* area of these lines.

If you filed federal Form 4970, *Tax on Accumulation Distribution of Trusts*, the income you reported on line 1 of Form 4970 is not included on line 11 of Form IT-201 because the IRC considers the distribution part of federal gross income. You must therefore include on line 23 the amount of **income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State and its local governments** (that was included on Form 4970, line 5). Be sure to identify the source of this income as ***Form 4970 income*** in the *Identify* area.

S corporation shareholders

If you are a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect for the tax year, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Additions A-26, A-27, and A-28, and subtraction S-37 do not apply to you since they apply only to nonelecting S corporations. If the election to treat the corporation as a New York S corporation terminated during the tax year, you must make the additions and subtractions only to the extent they are attributable to the period for which the election to be a New York S corporation was in effect. Obtain your share of S corporation items of income, gain, loss, and deduction from the S corporation.

If you are a shareholder of an S corporation that was eligible to make the election to be a New York S corporation for the tax year but did not make the election, include additions A-26, A-27, A-28, and subtraction S-37.

If you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation was not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include any of the following additions and subtractions that apply to your pro rata share of S corporation items of income, gain, loss, or deduction. Additions A-25 through A-28, and subtractions S-36 and S-37 do not apply to you since they apply only to electing and nonelecting New York S corporations.

If a gain or loss is recognized on your federal income tax return due to the disposition of stock or indebtedness of an S corporation that did not elect to be a New York S corporation for any tax year after December 31, 1980, make addition A-28 or subtraction S-36, whichever applies to you.

You must make the adjustments for the tax year of the S corporation that ends in your tax year.

New York additions

Line 20 — Interest income on state and local bonds and obligations

Do you have interest income from state and local bonds and obligations from states other than New York State or its local governments? If ***No***, go to line 21.

If ***Yes***, enter any such interest income that you received or that was credited to you during 2011 that was **not** included in your federal AGI. This includes interest income on state and local bonds, interest and dividend income from tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York.

If you purchased a bond between interest dates, include the amount of interest you received during the year, less the seller's accrued interest (the amount accrued from the interest date preceding your purchase to the date you purchased the bond). If you sold a bond between interest dates, include the amount of interest you received during the year plus the accrued interest amount (the amount accrued from the interest date preceding the date you sold the bond to the date you sold the bond). You should have received this information when you purchased or sold the bond.

Line 21 — Public employees 414(h) retirement contributions

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

If ***Yes***, enter the amount of 414(h) retirement contributions, if any, shown on your wage and tax statement(s), federal Form W-2, if you are:

- a member of the NYS and Local Retirement Systems, which include the NYS Employees' Retirement System and the NYS Police and Fire Retirement System; **or**
- a member of the NYS Teachers' Retirement System; **or**
- an employee of the State or City University of New York who belongs to the Optional Retirement Program; **or**
- a member of the NYC Employees' Retirement System, the NYC Teachers' Retirement System, the NYC Board of Education Retirement System, the NYC Police Pension Fund or the NYC Fire Department Pension Fund; **or**
- a member of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.

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

Line 22 — New York's 529 college savings program distributions

Did you make a withdrawal during 2011 from an account established under **New York's** 529 college savings program? If ***No***, go to line 23.

If ***Yes***, and the withdrawal was a nonqualified withdrawal, you must complete the worksheet on page 17.

A withdrawal is nonqualified if: 1) the withdrawal is actually disbursed in cash or in-kind from the college savings program and the funds are not used for the higher education of the designated beneficiary (even if the amount withdrawn is

reinvested in **New York's** 529 college savings program within the Internal Revenue Code 60-day rollover period); or 2) on or after January 1, 2003, the funds are transferred from **New York's** 529 college savings program to another state's program (whether for the same beneficiary or for the benefit of another family member). However, nonqualified withdrawals **do not** include any withdrawals made in 2011 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

Note: Transfers between accounts of family members not disbursed in cash or in-kind within New York's program are not considered distributions and are therefore not required to be added back as nonqualified withdrawals.

Include the applicable amounts from all existing accounts you own on lines 1 through 7 of the worksheet below. Do not include amounts applicable to accounts that were closed in a prior tax year. If you are filing a joint return, include the applicable amounts from all existing accounts owned by you and your spouse.

Also include on lines 1 and 2 of the worksheet your share of any amounts withdrawn or contributed by a partnership of which you are a partner. A partnership includes a limited liability company (LLC) that has elected to be treated as a partnership for federal income tax purposes.

Please note: Before completing the worksheet below, you must first compute your Form IT-201, line 30, subtraction for **New York's** 529 college savings program for 2011.

Worksheet

1. Total current and prior years' nonqualified withdrawals from your account(s) ..... 1. _____
2. Total current and prior years' contributions to your account(s)..... 2. _____
3. Total current year's subtraction modification *(from line 1 of* Worksheet *for line 30)* and prior years' subtraction modifications* ..... 3. _____
4. Subtract line 3 from line 2 ..... 4. _____
5. Total prior years' addition modifications** ..... 5. _____
6. Add lines 4 and 5..... 6. _____
7. Subtract line 6 from line 1. This is your current year addition modification. Enter this amount on Form IT-201, line 22 ..... 7. _____

If line 7 is ***0*** (zero) or less, there is no entry required on Form IT-201, line 22.

* These amounts are included in line 28 of your 1998, 1999, and 2000 Form IT-201 (S-26 subtraction modification); on Form IT-201-I, line 29 worksheet, line 1, for tax years 2001 through 2004; in line 19 of your 2005 through 2010 Form IT-150 (S-2 subtraction modification); and on Form IT-201-I, line 30 worksheet, line 1, for tax years 2005 through 2010.

** These amounts are included in line 21 of your 1998, 1999 (A-23 addition modification), and 2000 (A-22 addition modification) Form IT-201; on line 21 of your 2001 through 2004 Form IT-201; in line 14 of your 2005 through 2010 Form IT-150 (A-1 addition modification); and on line 22 of your 2005 through 2010 Form IT-201.

Keep this worksheet with your copy of your tax return.

Line 23 — Other additions

Use this line to report the following additions that are not specifically listed on Form IT-201.

Write in the applicable item number(s) (A-1 through A-28) and the amount of each addition in the *Identify* area. Enter the total amount of these other additions in the money column.

A-1 Income from certain obligations of U.S. government agencies or instrumentalities

If, during the tax year, you received or were credited with any interest or dividend income from any U.S. government authority, commission, or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax, **then** include that income. If you are uncertain whether a particular federal bond or obligation is subject to state income tax, contact the Tax Department (see *Need help?* on the back cover).

A-2 Interest expense on loans used to buy obligations exempt from NYS tax, amortized bond premium on bonds that are exempt from NYS tax and other expenses relating to the production of income exempt from NYS tax

a) **If** your federal AGI includes a deduction for interest expense used to buy bonds, obligations, or securities whose interest income is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense.

b) **If** your federal AGI includes a deduction for the amortization of bond premiums on bonds whose interest income is taxable for federal purposes but exempt from NYS tax, **then** include that amortized premium.

c) **If** your federal AGI includes a deduction for expenses relating to the production of income which is taxable for federal purposes but exempt from New York State tax, **then** include that interest expense.

A-3 New York City flexible benefits program (IRC 125)

⚠ Remember to include this addition modification on line 23 if applicable.

If your wage and tax statement(s), federal Form W-2, show(s) that an amount was deducted or deferred from your salary under a flexible benefits program established by New York City or certain other New York City public employers on your behalf, **then** include this amount. Certain other New York City public employers include:

- City University of New York;
- NYC Health and Hospitals Corporation;
- NYC Transit Authority;
- NYC Housing Authority;
- NYC Off-Track Betting Corporation;
- NYC Board of Education;
- NYC School Construction Authority;
- NYC Rehabilitation Mortgage Insurance Corporation;
- Manhattan and Bronx Surface Transit Operating Authority; and
- Staten Island Rapid Transit Authority.

A-4 Health insurance and the welfare benefit fund surcharge

If you were a career pension plan member of the NYC Employees' Retirement System or the NYC Board of Education Retirement System, **and if** your wage and tax statement(s), federal Form W-2, show an amount that was deducted from your salary for health insurance and the welfare benefit fund surcharge, **then** include this amount.

A-5 Special additional mortgage recording tax deduction

If you deducted special additional mortgage recording tax in computing your federal AGI, and the special additional tax was paid before January 1, 1988, and in a prior year you were allowed a New York State personal income tax credit for that tax, **then** include the amount deducted. Do not make the addition for the tax paid to record a mortgage on or after January 1, 2004, even if you claimed a credit for that tax.

A-6 Special additional mortgage recording tax basis adjustment

If property on which you paid a special additional mortgage recording tax was sold or disposed of, and a special additional tax was paid before January 1, 1988, and in a prior year you claimed a New York State personal income tax credit for that tax, **then** include the amount, if any, of the federal basis of the property that was not adjusted to reflect the amount of the credit allowed.

A-7 Sales or dispositions of assets acquired from decedents

Note: This adjustment is not required for property acquired from decedents who died on or after February 1, 2000.

Assets of decedents can sometimes have different bases for state and federal tax purposes. This requires adjustments in the gain or loss on the sale or disposition of those assets.

If, during the tax year, there was a sale or other disposition of any assets that had been inherited or sold or disposed of directly by the estate of a decedent, **and if** the estate of the decedent was not large enough to require a federal estate tax return, **and if** the executor or administrator of that estate had valued those assets for New York State income tax purposes at less than their value for federal income tax purposes, **then** include the **difference between** (a) the gain or loss on that sale or disposition that you included in your federal AGI for the tax year and (b) the gain or loss that would have resulted if the assets had been valued the same for New York State income tax purposes as for federal income tax purposes.

A-8 Disposition of solar and wind energy systems

If in any tax year beginning on or after January 1, 1981, and ending before December 31, 1986, you took a New York State solar and wind energy credit on property, **and if** that property was sold or otherwise disposed of in 2011, **and if** a reportable gain resulted for federal income tax purposes from that sale or disposition, **and if** you had included the cost of the energy system in the federal basis of the property but did not reduce the federal basis by the state credit, **then** include the amount of the credit you had previously claimed.

A-9 New business investment; deferral recognition

If, in any tax year beginning on or after January 1, 1982, and before 1988, you chose to subtract all or a portion of a long term capital gain from your federal AGI because you reinvested that amount in a new New York business, and you sold that reinvestment in 2011, **then** include the amount that you previously subtracted.

A-10 Qualified emerging technology investments (QETI)

If you elected to defer the gain from the sale of QETI because you reinvested in a New York qualified emerging technology company, **and if** you sold that reinvestment in 2011, **then** you must include the amount previously deferred. See S-14.

Did you file federal Schedule(s) C-EZ, C, E, or F?
If ***No***, go to line 25.
If ***Yes***, see A-11 through A-28.

A-11 Personal income taxes and unincorporated business taxes deducted in determining federal adjusted gross income

You may not deduct personal income taxes or unincorporated business taxes in computing your New York State adjusted gross income.

If you included a deduction for state, local, or foreign income taxes, including unincorporated business taxes, when computing your federal AGI, **then** you must include the amount of that deduction. For example, if you operated a business and deducted New York City unincorporated business tax on your federal Form 1040, Schedule C, as an expense of doing business, include this tax amount.

Partners

Include your distributive share of state, local, or foreign income taxes, including unincorporated business taxes, deducted in figuring net income.

S corporation shareholders

If you are a shareholder of a federal S corporation for which a New York S election was in effect, **and if** that corporation deducted taxes imposed by Article 9-A (general business corporation franchise tax), or Article 32 (banking corporation franchise tax), of the New York State Tax Law, **then** include your pro rata share of those taxes. (However, you do not need to include state or local taxes of another state, political subdivision of another state, or the District of Columbia.)

A-12 Percentage depletion

If you claimed a deduction on your federal return for percentage depletion, **then** include the amount deducted in computing your federal AGI. Also see S-25.

A-13 Safe harbor leases (see IRC section 168(f)(8))

If, in computing your federal AGI, you took deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC section 168(f)(8) as it was in effect for agreements entered into prior to January 1, 1984, **then** include those deductions. Also see A-14, S-27, and S-28.

A-14 Safe harbor leases

If your financial matters in 2011 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by section 168(f)(8) of the IRC as it was in effect for agreements entered into prior to January 1, 1984, **then** you must include the income that you would have included in your federal AGI if such an election had not been made. Also see A-13, S-27, and S-28.

A-15 Accelerated cost recovery system (ACRS) deduction

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (other than 280F property); **or**
- property placed in service outside New York State during tax years 1985 through 1993 (other than 280F property) and you elect to continue using IRC 167 depreciation (see TSB-M-99(1)I);

then include the amount that was deducted in computing your federal AGI. You must attach Form IT-399, *New York State Depreciation Schedule.*

A-16 ACRS property; year of disposition adjustment

If you disposed of property that was depreciated for federal purposes using ACRS, and if ACRS depreciation was not allowed for state purposes (see A-15), **then** you must complete Part 2 of Form IT-399, *New York State Depreciation Schedule,* to determine the amount to include. Also see S-30.

A-17 Farmers' school tax credit

If you claimed the farmers' school tax credit on your 2010 New York State tax return, and **if** you deducted your school taxes in computing your federal AGI on your 2010 federal return, **then** you must include the amount of the credit claimed for 2010 on this year's return. However, do not make this modification if you were required to report the amount of the credit as income on your 2011 federal return.

A-18 Sport utility vehicle expense deduction

If you claimed an IRC section 179 deduction on your federal return with respect to a sport utility vehicle that weighs more than 6,000 pounds, and you are not an eligible farmer as defined for purposes of the farmers' school tax credit (see Form IT-217-I, *Instructions for Form IT-217*, *Claim for Farmers' School Tax Credit)*, **then** include the amount of that deduction.

A *sport utility vehicle* is any four-wheeled passenger vehicle manufactured primarily for use on public streets, roads, and highways. However, *sport utility vehicle* does not include (1) any ambulance, hearse, or combination ambulance-hearse used directly in a trade or business; (2) any vehicle used directly in the trade or business of transporting persons or property for compensation or hire; or (3) any truck, van, or motor home. A *truck* is any vehicle that has a primary load-carrying device or container attached, or is equipped with an open cargo area or covered box not readily accessible from the passenger compartment.

A-19 IRC section 168(k) property depreciation

With the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2), New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. **If** you claimed a depreciation deduction for such property, **and if** no exception for resurgence zone or New York liberty zone property applies, **then** complete Part 1 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to determine the amount to include. Attach Form IT-398 to your return.

A-20 Special depreciation

If you made an election for tax years beginning before 1987 for:

- special depreciation,
- research and development expenditures,
- waste treatment facility expenditures,
- air pollution control equipment expenditures, **or**
- acid deposition control equipment,

then include the amount of depreciation or expenditures relating to these items that was deducted in computing your federal AGI. Also see S-26.

A-21 Royalty and interest payments made to a related member or members

For tax years beginning on or after January 1, 2003, New York requires certain taxpayers to add back deductions they took on their federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments they made to a related member or members. Include the amount for any such payments you deducted on your federal return. See Tax Law section 612(r).

A-22 Environmental remediation insurance premiums

If you paid premiums for environmental remediation insurance and you claimed a deduction for such premiums and you also claimed the environmental remediation insurance credit, Form IT-613, *Claim for Environmental Remediation Insurance Credit*, **then** include the amount of the environmental remediation insurance credit allowed.

A-23 Domestic production activities deduction

If you claimed an IRC section 199 domestic production activities deduction in computing your federal AGI, **then** include the amount deducted.

A-24 Metropolitan commuter transportation mobility tax (MCTMT)

If you claimed a federal deduction for the MCTMT imposed under Article 23 of the Tax Law, **then** include the amount deducted.

Additions A-25 through A-28 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Tax Treatment of S Corporations and Their Shareholders,* and page 16.

A-25 S corporation shareholders; reduction for taxes

If you are a shareholder of an S corporation for which a New York S corporation election was in effect for the tax year, **then** include your pro rata share of the S corporation's reductions for taxes imposed on built-in gains and reductions for taxes imposed on excess net passive income as described in IRC sections 1366(f)(2) and (3).

A-26 S corporation shareholders; pass-through loss or deduction items

If you are a shareholder of an S corporation which is a New York C corporation, **then** include any S corporation pass-through items of loss or deduction you took into account in computing your federal AGI, pursuant to IRC section 1366.

A-27 S corporation shareholders

If you did not include S corporation distributions in your federal AGI due to the application of IRC sections 1368, 1371(e), or 1379(c), **and if** these distributions were not previously subject to New York personal income tax because the corporation was a New York C corporation, **then** include these distributions.

A-28 S corporation shareholders; disposition of stock or indebtedness with increased basis

Federal law requires holders of stock or indebtedness in a federal S corporation to include undistributed taxable income in their federal AGI and take a corresponding increase in basis. New York law requires a similar increase in basis on disposition of the stock or indebtedness where the federal S corporation is or was a New York C corporation.

If you reported a federal gain or loss because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation was a New York C corporation for any tax year beginning after December 31, 1980 (in the case of a corporation taxable under Article 9-A, general business corporation tax), or December 31, 1996 (in the case of a corporation taxable under Article 32, banking corporation franchise tax), **then** include the increase in the basis of the stock or indebtedness that is due to the application of IRC sections 1376(a) (as in effect for tax years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) for each tax year that a New York S election was **not** in effect.

New York subtractions

Line 26 — Pensions of New York State and local governments and the federal government

Did you receive a pension or other distribution from a NYS or local government pension plan or federal government pension plan? If ***No***, go to line 27.

If ***Yes***, and the pension or distribution amount was included in your federal AGI, enter any pension you received, or distributions made to you from a pension plan which represents a return of contributions in a year prior to retirement, as an officer, employee, or beneficiary of an officer or employee of:

- NYS, including State and City University of New York and NYS Education Department employees who belong to the Optional Retirement Program.

  Optional Retirement Program members may only subtract that portion attributable to employment with the State or City University of New York or the NYS Education Department.
- Certain public authorities, including:
  - Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program;
  - Manhattan and Bronx Surface Transit Operating Authority (MABSTOA); and
  - Long Island Railroad Company.
- Local governments within the state (for more details, see Publication 36, *General Information for Senior Citizens and Retired Persons*).
- The United States, its territories, possessions (or political subdivisions thereof), or any agency or instrumentality of the United States (including the military), or the District of Columbia.

Also include distributions received from a New York State or local pension plan or from a federal government pension plan as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

You may **not** subtract (1) pension payments or return of contributions that were attributable to your employment by an employer other than a New York public employer, such as a private university, and any portion attributable to contributions you made to a supplemental annuity plan which was funded through a salary reduction program, or (2) periodic distributions from government (IRC section 457) deferred compensation plans. However, these payments and distributions may qualify for the pension and annuity income exclusion described in the instructions for line 29 below.

Line 28 — Interest income on U.S. government bonds

Did you include interest income from U.S. government bonds or other U.S. government obligations on lines 2, 6, or 11? If ***No***, go to line 29.

If ***Yes***, enter the amount of interest income earned from bonds or other obligations of the U.S. government.

Dividends you received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meet the 50% asset requirement each quarter qualify for this subtraction. The portion of such dividends that may be subtracted is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations.

Contact the mutual fund for further information on meeting the 50% asset requirement and computing your allowable subtraction (if any).

If you include an amount on line 28 from more than one line on Form IT-201, attach a schedule showing the breakdown from each line.

Do not list the same interest more than once on lines 28 and 31; see the instructions for line 31, S-1 and S-3.

Line 29 — Pension and annuity income exclusion

Did you enter an amount on line 9 or 10 that was not from a NYS or local government pension plan or federal government pension plan? If ***No***, go to line 30.

If ***Yes***, and you were 59½ before January 1, 2011, enter the qualifying pension and annuity income included in your 2011 federal AGI, **but not more than $20,000.** If you became 59½ during 2011, enter only the amount received after you became 59½, **but not more than $20,000.** If you received pension and annuity income and are married, or received pension and annuity income as a beneficiary, see below.

$20,000 limit — You may **not** take a pension and annuity income exclusion that exceeds $20,000, regardless of the source(s) of the income.

Qualifying pension and annuity income includes:

- periodic payments for services you performed as an employee before you retired;
- periodic and lump-sum payments from an IRA, but **not** payments derived from contributions made after you retired;
- periodic distributions from government (IRC section 457) deferred compensation plans;
- periodic distributions from an annuity contract (IRC section 403(b)) purchased by an employer for an employee and the employer is a corporation, community chest, fund, foundation, or public school;
- periodic payments from an HR-10 (Keogh) plan, but **not** payments derived from contributions made after you retired;
- lump-sum payments from an HR-10 (Keogh) plan, but only if federal Form 4972 is not used. Do **not** include that part of your payment that was derived from contributions made after you retired;

- periodic distributions of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k)), but not distributions derived from contributions made after you retired.

Qualifying pension and annuity income **does not** include distributions received as a **nonemployee spouse** in accordance with a court-issued qualified domestic relations order (QDRO) that meets the criteria of IRC section 414(p)(1)(A) or in accordance with a domestic relations order (DRO) issued by a New York court. For additional information, see Publication 36.

Married taxpayers

If you both qualify, you and your spouse can each subtract up to $20,000 of your own pension and annuity income. However, you cannot claim any unused part of your spouse's exclusion.

Example: *Chris and Pat, both age 62, included total pension and annuity income of $45,000 in their federal AGI on their joint federal tax return. Chris received qualifying pension and annuity payments totaling $30,000 and Pat received qualifying payments totaling $15,000. They are filing a joint New York State resident personal income tax return. Chris may claim the maximum pension and annuity income exclusion of $20,000, and Pat may claim an exclusion of $15,000, for a total pension and annuity income exclusion of $35,000.*

Beneficiaries

If you received a decedent's pension and annuity income, you may make this subtraction if the decedent would have been entitled to it, had the decedent continued to live, regardless of your age. If the decedent would have become 59½ during 2011, enter only the amount received after the decedent would have become 59½, but not more than $20,000.

In addition, the pension and annuity income exclusion of the decedent that you are eligible to claim as a beneficiary must first be reduced by the amount subtracted on the decedent's New York State personal income tax return, if any. The total pension and annuity income exclusion claimed by the decedent and the decedent's beneficiaries cannot exceed $20,000.

If the decedent has more than one beneficiary, the decedent's $20,000 pension and annuity income exclusion must be allocated among the beneficiaries. Each beneficiary's share of the $20,000 exclusion is determined by multiplying $20,000 by a fraction whose numerator is the value of the pensions and annuities inherited by the beneficiary, and whose denominator is the total value inherited by all beneficiaries of the decedent's pensions and annuities.

Example: *A taxpayer received pension and annuity income totaling $6,000 as a beneficiary of a decedent who was 59½ before January 1, 2011. The decedent's total pension and annuity income was $24,000, shared equally among four beneficiaries. Each beneficiary is entitled to one-quarter of the decedent's pension exclusion, or $5,000 ($20,000 divided by 4). The taxpayer also received a qualifying pension and annuity payment of $14,000 in 2011. The taxpayer is entitled to claim a pension and annuity income exclusion of $19,000 ($14,000 attributable to the taxpayer's own pension and annuity payment, plus $5,000 received as a beneficiary*).*

* The total amount of the taxpayer's pension and annuity income exclusion that can be applied against the taxpayer's pension and annuity income received as a beneficiary is limited to the taxpayer's share of the decedent's pension and annuity income exclusion.

Disability income exclusion

If you are also claiming the disability income exclusion, the total of your pension and annuity income exclusion and disability income exclusion cannot exceed $20,000.

Line 30 — New York's 529 college savings program deduction/earnings distributions

Account owner

During 2011, did you, as an account owner, make contributions to or a withdrawal from one or more tuition savings accounts established under **New York's** 529 college savings program? If ***No***, go to line 31.

If you, as an account owner, made contributions, enter the amount up to $5,000 ($10,000 for married taxpayers filing a joint return) on line 1 of the worksheet below.

If you, as an account owner, made a withdrawal and part of the withdrawal was included in your federal AGI on line 21 of federal Form 1040, **then** enter that amount on line 2 of the worksheet below.

Worksheet

1. Amount of contributions you made in 2011 to an account established under **New York's** 529 college savings program* (cannot exceed $5,000 for an individual, head of household, married taxpayers filing separately, or qualifying widow(er), or $10,000 for married taxpayers filing a joint return).....1. _____
2. Amount of Qualified Tuition Program distribution reported on federal Form 1040, line 21*.....2. _____
3. Add lines 1 and 2. **Enter here and on Form IT-201, line 30** .....3. [ ]

* In determining the amount to enter on lines 1 and 2, also include your share of any amounts contributed or withdrawn by a partnership of which you are a member partner.

Note: Keep this worksheet for future-year computations of the line 22 worksheet.

Beneficiary

During 2011, did you, as a beneficiary, receive a withdrawal from one or more tuition savings accounts established under **New York's** 529 college savings program? If ***No***, go to line 31.

If ***Yes***, and part of the withdrawal was included in your federal AGI on line 21 of federal Form 1040 (and not included as an account owner on line 2 of the worksheet above), then enter that amount on line 30.

Line 31 — Other subtractions

Use this line to report the following subtractions that are not specifically listed on Form IT-201.

Write in the applicable item number(s) (S-1 through S-37) and the amount of each subtraction in the *Identify* area on line 31. Enter the total amount of these subtractions on line 31 in the money column.

S-1 Certain investment income from U.S. government agencies

Include any interest or dividend income on bonds or securities of any U.S. authority, commission, or instrumentality that is exempt from state income taxes under federal laws (but that you included in your federal AGI).

S-2 Certain railroad retirement income and railroad unemployment insurance benefits

Include supplemental annuity or Tier 2 benefits received under the Railroad Retirement Act of 1974, or benefits received under the Railroad Unemployment Insurance Act that are exempt from state income taxes under federal laws (but that you included in your federal AGI).

S-3 Certain investment income exempted by other New York State laws

Include any interest or dividend income from any obligations or securities authorized to be issued and exempt from state taxation under the laws of New York State. (For example, income received from bonds, mortgages, and income debenture certificates of limited dividend housing corporations organized under the Private Housing Finance Law.)

S-4 Disability income exclusion

Complete Form IT-221, *Disability Income Exclusion,* to compute your disability income exclusion if you were not yet 65 when your tax year ended, **and** you retired on disability, and you were permanently and totally disabled when you retired.

S-5 Long-term residential care deduction

If you were a resident in a continuing-care retirement community that was issued a certificate of authority by the NYS Department of Health, **then** include the portion of the fees you paid during the year that were attributable to the cost of providing long-term care benefits to you under a continuing care contract. However, do not enter more than the premium limitation shown for your age in the *Limitation* table below. If you and your spouse both qualify, you may each take the subtraction. However, you cannot claim any unused part of your spouse's subtraction.

Limitation

If your age at the end of 2011 was:	You cannot claim more than:
40 or younger	$ 340
at least 41 but not older than 50	640
at least 51 but not older than 60	1,270
at least 61 but not older than 70	3,390
71 or older	4,240

S-6 New York State organized militia income

Include income that you received as a member of the New York State organized militia for performing active service within NYS due to either state active duty orders issued in accordance with Military Law section 6.1 or federal active duty orders, for service other than training, issued in accordance with Title 10 of the United States Code, that was included in your federal AGI. Do not include any income you receive for regular duties in the organized militia (for example, pay received for the annual two-week training program). Members of the NYS organized militia include the New York Army National Guard, the New York Air National Guard, the New York Naval Militia, and the New York Guard.

S-7 Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required

Note: This subtraction cannot be made for property acquired from decedents who died on or after February 1, 2000.

If you acquired a decedent's property and, as valued by the executor, the estate was insufficient to require a federal estate tax return, **and** if a loss on the sale would have been realized if a federal estate tax return had been required, **then** include the amount of the loss.

S-8 Accelerated death benefits received that were includable in federal adjusted gross income

Include any amount you included in your federal AGI that was received by any person as (a) an accelerated payment or payments of part or all of the death benefit or special surrender value under a life insurance policy, or (b) a viatical settlement, as a result of a terminal illness (life expectancy of 12 months or less), or of a medical condition requiring extraordinary medical treatment, regardless of life expectancy.

S-9 Contributions for Executive Mansion, natural and historical resources, not deducted elsewhere

Include contributions you made, not deducted elsewhere, (a) to preserve, improve, and promote the Executive Mansion as a New York State historical resource, or (b) to the Natural Heritage Trust to preserve and improve the natural and historical resources of NYS. **Do not** include amounts you deducted in determining federal AGI or New York itemized deductions.

S-10 Distributions made to a victim of Nazi persecution

Include amounts you included in your federal AGI from an eligible settlement fund or grantor trust as defined by section 13 of the Tax Law (because you were persecuted or targeted for persecution by the Nazi regime), or distributions received because of your status as a victim of Nazi persecution, or as a spouse or heir of the victim (successors or assignees, if payment is from an eligible settlement fund or grantor trust).

S-11 Items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution

Include items of income you included in your federal AGI attributable to, derived from, or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution immediately prior to, during, and immediately after World War II, including but not limited to interest on the proceeds receivable as insurance under policies issued to a victim of Nazi persecution by European insurance companies immediately prior to and during World War II, or as a spouse or heir of such victim.

However, do not include income attributable to assets acquired with assets as described above or with the proceeds from the sale of any asset described above. Also, do not include any income if you were not the first recipient of the asset, or if you are not a victim of Nazi persecution, or a spouse or descendent of a victim.

S-12 Professional service corporation shareholders

If in a taxable year ending after 1969 and beginning before 1988, you were required to add to your federal AGI deductions made by a plan acquired through membership in a professional service corporation (PSC), **then** include the portion of those deductions that can be allocated to pension, annuity, or other income you received from the plan, and were included in your 2011 federal AGI.

S-13 Gain to be subtracted from the sale of a new business investment reported on your federal income tax return

If you reported a capital gain on your federal income tax return from the sale of a new business investment, as defined in NYS Tax Law section 612(o), that was issued before 1988 and was held at least six years, **then** include one-hundred percent (100%) of that federal gain.

S-14 Qualified emerging technology investments (QETI)

In general, you may defer the gain on the sale of QETI that are (1) held for more than 36 months, and (2) rolled over into the purchase of replacement QETI within 365 days from, and including, the date of sale. However:

- You must recognize any gain to the extent that the amount realized on the sale of the original QETI exceeds the cost of replacement QETI;
- You must add back any deferred gain in the year you sell the replacement QETI; and
- The gain deferral applies only to QETI sold on or after March 12, 1998, that was held for more than 36 months.

If you elect to defer the gain from the sale of QETI, **then** include the amount of the deferred gain. This amount may not exceed the amount of the gain included in your federal AGI.

- **If** the purchase of replacement QETI within the 365-day period occurred in the same taxable year as the sale of the original QETI, or in the following taxable year and before the date you filed your personal income tax return, **then,** take the deduction on that return.
- **If** the purchase of replacement QETI within the 365-day period occurred in the following taxable year and on or after the date you filed your personal income tax return, **then** you must file Form IT-201-X, *Amended Resident Income Tax Return,* to claim the deduction (see *Other forms you may have to file*).
- **If** the deferred gain must be included in a subsequent year's tax return because the replacement QETI has been sold, **then** include that amount as an addition to federal AGI (see A-10).

A QETI is an investment in the stock of a corporation, or an ownership interest in a partnership or limited liability company (LLC) that is a qualified emerging technology company, or an investment in a partnership or an LLC to the extent that such partnership or LLC invests in such companies. The taxpayer must acquire the investment as provided in IRC section 1202(C)(1)(B), or from a person who acquired it pursuant to that section. IRC section 1202(c)(1)(B) requires the acquisition to be original issue from the company, either directly or through an underwriter, and in exchange for cash, services, or property (but not in stock).

A *qualified emerging technology company* (QETC) is a company that is located in New York State, has total annual product sales of 10 million dollars or less, and meets either of the following criteria:

- its primary products or services are classified as emerging technologies; **or**
- it has research and development activities in New York State and its ratio of research and development funds to net sales equals or exceeds the average ratio for all surveyed companies classified (as determined by the National Science Foundation in its most recent Survey of Industry Research and Development, or any comparable successor survey, as determined by the Tax Department).

S-15 Sales or dispositions of assets acquired before 1960 with greater state than federal bases

New York State income tax laws prior to 1960 and current laws regarding depletion can result in a difference in the state and federal adjusted bases of certain assets. If you realize a federally taxable gain from the sale of an asset that had a higher adjusted basis for state tax purposes, you may make an adjustment to reduce your gain for state tax purposes.

If your federal AGI included gain that was from **either:**

- property that had a higher adjusted basis for NYS income tax purposes than for federal tax purposes on December 31, 1959 (or on the last day of a fiscal year ending during 1960); **or**
- property that was held in connection with mines, oil or gas wells, and other natural deposits and that had a higher adjusted basis for NYS income tax purposes than for federal tax purposes when sold;

then include the **lesser of** the gain itself **or** the difference in the adjusted bases.

Note: If you divide gain with respect to jointly owned property between you and your spouse, then you must also divide any subtraction for different adjusted bases between you and your spouse.

S-16 Income earned before 1960 and previously reported to New York State

Include any income (including annuity income) or gain you included in your 2011 federal AGI that you (or the decedent or estate or trust from whom you acquired the income or gain) properly reported to NYS prior to 1960 (or during a fiscal year ending in 1960.)

S-17 Living organ donors

If during the tax year you were a living donor who donated one or more of your organs to another person for human organ transplantation, **then** include unreimbursed expenses incurred for travel, lodging, and lost wages, up to a maximum of $10,000. **You may claim this subtraction only once during your lifetime.**

Married taxpayers: If you both qualify, you and your spouse can each claim a subtraction up to $10,000. However, you cannot claim any unused part of your spouse's subtraction.

S-18 Military pay

Include military pay you included in your federal adjusted gross income that you received for active service as a member in the armed services of the United States in an area designated as a combat zone.

S-19 New York Higher Education Loan Program (HELP)

Include any interest you paid in 2011 on loans made to you under HELP.

S-20 Build America Bond (BAB) Interest

Include any interest income attributable to a BAB issued by New York State or its local governments that you included in your federal AGI.

Did you file federal Schedule(s) C-EZ, C, E, or F?
If ***No***, go to the instructions for line 34.
If ***Yes***, see S-21 through S-37.

S-21 Trade or business interest expense on loans used to buy federally tax exempt obligations that are taxable to New York State

You may deduct interest expense you incur to buy an obligation that generates investment income that is taxable to a trade or business. **If** you included, on either line 20 or line 23, interest income from bonds or other obligations that is federally tax exempt but taxable to NYS, and the expense you incurred in buying the obligation is attributable to a trade or business you carried on, **then** include that expense.

S-22 Trade or business expenses (other than interest expense) connected with federally tax-exempt income that is taxable to New York State

You may deduct expenses you incur to acquire or maintain income that is taxable to a trade or business. **If** you included, on either line 20 or line 23, income that is federally tax exempt but taxable to NYS, **and if** the expense you incurred to either produce or collect that income or manage, conserve or protect the assets that produce that income was not deducted for federal purposes, **and if** those expenses are attributable to a trade or business you carried on, **then** include that expense.

S-23 Amortizable bond premiums on bonds that are owned by a trade or business and the interest on which is federally tax-exempt income but taxable to New York State

You may deduct expenses you incur to buy an obligation that generates investment income that is taxable to a trade or business.

If you are including, on either line 20 or line 23, interest income that is federally tax exempt but taxable to New York State, **and if** those bonds were bought for more than their face value (i.e., at a premium), **and if** you did not reduce your federal AGI by deducting the amortization of that premium attributable to 2011, **and if** those bonds were owned by a trade or business carried on by you in 2011 (as opposed to personal investments), **then** include that amortization.

S-24 Wage and salary expenses allowed as federal credits but not as federal expenses

If you took a federal credit for which a deduction for wages and salary expenses is not allowed under IRC section 280C, **then** include the amount of those wages you did not deduct on your federal return.

S-25 Cost depletion

If you are making addition A-12 for any percentage depletion, **then** include the cost depletion that IRC section 611 would allow on that property without any reference to either IRC section 613 or 613-A.

S-26 Special depreciation expenditures

You may carry over excess expenditures you incurred in taxable years beginning before 1987 in connection with depreciable, tangible business property located in New York State to the following tax year or years, and deduct such expenditures in computing your New York AGI for that year or years, if the expenditures exceed your New York AGI for that year before the allowance of those expenditures. Complete Form IT-211, *Special Depreciation Schedule*, to compute the amount to include. Attach Form IT-211 to your return.

S-27 Safe harbor leases

Include any amount you included in federal AGI (except for mass transit vehicles) solely because you made the safe harbor election on your federal return for agreements entered into before January 1, 1984.

S-28 Safe harbor leases

Include any amount that you could have excluded from federal AGI (except for mass transit vehicles) had you not made the safe harbor election on your federal return for agreements entered into before January 1, 1984.

S-29 New York depreciation allowed

If you claimed ACRS depreciation on your federal return for:

- property placed in service during tax years 1981 through 1984 (except IRC section 280F property); **or**
- property placed in service outside New York State during tax years 1985 through 1993 (except IRC section 280F property) and you elect to continue using IRC section 167 depreciation (see TSB-M-99(1)I);

then include the amount of your New York depreciation. Complete and attach Form IT-399, *New York State Depreciation Schedule,* to your return.

S-30 ACRS (year of disposition adjustment)

If you disposed of property in 2011 that was depreciated for federal purposes using ACRS, **and if** your total federal ACRS deduction exceeds your New York depreciation deduction for that property, **then** complete Part 2 of Form IT-399, *New York State Depreciation Schedule*, to compute the amount to include. See A-16. Attach Form IT-399 to your return.

S-31 Sport utility vehicle expense deduction recapture

If you previously claimed an IRC section 179 deduction with respect to a sport utility vehicle that weighs more than 6,000 pounds, **and** you had to recapture any amount of that deduction in computing your federal AGI for 2011, **and** if you are not an eligible farmer as defined for the farmers' school tax credit, **then** include the recapture amount. (See A-18 for the definition of a sport utility vehicle.)

S-32 IRC section 168(k) property depreciation

With the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2), New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. **If** you claimed a depreciation deduction for such property, **and if** no exception for resurgence zone or New York liberty zone property applies, **then** complete Part 1 of Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property,* to compute the amount of New York depreciation to include. Attach Form IT-398 to your return.

S-33 IRC section 168(k) property (year of disposition adjustment)

If you disposed of IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003 (except for resurgence zone property, and New York liberty zone property described in IRC section 1400L(b)(2)), **and** your total federal depreciation deduction was more than your New York depreciation deduction for that property, **then** complete Part 2 of Form IT-398, *New York State Depreciation Schedule*

for IRC Section 168(k) Property, to compute the amount of the disposition adjustment to include. Attach Form IT-398 to your return.

S-34 Royalty and interest payments made to a related member or members

For tax years beginning on or after January 1, 2003, New York requires taxpayers to add back deductions they took on their federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments they made to a related member or members. See the instructions for addition A-21. In such a case, the recipient of the payments must subtract the payments in computing New York AGI. If you received such a related member payment, include the amount you included in your federal taxable income. See section 612(r) of the Tax Law.

S-35 Refund of QEZE credit for real property taxes NEW

Include any QEZE credit for real property taxes included in your federal AGI. See TSB-M-10(9)C, (15)I, *New York State Tax Treatment of Refunds of the Qualified Empire Zone Enterprise (QEZE) Credit for Real Property Taxes*.

Subtractions S-36 and S-37 apply to S corporation shareholders only. For additional information, see New York State Publication 35, *New York Treatment of S Corporations and Their Shareholders.*

S-36 S corporation shareholders

If you reported a federal gain or loss because of the disposition of stock or indebtedness of an S corporation, **and if** that S corporation was a New York C corporation for any tax year beginning after December 31, 1980 (in the case of a corporation taxable under Article 9-A, general business corporation tax), or December 31, 1996 (in the case of a corporation taxable under Article 32, banking corporation franchise tax), **then** include the reduction in basis of the stock or indebtedness that is due to the application of IRC section 1376(b) (as in effect for tax years beginning before January 1, 1983) and 1367(a)(2)(B) and (C) for each tax year that the New York election was **not** in effect.

If, with respect to stock described above, you made any New York additions to federal AGI required under A-27, **then** include the total of those additions. See New York Tax Law section 612(b)(20).

S-37 S corporation shareholders — pass-through income

If you included in your federal AGI any S corporation pass-through income pursuant to IRC section 1366 and the corporation is a New York C corporation, **then** include the pass-through income.

Line 33 — New York adjusted gross income

Do not leave line 33 blank.

Step 5 — Enter your standard or itemized deduction and dependent exemption amounts

Line 34 — Standard or itemized deduction

Follow these steps to determine which deduction to use:

1. If you took the standard deduction on your federal return, or if you did not have to file a federal return, you **must** take the New York standard deduction. Use the **standard deduction table** on page 2 of Form IT-201 to find the standard deduction amount for your filing status. Enter the amount on line 34, mark an ***X*** in the ***Standard*** box, and go to line 35.
2. If you itemized deductions on your federal return, use the **itemized deduction worksheet** on page 2 of Form IT-201 and the instructions below to compute your New York itemized deduction. Compare the **line p** amount from the worksheet to your New York standard deduction amount from the standard deduction table, also on page 2. For greater tax savings, enter the **larger** of these amounts on line 34 and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized***.

If you are married and filing separate returns (filing status ③), both of you must take the standard deduction unless both of you itemized deductions on your federal returns and both of you elect to itemize deductions on your New York returns.

Note: If you paid qualified college tuition expenses, your New York itemized deduction may be increased to an amount greater than your New York standard deduction as shown in the table on Form IT-201. You should complete the New York State itemized deduction worksheet on Form IT-201 to determine if your allowable New York itemized deduction is greater than your standard deduction.

New York itemized deduction overview – The starting point in computing your New York itemized deduction amount is your federal itemized deductions from federal *Schedule A*. However, differences between federal and New York State tax laws make it necessary to make certain adjustments to your federal itemized deductions in computing your New York itemized deduction.

The subtraction adjustments on line i of the NYS itemized deduction worksheet reflect the fact that New York does not allow certain federal itemized deductions such as the federal deduction for state and local income taxes (or general sales tax, if applicable). Because of limits on certain federal deductions, it may be necessary for you to complete one or more worksheets to determine the amount of the New York subtraction adjustment.

Addition adjustments on line k of the NYS itemized deduction worksheet reflect the fact that New York allows certain deductions that are not allowed for federal purposes such as expenses related to income that is exempt from federal tax but subject to New York tax.

Also, further adjustments may be required if you are subject to the New York itemized adjustment for higher income taxpayers (line m of the NYS itemized deduction worksheet), or if you elect to claim the New York itemized deduction for college tuition expenses (line o of the NYS itemized deduction worksheet).

Before you begin, locate your federal *Schedule A*.

New York State itemized deduction worksheet instructions (page 2, Form IT-201)

Lines a through h

Enter the amounts from the designated lines of your federal *Schedule A* (Form 1040).

Line i — Subtraction adjustments A through F

To compute your New York itemized deduction, you must subtract certain amounts deducted on your federal return that cannot be deducted on your state return.

To determine the amount to enter on line i, add the amounts of the adjustments described in items A through F below. If this total includes any of the adjustments described in items B through F, list them on a separate piece of paper marked ***Itemized deduction worksheet-subtraction adjustments***. Identify the amount of each adjustment by letter (B through F) and attach that paper to your return.

A State, local, and foreign ***income*** taxes (or general sales tax, if applicable) from federal *Schedule A*, lines 5 and 8.

B Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent included in total federal itemized deductions.

C Amortization of bond premium attributable to 2011 on any bond whose interest income is exempt from New York income tax, but only to the extent included in total federal itemized deductions.

D Interest expense on money borrowed to purchase or carry bonds or securities whose interest is exempt from New York income tax, but only to the extent included in total federal itemized deductions.

E If you are a shareholder of a federal S corporation that could elect but did not elect to be a New York S corporation, any S corporation deductions included in your total federal itemized deductions. If an S corporation short year is involved, you must allocate those deductions.

F Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income (from line 5 of Worksheet 1 below).

Worksheet 1
Long-term care adjustment

1. Amount of long-term care premiums included on federal Schedule A, line 1 .... 1. _____
2. Amount from federal Schedule A, line 1 .. 2. _____
3. Divide line 1 by line 2 and round to the fourth decimal place ..... 3. _____
4. Amount from federal Schedule A, line 4 .. 4. _____
5. Multiply line 4 by line 3 ..... 5. _____

Partners: Include on line i the subtractions described above that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 26a through 26f.

S corporation shareholders: If you are a shareholder of a federal S corporation that is a New York S corporation, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line i subtractions B, C, D, and F described above that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

If you are a shareholder of a federal S corporation that could, but did not, elect to be a New York S corporation, include subtraction E only.

Line j

Subtract line i from line h and enter the result. If you made no entry on line i, enter the amount from line h on line j.

Line k — Addition adjustments G, H, and I

In computing your New York itemized deduction, you may add certain amounts that you were not entitled to deduct on your federal return but that you may deduct on your New York State return.

List any of the addition adjustments below that apply to you on a separate piece of paper marked ***Itemized deduction worksheet - addition adjustments***. Identify the amount of each adjustment that applies to you by item letter (G, H, and I). Add all of your addition adjustments and enter the total on line k. Attach that paper to your return.

G Interest expense on money borrowed to purchase or carry bonds or securities whose interest is subject to New York income tax, but exempt from federal income tax, if this interest expense was not deducted on your federal return or shown as a New York subtraction.

H Ordinary and necessary expenses paid or incurred during 2011 in connection with income, or property held for the production of income, which is subject to New York income tax but exempt from federal income tax, if these expenses were not deducted on your federal return or shown as a New York subtraction.

I Amortization of bond premium attributable to 2011 on any bond whose interest income is subject to New York income tax, but exempt from federal income tax, if this amortization was not deducted on your federal return or shown as a New York subtraction.

Partners: Include on line k the additions described on page 26 that apply to your share of partnership deduction items. Obtain your share of partnership items from your Form IT-204-IP, lines 24a through 24f.

S corporation shareholders: If you are a shareholder of a federal S corporation that is a New York S corporation for the tax year, or if you were not eligible to make the election to treat your corporation as a New York S corporation because the corporation is not subject to Article 9-A, general business corporation franchise tax, or Article 32, banking corporation franchise tax, include on line k additions G through I, described on page 26, that apply to your pro rata share of S corporation items of income, loss or deduction. If the election to be a New York S corporation terminated during the tax year, you must allocate those items. Obtain your share of S corporation items from the S corporation.

Line l

Add lines j and k and enter the total on line l. If you made no entry on line k, enter the amount from line j on line l.

Line m — Itemized deduction adjustment

Enter the amount of your itemized deduction adjustment. If Form IT-201, line 33 is:

- $100,000 or less, leave line m blank and go to line n;
- more than $100,000 but not more than $475,000, fill in Worksheet 3 below;
- more than $475,000 but not more than $525,000, fill in Worksheet 4 below;
- more than $525,000 but not more than $1,000,000, enter 50% (.50) of line l on line m;
- more than $1,000,000, but not more than $10,000,000, fill in Worksheet 5 below; or
- more than $10,000,000, fill in Worksheet 6 below.

Worksheet 3

1. New York adjusted gross income from Form IT-201, line 33 ..... 1. _____
2. Filing status ① or ③ enter $100,000 **or** filing status ④ enter $150,000, **or** filing status ② or ⑤ enter $200,000 ..... 2. _____
3. Subtract line 2 from line 1. *(If line 2 is more than line 1, leave line m on Form IT-201 itemized deduction worksheet blank.* ***Do not continue with this worksheet.)*** ..... 3. _____
4. Enter the lesser of line 3 or $50,000 ..... 4. _____
5. Divide line 4 by $50,000 and round to the fourth decimal place ..... 5. _____
6. Enter 25% (.25) of Form IT-201, itemized deduction worksheet, line l ..... 6. _____
7. Multiply line 5 by line 6. ..... 7. _____

Transfer this amount to Form IT-201, itemized deduction worksheet, line m.

Worksheet 4

1. Enter the excess of New York adjusted gross income over $475,000 *(cannot exceed* $50,000) ..... 1. _____
2. Divide line 1 by $50,000 and round to the fourth decimal place ..... 2. _____
3. Enter 25% (.25) of Form IT-201, itemized deduction worksheet, line l ..... 3. _____
4. Multiply line 2 by line 3 ..... 4. _____
5. Add lines 3 and 4 ..... 5. _____

Transfer this amount to Form IT-201, itemized deduction worksheet, line m.

Worksheet 5

1. Enter the amount from Form IT-201, itemized deduction worksheet, line l ..... 1. _____
2. Enter 50% (.50) of Form IT-201, itemized deduction worksheet, line d ..... 2. _____
3. Subtract line 2 from line 1 ..... 3. _____

Transfer this amount to Form IT-201, itemized deduction worksheet, line m.

Worksheet 6

1. Enter the amount from Form IT-201, itemized deduction worksheet, line l ..... 1. _____
2. Enter 25% (.25) of Form IT-201, itemized deduction worksheet, line d ..... 2. _____
3. Subtract line 2 from line 1 ..... 3. _____

Transfer this amount to Form IT-201, itemized deduction worksheet, line m.

Line n

Subtract line m from line l. If you made no entry on line m, enter the amount from line l on line n.

Line o — College tuition itemized deduction

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2011? If ***No,*** enter ***0*** and go to line p.

If ***Yes***, you may be eligible to claim **either** the college tuition **itemized deduction** or the college tuition **credit**. However, **you cannot claim both**.

Complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, to compute your college tuition itemized deduction. Attach Form IT-272 to your return.

Line 36 — Dependent exemptions

⚠ Unlike on your federal return, you may **not** take personal exemptions for yourself and for your spouse on your New York State return.

Enter the number of your dependent exemptions from the *Dependent exemption worksheet,* line e, below.

If you do not have to file a federal return, enter on lines a, b, and d of the worksheet the number of exemptions that would be allowed for federal income tax purposes.

Dependent exemption worksheet

Mark only one box:

☐ If you filed federal Form 1040EZ, enter ***0*** on line 36.

☐ If you filed federal Form 1040A or 1040, complete this worksheet.

a. Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6d .. a. _____

b. See *Line b instructions* below..... b. _____

c. Add lines a and b..... c. _____

d. Enter the total number of boxes checked on federal Form 1040A or 1040, line 6a and line 6b ..... d. _____

e. Subtract line d from line c. This is the number of your dependent exemptions to enter in the box(es) on line 36 *(see* Example *below)*..... e. _____

Line b instructions – If on your federal return you were entitled to claim a dependent as an exemption but chose not to, include that dependent on line b.

Example: *If you were entitled to claim a dependent on your federal return but chose not to in order to allow your dependent to claim the federal education credit on his or her federal tax return, you may still claim him or her as a dependent on your New York return.*

The value of each dependent exemption is $1,000. Therefore, if the entry on line e of the worksheet above was **2***, the entry on line 36 would look like this:*

... **36.** | | 2 | 0 | 0 | 0 | . | 0 | 0 |

Lines 37 and 38 — Taxable income

Subtract line 36 from line 35. The result is your taxable income. Enter this amount on both line 37 and line 38. If line 36 is more than line 35, leave line 37 and line 38 blank.

Step 6 — Compute your taxes

Line 39 — New York State tax

Is **line 33** (your New York AGI) $100,000 or less?

If ***Yes***, find your New York State tax using the *2011 New York State Tax Table* on pages 51 through 58, or if **line 38** is $65,000 or more, use the *New York State tax rate schedule* on page 59. Enter the tax due on line 39.

If ***No***, see *Tax computation — New York AGI of more than $100,000,* beginning on page 60.

Line 40 — New York State household credit

If you marked the ***Yes*** box at item (C) on the front of Form IT-201, you do not qualify for this credit and should go to line 41. If you marked ***No***, use the appropriate table (1, 2, or 3) and the notes on page 30 to determine the amount to enter on line 40.

- **Filing status ① only (Single) —** Use *New York State household credit table 1*.
- **Filing status ②, ④ and ⑤ —** Use *New York State household credit table 2*.
- **Filing status ③ only (Married filing separate return) —** Use *New York State household credit table 3*.

New York State household credit table 1
Filing status ① only (Single)

If your federal AGI (see ***Note 1***) is over:	but not over	enter on Form IT-201, line 40:
$ (see ***Note 2***)	$ 5,000	$75
5,000	6,000	60
6,000	7,000	50
7,000	20,000	45
20,000	25,000	40
25,000	28,000	20
28,000	No credit is allowed; do not make an entry on Form IT-201, line 40.	

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

If your federal AGI (see ***Note 1***) is:		And the number of exemptions from your ***Dependent exemption worksheet***, line c, page 28 (married 1040EZ filers use column 2), is:							
Over	but not over	1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-201, line 40:							
$ (see ***Note 2***)	$ 5,000	$90	105	120	135	150	165	180	15
5,000	6,000	75	90	105	120	135	150	165	15
6,000	7,000	65	80	95	110	125	140	155	15
7,000	20,000	60	75	90	105	120	135	150	15
20,000	22,000	60	70	80	90	100	110	120	10
22,000	25,000	50	60	70	80	90	100	110	10
25,000	28,000	40	45	50	55	60	65	70	5
28,000	32,000	20	25	30	35	40	45	50	5
32,000	No credit is allowed; do not make an entry on Form IT-201, line 40.								

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

If your federal AGI (see ***Note 4***) total from both returns is:		And the number of exemptions from both ***Dependent exemption worksheets***, line c, page 28, is:							
Over	but not over	1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-201, line 40:							
$ (see ***Note 2***)	$ 5,000	$ 45	52.50	60	67.50	75	82.50	90	7.50
5,000	6,000	37.50	45	52.50	60	67.50	75	82.50	7.50
6,000	7,000	32.50	40	47.50	55	62.50	70	77.50	7.50
7,000	20,000	30	37.50	45	52.50	60	67.50	75	7.50
20,000	22,000	30	35	40	45	50	55	60	5
22,000	25,000	25	30	35	40	45	50	55	5
25,000	28,000	20	22.50	25	27.50	30	32.50	35	2.50
28,000	32,000	10	12.50	15	17.50	20	22.50	25	2.50
32,000	No credit is allowed; do not make an entry on Form IT-201, line 40.								

Use these notes for New York State household credit tables 1 through 3

Note 1 For most taxpayers, federal AGI is the amount from **Form IT-201, line 18**. However, if on Form IT-201 you entered special condition code ***A6*** (for Build America Bond (BAB) interest), your federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount.
Note 2 This amount could be ***0*** or a negative amount.
Note 3 For each exemption over 7, add the amount in this column to the column 7 amount.
Note 4 For most taxpayers, federal AGI is the amount from **Form IT-201, line 18** (or Form IT-203, line 18, *Federal amount* column). However, if on your NYS return(s) you or your spouse entered special condition code ***A6*** (for Build America Bond (BAB) interest), federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount. If your spouse was not required to file an NYS return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).

Line 41 — Resident credit

Did you have income from sources outside New York State and pay income tax to another state, a local government of another state, the District of Columbia, or to a province of Canada? If ***No***, go to line 42.

If ***Yes***, complete Form IT-112-R, *New York State Resident Credit*, and, if applicable, Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*. Enter the total amount of resident credit on line 41 and attach either form or both forms to your return.

Line 42 — Other New York State nonrefundable credits

See the credit charts on pages 6 through 9 for a listing of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms, Form IT-500, *Income Tax Credit Deferral*, if applicable, and Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. **You must attach the completed credit forms, Form IT-201-ATT, and Form IT-500 (if applicable) to your return.**

Line 45 — Net other New York State taxes

If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-201-ATT. Transfer the total amount of net other New York State taxes to line 45. **You must attach the completed forms and Form IT-201-ATT to your return.**

Line 47 — New York City resident tax (NYC residents only; part-year residents, see line 50)

Is line 38 (your New York taxable income) less than $65,000?

If ***Yes***, find your New York City resident tax using the *2011 New York City Tax Table* on pages 62 through 69. Enter the tax on line 47.

If ***No***, find your New York City resident tax using the *New York City tax rate schedule* on page 70. Enter the tax on line 47.

⚠ If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2011, do not enter an amount here. See the instructions for line 51 on page 31.

Line 48 — New York City household credit (NYC residents only)

If you marked the ***Yes*** box at item (C) on the front of Form IT-201, you do not qualify for this credit and should go to line 49. If you marked ***No***, use the appropriate table (4, 5, or 6) and the notes on page 31 to determine the amount to enter on line 48.

⚠ If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2011, do not enter an amount here. See the instructions for line 51 on page 31.

- **Filing status ① only (Single) —** Use *New York City household credit table 4*.
- **Filing status ②, ④ and ⑤ —** Use *New York City household credit table 5*.
- **Filing status ③ only (Married filing separate return) —** Use *New York City household credit table 6*.

New York City household credit table 4
Filing status ① only (Single)

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

Over	but not over	enter on Form IT-201, line 48:
$ (see ***Note 2***)	$10,000	$15
10,000	12,500	10
12,500	No credit is allowed; do not make an entry on Form IT-201, line 48.	

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

If your federal AGI (see ***Note 1***) is: Over	but not over	And the number of exemptions from your ***Dependent exemption worksheet,*** line c, page 28 (married 1040EZ filers use column 2), is: 1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-201, line 48:							
$ (see ***Note 2***)	$15,000	$30	60	90	120	150	180	210	30
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	22,500	10	20	30	40	50	60	70	10
22,500		No credit is allowed; do not make an entry on Form IT-201, line 48.							

New York City household credit table 6
Filing status ③ only (Married filing separate return)

If your federal AGI (see ***Note 4***) total from both returns is: Over	but not over	And the number of exemptions from both ***Dependent exemption worksheets***, line c, page 28 is: 1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-201, line 48:							
$ (see ***Note 2***)	$15,000	$ 15	30	45	60	75	90	105	15
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	22,500	5	10	15	20	25	30	35	5
22,500		No credit is allowed; do not make an entry on Form IT-201, line 48.							

Use these notes for New York City household credit tables 4 through 6

(These notes are identical to the notes listed on the top of page 30. They are repeated here for the convenience of taxpayers claiming the NYC household credit.)

Note 1 For most taxpayers, federal AGI is the amount from **Form IT-201, line 18**. However, if on Form IT-201 you entered special condition code ***A6*** (for Build America Bond (BAB) interest), your federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount.

Note 2 This amount could be ***0*** or a negative amount.

Note 3 For each exemption over 7, add the amount in this column to the column 7 amount.

Note 4 For most taxpayers, federal AGI is the amount from **Form IT-201, line 18** (or Form IT-203, line 18, *Federal amount* column). However, if on your NYS return(s) you or your spouse entered special condition code ***A6*** (for Build America Bond (BAB) interest), federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount. If your spouse was not required to file an NYS return, use your spouse's federal AGI as reported on his or her federal return (minus any BAB interest included in that amount).

Line 50 — Part-year New York City resident tax

If you were a New York City resident for only part of 2011, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 50 and attach Form IT-360.1 to your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 51 — Other New York City taxes

Enter the total amount of other New York City taxes from Form IT-201-ATT, Part 3, line 34.

⚠ If you are married and filing a joint New York State return and only one of you was a resident of New York City for all of 2011, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). The spouse that was a part-year NYC resident in 2011 should compute his or her part-year NYC resident tax on Form IT-360.1. Transfer the combined tax amounts of both spouses from your separate sheet to line 51.

Be sure to write the name and social security number of the city resident and ***Taxable income of New York City resident*** on that paper. Attach it to your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2011, compute on a separate sheet of paper the NYC resident tax on the New York State taxable income of the city resident as if you had filed separate federal returns reduced by the NYC household credit (if applicable). Transfer the amount from your separate sheet to line 51. Be sure to write the name and social security number of the city resident and ***Taxable income of New York City resident*** on that paper. Attach it to your return.

If you are self-employed and carry on a trade, business, or profession in New York City, you may also be required to file New York City's Form NYC-202, *Unincorporated Business Tax Return for Individuals, Estates and Trusts,* or Form NYC-202S, *Unincorporated Business Tax Return for Individuals.* Since New York State does not administer the NYC unincorporated business tax, do not file your Form NYC-202 or NYC-202S with your state return.

Line 53 — New York City nonrefundable credits

Can you claim either the NYC unincorporated business tax (UBT) credit or the New York City accumulation distribution credit? (See the charts on pages 6 through 9.) If ***No***, go to line 54.

If ***Yes***, complete *Section C* of Form IT-201-ATT and enter the amount from Form IT-201-ATT, **line 10**, on line 53.

Line 55 — Yonkers resident income tax surcharge

Were you a resident of Yonkers and did you make an entry of more than ***0*** on line 46?

If ***No***, go to line 56.

If ***Yes***, complete the *Yonkers Worksheet* below and enter the amount from line l on line 55.

Yonkers worksheet

a.	Amount from line 46	a.
b.	Amount from Form IT-213, *Claim for Empire State Child Credit,* line 16, or line 17 if an amount is entered on line 17	b.
c.	Amount from Form IT-214, *Claim for Real Property Tax Credit,* line 33	c.
d.	Amount from Form IT-216, *Claim for Child and Dependent Care Credit,* line 14 (New York filing status ③ taxpayers, see instructions for Form IT-216)	d.
e.	Amount from Form IT-215, *Claim for Earned Income Credit,* line 16 (New York filing status ③ taxpayers transfer the amount from Form IT-215, line 17)	e.
f.	Amount from Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit,* line 32 or, if an amount is entered on line 42, the larger of line 32 or line 42	f.
g.	If you elected to claim the college tuition credit, the amount from Form IT-272, *Claim for College Tuition Credit or Itemized Deduction,* line 5 or 7, whichever applies	g.
h.	Amount from Form IT-201-ATT, *Other Tax Credits and Taxes,* line 13	h.
i.	Add lines b through h	i.
j.	Subtract line i from line a	j.
k.	Yonkers resident tax rate (15%)	k. .15
l.	Multiply line j by line k. Enter this amount on Form IT-201, line 55	l.

⚠ If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2011, compute on a separate sheet of paper the Yonkers resident income tax surcharge on the New York State tax of the Yonkers resident as if you had filed separate federal returns. Enter the amount computed on line 55. Be sure to write the name and social security number of the Yonkers resident and ***Yonkers resident income tax surcharge*** on that paper, and attach it to your return.

Line 56 — Yonkers nonresident earnings tax

If you were not a resident of Yonkers, did you earn wages there?

If ***No***, go to line 57.

If ***Yes***, complete Form Y-203, *Yonkers Nonresident Earning Tax Return*. Enter the amount of tax on line 56 and attach Form Y-203 to your return.

Line 57 — Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for only part of 2011, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 57 and attach Form IT-360.1 to your return.

Line 59 — Sales or use tax

Report your sales or use tax liability on this line.

You owe sales or compensating use tax if you:

- purchased an item or service subject to tax that is delivered to you in New York State without payment of New York State and local tax to the seller; or
- purchased an item or service outside New York State that is subject to tax in New York State (and you were a resident of New York State at the time of purchase) with subsequent use in New York State.

  Note: You may be entitled to a credit for sales tax paid to another state. See the exact calculation method in the instructions for Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax.*

For sales and use tax purposes, a resident includes persons who have a permanent place of abode in the state. Accordingly, you may be a resident for sales tax purposes even though you may not be a resident for income tax purposes. See the instructions for Form ST-140 for more information.

You may not use this line to report:

- any sales and use tax on business purchases if the business is registered for sales and use tax purposes. You must report this tax on the business's sales tax return.
- any unpaid sales and use tax on motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles. This tax is paid directly to the Department of Motor Vehicles (DMV). If you will not be registering or titling it at the DMV, you should remit the tax directly to the Tax Department using Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, or Form ST-140.

An unpaid sales or use tax liability commonly arises if you made purchases through the Internet, by catalog, from television shopping channels, or on an Indian reservation, or if you purchased items or services subject to tax in another state and brought them back to New York for use here.

Example 1: *You purchased a computer over the Internet that was delivered to your house in Monroe County, New York, from an out-of-state company and did not pay sales tax to that company.*

Example 2: *You purchased a book on a trip to New Hampshire that you brought back to your residence in Nassau County, New York, for use there.*

You may also owe an additional **local** tax if you use property or services in another locality in New York State, other than the locality to which you paid tax. You owe use tax to the second locality if you were a resident of that locality at the time of the purchase, and its rate of tax is higher than the rate of tax originally paid.

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts routine audits based on information received from third parties, including the U.S. Customs Service and other states.

If you owe sales or use tax, you may report the amount you owe on your personal income tax return rather than filing Form ST-140.

Using the sales and use tax chart below is an easy way to compute your liability for all your purchases of items or services costing less than $1,000 each (excluding shipping and handling) that are not related to a business, rental real estate, or royalty activities.

Sales and use tax chart

If your federal adjusted gross income (line 18) is:	Enter on line 59:
up to $15,000*	$ 9
$ 15,001 - $ 30,000	20
30,001 - 50,000	27
50,001 - 75,000	35
75,001 - 100,000	49
100,001 - 150,000	68
150,001 - 200,000	85
200,001 and greater	.0424% (.000424) of income, or $250, whichever amount is smaller

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

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

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

You must use Form ST-140 to calculate your sales and use tax liability to be reported on this return if any of the following apply:

- You prefer to calculate the exact amount of sales and use tax due.
- You owe sales or use tax on an item or service costing $1,000 or more (excluding shipping and handling).
- You owe sales or use tax for purchases related to a business not registered for sales tax purposes, rental real estate, or royalty activities.

Include the amount from Form ST-140, line 4, on Form IT-201, line 59. **Do not attach Form ST-140 to your return.**

If you owe sales or use tax on an item or service costing $25,000 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More*, and attach it to your return.

If you do not owe any sales or use tax, you must enter *0* on line 59. Do not leave line 59 blank.

For additional information on when you may owe sales or use tax to New York, see TB-ST-913, *Use Tax for Individuals (including Estates and Trusts).* For more information on taxable and exempt goods and services, see TB-ST-740, *Quick Reference Guide for Taxable and Exempt Property and Services.*

Step 7 — Add voluntary contributions

Line 60 (60a through 60h)

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 60a through 60h). Enter the total amount of all your contributions combined on line 60.

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

Return a Gift to Wildlife

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

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

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

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

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

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

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

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

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

Prostate Cancer Research, Detection, and Education Fund *(Prostate Cancer Research Fund)*

Your contribution will support education projects and ground-breaking biomedical research studies in New York State to improve the detection and treatment of prostate cancer. New York State will match contributions to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

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

Your contribution will help create and sustain the National September 11 Memorial & Museum which will commemorate and honor the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial will recognize the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information, go to *www.national911memorial.org*.

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

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

Step 8 — Enter your payments and credits

Line 63 — Empire State child credit

Did you claim the **federal** child tax credit for 2011 or do you have a qualifying child (a *qualifying child* is a child who qualifies for the federal child tax credit and is at least four years of age)?

If ***No***, you do not qualify for this credit. Go to line 64.

If ***Yes***, review the instructions for Form IT-213 to see if you qualify for this credit. If you qualify, complete Form IT-213 and transfer the amount from Form IT-213 to Form IT-201, line 63. Attach Form IT-213 to your return.

For more information, see the instructions for Form IT-213.

Line 64 — NYS/NYC child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2011 (whether or not you actually claimed it)?

If ***No***, you do not qualify for this credit. Go to line 65.

If ***Yes***, complete Form IT-216, *Claim for Child and Dependent Care Credit*, to determine your New York State child and dependent care credit.

If you are a **New York City** resident and your federal AGI* is **$30,000 or less**, and you have a qualifying child **under four years of age** as of December 31, 2011, review the instructions for Form IT-216 to see if you qualify to claim the NYC child and dependent care credit.

* For most taxpayers, federal AGI is the amount from Form IT-201, line 18. However, if on Form IT-201 you entered special condition code **A6** (Build America Bond (BAB) interest), your federal AGI is the line 18 amount minus any BAB interest that was included in the line 18 amount.

Transfer the amount from Form IT-216 to Form IT-201, line 64. Attach Form IT-216 to your return.

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

Line 65 — New York State earned income credit (NYS EIC)

Did you claim the **federal** earned income credit for 2011 on your federal income tax return?

If ***No***, you do not qualify for this credit. Go to line 66.

If ***Yes***, complete Form IT-215, *Claim for Earned Income Credit,* and transfer the amount from Form IT-215 to Form IT-201, line 65. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

⚠ If you are a noncustodial parent and have paid child support through a support collection unit, you may be eligible for the noncustodial parent New York State earned income credit (noncustodial EIC). However, you cannot claim both the NYS EIC and the noncustodial EIC. Review the instructions for Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit,* to see if you qualify for this credit. If you qualify, complete Form IT-209 to determine which credit offers the better tax savings. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, line 65, and attach Form IT-209 to your return (do not attach Form IT-215). If you are claiming the noncustodial EIC, see line 66 instructions below.

If the IRS is computing your federal earned income credit, write ***EIC*** in the box to the left of the money column, and leave the money column blank on line 65. You must complete Form IT-201, lines 67 through 75, but do not complete lines 76 through 80.

Complete Form IT-215, lines 1 through 9, and attach it to your return. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 17, 2012, whichever is later.

Line 66 — Noncustodial parent New York State earned income credit (EIC)

Review the instructions for Form IT-209 to see if you qualify for this credit. If you qualify, complete Form IT-209. If you are claiming the noncustodial EIC, transfer the noncustodial EIC from Form IT-209 to Form IT-201, line 66. If you are claiming the NYS EIC, transfer the NYS EIC from Form IT-209 to Form IT-201, **line 65**. Attach Form IT-209 to your return (do not attach Form IT-215).

For more information, see the instructions for Form IT-209.

Line 67 — Real property tax credit

Review the instructions for Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, to see if you qualify for this credit. If you qualify, complete Form IT-214 and transfer the amount from Form IT-214 to Form IT-201, line 67. Attach Form IT-214 to your return.

Line 68 — College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2011?

If ***No***, you do not qualify for this credit. Go to line 69.

If ***Yes***, and you **did not** claim the college tuition deduction on line o of the itemized deduction worksheet (see page 27), complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction,* and transfer the amount from Form IT-272 to Form IT-201, line 68. Attach Form IT-272 to your return.

For more information, see the instructions for Form IT-272.

Line 69 — New York City school tax credit (NYC residents only)

If you are **not** a New York City resident or part-year resident, you do not qualify to claim this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked the *Yes* box at item (C) on the front of Form IT-201 indicating that you can be claimed as a dependent on another taxpayer's federal return, **or** your income (see page 36) is more than $250,000, you do not qualify for this credit. Go to line 70.

If you are a New York City resident or part-year resident and marked the *No* box at item (C) on the front of Form IT-201 indicating that you **cannot** be claimed as a dependent on another taxpayer's federal return and you are filing status ①, ③, ④, or ⑤ (and your income (see page 36) is $250,000 or less), determine your credit using Table 1 on page 36 if you were a full-year resident or Table 2 on page 36 if you were a part-year city resident.

If you are filing status ②, determine your credit using Table 1 if both spouses were full-year city residents. If both spouses were part-year city residents, find your part-year NYC school tax credit using filing status ② and Table 2. If both spouses do not have the same city resident period, determine the credit using the number of months for the spouse with the longer city resident period.

Example 1: *You were a 5-month New York City resident and your spouse was an 8-month New York City resident. Your income* (see below) *was less than $250,000, and you marked filing status ②, married filing joint return. You are entitled to a credit of $83.33 (using the 8-month period from Table 2).*

Married taxpayers (filing status ③) – If you are computing your NYC tax separately, you must determine your NYC school tax credit using filing status ②. If one spouse is a city resident and the other is a city nonresident for the entire year, and you are computing your NYC tax as married filing separately, then determine the NYC school tax credit for the city resident spouse using Table 1 and filing status ③. The nonresident spouse is not entitled to a credit.

If one spouse is a resident and the other is a nonresident but you **elect** to compute your NYC tax as if both were residents for the entire year, determine your credit using Table 1 and filing status ②.

If one spouse is a city resident and the other is a part-year city resident, and you are computing your NYC tax as married filing separately, you must compute your credit separately. Use the *New York City school tax credit worksheet* below and Table 1, filing status ③, for the resident spouse. Use the worksheet below and Table 2, filing status ③, for the part-year resident spouse.

Example 2: ***Full-year resident and a part-year resident spouse —*** *You and your spouse are filing a joint New York State income tax return (filing status ②). You were a resident of New York City for the* ***entire tax year.*** *Your spouse was a New York City resident for* ***only 3 months*** *during the year, and your income* (see below) *was less than $250,000. Add your credit amount from Table 1 using filing status ③ ($62.50), and your spouse's credit amount from Table 2 using filing status ③ ($15.63) for a combined credit of* ***$78.13.***

If one spouse was a New York City part-year resident and the other spouse was a city nonresident for the entire year, determine the part-year resident's credit using Table 2 and filing status ③ and enter the result on line 69. The nonresident spouse may not take a credit.

Table 1 - Full-year New York City residents: New York City school tax credit table

Filing status:	If your income (see below) is:	Your credit is:
— Single, filing status ①, or — Married filing separate return, filing status ③, or — Head of household, filing status ④	$ 250,000 or less	**$ 62.50**
— Married filing joint return, filing status ②, or — Qualifying widow(er) with dependent child, filing status ⑤	$ 250,000 or less	**$ 125**

Table 2 - Part-year New York City residents: New York City school tax credit proration chart

Resident period (number of months)	If your income (see below) is $250,000 or less, and	
	Your filing status is ①, ③ or ④, your credit is:	Your filing status is ② or ⑤, your credit is:
1	$ 5.21	$ 10.42
2	10.42	20.83
3	15.63	31.25
4	20.83	41.67
5	26.04	52.08
6	31.25	62.50
7	36.46	72.92
8	41.67	83.33
9	46.87	93.75
10	52.08	104.17
11	57.29	114.58
12	62.50	125.00

Income, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-201, line 18, minus distributions from an individual retirement account and an individual retirement annuity, from Form IT-201, line 9, if they were included in your FAGI.

New York City school tax credit worksheet
Filing status ② only

1 Full-year resident spouse's credit from Table 1 above ..... 1. _____

2 Part-year resident spouse's allowable credit from Table 2 above ..... 2. _____

3 Add lines 1 and 2. **This is your New York City school tax credit.** Enter here and on Form IT-201, line 69 ..... 3. _____

Line 70 — New York City earned income credit (NYC residents only)

Did you claim the **federal** earned income credit for 2011 on your federal return?

If ***No***, you do not qualify to claim this credit. Go to line 71.

If ***Yes***, complete **either** Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*. Transfer the amount from Form IT-215 or the amount from Form IT-209 to Form IT-201, line 70. Attach Form IT-215 or Form IT-209 to your return.

For more information, see the instructions for Form IT-215 or Form IT-209.

If the IRS is computing your federal earned income credit, write ***EIC*** in the box to the left of the money column, and leave the money column blank on line 70. You must complete Form IT-201, lines 71 through 75, but do not complete lines 76 through 80. The Tax Department will compute your New York City earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 17, 2012, whichever is later.

Line 71 — Other refundable credits

Enter the total amount of other refundable credits from Form IT-201-ATT, Part 1, Section D, line 18. See the credit charts on pages 6 through 9 for a listing of credits that can be refunded.

Lines 72, 73, and 74 — Total New York State, New York City, and Yonkers tax withheld

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

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

- Form(s) IT-2,
- Form(s) IT-1099-R,
- Form(s) IT-1099-UI, and
- New York State lottery distributions.

Attach Form(s) IT-2, Form(s) IT-1099-R, and Form(s) IT-1099-UI to page 4 of your Form IT-201. If you had any NYS lottery distributions, attach federal Form W-2G as well. Do **not** attach federal Form W-2, Form 1099-R, or Form 1099-G to your return. For your records, keep copies of those forms and the forms you attached to your return.

Check your withholding for 2012

⚠ If, after completing your 2011 tax return, you want to change the amount of NYS, NYC, or Yonkers tax withheld from your paycheck, complete Form IT-2104, *Employee's Withholding Allowance Certificate*, and give it to your employer.

Line 75 — Total estimated tax payments and amount paid with Form IT-370

Enter the total of:

- Your 2011 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2012). If you marked filing status ② but made **separate** 2011 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2010 return that you applied to your 2011 estimated income tax (if this amount was adjusted by the Tax Department, use the adjusted amount); and
- Any amount you paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (or Form IT-370-V, *Payment Voucher for Form IT-370 Filed Online)*. If you marked filing status ② but you and your spouse filed separate Forms IT-370, enter the total amount you and your spouse paid.

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

You can check your balance and reconcile your estimated income tax account by going to our Web site or by writing us at:

NYS TAX DEPARTMENT
ESTIMATED TAX UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

If you are a beneficiary of an estate or trust and are claiming your portion of any payment of estimated income taxes allocated to you by the estate or trust, include your amount on line 75 and attach a copy of the notification issued by the estate or trust to the front of your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

Step 9 — Calculate your refund or the amount you owe

Line 77 — Amount overpaid

If you have to pay an estimated income tax penalty (see line 81 instructions), subtract the penalty from the overpayment and enter the net overpayment on line 77.

Your net overpayment can be:

1) refunded to you (enter amount on line 78);
2) applied to your 2012 estimated income tax (enter on line 79); **or**
3) divided between options 1 and 2.

If your estimated income tax penalty on line 81 is greater than your overpayment on line 77, enter the difference on line 80 (amount you owe).

Line 78 — Your refund

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 a signed request to your return.

Enter the amount of overpayment you want refunded to you. You now have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **debit card** or a **paper check** mailed to you. Mark an ***X*** in one box to indicate your choice.

Direct deposit

If you choose direct deposit, enter your account information on line 82 for a fast and secure direct deposit of your refund (see

line 82 instructions). If you don't enter complete and correct account information at line 82, we'll mail you a paper check.

⚠ Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on page 39).

Debit cards

Debit cards are secure, easy to use, and are accepted in most banks and retail locations that accept credit cards. In most instances, there's no charge to you for using the card. If you filed a joint return, we'll issue debit cards to you and your spouse. (See page 71 and our Web site at ***www.tax.ny.gov*** to learn more.)

Paper checks

You may still request a paper check refund, but it will take longer to receive than a debit card. Paper checks for joint filers will be issued with both names and must be signed by both spouses.

Collection of debts from your refund

We will keep all or part of your overpayment (refund) if you owe a New York State tax liability or a New York City or Yonkers personal income tax liability, if you owe past-due support or a past-due legally enforceable debt to the IRS, to a New York State agency, or to another state, if you defaulted on a governmental education, state university, or city university loan, or if you owe a New York City tax warrant judgment debt. We will refund any amount that exceeds your debt.

A New York State agency includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

If you have questions about whether you owe a past-due legally enforceable debt to the IRS, to another state, or to a New York State agency, contact the IRS, the other state, or the New York State agency.

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities, call (518) 457-5434 or write to: NYS Tax Department, Collections and Civil Enforcement Division, W A Harriman Campus, Albany NY 12227.

Disclaiming of spouse's debt

If you marked filing status ② and you do not want to apply your part of the overpayment to your spouse's debt because you are not liable for it, complete Form IT-280, *Nonobligated Spouse Allocation*, and attach it to your original return. We need the information on Form IT-280 to process your refund as quickly as possible. You cannot file an amended return to disclaim your spouse's debt after you have filed your original return.

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the IRS or the other state to resolve your responsibility for the asserted liability.

Line 79 — Estimated tax

Enter the amount of overpayment from line 77 that you want applied to your New York State, New York City, and Yonkers estimated income tax for 2012. The total of lines 78 and 79 should equal the amount on line 77.

Line 80 — Amount you owe

Enter on line 80 the amount of tax you owe **plus any estimated income tax penalty** you owe (see line 81 instructions).

If you choose to pay by electronic funds withdrawal, mark an ***X*** in the box and enter your account information on line 82.

To avoid other penalties and interest, pay any tax you owe by April 17, 2012.

For additional information on penalties and interest, visit our Web site.

Line 81 — Estimated tax penalty

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

1) Locate the amount of your 2010 New York AGI as shown on your 2010 return;
2) Locate the amount of your 2010 New York income tax; then
3) Calculate the amount of your 2011 prepayments (the amount of withholding and estimated tax payments you have already made for 2011).

In general, you are not subject to a penalty if your 2011 prepayments equal at least 100% of your 2010 income tax.

However:

- If your 2010 New York AGI was more than $150,000 (or $75,000 if you are married filing separately) and you are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2010 income tax based on a 12 month return;
- You may owe a penalty if line 80 is $300 or more and represents more than 10% of the income tax shown on your 2011 return; and
- You may owe a penalty if you underpaid your estimated income tax liability for any payment period.

For more information, see Form IT-2105.9, *Underpayment of Estimated Income Tax by Individuals and Fiduciaries.*

If you owe an estimated income tax penalty, enter the penalty amount on line 81. Also add the same amount to any tax due and enter the total on line 80. It is possible for you to owe an estimated income tax penalty **and also** be due a refund. In that case, subtract the estimated income tax penalty amount from the overpayment and enter the net result on line 77. **Do not include any other penalty or interest amounts on line 77.** Be sure to attach Form IT-2105.9 to your return.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account.

⚠ This payment option is not available if the funds for your payment would come from an account outside the U.S. (see *Note* on page 39).

File now/Pay later! You must specify a future payment date up to and including April 17, 2012. If you file before April 17, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 82 instructions.

By check or money order

If you owe more than one dollar, include full payment with your return. Make check or money order payable to ***New York State Income Tax*** and write your social security number and ***2011 Income Tax*** on it. **Do not send cash**.

Fee for payments returned by banks

The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

By credit card

You can use your American Express Cards®, Discover®/Novus®, MasterCard®, or Visa® to pay the amount you owe on your New York State income tax return. You can pay your income taxes due with your return by credit card through the Internet. The credit card service provider **will charge** you a convenience fee to cover the cost of this service, and you will be told the amount before you confirm the credit card payment. **Please note** that the convenience fee, terms, and conditions may vary between the credit card service providers.

You can make your payment by credit card regardless of how you file your income tax return. For returns filed before the due date, you can make credit card payments any time up to the due date. For returns filed on or after the due date, you should make your credit card payment at the same time you file your return. Credit cards cannot be used to pay any tax due on an amended return.

For additional information on the credit card payment program and the credit card service providers available for your use, go to our Web site.

Follow the simple instructions to enter personal identifying information, the credit card number and expiration date, and the amount of the payment (**line 80 of Form IT-201**). Have a copy of your completed New York State income tax return available. You will be told the amount of the convenience fee that the credit card service provider will charge you to cover the cost of this service. At this point you may elect to accept or cancel the credit card transaction.

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

Unable to pay?

To avoid interest and penalty charges, you must file and pay the amount due by April 17, 2012.

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

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

Line 82 — Account information

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S., **stop.** Do not complete lines 82a, 82b, or 82c (see *Note* below). **All others,** supply the information requested for lines 82a, 82b, and 82c.

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

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

Enter your bank's 9-digit routing number on line 82a. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is *090090099*.

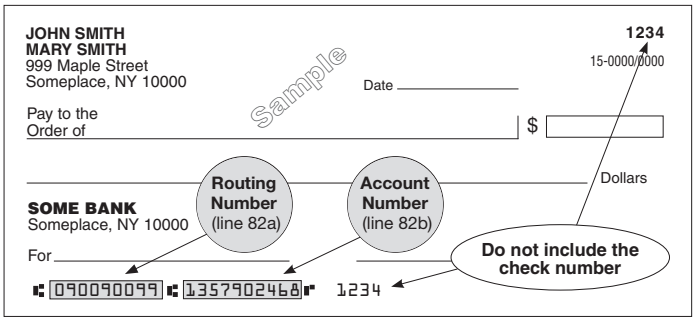
If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 82a.

Enter your account number on line 82b. The number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

On line 82c, mark an ***X*** in the box for the type of account, checking or savings.

- If you mark *Checking*, enter the account number shown on your checks. (On the sample check below, the account number is *1357902468*. **Do not** include the check number.)
- If you mark *Savings*, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

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



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

Refund — Direct deposit

Generally, the Tax Department will **not** notify you that your refund has been deposited. However, if the amount we deposit is different from the amount of refund you claimed, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited.

Contact your bank if you need to verify routing and account numbers or confirm that it will accept your deposit. If we cannot make the direct deposit for any reason, we will send your refund to the mailing address on your return.

Owe — Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account. Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, which may include penalty and interest.

Contact your bank if you need to verify routing and account numbers or confirm that it will process the withdrawal.

⚠ If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

Step 10 — Sign and date your return

Third-party designee

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your tax return with the New York State Tax Department?

If ***No***, mark an ***X*** in the *No* box.

If ***Yes***, mark an ***X*** in the *Yes* box. Print the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

If you mark the *Yes* box, you (and your spouse, if filing a joint return) are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); **and**
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and return preparation. We will not send notices to the designee.

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file a power of attorney. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file a power of attorney.

The authorization will end automatically one year after the later of the return due date (including any extension) or the date you filed your tax return.

Paid preparer's signature

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

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Your signature(s)

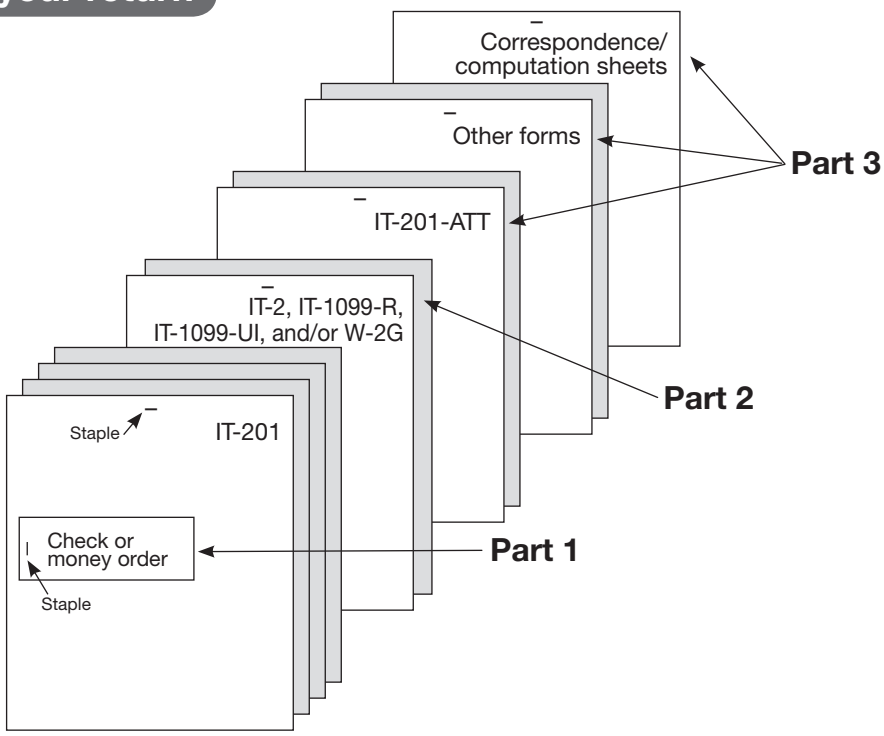
In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, also enter your spouse's occupation. Both spouses must sign a joint return; **we cannot process unsigned returns**. Keep your signature(s) within the space(s) provided.

If the return is for someone who died and there is no surviving spouse to sign it, print or type the name and address of the person signing it below the signature. For additional information about deceased taxpayers, see page 44.

Daytime phone number

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

Step 11 — Finish your return



Take a moment to go over your return to avoid errors that may delay your refund. Finish your return as shown below in Parts 1 through 5.

Part 1

Staple payments, if any, to page 1 of your Form IT-201 where indicated.

Part 2

Staple Form(s) IT-2 (and IT-1099-R, IT-1099-UI, and federal W-2G if applicable) to page 4 of your Form IT-201.

Part 3

Staple any other forms, including Form IT-201-ATT, and any correspondence and computation sheets of paper behind your Form(s) IT-2, IT-1099-R, IT-1099-UI, and/or W-2G face up.

Part 4

Make a copy of your return and any other attached forms or papers for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.

Part 5

Note: We no longer provide a preaddressed return envelope.

You must include the following on **your** envelope:

- Your return address
- Enough postage (some returns require additional postage)
- The appropriate mailing address:
  - If enclosing a payment (check or money order), mail your return to:

    STATE PROCESSING CENTER
    PO BOX 15555
    ALBANY NY 12212-5555

  - If not enclosing a payment, mail your return to:

    STATE PROCESSING CENTER
    PO BOX 61000
    ALBANY NY 12261-0001

Mail your **original** signed return by April 17, 2012.

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 46 for the address and additional information.

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Instructions for Form IT-201-ATT, *Other Tax Credits and Taxes*

Purpose of Form IT-201-ATT

You must complete Form IT-201-ATT and attach it to your Form IT-201 if:

- you are claiming other New York State, New York City, or Yonkers credits that are not entered directly on Form IT-201; or
- you are subject to other New York State or New York City taxes.

Instructions

Enter your name and social security number as they are listed on your Form IT-201. If you are filing a joint return, enter both names and the social security number of the taxpayer listed first on your Form IT-201.

Complete the appropriate form for each credit you are claiming (see the credit charts on pages 6 through 9 for a listing of credits) or to compute other taxes you may have to pay. Follow the form's instructions for how to enter the **money amount(s)** and **code number(s)** on Form IT-201-ATT. **You must attach all applicable credit forms, including Form IT-500, *Income Tax Credit Deferral,* and tax computations to Form IT-201.**

See the specific instructions for lines 1, 6, 9, and 22 below.

Line 1

If you receive an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for New York State income taxes paid by the trust. Attach a copy of the computation of your New York State accumulation distribution credit provided to you by the trust and enter the amount of the credit on line 1.

Line 6 — Special instructions for residential fuel oil storage tank credit carryover and solar and wind energy credit carryover

Residential fuel oil storage tank credit carryover

There is no form for computing the residential fuel oil storage tank credit carryover. If you are using any unused credit from last year, you must attach a schedule showing how you computed the amount being used. Enter the amount and code ***054*** on a line between lines 6a-6n.

Solar and wind energy credit carryover

There is no form for computing the solar and wind energy credit carryover. If you are using any unused credit from last year, you must attach a schedule showing how you computed the amount being used. Enter the amount and code ***052*** on a line between lines 6a-6n.

Line 9

Compute your NYC accumulation distribution credit using the worksheet below. If you received an accumulation distribution as a beneficiary of a trust, you may be allowed a credit for NYC income taxes paid by the trust. Attach a copy of the computation of your NYC accumulation distribution credit provided to you by the trust.

NYC accumulation distribution credit worksheet

1. Enter the amount from Form IT-201, line 49 ..... 1. _____
2. Enter the amount from Form IT-201-ATT, line 33 ..... 2. _____
3. Add lines 1 and 2 ..... 3. _____
4. Enter New York City accumulation distribution credit ..... 4. _____
5. Enter the smaller of line 3 or line 4 here and on Form IT-201-ATT, line 9. This is your allowable New York City accumulation distribution credit ..... 5. [ ]

Line 22

If the amount on Form IT-201, line 40, is **equal to or less than** the amount on Form IT-201, line 39, enter the amount from Form IT-201, line 43, on line 22.

If the amount on Form IT-201, line 40, is **more than** the amount on Form IT-201, line 39, complete the **Line 22 worksheet** below.

Line 22 worksheet

1. Enter the amount from Form IT-201, line 39 ..... 1. _____
2. Enter the amount from Form IT-201, line 41 ..... 2. _____
3. Enter the amount from Form IT-201, line 42 ..... 3. _____
4. Add lines 1, 2 and 3, and enter the total here and on line 22 ..... 4. [ ]

Additional information

Definitions used to determine resident, nonresident, or part-year resident

You may have to pay income tax as a New York State resident even if you are not considered a resident for other purposes. For income tax purposes, your resident status depends on where you were domiciled and where you maintained a permanent place of abode during the taxable year.

Domicile

In general, your *domicile* is the place you intend to have as your permanent home. Your domicile is, in effect, where your permanent home is located. It is the place you intend to return to after being away (as on vacation abroad, business assignment, educational leave, or military assignment).

You can have only one domicile. Your New York domicile does not change until you can demonstrate that you have abandoned your New York domicile and established a new permanent domicile outside New York State.

A change of domicile must be *clear and convincing.* Easily controlled factors such as where you vote, where your driver's license and registration are issued, or where your will is located are **not** primary factors in establishing domicile. To determine whether you have, in fact, changed your domicile, you should compare (1) the size, value, and nature of use of your first residence to the size, value, and nature of use of your newly acquired residence; (2) your employment and/or business connections in both locations; (3) the amount of time spent in both locations; (4) the physical location of items that have significant sentimental value to you in both locations; and (5) your close family ties in both locations. A change of domicile is *clear and convincing* only when your primary ties are clearly **greater** in the new location. When weighing your primary ties, keep in mind that some may weigh more heavily than others, depending upon your overall lifestyle. If required by the Tax Department, it is the taxpayer's responsibility to produce documentation showing the necessary intention to effect a change of domicile.

If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change. For example, Mr. Green of ABC Electronics in Newburgh, New York, was temporarily assigned to the Atlanta, Georgia branch office for two years. After his stay in Atlanta, he returned to his job in New York. His domicile did not change during his stay in Georgia; it remained New York State.

If your domicile is in New York State and you go to a foreign country because of a business assignment by your employer, or for study, research or any other purpose, your domicile does not change unless you show that you definitely do not intend to return to New York.

Permanent place of abode

In general, a permanent place of abode is a residence (a building or structure where a person can live) that you permanently maintain, whether you own it or not, that is suitable for year-round use. A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit our Web site.

However, a residence maintained by a full-time student enrolled at an institution of higher education in an undergraduate degree program leading to a baccalaureate degree and occupied by the student while attending the institution is not a permanent place of abode with respect to that student. For additional information, see TSB-M-09(15)I, *Amendment to the Definition of Permanent Place of Abode in the Personal Income Tax Regulations Relating to Certain Undergraduate Students*.

Note: Special rules apply to military personnel and their spouses; see Publication 361, *New York State Income Tax Information For Military Personnel and Veterans*.

Resident

You are a New York State resident for income tax purposes if:

- Your domicile is not New York State but you maintain a permanent place of abode in New York State for more than 11 months of the year and spend **184 days or more** (a part of a day is a day for this purpose) in New York State during the taxable year.

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

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

Group A

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

Group B

1) You were in a foreign country for at least 450 days (a part of a day is a day for this purpose) during any period of 548 consecutive days; and
2) You, your spouse (unless legally separated) and minor children spent **90 days or less** (a part of a day is a day for this purpose) in New York State during this 548-day period; and
3) During the nonresident portion of the taxable year in which the 548-day period begins, and during the nonresident portion of the taxable year in which the 548-day period ends, you were present in New York State for no more

Additional information *(continued)*

than the number of days which bears the same ratio to 90 as the number of days in such portion of the taxable year bears to 548. The following formula illustrates this condition:

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

Nonresident

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

Part-year resident

You are a New York State part-year resident if you meet the definition of resident or nonresident for only part of the year.

New York City and Yonkers

For the definition of a **New York City** or **Yonkers** resident, nonresident, and part-year resident, see the definitions of a New York State resident, nonresident, and part-year resident beginning on page 43, and substitute *New York City* or *Yonkers* in place of *New York State.*

For more information on nonresidents and part-year residents, see the instructions for Form IT-203.

Special accruals

As a full-year New York State resident for 2011, or if you are a full-year New York City resident or New York City part-year resident for 2011, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2011.

Full-year New York State residents

You are subject to the special accrual rules **only** if you have accrued income for 2011 (see below), **and**

- you were a nonresident of New York State on December 31, 2010; or
- you will be a New York State nonresident on January 1, 2012.

You have accrued income for 2011 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2011, but you are reporting that income for federal income tax purposes in tax year 2011; or
- you have an item of income that was fixed and determinable in tax year 2011, but you will be reporting that income for federal income tax purposes in a tax year after 2011.

Full-year and part-year New York City residents

You are subject to the special accrual rules **only** if you have accrued income for 2011 (see below), **and**

- you were a nonresident of New York City on December 31, 2010, but you were a full-year New York City resident for tax year 2011; or
- you were a full-year New York City resident for 2011 but you will be a New York City nonresident on January 1, 2012; or
- you were a New York City part-year resident for tax year 2011.

You have accrued income for 2011 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2011, but you are reporting that income for federal income tax purposes in tax year 2011; or
- you have an item of income that was fixed and determinable in tax year 2011, but you will be reporting that income for federal income tax purposes in a tax year after 2011; or
- you have an item of income that was fixed and determinable in your 2011 New York City resident period, but that income is not reportable for federal income tax purposes in your 2011 New York City resident period; or
- you have an item of non-New York source income* that was fixed and determinable in your 2011 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2011 New York City nonresident period.

Estates and trusts

Estates and trusts are subject to the New York State personal income tax. The fiduciary for an estate or trust must file Form IT-205, *Fiduciary Income Tax Return.* Each beneficiary of an estate or trust must include his or her share of the estate or trust income on Form IT-201. For more information on responsibilities of beneficiaries, see *Beneficiaries (estates and trusts)* on page 16.

Deceased taxpayers

If a taxpayer died after 2010 and before filing a return for 2011, 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. Write ***Filing as surviving spouse*** in the area where you sign the return. If someone else is the personal representative for the deceased spouse, he or she must also sign the return. The person who files the return for the deceased taxpayer should write the deceased taxpayer's date of death in the area indicated near the top of the return.

Partnerships/limited liability partnerships or companies

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

If your partnership has a partner who is a New York State resident, or if the partnership has any income from New York State sources, it must file Form IT-204, *Partnership Return*. If your partnership carried on a business in New York City, it may also have to file New York City's Form NYC-204, *Unincorporated Business Tax Return for Partnerships (including Limited Liability*

* Non-New York source income is income that is **not** attributable to (1) a business, trade, profession, or occupation carried on in **New York State**, or (2) the ownership of any interest in real or tangible personal property in **New York State**.

Additional information *(continued)*

Companies). Since New York State does not administer the New York City unincorporated business tax, do not file your Form NYC-204 with your state return.

Innocent spouse relief

There are three forms of innocent spouse relief: innocent spouse, separation of liability, and equitable relief. You may qualify for relief from full or partial tax liability on a joint return as an *innocent spouse* if: (1) there is an understatement of tax on a joint return because of an omission or error involving income, deduction, credit, or basis; (2) you can show that when you signed the return you did not know and had no reason to know of the understatement; and (3) taking into account all the facts and circumstances, it would be unfair to hold you liable for the understated tax. You may also request a *separation of liability* for any understated tax on a joint return if you and your spouse or former spouse are no longer married, or are legally separated, or have lived apart at all times during the 12-month period prior to the date of filing for relief. If you do not qualify as an innocent spouse or for separation of liability, you may qualify for *equitable relief* if you can show that, taking into account all the facts and circumstances, you should not be held liable for any understatement or underpayment of tax. For more information, see Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)*. You may use Form IT-285 only for innocent spouse relief under the three circumstances stated above. Do **not** file Form IT-285 with your return.

If you want to disclaim your spouse's defaulted governmental education, state university, or city university loan or past-due support or past-due legally enforceable debt owed to a New York State agency or a New York City tax warrant judgment debt because you do not want to apply your part of a joint refund or refundable credit to a debt owed solely by your spouse, use Form IT-280, *Nonobligated Spouse Allocation*. You must complete Form IT-280 and attach it to the back of your original return when filed. (Also see *Disclaiming of spouse's debt* on page 38.

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. However, see subtraction S-18 for information on New York's tax treatment of certain combat pay.

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

Keep a copy of your tax records

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

The Tax Department may ask you to provide copies of these records after you have filed your income tax returns.

You should retain copies of your return for at least seven years after you file your return.

Amending your return

File Form IT-201-X to amend a previously filed New York State income tax return. Use Form IT-203-X if you mistakenly filed Form IT-201, but you were a nonresident or part-year resident. See *Other forms you may have to file* on page 10.

Paid preparer information

For information relating to the Tax Preparer Registration Program, the signing of returns by a paid preparer (anyone you pay to prepare your return), e-file mandate for paid preparers, and other requirements relating to paid preparers, see Publication 58, *Information for Income Tax Return Preparers*.

How to get New York City forms

If you need to get NYC tax forms and instructions or information about NYC business taxes, contact the NYC Department of Finance:

Online - Visit ***www.nyc.gov/finance***

By phone - From any of the five boroughs in New York City, call 311. From outside New York City, call **(212) 639-9675**.

Statute of limitations

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

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Additional information *(continued)*

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* on the back cover of these instructions for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 101 Enterprise Drive, Kingston NY 12401.

New York State Tax Department

Online Services

Create an Online Services account and log in to:

- make payments
- file certain returns
- view and change account information

Access is available 24 hours a day, 7 days a week (except for scheduled maintenance).

www.tax.ny.gov

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, 2011. (If you are a New York City resident, look for your individual county listing.) Enter the school district name and code number at the top of the front of your return in the boxes provided. If you do not know the name of your school district, contact 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 your school district or code number is not correct.

Albany

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

Allegany

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

Bronx

Bronx **068**

Brooklyn (see *Kings*)

Broome

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

Cattaraugus

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

Cayuga

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

Chautauqua

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

Chemung

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

Chenango

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

Clinton

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

Columbia

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

Cortland

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

Delaware

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

Delaware *(continued)*

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

Dutchess

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

Erie

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

Essex – Nassau

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

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

Fulton
Amsterdam **015**
Broadalbin-Perth **065**
Dolgeville **148**
Edinburg **173**
Fonda-Fultonville **197**
Fort Plain **201**
Galway **212**
Gloversville **227**
Johnstown **314**
Mayfield **383**
Northville **454**
Oppenheim-Ephratah **467**
Saint 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**
Iroquois **300**
Le Roy **338**
Medina **387**
Oakfield-Alabama **458**
Pavilion **482**
Pembroke **487**
Royalton-Hartland **548**
Wyoming **714**

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

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

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

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

Kings (Brooklyn)
Brooklyn **071**

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

Livingston
Avon **029**
Caledonia-Mumford **077**
Canaseraga **083**
Dalton-Nunda (Keshequa) **320**

Livingston *(continued)*
Dansville **140**
Geneseo **218**
Honeoye **282**
Honeoye Falls-Lima **283**
Le Roy **338**
Livonia **350**
Mount Morris **413**
Naples **420**
Pavilion **482**
Perry **490**
Wayland-Cohocton **677**
Wheatland-Chili **697**
York **716**

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

Manhattan (see *New York*)

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

Montgomery
Amsterdam **015**
Broadalbin-Perth **065**
Canajoharie **081**
Cherry Valley-Springfield **616**
Cobleskill-Richmondville **120**
Duanesburg **153**

Montgomery *(continued)*
Fonda-Fultonville **197**
Fort Plain **201**
Galway **212**
Johnstown **314**
Owen D. Young (Van Hornesville) **474**
Saint Johnsville **618**
Schalmont **568**
Schoharie **572**
Scotia-Glenville **576**
Sharon Springs **579**

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

* Do not use a high school district (CHS) in Bellmore-Merrick, Sewanhaka, or Valley Stream. Use the code number for the elementary school district where you live.

New York (Manhattan)

Manhattan **369**

New York City (see individual counties)

Niagara

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

Oneida

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

Onondaga

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

Ontario

Bloomfield **157**
Canandaigua **082**
Geneva **219**
Honeoye **282**
Honeoye Falls-Lima **283**
Livonia **350**
Lyons **360**
Manchester-Shortsville (Red Jacket) **527**
Marcus Whitman **374**
Naples **420**
Newark **431**
Palmyra-Macedon **478**
Penn Yan **489**
Phelps-Clifton Springs (Midlakes) **493**
Pittsford **500**
Victor **659**
Wayland-Cohocton **677**

Orange

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

Orleans

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

Oswego

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

Otsego

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

Putnam

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

Queens

Queens **519**

Rensselaer

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

Richmond (Staten Island)

Staten Island **622**

Rockland

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

Saratoga

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

Schenectady

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

Schoharie

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

Schuyler

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

Seneca

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

Staten Island (see *Richmond*)

Steuben – Yates

Steuben

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

St. Lawrence

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

Suffolk

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

Suffolk *(continued)*

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

Sullivan

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

Tioga

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

Tompkins

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

Tompkins *(continued)*

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

Ulster

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

Warren

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

Washington

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

Wayne

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

Wayne *(continued)*

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

Westchester

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

Wyoming

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

Yates

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

2011 New York State Tax Table

$0 - $5,999

If your New York adjusted gross income, Form IT-201, line 33 is more than $100,000, you cannot use these tables. See *Tax computation - New York AGI of more than $100,000* beginning on page 60 to compute your tax. Failure to follow these instructions may result in your having to pay interest and penalty if the income tax you report on your return is less than the correct amount.

In this tax table, the *taxable income* column is the amount from Form IT-201, line 38.

Example: *Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 is $38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for* **Married filing jointly** *and read down the column. The amount shown where the income line and filing status column meet is $1,844. This is the tax amount they must write on line 39 of Form IT-201.*

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York State tax is:		
38,200	38,250	2,221	1,841	2,055
38,250	38,300	2,225	1,844	2,059
38,300	38,350	2,228	1,847	2,062
38,350	38,400	2,232	1,850	2,066

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

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

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

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

$6,000 – $14,999

2011 New York State Tax Table

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
6,000		**Your New York State tax is:**		
6,000	6,050	241	241	241
6,050	6,100	243	243	243
6,100	6,150	245	245	245
6,150	6,200	247	247	247
6,200	6,250	249	249	249
6,250	6,300	251	251	251
6,300	6,350	253	253	253
6,350	6,400	255	255	255
6,400	6,450	257	257	257
6,450	6,500	259	259	259
6,500	6,550	261	261	261
6,550	6,600	263	263	263
6,600	6,650	265	265	265
6,650	6,700	267	267	267
6,700	6,750	269	269	269
6,750	6,800	271	271	271
6,800	6,850	273	273	273
6,850	6,900	275	275	275
6,900	6,950	277	277	277
6,950	7,000	279	279	279
7,000		**Your New York State tax is:**		
7,000	7,050	281	281	281
7,050	7,100	283	283	283
7,100	7,150	285	285	285
7,150	7,200	287	287	287
7,200	7,250	289	289	289
7,250	7,300	291	291	291
7,300	7,350	293	293	293
7,350	7,400	295	295	295
7,400	7,450	297	297	297
7,450	7,500	299	299	299
7,500	7,550	301	301	301
7,550	7,600	303	303	303
7,600	7,650	305	305	305
7,650	7,700	307	307	307
7,700	7,750	309	309	309
7,750	7,800	311	311	311
7,800	7,850	313	313	313
7,850	7,900	315	315	315
7,900	7,950	317	317	317
7,950	8,000	319	319	319
8,000		**Your New York State tax is:**		
8,000	8,050	321	321	321
8,050	8,100	323	323	323
8,100	8,150	326	325	325
8,150	8,200	328	327	327
8,200	8,250	330	329	329
8,250	8,300	332	331	331
8,300	8,350	335	333	333
8,350	8,400	337	335	335
8,400	8,450	339	337	337
8,450	8,500	341	339	339
8,500	8,550	344	341	341
8,550	8,600	346	343	343
8,600	8,650	348	345	345
8,650	8,700	350	347	347
8,700	8,750	353	349	349
8,750	8,800	355	351	351
8,800	8,850	357	353	353
8,850	8,900	359	355	355
8,900	8,950	362	357	357
8,950	9,000	364	359	359

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
9,000		**Your New York State tax is:**		
9,000	9,050	366	361	361
9,050	9,100	368	363	363
9,100	9,150	371	365	365
9,150	9,200	373	367	367
9,200	9,250	375	369	369
9,250	9,300	377	371	371
9,300	9,350	380	373	373
9,350	9,400	382	375	375
9,400	9,450	384	377	377
9,450	9,500	386	379	379
9,500	9,550	389	381	381
9,550	9,600	391	383	383
9,600	9,650	393	385	385
9,650	9,700	395	387	387
9,700	9,750	398	389	389
9,750	9,800	400	391	391
9,800	9,850	402	393	393
9,850	9,900	404	395	395
9,900	9,950	407	397	397
9,950	10,000	409	399	399
10,000		**Your New York State tax is:**		
10,000	10,050	411	401	401
10,050	10,100	413	403	403
10,100	10,150	416	405	405
10,150	10,200	418	407	407
10,200	10,250	420	409	409
10,250	10,300	422	411	411
10,300	10,350	425	413	413
10,350	10,400	427	415	415
10,400	10,450	429	417	417
10,450	10,500	431	419	419
10,500	10,550	434	421	421
10,550	10,600	436	423	423
10,600	10,650	438	425	425
10,650	10,700	440	427	427
10,700	10,750	443	429	429
10,750	10,800	445	431	431
10,800	10,850	447	433	433
10,850	10,900	449	435	435
10,900	10,950	452	437	437
10,950	11,000	454	439	439
11,000		**Your New York State tax is:**		
11,000	11,050	456	441	441
11,050	11,100	459	443	443
11,100	11,150	462	445	446
11,150	11,200	464	447	448
11,200	11,250	467	449	450
11,250	11,300	469	451	452
11,300	11,350	472	453	455
11,350	11,400	475	455	457
11,400	11,450	477	457	459
11,450	11,500	480	459	461
11,500	11,550	483	461	464
11,550	11,600	485	463	466
11,600	11,650	488	465	468
11,650	11,700	490	467	470
11,700	11,750	493	469	473
11,750	11,800	496	471	475
11,800	11,850	498	473	477
11,850	11,900	501	475	479
11,900	11,950	504	477	482
11,950	12,000	506	479	484

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
12,000		**Your New York State tax is:**		
12,000	12,050	509	481	486
12,050	12,100	511	483	488
12,100	12,150	514	485	491
12,150	12,200	517	487	493
12,200	12,250	519	489	495
12,250	12,300	522	491	497
12,300	12,350	525	493	500
12,350	12,400	527	495	502
12,400	12,450	530	497	504
12,450	12,500	532	499	506
12,500	12,550	535	501	509
12,550	12,600	538	503	511
12,600	12,650	540	505	513
12,650	12,700	543	507	515
12,700	12,750	546	509	518
12,750	12,800	548	511	520
12,800	12,850	551	513	522
12,850	12,900	553	515	524
12,900	12,950	556	517	527
12,950	13,000	559	519	529
13,000		**Your New York State tax is:**		
13,000	13,050	561	521	531
13,050	13,100	564	523	533
13,100	13,150	567	525	536
13,150	13,200	570	527	538
13,200	13,250	573	529	540
13,250	13,300	576	531	542
13,300	13,350	579	533	545
13,350	13,400	582	535	547
13,400	13,450	585	537	549
13,450	13,500	588	539	551
13,500	13,550	591	541	554
13,550	13,600	594	543	556
13,600	13,650	597	545	558
13,650	13,700	600	547	560
13,700	13,750	603	549	563
13,750	13,800	606	551	565
13,800	13,850	609	553	567
13,850	13,900	612	555	569
13,900	13,950	615	557	572
13,950	14,000	618	559	574
14,000		**Your New York State tax is:**		
14,000	14,050	620	561	576
14,050	14,100	623	563	578
14,100	14,150	626	565	581
14,150	14,200	629	567	583
14,200	14,250	632	569	585
14,250	14,300	635	571	587
14,300	14,350	638	573	590
14,350	14,400	641	575	592
14,400	14,450	644	577	594
14,450	14,500	647	579	596
14,500	14,550	650	581	599
14,550	14,600	653	583	601
14,600	14,650	656	585	603
14,650	14,700	659	587	605
14,700	14,750	662	589	608
14,750	14,800	665	591	610
14,800	14,850	668	593	612
14,850	14,900	671	595	614
14,900	14,950	674	597	617
14,950	15,000	677	599	619

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

2011 New York State Tax Table

$15,000 – $23,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
15,000		**Your New York State tax is:**		
15,000	15,050	679	601	621
15,050	15,100	682	603	624
15,100	15,150	685	605	627
15,150	15,200	688	607	629
15,200	15,250	691	609	632
15,250	15,300	694	611	634
15,300	15,350	697	613	637
15,350	15,400	700	615	640
15,400	15,450	703	617	642
15,450	15,500	706	619	645
15,500	15,550	709	621	648
15,550	15,600	712	623	650
15,600	15,650	715	625	653
15,650	15,700	718	627	655
15,700	15,750	721	629	658
15,750	15,800	724	631	661
15,800	15,850	727	633	663
15,850	15,900	730	635	666
15,900	15,950	733	637	669
15,950	16,000	736	639	671
16,000		**Your New York State tax is:**		
16,000	16,050	738	641	674
16,050	16,100	741	643	676
16,100	16,150	744	646	679
16,150	16,200	747	648	682
16,200	16,250	750	650	684
16,250	16,300	753	652	687
16,300	16,350	756	655	690
16,350	16,400	759	657	692
16,400	16,450	762	659	695
16,450	16,500	765	661	697
16,500	16,550	768	664	700
16,550	16,600	771	666	703
16,600	16,650	774	668	705
16,650	16,700	777	670	708
16,700	16,750	780	673	711
16,750	16,800	783	675	713
16,800	16,850	786	677	716
16,850	16,900	789	679	718
16,900	16,950	792	682	721
16,950	17,000	795	684	724
17,000		**Your New York State tax is:**		
17,000	17,050	797	686	726
17,050	17,100	800	688	729
17,100	17,150	803	691	732
17,150	17,200	806	693	735
17,200	17,250	809	695	738
17,250	17,300	812	697	741
17,300	17,350	815	700	744
17,350	17,400	818	702	747
17,400	17,450	821	704	750
17,450	17,500	824	706	753
17,500	17,550	827	709	756
17,550	17,600	830	711	759
17,600	17,650	833	713	762
17,650	17,700	836	715	765
17,700	17,750	839	718	768
17,750	17,800	842	720	771
17,800	17,850	845	722	774
17,850	17,900	848	724	777
17,900	17,950	851	727	780
17,950	18,000	854	729	783

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
18,000		**Your New York State tax is:**		
18,000	18,050	856	731	785
18,050	18,100	859	733	788
18,100	18,150	862	736	791
18,150	18,200	865	738	794
18,200	18,250	868	740	797
18,250	18,300	871	742	800
18,300	18,350	874	745	803
18,350	18,400	877	747	806
18,400	18,450	880	749	809
18,450	18,500	883	751	812
18,500	18,550	886	754	815
18,550	18,600	889	756	818
18,600	18,650	892	758	821
18,650	18,700	895	760	824
18,700	18,750	898	763	827
18,750	18,800	901	765	830
18,800	18,850	904	767	833
18,850	18,900	907	769	836
18,900	18,950	910	772	839
18,950	19,000	913	774	842
19,000		**Your New York State tax is:**		
19,000	19,050	915	776	844
19,050	19,100	918	778	847
19,100	19,150	921	781	850
19,150	19,200	924	783	853
19,200	19,250	927	785	856
19,250	19,300	930	787	859
19,300	19,350	933	790	862
19,350	19,400	936	792	865
19,400	19,450	939	794	868
19,450	19,500	942	796	871
19,500	19,550	945	799	874
19,550	19,600	948	801	877
19,600	19,650	951	803	880
19,650	19,700	954	805	883
19,700	19,750	957	808	886
19,750	19,800	960	810	889
19,800	19,850	963	812	892
19,850	19,900	966	814	895
19,900	19,950	969	817	898
19,950	20,000	972	819	901
20,000		**Your New York State tax is:**		
20,000	20,050	975	821	903
20,050	20,100	978	823	906
20,100	20,150	982	826	909
20,150	20,200	985	828	912
20,200	20,250	988	830	915
20,250	20,300	992	832	918
20,300	20,350	995	835	921
20,350	20,400	999	837	924
20,400	20,450	1,002	839	927
20,450	20,500	1,006	841	930
20,500	20,550	1,009	844	933
20,550	20,600	1,012	846	936
20,600	20,650	1,016	848	939
20,650	20,700	1,019	850	942
20,700	20,750	1,023	853	945
20,750	20,800	1,026	855	948
20,800	20,850	1,030	857	951
20,850	20,900	1,033	859	954
20,900	20,950	1,036	862	957
20,950	21,000	1,040	864	960

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
21,000		**Your New York State tax is:**		
21,000	21,050	1,043	866	962
21,050	21,100	1,047	868	965
21,100	21,150	1,050	871	968
21,150	21,200	1,053	873	971
21,200	21,250	1,057	875	974
21,250	21,300	1,060	877	977
21,300	21,350	1,064	880	980
21,350	21,400	1,067	882	983
21,400	21,450	1,071	884	986
21,450	21,500	1,074	886	989
21,500	21,550	1,077	889	992
21,550	21,600	1,081	891	995
21,600	21,650	1,084	893	998
21,650	21,700	1,088	895	1,001
21,700	21,750	1,091	898	1,004
21,750	21,800	1,095	900	1,007
21,800	21,850	1,098	902	1,010
21,850	21,900	1,101	904	1,013
21,900	21,950	1,105	907	1,016
21,950	22,000	1,108	909	1,019
22,000		**Your New York State tax is:**		
22,000	22,050	1,112	911	1,021
22,050	22,100	1,115	914	1,024
22,100	22,150	1,119	917	1,027
22,150	22,200	1,122	919	1,030
22,200	22,250	1,125	922	1,033
22,250	22,300	1,129	924	1,036
22,300	22,350	1,132	927	1,039
22,350	22,400	1,136	930	1,042
22,400	22,450	1,139	932	1,045
22,450	22,500	1,143	935	1,048
22,500	22,550	1,146	938	1,051
22,550	22,600	1,149	940	1,054
22,600	22,650	1,153	943	1,057
22,650	22,700	1,156	945	1,060
22,700	22,750	1,160	948	1,063
22,750	22,800	1,163	951	1,066
22,800	22,850	1,167	953	1,069
22,850	22,900	1,170	956	1,072
22,900	22,950	1,173	959	1,075
22,950	23,000	1,177	961	1,078
23,000		**Your New York State tax is:**		
23,000	23,050	1,180	964	1,080
23,050	23,100	1,184	966	1,083
23,100	23,150	1,187	969	1,086
23,150	23,200	1,190	972	1,089
23,200	23,250	1,194	974	1,092
23,250	23,300	1,197	977	1,095
23,300	23,350	1,201	980	1,098
23,350	23,400	1,204	982	1,101
23,400	23,450	1,208	985	1,104
23,450	23,500	1,211	987	1,107
23,500	23,550	1,214	990	1,110
23,550	23,600	1,218	993	1,113
23,600	23,650	1,221	995	1,116
23,650	23,700	1,225	998	1,119
23,700	23,750	1,228	1,001	1,122
23,750	23,800	1,232	1,003	1,125
23,800	23,850	1,235	1,006	1,128
23,850	23,900	1,238	1,008	1,131
23,900	23,950	1,242	1,011	1,134
23,950	24,000	1,245	1,014	1,137

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

$24,000 – $32,999

2011 New York State Tax Table

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
24,000		**Your New York State tax is:**			**27,000**		**Your New York State tax is:**			**30,000**		**Your New York State tax is:**		
24,000	24,050	1,249	1,016	1,139	27,000	27,050	1,454	1,180	1,316	30,000	30,050	1,660	1,357	1,494
24,050	24,100	1,252	1,019	1,142	27,050	27,100	1,458	1,183	1,319	30,050	30,100	1,663	1,360	1,497
24,100	24,150	1,256	1,022	1,145	27,100	27,150	1,461	1,186	1,322	30,100	30,150	1,667	1,363	1,501
24,150	24,200	1,259	1,024	1,148	27,150	27,200	1,464	1,189	1,325	30,150	30,200	1,670	1,366	1,504
24,200	24,250	1,262	1,027	1,151	27,200	27,250	1,468	1,192	1,328	30,200	30,250	1,673	1,369	1,507
24,250	24,300	1,266	1,029	1,154	27,250	27,300	1,471	1,195	1,331	30,250	30,300	1,677	1,372	1,511
24,300	24,350	1,269	1,032	1,157	27,300	27,350	1,475	1,198	1,334	30,300	30,350	1,680	1,375	1,514
24,350	24,400	1,273	1,035	1,160	27,350	27,400	1,478	1,201	1,337	30,350	30,400	1,684	1,378	1,518
24,400	24,450	1,276	1,037	1,163	27,400	27,450	1,482	1,204	1,340	30,400	30,450	1,687	1,381	1,521
24,450	24,500	1,280	1,040	1,166	27,450	27,500	1,485	1,207	1,343	30,450	30,500	1,691	1,384	1,525
24,500	24,550	1,283	1,043	1,169	27,500	27,550	1,488	1,210	1,346	30,500	30,550	1,694	1,387	1,528
24,550	24,600	1,286	1,045	1,172	27,550	27,600	1,492	1,213	1,349	30,550	30,600	1,697	1,390	1,531
24,600	24,650	1,290	1,048	1,175	27,600	27,650	1,495	1,216	1,352	30,600	30,650	1,701	1,393	1,535
24,650	24,700	1,293	1,050	1,178	27,650	27,700	1,499	1,219	1,355	30,650	30,700	1,704	1,396	1,538
24,700	24,750	1,297	1,053	1,181	27,700	27,750	1,502	1,222	1,358	30,700	30,750	1,708	1,399	1,542
24,750	24,800	1,300	1,056	1,184	27,750	27,800	1,506	1,225	1,361	30,750	30,800	1,711	1,402	1,545
24,800	24,850	1,304	1,058	1,187	27,800	27,850	1,509	1,228	1,364	30,800	30,850	1,715	1,405	1,549
24,850	24,900	1,307	1,061	1,190	27,850	27,900	1,512	1,231	1,367	30,850	30,900	1,718	1,408	1,552
24,900	24,950	1,310	1,064	1,193	27,900	27,950	1,516	1,234	1,370	30,900	30,950	1,721	1,411	1,555
24,950	25,000	1,314	1,066	1,196	27,950	28,000	1,519	1,237	1,373	30,950	31,000	1,725	1,414	1,559
25,000		**Your New York State tax is:**			**28,000**		**Your New York State tax is:**			**31,000**		**Your New York State tax is:**		
25,000	25,050	1,317	1,069	1,198	28,000	28,050	1,523	1,239	1,375	31,000	31,050	1,728	1,416	1,562
25,050	25,100	1,321	1,071	1,201	28,050	28,100	1,526	1,242	1,378	31,050	31,100	1,732	1,419	1,566
25,100	25,150	1,324	1,074	1,204	28,100	28,150	1,530	1,245	1,381	31,100	31,150	1,735	1,422	1,569
25,150	25,200	1,327	1,077	1,207	28,150	28,200	1,533	1,248	1,384	31,150	31,200	1,738	1,425	1,572
25,200	25,250	1,331	1,079	1,210	28,200	28,250	1,536	1,251	1,387	31,200	31,250	1,742	1,428	1,576
25,250	25,300	1,334	1,082	1,213	28,250	28,300	1,540	1,254	1,390	31,250	31,300	1,745	1,431	1,579
25,300	25,350	1,338	1,085	1,216	28,300	28,350	1,543	1,257	1,393	31,300	31,350	1,749	1,434	1,583
25,350	25,400	1,341	1,087	1,219	28,350	28,400	1,547	1,260	1,396	31,350	31,400	1,752	1,437	1,586
25,400	25,450	1,345	1,090	1,222	28,400	28,450	1,550	1,263	1,399	31,400	31,450	1,756	1,440	1,590
25,450	25,500	1,348	1,092	1,225	28,450	28,500	1,554	1,266	1,402	31,450	31,500	1,759	1,443	1,593
25,500	25,550	1,351	1,095	1,228	28,500	28,550	1,557	1,269	1,405	31,500	31,550	1,762	1,446	1,596
25,550	25,600	1,355	1,098	1,231	28,550	28,600	1,560	1,272	1,408	31,550	31,600	1,766	1,449	1,600
25,600	25,650	1,358	1,100	1,234	28,600	28,650	1,564	1,275	1,411	31,600	31,650	1,769	1,452	1,603
25,650	25,700	1,362	1,103	1,237	28,650	28,700	1,567	1,278	1,414	31,650	31,700	1,773	1,455	1,607
25,700	25,750	1,365	1,106	1,240	28,700	28,750	1,571	1,281	1,417	31,700	31,750	1,776	1,458	1,610
25,750	25,800	1,369	1,108	1,243	28,750	28,800	1,574	1,284	1,420	31,750	31,800	1,780	1,461	1,614
25,800	25,850	1,372	1,111	1,246	28,800	28,850	1,578	1,287	1,423	31,800	31,850	1,783	1,464	1,617
25,850	25,900	1,375	1,113	1,249	28,850	28,900	1,581	1,290	1,426	31,850	31,900	1,786	1,467	1,620
25,900	25,950	1,379	1,116	1,252	28,900	28,950	1,584	1,293	1,429	31,900	31,950	1,790	1,470	1,624
25,950	26,000	1,382	1,119	1,255	28,950	29,000	1,588	1,296	1,432	31,950	32,000	1,793	1,473	1,627
26,000		**Your New York State tax is:**			**29,000**		**Your New York State tax is:**			**32,000**		**Your New York State tax is:**		
26,000	26,050	1,386	1,121	1,257	29,000	29,050	1,591	1,298	1,434	32,000	32,050	1,797	1,475	1,631
26,050	26,100	1,389	1,124	1,260	29,050	29,100	1,595	1,301	1,437	32,050	32,100	1,800	1,478	1,634
26,100	26,150	1,393	1,127	1,263	29,100	29,150	1,598	1,304	1,440	32,100	32,150	1,804	1,481	1,638
26,150	26,200	1,396	1,130	1,266	29,150	29,200	1,601	1,307	1,443	32,150	32,200	1,807	1,484	1,641
26,200	26,250	1,399	1,133	1,269	29,200	29,250	1,605	1,310	1,446	32,200	32,250	1,810	1,487	1,644
26,250	26,300	1,403	1,136	1,272	29,250	29,300	1,608	1,313	1,449	32,250	32,300	1,814	1,490	1,648
26,300	26,350	1,406	1,139	1,275	29,300	29,350	1,612	1,316	1,452	32,300	32,350	1,817	1,493	1,651
26,350	26,400	1,410	1,142	1,278	29,350	29,400	1,615	1,319	1,455	32,350	32,400	1,821	1,496	1,655
26,400	26,450	1,413	1,145	1,281	29,400	29,450	1,619	1,322	1,458	32,400	32,450	1,824	1,499	1,658
26,450	26,500	1,417	1,148	1,284	29,450	29,500	1,622	1,325	1,461	32,450	32,500	1,828	1,502	1,662
26,500	26,550	1,420	1,151	1,287	29,500	29,550	1,625	1,328	1,464	32,500	32,550	1,831	1,505	1,665
26,550	26,600	1,423	1,154	1,290	29,550	29,600	1,629	1,331	1,467	32,550	32,600	1,834	1,508	1,668
26,600	26,650	1,427	1,157	1,293	29,600	29,650	1,632	1,334	1,470	32,600	32,650	1,838	1,511	1,672
26,650	26,700	1,430	1,160	1,296	29,650	29,700	1,636	1,337	1,473	32,650	32,700	1,841	1,514	1,675
26,700	26,750	1,434	1,163	1,299	29,700	29,750	1,639	1,340	1,476	32,700	32,750	1,845	1,517	1,679
26,750	26,800	1,437	1,166	1,302	29,750	29,800	1,643	1,343	1,479	32,750	32,800	1,848	1,520	1,682
26,800	26,850	1,441	1,169	1,305	29,800	29,850	1,646	1,346	1,482	32,800	32,850	1,852	1,523	1,686
26,850	26,900	1,444	1,172	1,308	29,850	29,900	1,649	1,349	1,485	32,850	32,900	1,855	1,526	1,689
26,900	26,950	1,447	1,175	1,311	29,900	29,950	1,653	1,352	1,488	32,900	32,950	1,858	1,529	1,692
26,950	27,000	1,451	1,178	1,314	29,950	30,000	1,656	1,355	1,491	32,950	33,000	1,862	1,532	1,696

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

2011 New York State Tax Table

$33,000 – $41,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
33,000		**Your New York State tax is:**		
33,000	33,050	1,865	1,534	1,699
33,050	33,100	1,869	1,537	1,703
33,100	33,150	1,872	1,540	1,706
33,150	33,200	1,875	1,543	1,709
33,200	33,250	1,879	1,546	1,713
33,250	33,300	1,882	1,549	1,716
33,300	33,350	1,886	1,552	1,720
33,350	33,400	1,889	1,555	1,723
33,400	33,450	1,893	1,558	1,727
33,450	33,500	1,896	1,561	1,730
33,500	33,550	1,899	1,564	1,733
33,550	33,600	1,903	1,567	1,737
33,600	33,650	1,906	1,570	1,740
33,650	33,700	1,910	1,573	1,744
33,700	33,750	1,913	1,576	1,747
33,750	33,800	1,917	1,579	1,751
33,800	33,850	1,920	1,582	1,754
33,850	33,900	1,923	1,585	1,757
33,900	33,950	1,927	1,588	1,761
33,950	34,000	1,930	1,591	1,764
34,000		**Your New York State tax is:**		
34,000	34,050	1,934	1,593	1,768
34,050	34,100	1,937	1,596	1,771
34,100	34,150	1,941	1,599	1,775
34,150	34,200	1,944	1,602	1,778
34,200	34,250	1,947	1,605	1,781
34,250	34,300	1,951	1,608	1,785
34,300	34,350	1,954	1,611	1,788
34,350	34,400	1,958	1,614	1,792
34,400	34,450	1,961	1,617	1,795
34,450	34,500	1,965	1,620	1,799
34,500	34,550	1,968	1,623	1,802
34,550	34,600	1,971	1,626	1,805
34,600	34,650	1,975	1,629	1,809
34,650	34,700	1,978	1,632	1,812
34,700	34,750	1,982	1,635	1,816
34,750	34,800	1,985	1,638	1,819
34,800	34,850	1,989	1,641	1,823
34,850	34,900	1,992	1,644	1,826
34,900	34,950	1,995	1,647	1,829
34,950	35,000	1,999	1,650	1,833
35,000		**Your New York State tax is:**		
35,000	35,050	2,002	1,652	1,836
35,050	35,100	2,006	1,655	1,840
35,100	35,150	2,009	1,658	1,843
35,150	35,200	2,012	1,661	1,846
35,200	35,250	2,016	1,664	1,850
35,250	35,300	2,019	1,667	1,853
35,300	35,350	2,023	1,670	1,857
35,350	35,400	2,026	1,673	1,860
35,400	35,450	2,030	1,676	1,864
35,450	35,500	2,033	1,679	1,867
35,500	35,550	2,036	1,682	1,870
35,550	35,600	2,040	1,685	1,874
35,600	35,650	2,043	1,688	1,877
35,650	35,700	2,047	1,691	1,881
35,700	35,750	2,050	1,694	1,884
35,750	35,800	2,054	1,697	1,888
35,800	35,850	2,057	1,700	1,891
35,850	35,900	2,060	1,703	1,894
35,900	35,950	2,064	1,706	1,898
35,950	36,000	2,067	1,709	1,901

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
36,000		**Your New York State tax is:**		
36,000	36,050	2,071	1,711	1,905
36,050	36,100	2,074	1,714	1,908
36,100	36,150	2,078	1,717	1,912
36,150	36,200	2,081	1,720	1,915
36,200	36,250	2,084	1,723	1,918
36,250	36,300	2,088	1,726	1,922
36,300	36,350	2,091	1,729	1,925
36,350	36,400	2,095	1,732	1,929
36,400	36,450	2,098	1,735	1,932
36,450	36,500	2,102	1,738	1,936
36,500	36,550	2,105	1,741	1,939
36,550	36,600	2,108	1,744	1,942
36,600	36,650	2,112	1,747	1,946
36,650	36,700	2,115	1,750	1,949
36,700	36,750	2,119	1,753	1,953
36,750	36,800	2,122	1,756	1,956
36,800	36,850	2,126	1,759	1,960
36,850	36,900	2,129	1,762	1,963
36,900	36,950	2,132	1,765	1,966
36,950	37,000	2,136	1,768	1,970
37,000		**Your New York State tax is:**		
37,000	37,050	2,139	1,770	1,973
37,050	37,100	2,143	1,773	1,977
37,100	37,150	2,146	1,776	1,980
37,150	37,200	2,149	1,779	1,983
37,200	37,250	2,153	1,782	1,987
37,250	37,300	2,156	1,785	1,990
37,300	37,350	2,160	1,788	1,994
37,350	37,400	2,163	1,791	1,997
37,400	37,450	2,167	1,794	2,001
37,450	37,500	2,170	1,797	2,004
37,500	37,550	2,173	1,800	2,007
37,550	37,600	2,177	1,803	2,011
37,600	37,650	2,180	1,806	2,014
37,650	37,700	2,184	1,809	2,018
37,700	37,750	2,187	1,812	2,021
37,750	37,800	2,191	1,815	2,025
37,800	37,850	2,194	1,818	2,028
37,850	37,900	2,197	1,821	2,031
37,900	37,950	2,201	1,824	2,035
37,950	38,000	2,204	1,827	2,038
38,000		**Your New York State tax is:**		
38,000	38,050	2,208	1,829	2,042
38,050	38,100	2,211	1,832	2,045
38,100	38,150	2,215	1,835	2,049
38,150	38,200	2,218	1,838	2,052
38,200	38,250	2,221	1,841	2,055
38,250	38,300	2,225	1,844	2,059
38,300	38,350	2,228	1,847	2,062
38,350	38,400	2,232	1,850	2,066
38,400	38,450	2,235	1,853	2,069
38,450	38,500	2,239	1,856	2,073
38,500	38,550	2,242	1,859	2,076
38,550	38,600	2,245	1,862	2,079
38,600	38,650	2,249	1,865	2,083
38,650	38,700	2,252	1,868	2,086
38,700	38,750	2,256	1,871	2,090
38,750	38,800	2,259	1,874	2,093
38,800	38,850	2,263	1,877	2,097
38,850	38,900	2,266	1,880	2,100
38,900	38,950	2,269	1,883	2,103
38,950	39,000	2,273	1,886	2,107

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
39,000		**Your New York State tax is:**		
39,000	39,050	2,276	1,888	2,110
39,050	39,100	2,280	1,891	2,114
39,100	39,150	2,283	1,894	2,117
39,150	39,200	2,286	1,897	2,120
39,200	39,250	2,290	1,900	2,124
39,250	39,300	2,293	1,903	2,127
39,300	39,350	2,297	1,906	2,131
39,350	39,400	2,300	1,909	2,134
39,400	39,450	2,304	1,912	2,138
39,450	39,500	2,307	1,915	2,141
39,500	39,550	2,310	1,918	2,144
39,550	39,600	2,314	1,921	2,148
39,600	39,650	2,317	1,924	2,151
39,650	39,700	2,321	1,927	2,155
39,700	39,750	2,324	1,930	2,158
39,750	39,800	2,328	1,933	2,162
39,800	39,850	2,331	1,936	2,165
39,850	39,900	2,334	1,939	2,168
39,900	39,950	2,338	1,942	2,172
39,950	40,000	2,341	1,945	2,175
40,000		**Your New York State tax is:**		
40,000	40,050	2,345	1,948	2,179
40,050	40,100	2,348	1,951	2,182
40,100	40,150	2,352	1,955	2,186
40,150	40,200	2,355	1,958	2,189
40,200	40,250	2,358	1,961	2,192
40,250	40,300	2,362	1,965	2,196
40,300	40,350	2,365	1,968	2,199
40,350	40,400	2,369	1,972	2,203
40,400	40,450	2,372	1,975	2,206
40,450	40,500	2,376	1,979	2,210
40,500	40,550	2,379	1,982	2,213
40,550	40,600	2,382	1,985	2,216
40,600	40,650	2,386	1,989	2,220
40,650	40,700	2,389	1,992	2,223
40,700	40,750	2,393	1,996	2,227
40,750	40,800	2,396	1,999	2,230
40,800	40,850	2,400	2,003	2,234
40,850	40,900	2,403	2,006	2,237
40,900	40,950	2,406	2,009	2,240
40,950	41,000	2,410	2,013	2,244
41,000		**Your New York State tax is:**		
41,000	41,050	2,413	2,016	2,247
41,050	41,100	2,417	2,020	2,251
41,100	41,150	2,420	2,023	2,254
41,150	41,200	2,423	2,026	2,257
41,200	41,250	2,427	2,030	2,261
41,250	41,300	2,430	2,033	2,264
41,300	41,350	2,434	2,037	2,268
41,350	41,400	2,437	2,040	2,271
41,400	41,450	2,441	2,044	2,275
41,450	41,500	2,444	2,047	2,278
41,500	41,550	2,447	2,050	2,281
41,550	41,600	2,451	2,054	2,285
41,600	41,650	2,454	2,057	2,288
41,650	41,700	2,458	2,061	2,292
41,700	41,750	2,461	2,064	2,295
41,750	41,800	2,465	2,068	2,299
41,800	41,850	2,468	2,071	2,302
41,850	41,900	2,471	2,074	2,305
41,900	41,950	2,475	2,078	2,309
41,950	42,000	2,478	2,081	2,312

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

$42,000 – $50,999

2011 New York State Tax Table

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
42,000		**Your New York State tax is:**		
42,000	42,050	2,482	2,085	2,316
42,050	42,100	2,485	2,088	2,319
42,100	42,150	2,489	2,092	2,323
42,150	42,200	2,492	2,095	2,326
42,200	42,250	2,495	2,098	2,329
42,250	42,300	2,499	2,102	2,333
42,300	42,350	2,502	2,105	2,336
42,350	42,400	2,506	2,109	2,340
42,400	42,450	2,509	2,112	2,343
42,450	42,500	2,513	2,116	2,347
42,500	42,550	2,516	2,119	2,350
42,550	42,600	2,519	2,122	2,353
42,600	42,650	2,523	2,126	2,357
42,650	42,700	2,526	2,129	2,360
42,700	42,750	2,530	2,133	2,364
42,750	42,800	2,533	2,136	2,367
42,800	42,850	2,537	2,140	2,371
42,850	42,900	2,540	2,143	2,374
42,900	42,950	2,543	2,146	2,377
42,950	43,000	2,547	2,150	2,381
43,000		**Your New York State tax is:**		
43,000	43,050	2,550	2,153	2,384
43,050	43,100	2,554	2,157	2,388
43,100	43,150	2,557	2,160	2,391
43,150	43,200	2,560	2,163	2,394
43,200	43,250	2,564	2,167	2,398
43,250	43,300	2,567	2,170	2,401
43,300	43,350	2,571	2,174	2,405
43,350	43,400	2,574	2,177	2,408
43,400	43,450	2,578	2,181	2,412
43,450	43,500	2,581	2,184	2,415
43,500	43,550	2,584	2,187	2,418
43,550	43,600	2,588	2,191	2,422
43,600	43,650	2,591	2,194	2,425
43,650	43,700	2,595	2,198	2,429
43,700	43,750	2,598	2,201	2,432
43,750	43,800	2,602	2,205	2,436
43,800	43,850	2,605	2,208	2,439
43,850	43,900	2,608	2,211	2,442
43,900	43,950	2,612	2,215	2,446
43,950	44,000	2,615	2,218	2,449
44,000		**Your New York State tax is:**		
44,000	44,050	2,619	2,222	2,453
44,050	44,100	2,622	2,225	2,456
44,100	44,150	2,626	2,229	2,460
44,150	44,200	2,629	2,232	2,463
44,200	44,250	2,632	2,235	2,466
44,250	44,300	2,636	2,239	2,470
44,300	44,350	2,639	2,242	2,473
44,350	44,400	2,643	2,246	2,477
44,400	44,450	2,646	2,249	2,480
44,450	44,500	2,650	2,253	2,484
44,500	44,550	2,653	2,256	2,487
44,550	44,600	2,656	2,259	2,490
44,600	44,650	2,660	2,263	2,494
44,650	44,700	2,663	2,266	2,497
44,700	44,750	2,667	2,270	2,501
44,750	44,800	2,670	2,273	2,504
44,800	44,850	2,674	2,277	2,508
44,850	44,900	2,677	2,280	2,511
44,900	44,950	2,680	2,283	2,514
44,950	45,000	2,684	2,287	2,518

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
45,000		**Your New York State tax is:**		
45,000	45,050	2,687	2,290	2,521
45,050	45,100	2,691	2,294	2,525
45,100	45,150	2,694	2,297	2,528
45,150	45,200	2,697	2,300	2,531
45,200	45,250	2,701	2,304	2,535
45,250	45,300	2,704	2,307	2,538
45,300	45,350	2,708	2,311	2,542
45,350	45,400	2,711	2,314	2,545
45,400	45,450	2,715	2,318	2,549
45,450	45,500	2,718	2,321	2,552
45,500	45,550	2,721	2,324	2,555
45,550	45,600	2,725	2,328	2,559
45,600	45,650	2,728	2,331	2,562
45,650	45,700	2,732	2,335	2,566
45,700	45,750	2,735	2,338	2,569
45,750	45,800	2,739	2,342	2,573
45,800	45,850	2,742	2,345	2,576
45,850	45,900	2,745	2,348	2,579
45,900	45,950	2,749	2,352	2,583
45,950	46,000	2,752	2,355	2,586
46,000		**Your New York State tax is:**		
46,000	46,050	2,756	2,359	2,590
46,050	46,100	2,759	2,362	2,593
46,100	46,150	2,763	2,366	2,597
46,150	46,200	2,766	2,369	2,600
46,200	46,250	2,769	2,372	2,603
46,250	46,300	2,773	2,376	2,607
46,300	46,350	2,776	2,379	2,610
46,350	46,400	2,780	2,383	2,614
46,400	46,450	2,783	2,386	2,617
46,450	46,500	2,787	2,390	2,621
46,500	46,550	2,790	2,393	2,624
46,550	46,600	2,793	2,396	2,627
46,600	46,650	2,797	2,400	2,631
46,650	46,700	2,800	2,403	2,634
46,700	46,750	2,804	2,407	2,638
46,750	46,800	2,807	2,410	2,641
46,800	46,850	2,811	2,414	2,645
46,850	46,900	2,814	2,417	2,648
46,900	46,950	2,817	2,420	2,651
46,950	47,000	2,821	2,424	2,655
47,000		**Your New York State tax is:**		
47,000	47,050	2,824	2,427	2,658
47,050	47,100	2,828	2,431	2,662
47,100	47,150	2,831	2,434	2,665
47,150	47,200	2,834	2,437	2,668
47,200	47,250	2,838	2,441	2,672
47,250	47,300	2,841	2,444	2,675
47,300	47,350	2,845	2,448	2,679
47,350	47,400	2,848	2,451	2,682
47,400	47,450	2,852	2,455	2,686
47,450	47,500	2,855	2,458	2,689
47,500	47,550	2,858	2,461	2,692
47,550	47,600	2,862	2,465	2,696
47,600	47,650	2,865	2,468	2,699
47,650	47,700	2,869	2,472	2,703
47,700	47,750	2,872	2,475	2,706
47,750	47,800	2,876	2,479	2,710
47,800	47,850	2,879	2,482	2,713
47,850	47,900	2,882	2,485	2,716
47,900	47,950	2,886	2,489	2,720
47,950	48,000	2,889	2,492	2,723

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
48,000		**Your New York State tax is:**		
48,000	48,050	2,893	2,496	2,727
48,050	48,100	2,896	2,499	2,730
48,100	48,150	2,900	2,503	2,734
48,150	48,200	2,903	2,506	2,737
48,200	48,250	2,906	2,509	2,740
48,250	48,300	2,910	2,513	2,744
48,300	48,350	2,913	2,516	2,747
48,350	48,400	2,917	2,520	2,751
48,400	48,450	2,920	2,523	2,754
48,450	48,500	2,924	2,527	2,758
48,500	48,550	2,927	2,530	2,761
48,550	48,600	2,930	2,533	2,764
48,600	48,650	2,934	2,537	2,768
48,650	48,700	2,937	2,540	2,771
48,700	48,750	2,941	2,544	2,775
48,750	48,800	2,944	2,547	2,778
48,800	48,850	2,948	2,551	2,782
48,850	48,900	2,951	2,554	2,785
48,900	48,950	2,954	2,557	2,788
48,950	49,000	2,958	2,561	2,792
49,000		**Your New York State tax is:**		
49,000	49,050	2,961	2,564	2,795
49,050	49,100	2,965	2,568	2,799
49,100	49,150	2,968	2,571	2,802
49,150	49,200	2,971	2,574	2,805
49,200	49,250	2,975	2,578	2,809
49,250	49,300	2,978	2,581	2,812
49,300	49,350	2,982	2,585	2,816
49,350	49,400	2,985	2,588	2,819
49,400	49,450	2,989	2,592	2,823
49,450	49,500	2,992	2,595	2,826
49,500	49,550	2,995	2,598	2,829
49,550	49,600	2,999	2,602	2,833
49,600	49,650	3,002	2,605	2,836
49,650	49,700	3,006	2,609	2,840
49,700	49,750	3,009	2,612	2,843
49,750	49,800	3,013	2,616	2,847
49,800	49,850	3,016	2,619	2,850
49,850	49,900	3,019	2,622	2,853
49,900	49,950	3,023	2,626	2,857
49,950	50,000	3,026	2,629	2,860
50,000		**Your New York State tax is:**		
50,000	50,050	3,030	2,633	2,864
50,050	50,100	3,033	2,636	2,867
50,100	50,150	3,037	2,640	2,871
50,150	50,200	3,040	2,643	2,874
50,200	50,250	3,043	2,646	2,877
50,250	50,300	3,047	2,650	2,881
50,300	50,350	3,050	2,653	2,884
50,350	50,400	3,054	2,657	2,888
50,400	50,450	3,057	2,660	2,891
50,450	50,500	3,061	2,664	2,895
50,500	50,550	3,064	2,667	2,898
50,550	50,600	3,067	2,670	2,901
50,600	50,650	3,071	2,674	2,905
50,650	50,700	3,074	2,677	2,908
50,700	50,750	3,078	2,681	2,912
50,750	50,800	3,081	2,684	2,915
50,800	50,850	3,085	2,688	2,919
50,850	50,900	3,088	2,691	2,922
50,900	50,950	3,091	2,694	2,925
50,950	51,000	3,095	2,698	2,929

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

2011 New York State Tax Table

$51,000 – $59,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
51,000		**Your New York State tax is:**		
51,000	51,050	3,098	2,701	2,932
51,050	51,100	3,102	2,705	2,936
51,100	51,150	3,105	2,708	2,939
51,150	51,200	3,108	2,711	2,942
51,200	51,250	3,112	2,715	2,946
51,250	51,300	3,115	2,718	2,949
51,300	51,350	3,119	2,722	2,953
51,350	51,400	3,122	2,725	2,956
51,400	51,450	3,126	2,729	2,960
51,450	51,500	3,129	2,732	2,963
51,500	51,550	3,132	2,735	2,966
51,550	51,600	3,136	2,739	2,970
51,600	51,650	3,139	2,742	2,973
51,650	51,700	3,143	2,746	2,977
51,700	51,750	3,146	2,749	2,980
51,750	51,800	3,150	2,753	2,984
51,800	51,850	3,153	2,756	2,987
51,850	51,900	3,156	2,759	2,990
51,900	51,950	3,160	2,763	2,994
51,950	52,000	3,163	2,766	2,997
52,000		**Your New York State tax is:**		
52,000	52,050	3,167	2,770	3,001
52,050	52,100	3,170	2,773	3,004
52,100	52,150	3,174	2,777	3,008
52,150	52,200	3,177	2,780	3,011
52,200	52,250	3,180	2,783	3,014
52,250	52,300	3,184	2,787	3,018
52,300	52,350	3,187	2,790	3,021
52,350	52,400	3,191	2,794	3,025
52,400	52,450	3,194	2,797	3,028
52,450	52,500	3,198	2,801	3,032
52,500	52,550	3,201	2,804	3,035
52,550	52,600	3,204	2,807	3,038
52,600	52,650	3,208	2,811	3,042
52,650	52,700	3,211	2,814	3,045
52,700	52,750	3,215	2,818	3,049
52,750	52,800	3,218	2,821	3,052
52,800	52,850	3,222	2,825	3,056
52,850	52,900	3,225	2,828	3,059
52,900	52,950	3,228	2,831	3,062
52,950	53,000	3,232	2,835	3,066
53,000		**Your New York State tax is:**		
53,000	53,050	3,235	2,838	3,069
53,050	53,100	3,239	2,842	3,073
53,100	53,150	3,242	2,845	3,076
53,150	53,200	3,245	2,848	3,079
53,200	53,250	3,249	2,852	3,083
53,250	53,300	3,252	2,855	3,086
53,300	53,350	3,256	2,859	3,090
53,350	53,400	3,259	2,862	3,093
53,400	53,450	3,263	2,866	3,097
53,450	53,500	3,266	2,869	3,100
53,500	53,550	3,269	2,872	3,103
53,550	53,600	3,273	2,876	3,107
53,600	53,650	3,276	2,879	3,110
53,650	53,700	3,280	2,883	3,114
53,700	53,750	3,283	2,886	3,117
53,750	53,800	3,287	2,890	3,121
53,800	53,850	3,290	2,893	3,124
53,850	53,900	3,293	2,896	3,127
53,900	53,950	3,297	2,900	3,131
53,950	54,000	3,300	2,903	3,134

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
54,000		**Your New York State tax is:**		
54,000	54,050	3,304	2,907	3,138
54,050	54,100	3,307	2,910	3,141
54,100	54,150	3,311	2,914	3,145
54,150	54,200	3,314	2,917	3,148
54,200	54,250	3,317	2,920	3,151
54,250	54,300	3,321	2,924	3,155
54,300	54,350	3,324	2,927	3,158
54,350	54,400	3,328	2,931	3,162
54,400	54,450	3,331	2,934	3,165
54,450	54,500	3,335	2,938	3,169
54,500	54,550	3,338	2,941	3,172
54,550	54,600	3,341	2,944	3,175
54,600	54,650	3,345	2,948	3,179
54,650	54,700	3,348	2,951	3,182
54,700	54,750	3,352	2,955	3,186
54,750	54,800	3,355	2,958	3,189
54,800	54,850	3,359	2,962	3,193
54,850	54,900	3,362	2,965	3,196
54,900	54,950	3,365	2,968	3,199
54,950	55,000	3,369	2,972	3,203
55,000		**Your New York State tax is:**		
55,000	55,050	3,372	2,975	3,206
55,050	55,100	3,376	2,979	3,210
55,100	55,150	3,379	2,982	3,213
55,150	55,200	3,382	2,985	3,216
55,200	55,250	3,386	2,989	3,220
55,250	55,300	3,389	2,992	3,223
55,300	55,350	3,393	2,996	3,227
55,350	55,400	3,396	2,999	3,230
55,400	55,450	3,400	3,003	3,234
55,450	55,500	3,403	3,006	3,237
55,500	55,550	3,406	3,009	3,240
55,550	55,600	3,410	3,013	3,244
55,600	55,650	3,413	3,016	3,247
55,650	55,700	3,417	3,020	3,251
55,700	55,750	3,420	3,023	3,254
55,750	55,800	3,424	3,027	3,258
55,800	55,850	3,427	3,030	3,261
55,850	55,900	3,430	3,033	3,264
55,900	55,950	3,434	3,037	3,268
55,950	56,000	3,437	3,040	3,271
56,000		**Your New York State tax is:**		
56,000	56,050	3,441	3,044	3,275
56,050	56,100	3,444	3,047	3,278
56,100	56,150	3,448	3,051	3,282
56,150	56,200	3,451	3,054	3,285
56,200	56,250	3,454	3,057	3,288
56,250	56,300	3,458	3,061	3,292
56,300	56,350	3,461	3,064	3,295
56,350	56,400	3,465	3,068	3,299
56,400	56,450	3,468	3,071	3,302
56,450	56,500	3,472	3,075	3,306
56,500	56,550	3,475	3,078	3,309
56,550	56,600	3,478	3,081	3,312
56,600	56,650	3,482	3,085	3,316
56,650	56,700	3,485	3,088	3,319
56,700	56,750	3,489	3,092	3,323
56,750	56,800	3,492	3,095	3,326
56,800	56,850	3,496	3,099	3,330
56,850	56,900	3,499	3,102	3,333
56,900	56,950	3,502	3,105	3,336
56,950	57,000	3,506	3,109	3,340

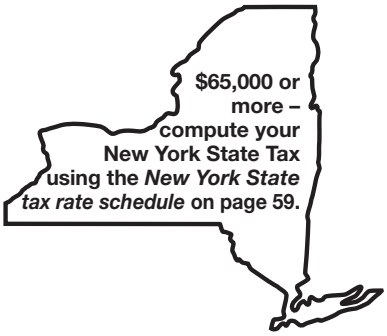
If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
57,000		**Your New York State tax is:**		
57,000	57,050	3,509	3,112	3,343
57,050	57,100	3,513	3,116	3,347
57,100	57,150	3,516	3,119	3,350
57,150	57,200	3,519	3,122	3,353
57,200	57,250	3,523	3,126	3,357
57,250	57,300	3,526	3,129	3,360
57,300	57,350	3,530	3,133	3,364
57,350	57,400	3,533	3,136	3,367
57,400	57,450	3,537	3,140	3,371
57,450	57,500	3,540	3,143	3,374
57,500	57,550	3,543	3,146	3,377
57,550	57,600	3,547	3,150	3,381
57,600	57,650	3,550	3,153	3,384
57,650	57,700	3,554	3,157	3,388
57,700	57,750	3,557	3,160	3,391
57,750	57,800	3,561	3,164	3,395
57,800	57,850	3,564	3,167	3,398
57,850	57,900	3,567	3,170	3,401
57,900	57,950	3,571	3,174	3,405
57,950	58,000	3,574	3,177	3,408
58,000		**Your New York State tax is:**		
58,000	58,050	3,578	3,181	3,412
58,050	58,100	3,581	3,184	3,415
58,100	58,150	3,585	3,188	3,419
58,150	58,200	3,588	3,191	3,422
58,200	58,250	3,591	3,194	3,425
58,250	58,300	3,595	3,198	3,429
58,300	58,350	3,598	3,201	3,432
58,350	58,400	3,602	3,205	3,436
58,400	58,450	3,605	3,208	3,439
58,450	58,500	3,609	3,212	3,443
58,500	58,550	3,612	3,215	3,446
58,550	58,600	3,615	3,218	3,449
58,600	58,650	3,619	3,222	3,453
58,650	58,700	3,622	3,225	3,456
58,700	58,750	3,626	3,229	3,460
58,750	58,800	3,629	3,232	3,463
58,800	58,850	3,633	3,236	3,467
58,850	58,900	3,636	3,239	3,470
58,900	58,950	3,639	3,242	3,473
58,950	59,000	3,643	3,246	3,477
59,000		**Your New York State tax is:**		
59,000	59,050	3,646	3,249	3,480
59,050	59,100	3,650	3,253	3,484
59,100	59,150	3,653	3,256	3,487
59,150	59,200	3,656	3,259	3,490
59,200	59,250	3,660	3,263	3,494
59,250	59,300	3,663	3,266	3,497
59,300	59,350	3,667	3,270	3,501
59,350	59,400	3,670	3,273	3,504
59,400	59,450	3,674	3,277	3,508
59,450	59,500	3,677	3,280	3,511
59,500	59,550	3,680	3,283	3,514
59,550	59,600	3,684	3,287	3,518
59,600	59,650	3,687	3,290	3,521
59,650	59,700	3,691	3,294	3,525
59,700	59,750	3,694	3,297	3,528
59,750	59,800	3,698	3,301	3,532
59,800	59,850	3,701	3,304	3,535
59,850	59,900	3,704	3,307	3,538
59,900	59,950	3,708	3,311	3,542
59,950	60,000	3,711	3,314	3,545

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

$60,000 +

2011 New York State Tax Table

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
60,000		**Your New York State tax is:**			**62,000**		**Your New York State tax is:**			**64,000**		**Your New York State tax is:**		
60,000	60,050	3,715	3,318	3,549	62,000	62,050	3,852	3,455	3,686	64,000	64,050	3,989	3,592	3,823
60,050	60,100	3,718	3,321	3,552	62,050	62,100	3,855	3,458	3,689	64,050	64,100	3,992	3,595	3,826
60,100	60,150	3,722	3,325	3,556	62,100	62,150	3,859	3,462	3,693	64,100	64,150	3,996	3,599	3,830
60,150	60,200	3,725	3,328	3,559	62,150	62,200	3,862	3,465	3,696	64,150	64,200	3,999	3,602	3,833
60,200	60,250	3,728	3,331	3,562	62,200	62,250	3,865	3,468	3,699	64,200	64,250	4,002	3,605	3,836
60,250	60,300	3,732	3,335	3,566	62,250	62,300	3,869	3,472	3,703	64,250	64,300	4,006	3,609	3,840
60,300	60,350	3,735	3,338	3,569	62,300	62,350	3,872	3,475	3,706	64,300	64,350	4,009	3,612	3,843
60,350	60,400	3,739	3,342	3,573	62,350	62,400	3,876	3,479	3,710	64,350	64,400	4,013	3,616	3,847
60,400	60,450	3,742	3,345	3,576	62,400	62,450	3,879	3,482	3,713	64,400	64,450	4,016	3,619	3,850
60,450	60,500	3,746	3,349	3,580	62,450	62,500	3,883	3,486	3,717	64,450	64,500	4,020	3,623	3,854
60,500	60,550	3,749	3,352	3,583	62,500	62,550	3,886	3,489	3,720	64,500	64,550	4,023	3,626	3,857
60,550	60,600	3,752	3,355	3,586	62,550	62,600	3,889	3,492	3,723	64,550	64,600	4,026	3,629	3,860
60,600	60,650	3,756	3,359	3,590	62,600	62,650	3,893	3,496	3,727	64,600	64,650	4,030	3,633	3,864
60,650	60,700	3,759	3,362	3,593	62,650	62,700	3,896	3,499	3,730	64,650	64,700	4,033	3,636	3,867
60,700	60,750	3,763	3,366	3,597	62,700	62,750	3,900	3,503	3,734	64,700	64,750	4,037	3,640	3,871
60,750	60,800	3,766	3,369	3,600	62,750	62,800	3,903	3,506	3,737	64,750	64,800	4,040	3,643	3,874
60,800	60,850	3,770	3,373	3,604	62,800	62,850	3,907	3,510	3,741	64,800	64,850	4,044	3,647	3,878
60,850	60,900	3,773	3,376	3,607	62,850	62,900	3,910	3,513	3,744	64,850	64,900	4,047	3,650	3,881
60,900	60,950	3,776	3,379	3,610	62,900	62,950	3,913	3,516	3,747	64,900	64,950	4,050	3,653	3,884
60,950	61,000	3,780	3,383	3,614	62,950	63,000	3,917	3,520	3,751	64,950	65,000	4,054	3,657	3,888
61,000		**Your New York State tax is:**			**63,000**		**Your New York State tax is:**			**65,000 or more:**				
61,000	61,050	3,783	3,386	3,617	63,000	63,050	3,920	3,523	3,754					
61,050	61,100	3,787	3,390	3,621	63,050	63,100	3,924	3,527	3,758					
61,100	61,150	3,790	3,393	3,624	63,100	63,150	3,927	3,530	3,761					
61,150	61,200	3,793	3,396	3,627	63,150	63,200	3,930	3,533	3,764					
61,200	61,250	3,797	3,400	3,631	63,200	63,250	3,934	3,537	3,768					
61,250	61,300	3,800	3,403	3,634	63,250	63,300	3,937	3,540	3,771					
61,300	61,350	3,804	3,407	3,638	63,300	63,350	3,941	3,544	3,775					
61,350	61,400	3,807	3,410	3,641	63,350	63,400	3,944	3,547	3,778					
61,400	61,450	3,811	3,414	3,645	63,400	63,450	3,948	3,551	3,782					
61,450	61,500	3,814	3,417	3,648	63,450	63,500	3,951	3,554	3,785					
61,500	61,550	3,817	3,420	3,651	63,500	63,550	3,954	3,557	3,788					
61,550	61,600	3,821	3,424	3,655	63,550	63,600	3,958	3,561	3,792					
61,600	61,650	3,824	3,427	3,658	63,600	63,650	3,961	3,564	3,795					
61,650	61,700	3,828	3,431	3,662	63,650	63,700	3,965	3,568	3,799					
61,700	61,750	3,831	3,434	3,665	63,700	63,750	3,968	3,571	3,802					
61,750	61,800	3,835	3,438	3,669	63,750	63,800	3,972	3,575	3,806					
61,800	61,850	3,838	3,441	3,672	63,800	63,850	3,975	3,578	3,809					
61,850	61,900	3,841	3,444	3,675	63,850	63,900	3,978	3,581	3,812					
61,900	61,950	3,845	3,448	3,679	63,900	63,950	3,982	3,585	3,816					
61,950	62,000	3,848	3,451	3,682	63,950	64,000	3,985	3,588	3,819					



If the amount on Form IT-201, line 33, is more than $100,000, see page 60.

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

New York State tax rate schedule

Caution: If your New York AGI amount on Form IT-201, line 33, is more than $100,000, see pages 60 and 61 to compute your New York State tax.

Married filing jointly and qualifying widow(er) — filing status ② and ⑤							
If Form IT-201, line 38, is:							
over	**but not over**	**The tax is:**					
$ 0	$16,000			4%	of Form IT-201, line 38		
16,000	22,000	$ 640	plus	4.5%	of the excess over		$16,000
22,000	26,000	910	plus	5.25%	" " " "		22,000
26,000	40,000	1,120	plus	5.9%	" " " "		26,000
40,000	300,000	1,946	plus	6.85%	" " " "		40,000
300,000	500,000	19,756	plus	7.85%	" " " "		300,000
500,000		35,456	plus	8.97%	" " " "		500,000

Single and married filing separately — filing status ① and ③							
If Form IT-201, line 38, is:							
over	**but not over**	**The tax is:**					
$ 0	$ 8,000			4%	of Form IT-201, line 38		
8,000	11,000	$320	plus	4.5%	of the excess over		$ 8,000
11,000	13,000	455	plus	5.25%	" " " "		11,000
13,000	20,000	560	plus	5.9%	" " " "		13,000
20,000	200,000	973	plus	6.85%	" " " "		20,000
200,000	500,000	13,303	plus	7.85%	" " " "		200,000
500,000		36,853	plus	8.97%	" " " "		500,000

Head of household — filing status ④							
If Form IT-201, line 38, is:							
over	**but not over**	**The tax is:**					
$ 0	$11,000			4%	of Form IT-201, line 38		
11,000	15,000	$ 440	plus	4.5%	of the excess over		$11,000
15,000	17,000	620	plus	5.25%	" " " "		15,000
17,000	30,000	725	plus	5.9%	" " " "		17,000
30,000	250,000	1,492	plus	6.85%	" " " "		30,000
250,000	500,000	16,562	plus	7.85%	" " " "		250,000
500,000		36,187	plus	8.97%	" " " "		500,000

Tax computation — New York AGI of more than $100,000

New York State tax

Find your New York State tax by using one of the six tax computation worksheets below and on page 61.

1 **If** the amount on Form IT-201, line **33**, is **more than $100,000, but not more than $150,000,** you must compute your tax using ***Tax computation worksheet 1*** below.

Do **not** use the *New York State Tax Table.*

Tax computation worksheet 1

1. Enter your New York AGI from Form IT-201, line 33.. 1. _____
2. Enter your taxable income from Form IT-201, line 38.. 2. _____
3. Multiply line 2 by 6.85% (.0685) ..... 3. _____
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 59 ..... 4. _____
5. Subtract line 4 from line 3 ..... 5. _____
6. Enter the excess of line 1 over $100,000 *(cannot exceed $50,000)* ..... 6. _____
7. Divide line 6 by $50,000 and round the result to the fourth decimal place *(cannot exceed 1.0000)* ..... 7. _____
8. Multiply line 5 by line 7 ..... 8. _____
9. Add lines 4 and 8.

   Enter here and on Form IT-201, line 39. ..... 9. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 9 amount.

2 **If** the amount on Form IT-201, line **33**, is **more than $150,000, but not more than $500,000,** and **your filing status is:**

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-201, line 38, is **$300,000 or less;**
- single ① or married filing separately ③, and Form IT-201, line 38, is **$200,000 or less;** or
- head of household ④, and Form IT-201, line 38, is **$250,000 or less;**

then you must compute your tax using ***Tax computation worksheet 2*** below.

Do **not** use the *New York State Tax Table.*

Tax computation worksheet 2

1. Enter your taxable income from Form IT-201, line 38. 1. _____
2. Multiply line 1 by 6.85% (.0685).

   Enter here and on Form IT-201, line 39. ..... 2. _____

3 **If** the amount on Form IT-201, line **33**, is **more than $150,000, but not more than $500,000,** and **your filing status is:**

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-201, line 38, is **more than $300,000;**
- single ① or married filing separately ③, and Form IT-201, line 38, is **more than $200,000;** or
- head of household ④, and Form IT-201, line 38, is **more than $250,000;**

then you must compute your tax using ***Tax computation worksheet 3*** below.

Do **not** use the *New York State Tax Table.*

Tax computation worksheet 3

1. Enter your New York AGI from Form IT-201, line 33. (If the amount on line 1 is $300,000 or less, enter ***0*** on lines 8, 9, and 10 of this worksheet; continue with line 2.)..... 1. _____
2. Enter your taxable income from Form IT-201, line 38. 2. _____
3. Multiply line 2 by 7.85% (.0785) ..... 3. _____
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 59 ..... 4. _____
5. Subtract line 4 from line 3.. 5. _____
6. If married filing jointly ② or qualifying widow(er) ⑤, enter ***$794*** on line 6.
   If single ① or married filing separately ③, enter ***$397*** on line 6.
   If head of household ④, enter ***$563*** on line 6. .... 6. _____
7. Subtract line 6 from line 5 .. 7. _____
8. Enter the excess of line 1 over $300,000 *(cannot exceed $50,000)* ..... 8. _____
9. Divide line 8 by $50,000 and round the result to the fourth decimal place *(cannot exceed 1.0000)* 9. _____
10. Multiply line 7 by line 9 ...10. _____
11. Enter amount from line 6..11. _____
12. Add lines 4, 10, and 11.

    Enter here and on Form IT-201, line 39. .....12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

Tax computation — New York AGI of more than $100,000 *(continued)*

4 **If** the amount on Form IT-201, line **33**, is **more than $500,000, but not more than $550,000,** and **your filing status is:**

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-201, line 38, is **$300,000 or less**;
- single ① or married filing separately ③, and Form IT-201, line 38, is **$200,000 or less;** or
- head of household ④, and Form IT-201, line 38, is **$250,000 or less;**

then you must compute your tax using ***Tax computation worksheet 4*** below.

Do **not** use the *New York State Tax Table.*

Tax computation worksheet 4

1. Enter your New York AGI from Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-201, line 38 2. _____
3. Multiply line 2 by 8.97% (.0897) ..... 3. _____
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 59 ..... 4. _____
5. Subtract line 4 from line 3.. 5. _____
6. If married filing jointly ② or qualifying widow(er) ⑤, enter ***$794*** on line 6.
   If single ① or married filing separately ③, enter ***$397*** on line 6.
   If head of household ④, enter ***$563*** on line 6. .... 6. _____
7. Subtract line 6 from line 5 *(if less than zero, enter **0**)* ..... 7. _____
8. Enter the excess of line 1 over $500,000 *(cannot exceed $50,000)*..... 8. _____
9. Divide line 8 by $50,000 and round the result to the fourth decimal place *(cannot exceed 1.0000)* ..... 9. _____
10. Multiply line 7 by line 9 ...10. _____
11. Enter amount from line 6..11. _____
12. Add lines 4, 10, and 11 *(cannot exceed the amount on line 3).*

    Enter here and on Form IT-201, line 39. .....12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

5 **If** the amount on Form IT-201, line **33**, is **more than $500,000, but not more than $550,000,** and **your filing status is:**

- married filing jointly ② or qualifying widow(er) ⑤, and Form IT-201, line 38, is **more than $300,000**;
- single ① or married filing separately ③, and Form IT-201, line 38, is **more than $200,000;** or
- head of household ④, and Form IT-201, line 38, is **more than $250,000;**

then you must compute your tax using ***Tax computation worksheet 5*** below.

Do **not** use the *New York State Tax Table.*

Tax computation worksheet 5

1. Enter your New York AGI from Form IT-201, line 33 1. _____
2. Enter your taxable income from Form IT-201, line 38 2. _____
3. Multiply line 2 by 8.97% (.0897) ..... 3. _____
4. Enter your NYS tax on the line 2 amount from the *New York State tax rate schedule* on page 59 ..... 4. _____
5. Subtract line 4 from line 3.. 5. _____
6. If married filing jointly ② or qualifying widow(er) ⑤, enter ***$3,794*** on line 6.
   If single ① or married filing separately ③, enter ***$2,397*** on line 6.
   If head of household ④, enter ***$3,063*** on line 6. 6. _____
7. Subtract line 6 from line 5 .. 7. _____
8. Enter the excess of line 1 over $500,000 *(cannot exceed $50,000)* ..... 8. _____
9. Divide line 8 by $50,000 and round the result to the fourth decimal place *(cannot exceed 1.0000)* ..... 9. _____
10. Multiply line 7 by line 9 ...10. _____
11. Enter amount from line 6..11. _____
12. Add lines 4, 10, and 11.

    Enter here and on Form IT-201, line 39. ....12. _____

Note: For some taxpayers, the line 3 amount may be the same as the line 12 amount.

6 **If** the amount on Form IT-201, line **33**, is **more than $550,000, then** you must compute your tax using ***Tax computation worksheet 6*** below.

Do **not** use the *New York State Tax Table.*

Tax computation worksheet 6

1. Enter your taxable income from Form IT-201, line 38. 1. _____
2. Multiply line 1 by 8.97% (.0897).

   Enter here and on Form IT-201, line 39. ..... 2. _____

$0 – $5,999

2011 New York City Tax Table

NYC

In this tax table, the *taxable income* column is the amount from Form IT-201, line 38.

Example: *Mr. and Mrs. Jones are filing a joint return on Form IT-201. Their taxable income on line 38 is $38,275. First, they find the 38,250 - 38,300 income line. Next, they find the column for* **Married filing jointly** *and read down the column. The amount shown where the income line and filing status column meet is $1,217. This is the tax amount they must write on line 47 of Form IT-201.*

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York City tax is:		
38,200	38,250	1,283	1,216	1,265
38,250	38,300	1,285	1,217	1,267
38,300	38,350	1,287	1,219	1,269
38,350	38,400	1,288	1,221	1,271

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
		Your New York City tax is:		
$0	$18	$0	$0	$0
18	25	1	1	1
25	50	1	1	1
50	100	2	2	2
100	150	4	4	4
150	200	5	5	5
200	250	7	7	7
250	300	8	8	8
300	350	9	9	9
350	400	11	11	11
400	450	12	12	12
450	500	14	14	14
500	550	15	15	15
550	600	17	17	17
600	650	18	18	18
650	700	20	20	20
700	750	21	21	21
750	800	23	23	23
800	850	24	24	24
850	900	25	25	25
900	950	27	27	27
950	1,000	28	28	28
1,000		**Your New York City tax is:**		
1,000	1,050	30	30	30
1,050	1,100	31	31	31
1,100	1,150	33	33	33
1,150	1,200	34	34	34
1,200	1,250	36	36	36
1,250	1,300	37	37	37
1,300	1,350	39	39	39
1,350	1,400	40	40	40
1,400	1,450	41	41	41
1,450	1,500	43	43	43
1,500	1,550	44	44	44
1,550	1,600	46	46	46
1,600	1,650	47	47	47
1,650	1,700	49	49	49
1,700	1,750	50	50	50
1,750	1,800	52	52	52
1,800	1,850	53	53	53
1,850	1,900	55	55	55
1,900	1,950	56	56	56
1,950	2,000	57	57	57

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
2,000		**Your New York City tax is:**		
2,000	2,050	59	59	59
2,050	2,100	60	60	60
2,100	2,150	62	62	62
2,150	2,200	63	63	63
2,200	2,250	65	65	65
2,250	2,300	66	66	66
2,300	2,350	68	68	68
2,350	2,400	69	69	69
2,400	2,450	70	70	70
2,450	2,500	72	72	72
2,500	2,550	73	73	73
2,550	2,600	75	75	75
2,600	2,650	76	76	76
2,650	2,700	78	78	78
2,700	2,750	79	79	79
2,750	2,800	81	81	81
2,800	2,850	82	82	82
2,850	2,900	84	84	84
2,900	2,950	85	85	85
2,950	3,000	86	86	86
3,000		**Your New York City tax is:**		
3,000	3,050	88	88	88
3,050	3,100	89	89	89
3,100	3,150	91	91	91
3,150	3,200	92	92	92
3,200	3,250	94	94	94
3,250	3,300	95	95	95
3,300	3,350	97	97	97
3,350	3,400	98	98	98
3,400	3,450	100	100	100
3,450	3,500	101	101	101
3,500	3,550	102	102	102
3,550	3,600	104	104	104
3,600	3,650	105	105	105
3,650	3,700	107	107	107
3,700	3,750	108	108	108
3,750	3,800	110	110	110
3,800	3,850	111	111	111
3,850	3,900	113	113	113
3,900	3,950	114	114	114
3,950	4,000	116	116	116

If your taxable income is –		And you are –		
At least	But less than	Single or Married filing separately	Married filing jointly*	Head of a household
4,000		**Your New York City tax is:**		
4,000	4,050	117	117	117
4,050	4,100	118	118	118
4,100	4,150	120	120	120
4,150	4,200	121	121	121
4,200	4,250	123	123	123
4,250	4,300	124	124	124
4,300	4,350	126	126	126
4,350	4,400	127	127	127
4,400	4,450	129	129	129
4,450	4,500	130	130	130
4,500	4,550	132	132	132
4,550	4,600	133	133	133
4,600	4,650	134	134	134
4,650	4,700	136	136	136
4,700	4,750	137	137	137
4,750	4,800	139	139	139
4,800	4,850	140	140	140
4,850	4,900	142	142	142
4,900	4,950	143	143	143
4,950	5,000	145	145	145
5,000		**Your New York City tax is:**		
5,000	5,050	146	146	146
5,050	5,100	148	148	148
5,100	5,150	149	149	149
5,150	5,200	150	150	150
5,200	5,250	152	152	152
5,250	5,300	153	153	153
5,300	5,350	155	155	155
5,350	5,400	156	156	156
5,400	5,450	158	158	158
5,450	5,500	159	159	159
5,500	5,550	161	161	161
5,550	5,600	162	162	162
5,600	5,650	164	164	164
5,650	5,700	165	165	165
5,700	5,750	166	166	166
5,750	5,800	168	168	168
5,800	5,850	169	169	169
5,850	5,900	171	171	171
5,900	5,950	172	172	172
5,950	6,000	174	174	174

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

NYC 2011 New York City Tax Table $6,000 – $14,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
6,000		**Your New York City tax is:**			**9,000**		**Your New York City tax is:**			**12,000**		**Your New York City tax is:**		
6,000	6,050	175	175	175	9,000	9,050	262	262	262	12,000	12,050	350	350	350
6,050	6,100	177	177	177	9,050	9,100	264	264	264	12,050	12,100	352	351	351
6,100	6,150	178	178	178	9,100	9,150	265	265	265	12,100	12,150	353	352	352
6,150	6,200	180	180	180	9,150	9,200	267	267	267	12,150	12,200	355	354	354
6,200	6,250	181	181	181	9,200	9,250	268	268	268	12,200	12,250	357	355	355
6,250	6,300	182	182	182	9,250	9,300	270	270	270	12,250	12,300	359	357	357
6,300	6,350	184	184	184	9,300	9,350	271	271	271	12,300	12,350	360	358	358
6,350	6,400	185	185	185	9,350	9,400	273	273	273	12,350	12,400	362	360	360
6,400	6,450	187	187	187	9,400	9,450	274	274	274	12,400	12,450	364	361	361
6,450	6,500	188	188	188	9,450	9,500	275	275	275	12,450	12,500	366	363	363
6,500	6,550	190	190	190	9,500	9,550	277	277	277	12,500	12,550	368	364	364
6,550	6,600	191	191	191	9,550	9,600	278	278	278	12,550	12,600	369	366	366
6,600	6,650	193	193	193	9,600	9,650	280	280	280	12,600	12,650	371	367	367
6,650	6,700	194	194	194	9,650	9,700	281	281	281	12,650	12,700	373	368	368
6,700	6,750	195	195	195	9,700	9,750	283	283	283	12,700	12,750	375	370	370
6,750	6,800	197	197	197	9,750	9,800	284	284	284	12,750	12,800	376	371	371
6,800	6,850	198	198	198	9,800	9,850	286	286	286	12,800	12,850	378	373	373
6,850	6,900	200	200	200	9,850	9,900	287	287	287	12,850	12,900	380	374	374
6,900	6,950	201	201	201	9,900	9,950	289	289	289	12,900	12,950	382	376	376
6,950	7,000	203	203	203	9,950	10,000	290	290	290	12,950	13,000	383	377	377
7,000		**Your New York City tax is:**			**10,000**		**Your New York City tax is:**			**13,000**		**Your New York City tax is:**		
7,000	7,050	204	204	204	10,000	10,050	291	291	291	13,000	13,050	385	379	379
7,050	7,100	206	206	206	10,050	10,100	293	293	293	13,050	13,100	387	380	380
7,100	7,150	207	207	207	10,100	10,150	294	294	294	13,100	13,150	389	382	382
7,150	7,200	209	209	209	10,150	10,200	296	296	296	13,150	13,200	391	383	383
7,200	7,250	210	210	210	10,200	10,250	297	297	297	13,200	13,250	392	384	384
7,250	7,300	211	211	211	10,250	10,300	299	299	299	13,250	13,300	394	386	386
7,300	7,350	213	213	213	10,300	10,350	300	300	300	13,300	13,350	396	387	387
7,350	7,400	214	214	214	10,350	10,400	302	302	302	13,350	13,400	398	389	389
7,400	7,450	216	216	216	10,400	10,450	303	303	303	13,400	13,450	399	390	390
7,450	7,500	217	217	217	10,450	10,500	305	305	305	13,450	13,500	401	392	392
7,500	7,550	219	219	219	10,500	10,550	306	306	306	13,500	13,550	403	393	393
7,550	7,600	220	220	220	10,550	10,600	307	307	307	13,550	13,600	405	395	395
7,600	7,650	222	222	222	10,600	10,650	309	309	309	13,600	13,650	406	396	396
7,650	7,700	223	223	223	10,650	10,700	310	310	310	13,650	13,700	408	398	398
7,700	7,750	225	225	225	10,700	10,750	312	312	312	13,700	13,750	410	399	399
7,750	7,800	226	226	226	10,750	10,800	313	313	313	13,750	13,800	412	400	400
7,800	7,850	227	227	227	10,800	10,850	315	315	315	13,800	13,850	413	402	402
7,850	7,900	229	229	229	10,850	10,900	316	316	316	13,850	13,900	415	403	403
7,900	7,950	230	230	230	10,900	10,950	318	318	318	13,900	13,950	417	405	405
7,950	8,000	232	232	232	10,950	11,000	319	319	319	13,950	14,000	419	406	406
8,000		**Your New York City tax is:**			**11,000**		**Your New York City tax is:**			**14,000**		**Your New York City tax is:**		
8,000	8,050	233	233	233	11,000	11,050	320	320	320	14,000	14,050	421	408	408
8,050	8,100	235	235	235	11,050	11,100	322	322	322	14,050	14,100	422	409	409
8,100	8,150	236	236	236	11,100	11,150	323	323	323	14,100	14,150	424	411	411
8,150	8,200	238	238	238	11,150	11,200	325	325	325	14,150	14,200	426	412	412
8,200	8,250	239	239	239	11,200	11,250	326	326	326	14,200	14,250	428	414	414
8,250	8,300	241	241	241	11,250	11,300	328	328	328	14,250	14,300	429	415	415
8,300	8,350	242	242	242	11,300	11,350	329	329	329	14,300	14,350	431	416	416
8,350	8,400	243	243	243	11,350	11,400	331	331	331	14,350	14,400	433	418	418
8,400	8,450	245	245	245	11,400	11,450	332	332	332	14,400	14,450	435	419	420
8,450	8,500	246	246	246	11,450	11,500	334	334	334	14,450	14,500	436	421	422
8,500	8,550	248	248	248	11,500	11,550	335	335	335	14,500	14,550	438	422	423
8,550	8,600	249	249	249	11,550	11,600	336	336	336	14,550	14,600	440	424	425
8,600	8,650	251	251	251	11,600	11,650	338	338	338	14,600	14,650	442	425	427
8,650	8,700	252	252	252	11,650	11,700	339	339	339	14,650	14,700	444	427	429
8,700	8,750	254	254	254	11,700	11,750	341	341	341	14,700	14,750	445	428	430
8,750	8,800	255	255	255	11,750	11,800	342	342	342	14,750	14,800	447	430	432
8,800	8,850	257	257	257	11,800	11,850	344	344	344	14,800	14,850	449	431	434
8,850	8,900	258	258	258	11,850	11,900	345	345	345	14,850	14,900	451	432	436
8,900	8,950	259	259	259	11,900	11,950	347	347	347	14,900	14,950	452	434	438
8,950	9,000	261	261	261	11,950	12,000	348	348	348	14,950	15,000	454	435	439

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

$15,000 – $23,999

2011 New York City Tax Table

NYC

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
15,000		**Your New York City tax is:**		
15,000	15,050	456	437	441
15,050	15,100	458	438	443
15,100	15,150	459	440	445
15,150	15,200	461	441	446
15,200	15,250	463	443	448
15,250	15,300	465	444	450
15,300	15,350	467	445	452
15,350	15,400	468	447	453
15,400	15,450	470	448	455
15,450	15,500	472	450	457
15,500	15,550	474	451	459
15,550	15,600	475	453	461
15,600	15,650	477	454	462
15,650	15,700	479	456	464
15,700	15,750	481	457	466
15,750	15,800	482	459	468
15,800	15,850	484	460	469
15,850	15,900	486	461	471
15,900	15,950	488	463	473
15,950	16,000	489	464	475
16,000		**Your New York City tax is:**		
16,000	16,050	491	466	476
16,050	16,100	493	467	478
16,100	16,150	495	469	480
16,150	16,200	497	470	482
16,200	16,250	498	472	483
16,250	16,300	500	473	485
16,300	16,350	502	475	487
16,350	16,400	504	476	489
16,400	16,450	505	477	491
16,450	16,500	507	479	492
16,500	16,550	509	480	494
16,550	16,600	511	482	496
16,600	16,650	512	483	498
16,650	16,700	514	485	499
16,700	16,750	516	486	501
16,750	16,800	518	488	503
16,800	16,850	520	489	505
16,850	16,900	521	491	506
16,900	16,950	523	492	508
16,950	17,000	525	493	510
17,000		**Your New York City tax is:**		
17,000	17,050	527	495	512
17,050	17,100	528	496	514
17,100	17,150	530	498	515
17,150	17,200	532	499	517
17,200	17,250	534	501	519
17,250	17,300	535	502	521
17,300	17,350	537	504	522
17,350	17,400	539	505	524
17,400	17,450	541	507	526
17,450	17,500	542	508	528
17,500	17,550	544	509	529
17,550	17,600	546	511	531
17,600	17,650	548	512	533
17,650	17,700	550	514	535
17,700	17,750	551	515	537
17,750	17,800	553	517	538
17,800	17,850	555	518	540
17,850	17,900	557	520	542
17,900	17,950	558	521	544
17,950	18,000	560	523	545

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
18,000		**Your New York City tax is:**		
18,000	18,050	562	524	547
18,050	18,100	564	525	549
18,100	18,150	565	527	551
18,150	18,200	567	528	552
18,200	18,250	569	530	554
18,250	18,300	571	531	556
18,300	18,350	573	533	558
18,350	18,400	574	534	559
18,400	18,450	576	536	561
18,450	18,500	578	537	563
18,500	18,550	580	539	565
18,550	18,600	581	540	567
18,600	18,650	583	541	568
18,650	18,700	585	543	570
18,700	18,750	587	544	572
18,750	18,800	588	546	574
18,800	18,850	590	547	575
18,850	18,900	592	549	577
18,900	18,950	594	550	579
18,950	19,000	595	552	581
19,000		**Your New York City tax is:**		
19,000	19,050	597	553	582
19,050	19,100	599	555	584
19,100	19,150	601	556	586
19,150	19,200	603	557	588
19,200	19,250	604	559	590
19,250	19,300	606	560	591
19,300	19,350	608	562	593
19,350	19,400	610	563	595
19,400	19,450	611	565	597
19,450	19,500	613	566	598
19,500	19,550	615	568	600
19,550	19,600	617	569	602
19,600	19,650	618	570	604
19,650	19,700	620	572	605
19,700	19,750	622	573	607
19,750	19,800	624	575	609
19,800	19,850	626	576	611
19,850	19,900	627	578	612
19,900	19,950	629	579	614
19,950	20,000	631	581	616
20,000		**Your New York City tax is:**		
20,000	20,050	633	582	618
20,050	20,100	634	584	620
20,100	20,150	636	585	621
20,150	20,200	638	586	623
20,200	20,250	640	588	625
20,250	20,300	641	589	627
20,300	20,350	643	591	628
20,350	20,400	645	592	630
20,400	20,450	647	594	632
20,450	20,500	649	595	634
20,500	20,550	650	597	635
20,550	20,600	652	598	637
20,600	20,650	654	600	639
20,650	20,700	656	601	641
20,700	20,750	657	602	643
20,750	20,800	659	604	644
20,800	20,850	661	605	646
20,850	20,900	663	607	648
20,900	20,950	664	608	650
20,950	21,000	666	610	651

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
21,000		**Your New York City tax is:**		
21,000	21,050	668	611	653
21,050	21,100	670	613	655
21,100	21,150	671	614	657
21,150	21,200	673	616	658
21,200	21,250	675	617	660
21,250	21,300	677	618	662
21,300	21,350	679	620	664
21,350	21,400	680	621	665
21,400	21,450	682	623	667
21,450	21,500	684	624	669
21,500	21,550	686	626	671
21,550	21,600	687	627	673
21,600	21,650	689	629	674
21,650	21,700	691	631	676
21,700	21,750	693	632	678
21,750	21,800	694	634	680
21,800	21,850	696	636	681
21,850	21,900	698	638	683
21,900	21,950	700	639	685
21,950	22,000	702	641	687
22,000		**Your New York City tax is:**		
22,000	22,050	703	643	688
22,050	22,100	705	645	690
22,100	22,150	707	647	692
22,150	22,200	709	648	694
22,200	22,250	710	650	696
22,250	22,300	712	652	697
22,300	22,350	714	654	699
22,350	22,400	716	655	701
22,400	22,450	717	657	703
22,450	22,500	719	659	704
22,500	22,550	721	661	706
22,550	22,600	723	662	708
22,600	22,650	724	664	710
22,650	22,700	726	666	711
22,700	22,750	728	668	713
22,750	22,800	730	670	715
22,800	22,850	732	671	717
22,850	22,900	733	673	719
22,900	22,950	735	675	720
22,950	23,000	737	677	722
23,000		**Your New York City tax is:**		
23,000	23,050	739	678	724
23,050	23,100	740	680	726
23,100	23,150	742	682	727
23,150	23,200	744	684	729
23,200	23,250	746	685	731
23,250	23,300	747	687	733
23,300	23,350	749	689	734
23,350	23,400	751	691	736
23,400	23,450	753	692	738
23,450	23,500	755	694	740
23,500	23,550	756	696	741
23,550	23,600	758	698	743
23,600	23,650	760	700	745
23,650	23,700	762	701	747
23,700	23,750	763	703	749
23,750	23,800	765	705	750
23,800	23,850	767	707	752
23,850	23,900	769	708	754
23,900	23,950	770	710	756
23,950	24,000	772	712	757

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

NYC 2011 New York City Tax Table $24,000 – $32,999

If your taxable income is –		And you are –			If your taxable income is –		And you are –			If your 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
24,000		**Your New York City tax is:**			**27,000**		**Your New York City tax is:**			**30,000**		**Your New York City tax is:**		
24,000	24,050	774	714	759	27,000	27,050	881	820	865	30,000	30,050	988	926	971
24,050	24,100	776	715	761	27,050	27,100	883	821	867	30,050	30,100	990	928	973
24,100	24,150	777	717	763	27,100	27,150	884	823	869	30,100	30,150	992	929	974
24,150	24,200	779	719	764	27,150	27,200	886	825	870	30,150	30,200	994	931	976
24,200	24,250	781	721	766	27,200	27,250	888	827	872	30,200	30,250	996	933	978
24,250	24,300	783	723	768	27,250	27,300	890	829	874	30,250	30,300	997	935	980
24,300	24,350	785	724	770	27,300	27,350	891	830	876	30,300	30,350	999	936	982
24,350	24,400	786	726	772	27,350	27,400	893	832	878	30,350	30,400	1,001	938	983
24,400	24,450	788	728	773	27,400	27,450	895	834	879	30,400	30,450	1,003	940	985
24,450	24,500	790	730	775	27,450	27,500	897	836	881	30,450	30,500	1,005	942	987
24,500	24,550	792	731	777	27,500	27,550	899	837	883	30,500	30,550	1,006	943	989
24,550	24,600	793	733	779	27,550	27,600	900	839	885	30,550	30,600	1,008	945	991
24,600	24,650	795	735	780	27,600	27,650	902	841	886	30,600	30,650	1,010	947	992
24,650	24,700	797	737	782	27,650	27,700	904	843	888	30,650	30,700	1,012	949	994
24,700	24,750	799	738	784	27,700	27,750	906	844	890	30,700	30,750	1,014	950	996
24,750	24,800	800	740	786	27,750	27,800	908	846	892	30,750	30,800	1,015	952	998
24,800	24,850	802	742	787	27,800	27,850	909	848	893	30,800	30,850	1,017	954	1,000
24,850	24,900	804	744	789	27,850	27,900	911	850	895	30,850	30,900	1,019	956	1,001
24,900	24,950	806	746	791	27,900	27,950	913	852	897	30,900	30,950	1,021	958	1,003
24,950	25,000	808	747	793	27,950	28,000	915	853	899	30,950	31,000	1,023	959	1,005
25,000		**Your New York City tax is:**			**28,000**		**Your New York City tax is:**			**31,000**		**Your New York City tax is:**		
25,000	25,050	809	749	794	28,000	28,050	917	855	901	31,000	31,050	1,024	961	1,007
25,050	25,100	811	751	796	28,050	28,100	918	857	902	31,050	31,100	1,026	963	1,009
25,100	25,150	812	753	798	28,100	28,150	920	859	904	31,100	31,150	1,028	965	1,010
25,150	25,200	814	754	800	28,150	28,200	922	860	906	31,150	31,200	1,030	966	1,012
25,200	25,250	816	756	802	28,200	28,250	924	862	908	31,200	31,250	1,032	968	1,014
25,250	25,300	818	758	803	28,250	28,300	926	864	909	31,250	31,300	1,033	970	1,016
25,300	25,350	820	760	805	28,300	28,350	927	866	911	31,300	31,350	1,035	972	1,018
25,350	25,400	821	761	807	28,350	28,400	929	867	913	31,350	31,400	1,037	973	1,019
25,400	25,450	823	763	809	28,400	28,450	931	869	915	31,400	31,450	1,039	975	1,021
25,450	25,500	825	765	810	28,450	28,500	933	871	916	31,450	31,500	1,041	977	1,023
25,500	25,550	827	767	812	28,500	28,550	935	873	918	31,500	31,550	1,042	979	1,025
25,550	25,600	829	768	814	28,550	28,600	936	874	920	31,550	31,600	1,044	981	1,027
25,600	25,650	830	770	816	28,600	28,650	938	876	922	31,600	31,650	1,046	982	1,028
25,650	25,700	832	772	817	28,650	28,700	940	878	923	31,650	31,700	1,048	984	1,030
25,700	25,750	834	774	819	28,700	28,750	942	880	925	31,700	31,750	1,049	986	1,032
25,750	25,800	836	776	821	28,750	28,800	944	882	927	31,750	31,800	1,051	988	1,034
25,800	25,850	838	777	823	28,800	28,850	945	883	929	31,800	31,850	1,053	989	1,036
25,850	25,900	839	779	825	28,850	28,900	947	885	931	31,850	31,900	1,055	991	1,037
25,900	25,950	841	781	826	28,900	28,950	949	887	932	31,900	31,950	1,057	993	1,039
25,950	26,000	843	783	828	28,950	29,000	951	889	934	31,950	32,000	1,058	995	1,041
26,000		**Your New York City tax is:**			**29,000**		**Your New York City tax is:**			**32,000**		**Your New York City tax is:**		
26,000	26,050	845	784	830	29,000	29,050	953	890	936	32,000	32,050	1,060	996	1,043
26,050	26,100	847	786	832	29,050	29,100	954	892	938	32,050	32,100	1,062	998	1,045
26,100	26,150	848	788	833	29,100	29,150	956	894	939	32,100	32,150	1,064	1,000	1,046
26,150	26,200	850	790	835	29,150	29,200	958	896	941	32,150	32,200	1,066	1,002	1,048
26,200	26,250	852	791	837	29,200	29,250	960	897	943	32,200	32,250	1,067	1,003	1,050
26,250	26,300	854	793	839	29,250	29,300	962	899	945	32,250	32,300	1,069	1,005	1,052
26,300	26,350	856	795	840	29,300	29,350	963	901	946	32,300	32,350	1,071	1,007	1,053
26,350	26,400	857	797	842	29,350	29,400	965	903	948	32,350	32,400	1,073	1,009	1,055
26,400	26,450	859	799	844	29,400	29,450	967	905	950	32,400	32,450	1,075	1,011	1,057
26,450	26,500	861	800	846	29,450	29,500	969	906	952	32,450	32,500	1,076	1,012	1,059
26,500	26,550	863	802	847	29,500	29,550	970	908	954	32,500	32,550	1,078	1,014	1,061
26,550	26,600	865	804	849	29,550	29,600	972	910	955	32,550	32,600	1,080	1,016	1,062
26,600	26,650	866	806	851	29,600	29,650	974	912	957	32,600	32,650	1,082	1,018	1,064
26,650	26,700	868	807	853	29,650	29,700	976	913	959	32,650	32,700	1,084	1,019	1,066
26,700	26,750	870	809	855	29,700	29,750	978	915	961	32,700	32,750	1,085	1,021	1,068
26,750	26,800	872	811	856	29,750	29,800	979	917	962	32,750	32,800	1,087	1,023	1,070
26,800	26,850	874	813	858	29,800	29,850	981	919	964	32,800	32,850	1,089	1,025	1,071
26,850	26,900	875	814	860	29,850	29,900	983	920	966	32,850	32,900	1,091	1,026	1,073
26,900	26,950	877	816	862	29,900	29,950	985	922	968	32,900	32,950	1,093	1,028	1,075
26,950	27,000	879	818	863	29,950	30,000	987	924	969	32,950	33,000	1,094	1,030	1,077

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

$33,000 – $41,999

2011 New York City Tax Table

NYC

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
33,000		**Your New York City tax is:**		
33,000	33,050	1,096	1,032	1,079
33,050	33,100	1,098	1,034	1,080
33,100	33,150	1,100	1,035	1,082
33,150	33,200	1,102	1,037	1,084
33,200	33,250	1,103	1,039	1,086
33,250	33,300	1,105	1,041	1,088
33,300	33,350	1,107	1,042	1,089
33,350	33,400	1,109	1,044	1,091
33,400	33,450	1,111	1,046	1,093
33,450	33,500	1,112	1,048	1,095
33,500	33,550	1,114	1,049	1,097
33,550	33,600	1,116	1,051	1,098
33,600	33,650	1,118	1,053	1,100
33,650	33,700	1,120	1,055	1,102
33,700	33,750	1,121	1,056	1,104
33,750	33,800	1,123	1,058	1,106
33,800	33,850	1,125	1,060	1,107
33,850	33,900	1,127	1,062	1,109
33,900	33,950	1,128	1,064	1,111
33,950	34,000	1,130	1,065	1,113
34,000		**Your New York City tax is:**		
34,000	34,050	1,132	1,067	1,115
34,050	34,100	1,134	1,069	1,116
34,100	34,150	1,136	1,071	1,118
34,150	34,200	1,137	1,072	1,120
34,200	34,250	1,139	1,074	1,122
34,250	34,300	1,141	1,076	1,124
34,300	34,350	1,143	1,078	1,125
34,350	34,400	1,145	1,079	1,127
34,400	34,450	1,146	1,081	1,129
34,450	34,500	1,148	1,083	1,131
34,500	34,550	1,150	1,085	1,132
34,550	34,600	1,152	1,087	1,134
34,600	34,650	1,154	1,088	1,136
34,650	34,700	1,155	1,090	1,138
34,700	34,750	1,157	1,092	1,140
34,750	34,800	1,159	1,094	1,141
34,800	34,850	1,161	1,095	1,143
34,850	34,900	1,163	1,097	1,145
34,900	34,950	1,164	1,099	1,147
34,950	35,000	1,166	1,101	1,149
35,000		**Your New York City tax is:**		
35,000	35,050	1,168	1,102	1,150
35,050	35,100	1,170	1,104	1,152
35,100	35,150	1,172	1,106	1,154
35,150	35,200	1,173	1,108	1,156
35,200	35,250	1,175	1,110	1,158
35,250	35,300	1,177	1,111	1,159
35,300	35,350	1,179	1,113	1,161
35,350	35,400	1,181	1,115	1,163
35,400	35,450	1,182	1,117	1,165
35,450	35,500	1,184	1,118	1,167
35,500	35,550	1,186	1,120	1,168
35,550	35,600	1,188	1,122	1,170
35,600	35,650	1,190	1,124	1,172
35,650	35,700	1,191	1,125	1,174
35,700	35,750	1,193	1,127	1,176
35,750	35,800	1,195	1,129	1,177
35,800	35,850	1,197	1,131	1,179
35,850	35,900	1,199	1,132	1,181
35,900	35,950	1,200	1,134	1,183
35,950	36,000	1,202	1,136	1,185

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
36,000		**Your New York City tax is:**		
36,000	36,050	1,204	1,138	1,186
36,050	36,100	1,206	1,140	1,188
36,100	36,150	1,207	1,141	1,190
36,150	36,200	1,209	1,143	1,192
36,200	36,250	1,211	1,145	1,194
36,250	36,300	1,213	1,147	1,195
36,300	36,350	1,215	1,148	1,197
36,350	36,400	1,216	1,150	1,199
36,400	36,450	1,218	1,152	1,201
36,450	36,500	1,220	1,154	1,203
36,500	36,550	1,222	1,155	1,204
36,550	36,600	1,224	1,157	1,206
36,600	36,650	1,225	1,159	1,208
36,650	36,700	1,227	1,161	1,210
36,700	36,750	1,229	1,163	1,211
36,750	36,800	1,231	1,164	1,213
36,800	36,850	1,233	1,166	1,215
36,850	36,900	1,234	1,168	1,217
36,900	36,950	1,236	1,170	1,219
36,950	37,000	1,238	1,171	1,220
37,000		**Your New York City tax is:**		
37,000	37,050	1,240	1,173	1,222
37,050	37,100	1,242	1,175	1,224
37,100	37,150	1,243	1,177	1,226
37,150	37,200	1,245	1,178	1,228
37,200	37,250	1,247	1,180	1,229
37,250	37,300	1,249	1,182	1,231
37,300	37,350	1,251	1,184	1,233
37,350	37,400	1,252	1,185	1,235
37,400	37,450	1,254	1,187	1,237
37,450	37,500	1,256	1,189	1,238
37,500	37,550	1,258	1,191	1,240
37,550	37,600	1,260	1,193	1,242
37,600	37,650	1,261	1,194	1,244
37,650	37,700	1,263	1,196	1,246
37,700	37,750	1,265	1,198	1,247
37,750	37,800	1,267	1,200	1,249
37,800	37,850	1,269	1,201	1,251
37,850	37,900	1,270	1,203	1,253
37,900	37,950	1,272	1,205	1,255
37,950	38,000	1,274	1,207	1,256
38,000		**Your New York City tax is:**		
38,000	38,050	1,276	1,208	1,258
38,050	38,100	1,278	1,210	1,260
38,100	38,150	1,279	1,212	1,262
38,150	38,200	1,281	1,214	1,264
38,200	38,250	1,283	1,216	1,265
38,250	38,300	1,285	1,217	1,267
38,300	38,350	1,287	1,219	1,269
38,350	38,400	1,288	1,221	1,271
38,400	38,450	1,290	1,223	1,273
38,450	38,500	1,292	1,224	1,274
38,500	38,550	1,294	1,226	1,276
38,550	38,600	1,295	1,228	1,278
38,600	38,650	1,297	1,230	1,280
38,650	38,700	1,299	1,231	1,282
38,700	38,750	1,301	1,233	1,283
38,750	38,800	1,303	1,235	1,285
38,800	38,850	1,304	1,237	1,287
38,850	38,900	1,306	1,238	1,289
38,900	38,950	1,308	1,240	1,290
38,950	39,000	1,310	1,242	1,292

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
39,000		**Your New York City tax is:**		
39,000	39,050	1,312	1,244	1,294
39,050	39,100	1,313	1,246	1,296
39,100	39,150	1,315	1,247	1,298
39,150	39,200	1,317	1,249	1,299
39,200	39,250	1,319	1,251	1,301
39,250	39,300	1,321	1,253	1,303
39,300	39,350	1,322	1,254	1,305
39,350	39,400	1,324	1,256	1,307
39,400	39,450	1,326	1,258	1,308
39,450	39,500	1,328	1,260	1,310
39,500	39,550	1,330	1,261	1,312
39,550	39,600	1,331	1,263	1,314
39,600	39,650	1,333	1,265	1,316
39,650	39,700	1,335	1,267	1,317
39,700	39,750	1,337	1,269	1,319
39,750	39,800	1,339	1,270	1,321
39,800	39,850	1,340	1,272	1,323
39,850	39,900	1,342	1,274	1,325
39,900	39,950	1,344	1,276	1,326
39,950	40,000	1,346	1,277	1,328
40,000		**Your New York City tax is:**		
40,000	40,050	1,348	1,279	1,330
40,050	40,100	1,349	1,281	1,332
40,100	40,150	1,351	1,283	1,334
40,150	40,200	1,353	1,284	1,335
40,200	40,250	1,355	1,286	1,337
40,250	40,300	1,357	1,288	1,339
40,300	40,350	1,358	1,290	1,341
40,350	40,400	1,360	1,292	1,343
40,400	40,450	1,362	1,293	1,344
40,450	40,500	1,364	1,295	1,346
40,500	40,550	1,366	1,297	1,348
40,550	40,600	1,367	1,299	1,350
40,600	40,650	1,369	1,300	1,352
40,650	40,700	1,371	1,302	1,353
40,700	40,750	1,373	1,304	1,355
40,750	40,800	1,374	1,306	1,357
40,800	40,850	1,376	1,307	1,359
40,850	40,900	1,378	1,309	1,361
40,900	40,950	1,380	1,311	1,362
40,950	41,000	1,382	1,313	1,364
41,000		**Your New York City tax is:**		
41,000	41,050	1,383	1,314	1,366
41,050	41,100	1,385	1,316	1,368
41,100	41,150	1,387	1,318	1,369
41,150	41,200	1,389	1,320	1,371
41,200	41,250	1,391	1,322	1,373
41,250	41,300	1,392	1,323	1,375
41,300	41,350	1,394	1,325	1,377
41,350	41,400	1,396	1,327	1,378
41,400	41,450	1,398	1,329	1,380
41,450	41,500	1,400	1,330	1,382
41,500	41,550	1,401	1,332	1,384
41,550	41,600	1,403	1,334	1,386
41,600	41,650	1,405	1,336	1,387
41,650	41,700	1,407	1,337	1,389
41,700	41,750	1,409	1,339	1,391
41,750	41,800	1,410	1,341	1,393
41,800	41,850	1,412	1,343	1,395
41,850	41,900	1,414	1,345	1,396
41,900	41,950	1,416	1,346	1,398
41,950	42,000	1,418	1,348	1,400

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

NYC 2011 New York City Tax Table $42,000 – $50,999

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
42,000		**Your New York City tax is:**		
42,000	42,050	1,419	1,350	1,402
42,050	42,100	1,421	1,352	1,404
42,100	42,150	1,423	1,353	1,405
42,150	42,200	1,425	1,355	1,407
42,200	42,250	1,427	1,357	1,409
42,250	42,300	1,428	1,359	1,411
42,300	42,350	1,430	1,360	1,413
42,350	42,400	1,432	1,362	1,414
42,400	42,450	1,434	1,364	1,416
42,450	42,500	1,436	1,366	1,418
42,500	42,550	1,437	1,367	1,420
42,550	42,600	1,439	1,369	1,422
42,600	42,650	1,441	1,371	1,423
42,650	42,700	1,443	1,373	1,425
42,700	42,750	1,445	1,375	1,427
42,750	42,800	1,446	1,376	1,429
42,800	42,850	1,448	1,378	1,431
42,850	42,900	1,450	1,380	1,432
42,900	42,950	1,452	1,382	1,434
42,950	43,000	1,453	1,383	1,436
43,000		**Your New York City tax is:**		
43,000	43,050	1,455	1,385	1,438
43,050	43,100	1,457	1,387	1,440
43,100	43,150	1,459	1,389	1,441
43,150	43,200	1,461	1,390	1,443
43,200	43,250	1,462	1,392	1,445
43,250	43,300	1,464	1,394	1,447
43,300	43,350	1,466	1,396	1,449
43,350	43,400	1,468	1,398	1,450
43,400	43,450	1,470	1,399	1,452
43,450	43,500	1,471	1,401	1,454
43,500	43,550	1,473	1,403	1,456
43,550	43,600	1,475	1,405	1,457
43,600	43,650	1,477	1,406	1,459
43,650	43,700	1,479	1,408	1,461
43,700	43,750	1,480	1,410	1,463
43,750	43,800	1,482	1,412	1,465
43,800	43,850	1,484	1,413	1,466
43,850	43,900	1,486	1,415	1,468
43,900	43,950	1,488	1,417	1,470
43,950	44,000	1,489	1,419	1,472
44,000		**Your New York City tax is:**		
44,000	44,050	1,491	1,420	1,474
44,050	44,100	1,493	1,422	1,475
44,100	44,150	1,495	1,424	1,477
44,150	44,200	1,497	1,426	1,479
44,200	44,250	1,498	1,428	1,481
44,250	44,300	1,500	1,429	1,483
44,300	44,350	1,502	1,431	1,484
44,350	44,400	1,504	1,433	1,486
44,400	44,450	1,506	1,435	1,488
44,450	44,500	1,507	1,436	1,490
44,500	44,550	1,509	1,438	1,492
44,550	44,600	1,511	1,440	1,493
44,600	44,650	1,513	1,442	1,495
44,650	44,700	1,515	1,443	1,497
44,700	44,750	1,516	1,445	1,499
44,750	44,800	1,518	1,447	1,501
44,800	44,850	1,520	1,449	1,502
44,850	44,900	1,522	1,451	1,504
44,900	44,950	1,524	1,452	1,506
44,950	45,000	1,525	1,454	1,508

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
45,000		**Your New York City tax is:**		
45,000	45,050	1,527	1,456	1,510
45,050	45,100	1,529	1,458	1,511
45,100	45,150	1,531	1,459	1,513
45,150	45,200	1,532	1,461	1,515
45,200	45,250	1,534	1,463	1,517
45,250	45,300	1,536	1,465	1,519
45,300	45,350	1,538	1,467	1,520
45,350	45,400	1,540	1,468	1,522
45,400	45,450	1,541	1,470	1,524
45,450	45,500	1,543	1,472	1,526
45,500	45,550	1,545	1,474	1,528
45,550	45,600	1,547	1,476	1,529
45,600	45,650	1,549	1,477	1,531
45,650	45,700	1,550	1,479	1,533
45,700	45,750	1,552	1,481	1,535
45,750	45,800	1,554	1,483	1,536
45,800	45,850	1,556	1,485	1,538
45,850	45,900	1,558	1,486	1,540
45,900	45,950	1,559	1,488	1,542
45,950	46,000	1,561	1,490	1,544
46,000		**Your New York City tax is:**		
46,000	46,050	1,563	1,492	1,545
46,050	46,100	1,565	1,494	1,547
46,100	46,150	1,567	1,495	1,549
46,150	46,200	1,568	1,497	1,551
46,200	46,250	1,570	1,499	1,553
46,250	46,300	1,572	1,501	1,554
46,300	46,350	1,574	1,503	1,556
46,350	46,400	1,576	1,504	1,558
46,400	46,450	1,577	1,506	1,560
46,450	46,500	1,579	1,508	1,562
46,500	46,550	1,581	1,510	1,563
46,550	46,600	1,583	1,512	1,565
46,600	46,650	1,585	1,513	1,567
46,650	46,700	1,586	1,515	1,569
46,700	46,750	1,588	1,517	1,571
46,750	46,800	1,590	1,519	1,572
46,800	46,850	1,592	1,521	1,574
46,850	46,900	1,594	1,522	1,576
46,900	46,950	1,595	1,524	1,578
46,950	47,000	1,597	1,526	1,580
47,000		**Your New York City tax is:**		
47,000	47,050	1,599	1,528	1,581
47,050	47,100	1,601	1,530	1,583
47,100	47,150	1,603	1,531	1,585
47,150	47,200	1,604	1,533	1,587
47,200	47,250	1,606	1,535	1,589
47,250	47,300	1,608	1,537	1,590
47,300	47,350	1,610	1,538	1,592
47,350	47,400	1,611	1,540	1,594
47,400	47,450	1,613	1,542	1,596
47,450	47,500	1,615	1,544	1,598
47,500	47,550	1,617	1,546	1,599
47,550	47,600	1,619	1,547	1,601
47,600	47,650	1,620	1,549	1,603
47,650	47,700	1,622	1,551	1,605
47,700	47,750	1,624	1,553	1,607
47,750	47,800	1,626	1,555	1,608
47,800	47,850	1,628	1,556	1,610
47,850	47,900	1,629	1,558	1,612
47,900	47,950	1,631	1,560	1,614
47,950	48,000	1,633	1,562	1,615

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
48,000		**Your New York City tax is:**		
48,000	48,050	1,635	1,564	1,617
48,050	48,100	1,637	1,565	1,619
48,100	48,150	1,638	1,567	1,621
48,150	48,200	1,640	1,569	1,623
48,200	48,250	1,642	1,571	1,624
48,250	48,300	1,644	1,573	1,626
48,300	48,350	1,646	1,574	1,628
48,350	48,400	1,647	1,576	1,630
48,400	48,450	1,649	1,578	1,632
48,450	48,500	1,651	1,580	1,633
48,500	48,550	1,653	1,582	1,635
48,550	48,600	1,655	1,583	1,637
48,600	48,650	1,656	1,585	1,639
48,650	48,700	1,658	1,587	1,641
48,700	48,750	1,660	1,589	1,642
48,750	48,800	1,662	1,591	1,644
48,800	48,850	1,664	1,592	1,646
48,850	48,900	1,665	1,594	1,648
48,900	48,950	1,667	1,596	1,650
48,950	49,000	1,669	1,598	1,651
49,000		**Your New York City tax is:**		
49,000	49,050	1,671	1,600	1,653
49,050	49,100	1,673	1,601	1,655
49,100	49,150	1,674	1,603	1,657
49,150	49,200	1,676	1,605	1,659
49,200	49,250	1,678	1,607	1,660
49,250	49,300	1,680	1,609	1,662
49,300	49,350	1,682	1,610	1,664
49,350	49,400	1,683	1,612	1,666
49,400	49,450	1,685	1,614	1,668
49,450	49,500	1,687	1,616	1,669
49,500	49,550	1,689	1,617	1,671
49,550	49,600	1,690	1,619	1,673
49,600	49,650	1,692	1,621	1,675
49,650	49,700	1,694	1,623	1,677
49,700	49,750	1,696	1,625	1,678
49,750	49,800	1,698	1,626	1,680
49,800	49,850	1,699	1,628	1,682
49,850	49,900	1,701	1,630	1,684
49,900	49,950	1,703	1,632	1,686
49,950	50,000	1,705	1,634	1,687
50,000		**Your New York City tax is:**		
50,000	50,050	1,707	1,635	1,689
50,050	50,100	1,709	1,637	1,691
50,100	50,150	1,711	1,639	1,693
50,150	50,200	1,712	1,641	1,694
50,200	50,250	1,714	1,643	1,696
50,250	50,300	1,716	1,644	1,698
50,300	50,350	1,718	1,646	1,700
50,350	50,400	1,720	1,648	1,702
50,400	50,450	1,722	1,650	1,703
50,450	50,500	1,723	1,652	1,705
50,500	50,550	1,725	1,653	1,707
50,550	50,600	1,727	1,655	1,709
50,600	50,650	1,729	1,657	1,711
50,650	50,700	1,731	1,659	1,712
50,700	50,750	1,732	1,661	1,714
50,750	50,800	1,734	1,662	1,716
50,800	50,850	1,736	1,664	1,718
50,850	50,900	1,738	1,666	1,720
50,900	50,950	1,740	1,668	1,721
50,950	51,000	1,742	1,670	1,723

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

$51,000 – $59,999

2011 New York City Tax Table

NYC

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
51,000		**Your New York City tax is:**		
51,000	51,050	1,743	1,671	1,725
51,050	51,100	1,745	1,673	1,727
51,100	51,150	1,747	1,675	1,729
51,150	51,200	1,749	1,677	1,730
51,200	51,250	1,751	1,679	1,732
51,250	51,300	1,753	1,680	1,734
51,300	51,350	1,754	1,682	1,736
51,350	51,400	1,756	1,684	1,738
51,400	51,450	1,758	1,686	1,739
51,450	51,500	1,760	1,688	1,741
51,500	51,550	1,762	1,689	1,743
51,550	51,600	1,763	1,691	1,745
51,600	51,650	1,765	1,693	1,747
51,650	51,700	1,767	1,695	1,748
51,700	51,750	1,769	1,696	1,750
51,750	51,800	1,771	1,698	1,752
51,800	51,850	1,773	1,700	1,754
51,850	51,900	1,774	1,702	1,756
51,900	51,950	1,776	1,704	1,757
51,950	52,000	1,778	1,705	1,759
52,000		**Your New York City tax is:**		
52,000	52,050	1,780	1,707	1,761
52,050	52,100	1,782	1,709	1,763
52,100	52,150	1,784	1,711	1,765
52,150	52,200	1,785	1,713	1,766
52,200	52,250	1,787	1,714	1,768
52,250	52,300	1,789	1,716	1,770
52,300	52,350	1,791	1,718	1,772
52,350	52,400	1,793	1,720	1,773
52,400	52,450	1,794	1,722	1,775
52,450	52,500	1,796	1,723	1,777
52,500	52,550	1,798	1,725	1,779
52,550	52,600	1,800	1,727	1,781
52,600	52,650	1,802	1,729	1,782
52,650	52,700	1,804	1,731	1,784
52,700	52,750	1,805	1,732	1,786
52,750	52,800	1,807	1,734	1,788
52,800	52,850	1,809	1,736	1,790
52,850	52,900	1,811	1,738	1,791
52,900	52,950	1,813	1,740	1,793
52,950	53,000	1,815	1,741	1,795
53,000		**Your New York City tax is:**		
53,000	53,050	1,816	1,743	1,797
53,050	53,100	1,818	1,745	1,799
53,100	53,150	1,820	1,747	1,800
53,150	53,200	1,822	1,749	1,802
53,200	53,250	1,824	1,750	1,804
53,250	53,300	1,825	1,752	1,806
53,300	53,350	1,827	1,754	1,808
53,350	53,400	1,829	1,756	1,809
53,400	53,450	1,831	1,758	1,811
53,450	53,500	1,833	1,759	1,813
53,500	53,550	1,835	1,761	1,815
53,550	53,600	1,836	1,763	1,817
53,600	53,650	1,838	1,765	1,818
53,650	53,700	1,840	1,767	1,820
53,700	53,750	1,842	1,768	1,822
53,750	53,800	1,844	1,770	1,824
53,800	53,850	1,846	1,772	1,826
53,850	53,900	1,847	1,774	1,827
53,900	53,950	1,849	1,775	1,829
53,950	54,000	1,851	1,777	1,831

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
54,000		**Your New York City tax is:**		
54,000	54,050	1,853	1,779	1,833
54,050	54,100	1,855	1,781	1,835
54,100	54,150	1,856	1,783	1,836
54,150	54,200	1,858	1,784	1,838
54,200	54,250	1,860	1,786	1,840
54,250	54,300	1,862	1,788	1,842
54,300	54,350	1,864	1,790	1,844
54,350	54,400	1,866	1,792	1,845
54,400	54,450	1,867	1,793	1,847
54,450	54,500	1,869	1,795	1,849
54,500	54,550	1,871	1,797	1,851
54,550	54,600	1,873	1,799	1,852
54,600	54,650	1,875	1,801	1,854
54,650	54,700	1,877	1,802	1,856
54,700	54,750	1,878	1,804	1,858
54,750	54,800	1,880	1,806	1,860
54,800	54,850	1,882	1,808	1,861
54,850	54,900	1,884	1,810	1,863
54,900	54,950	1,886	1,811	1,865
54,950	55,000	1,887	1,813	1,867
55,000		**Your New York City tax is:**		
55,000	55,050	1,889	1,815	1,869
55,050	55,100	1,891	1,817	1,870
55,100	55,150	1,893	1,819	1,872
55,150	55,200	1,895	1,820	1,874
55,200	55,250	1,897	1,822	1,876
55,250	55,300	1,898	1,824	1,878
55,300	55,350	1,900	1,826	1,879
55,350	55,400	1,902	1,828	1,881
55,400	55,450	1,904	1,829	1,883
55,450	55,500	1,906	1,831	1,885
55,500	55,550	1,908	1,833	1,887
55,550	55,600	1,909	1,835	1,888
55,600	55,650	1,911	1,837	1,890
55,650	55,700	1,913	1,838	1,892
55,700	55,750	1,915	1,840	1,894
55,750	55,800	1,917	1,842	1,896
55,800	55,850	1,918	1,844	1,897
55,850	55,900	1,920	1,846	1,899
55,900	55,950	1,922	1,847	1,901
55,950	56,000	1,924	1,849	1,903
56,000		**Your New York City tax is:**		
56,000	56,050	1,926	1,851	1,905
56,050	56,100	1,928	1,853	1,906
56,100	56,150	1,929	1,854	1,908
56,150	56,200	1,931	1,856	1,910
56,200	56,250	1,933	1,858	1,912
56,250	56,300	1,935	1,860	1,914
56,300	56,350	1,937	1,862	1,915
56,350	56,400	1,939	1,863	1,917
56,400	56,450	1,940	1,865	1,919
56,450	56,500	1,942	1,867	1,921
56,500	56,550	1,944	1,869	1,923
56,550	56,600	1,946	1,871	1,924
56,600	56,650	1,948	1,872	1,926
56,650	56,700	1,950	1,874	1,928
56,700	56,750	1,951	1,876	1,930
56,750	56,800	1,953	1,878	1,931
56,800	56,850	1,955	1,880	1,933
56,850	56,900	1,957	1,881	1,935
56,900	56,950	1,959	1,883	1,937
56,950	57,000	1,960	1,885	1,939

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
57,000		**Your New York City tax is:**		
57,000	57,050	1,962	1,887	1,940
57,050	57,100	1,964	1,889	1,942
57,100	57,150	1,966	1,890	1,944
57,150	57,200	1,968	1,892	1,946
57,200	57,250	1,970	1,894	1,948
57,250	57,300	1,971	1,896	1,949
57,300	57,350	1,973	1,898	1,951
57,350	57,400	1,975	1,899	1,953
57,400	57,450	1,977	1,901	1,955
57,450	57,500	1,979	1,903	1,957
57,500	57,550	1,981	1,905	1,958
57,550	57,600	1,982	1,907	1,960
57,600	57,650	1,984	1,908	1,962
57,650	57,700	1,986	1,910	1,964
57,700	57,750	1,988	1,912	1,966
57,750	57,800	1,990	1,914	1,967
57,800	57,850	1,991	1,916	1,969
57,850	57,900	1,993	1,917	1,971
57,900	57,950	1,995	1,919	1,973
57,950	58,000	1,997	1,921	1,975
58,000		**Your New York City tax is:**		
58,000	58,050	1,999	1,923	1,976
58,050	58,100	2,001	1,925	1,978
58,100	58,150	2,002	1,926	1,980
58,150	58,200	2,004	1,928	1,982
58,200	58,250	2,006	1,930	1,984
58,250	58,300	2,008	1,932	1,985
58,300	58,350	2,010	1,934	1,987
58,350	58,400	2,012	1,935	1,989
58,400	58,450	2,013	1,937	1,991
58,450	58,500	2,015	1,939	1,993
58,500	58,550	2,017	1,941	1,994
58,550	58,600	2,019	1,942	1,996
58,600	58,650	2,021	1,944	1,998
58,650	58,700	2,022	1,946	2,000
58,700	58,750	2,024	1,948	2,002
58,750	58,800	2,026	1,950	2,003
58,800	58,850	2,028	1,951	2,005
58,850	58,900	2,030	1,953	2,007
58,900	58,950	2,032	1,955	2,009
58,950	59,000	2,033	1,957	2,010
59,000		**Your New York City tax is:**		
59,000	59,050	2,035	1,959	2,012
59,050	59,100	2,037	1,960	2,014
59,100	59,150	2,039	1,962	2,016
59,150	59,200	2,041	1,964	2,018
59,200	59,250	2,043	1,966	2,019
59,250	59,300	2,044	1,968	2,021
59,300	59,350	2,046	1,969	2,023
59,350	59,400	2,048	1,971	2,025
59,400	59,450	2,050	1,973	2,027
59,450	59,500	2,052	1,975	2,028
59,500	59,550	2,053	1,977	2,030
59,550	59,600	2,055	1,978	2,032
59,600	59,650	2,057	1,980	2,034
59,650	59,700	2,059	1,982	2,036
59,700	59,750	2,061	1,984	2,037
59,750	59,800	2,063	1,986	2,039
59,800	59,850	2,064	1,987	2,041
59,850	59,900	2,066	1,989	2,043
59,900	59,950	2,068	1,991	2,045
59,950	60,000	2,070	1,993	2,046

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

NYC

2011 New York City Tax Table

$60,000 +

If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household	If your taxable income is – At least	But less than	And you are – Single or Married filing separately	Married filing jointly*	Head of a household
60,000		**Your New York City tax is:**			**62,000**		**Your New York City tax is:**			**64,000**		**Your New York City tax is:**		
60,000	60,050	2,072	1,995	2,048	62,000	62,050	2,145	2,066	2,121	64,000	64,050	2,218	2,138	2,194
60,050	60,100	2,074	1,996	2,050	62,050	62,100	2,146	2,068	2,123	64,050	64,100	2,219	2,140	2,196
60,100	60,150	2,075	1,998	2,052	62,100	62,150	2,148	2,070	2,125	64,100	64,150	2,221	2,142	2,197
60,150	60,200	2,077	2,000	2,053	62,150	62,200	2,150	2,072	2,126	64,150	64,200	2,223	2,144	2,199
60,200	60,250	2,079	2,002	2,055	62,200	62,250	2,152	2,074	2,128	64,200	64,250	2,225	2,145	2,201
60,250	60,300	2,081	2,004	2,057	62,250	62,300	2,154	2,075	2,130	64,250	64,300	2,227	2,147	2,203
60,300	60,350	2,083	2,005	2,059	62,300	62,350	2,156	2,077	2,132	64,300	64,350	2,229	2,149	2,205
60,350	60,400	2,084	2,007	2,061	62,350	62,400	2,157	2,079	2,134	64,350	64,400	2,230	2,151	2,207
60,400	60,450	2,086	2,009	2,063	62,400	62,450	2,159	2,081	2,135	64,400	64,450	2,232	2,153	2,208
60,450	60,500	2,088	2,011	2,064	62,450	62,500	2,161	2,083	2,137	64,450	64,500	2,234	2,154	2,210
60,500	60,550	2,090	2,013	2,066	62,500	62,550	2,163	2,084	2,139	64,500	64,550	2,236	2,156	2,212
60,550	60,600	2,092	2,014	2,068	62,550	62,600	2,165	2,086	2,141	64,550	64,600	2,238	2,158	2,214
60,600	60,650	2,094	2,016	2,070	62,600	62,650	2,167	2,088	2,143	64,600	64,650	2,240	2,160	2,216
60,650	60,700	2,095	2,018	2,072	62,650	62,700	2,168	2,090	2,145	64,650	64,700	2,241	2,162	2,218
60,700	60,750	2,097	2,020	2,073	62,700	62,750	2,170	2,092	2,146	64,700	64,750	2,243	2,163	2,219
60,750	60,800	2,099	2,021	2,075	62,750	62,800	2,172	2,093	2,148	64,750	64,800	2,245	2,165	2,221
60,800	60,850	2,101	2,023	2,077	62,800	62,850	2,174	2,095	2,150	64,800	64,850	2,247	2,167	2,223
60,850	60,900	2,103	2,025	2,079	62,850	62,900	2,176	2,097	2,152	64,850	64,900	2,249	2,169	2,225
60,900	60,950	2,105	2,027	2,081	62,900	62,950	2,178	2,099	2,154	64,900	64,950	2,250	2,171	2,227
60,950	61,000	2,106	2,029	2,083	62,950	63,000	2,179	2,100	2,156	64,950	65,000	2,252	2,172	2,228
61,000		**Your New York City tax is:**			**63,000**		**Your New York City tax is:**			**65,000 or more:**				
61,000	61,050	2,108	2,030	2,084	63,000	63,050	2,181	2,102	2,157					
61,050	61,100	2,110	2,032	2,086	63,050	63,100	2,183	2,104	2,159					
61,100	61,150	2,112	2,034	2,088	63,100	63,150	2,185	2,106	2,161					
61,150	61,200	2,114	2,036	2,090	63,150	63,200	2,187	2,108	2,163					
61,200	61,250	2,115	2,038	2,092	63,200	63,250	2,188	2,109	2,165					
61,250	61,300	2,117	2,039	2,094	63,250	63,300	2,190	2,111	2,166					
61,300	61,350	2,119	2,041	2,095	63,300	63,350	2,192	2,113	2,168					
61,350	61,400	2,121	2,043	2,097	63,350	63,400	2,194	2,115	2,170					
61,400	61,450	2,123	2,045	2,099	63,400	63,450	2,196	2,117	2,172					
61,450	61,500	2,125	2,047	2,101	63,450	63,500	2,198	2,118	2,174					
61,500	61,550	2,126	2,048	2,103	63,500	63,550	2,199	2,120	2,176					
61,550	61,600	2,128	2,050	2,104	63,550	63,600	2,201	2,122	2,177					
61,600	61,650	2,130	2,052	2,106	63,600	63,650	2,203	2,124	2,179					
61,650	61,700	2,132	2,054	2,108	63,650	63,700	2,205	2,126	2,181					
61,700	61,750	2,134	2,056	2,110	63,700	63,750	2,207	2,127	2,183					
61,750	61,800	2,136	2,057	2,112	63,750	63,800	2,209	2,129	2,185					
61,800	61,850	2,137	2,059	2,114	63,800	63,850	2,210	2,131	2,187					
61,850	61,900	2,139	2,061	2,115	63,850	63,900	2,212	2,133	2,188					
61,900	61,950	2,141	2,063	2,117	63,900	63,950	2,214	2,135	2,190					
61,950	62,000	2,143	2,065	2,119	63,950	64,000	2,216	2,136	2,192					

$65,000 or more — compute your New York City Tax using the *New York City tax rate schedule* on page 70.

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

New York City tax rate schedule

Married filing jointly and qualifying widow(er) — filing status ② and ⑤							
If Form IT-201, line 38, is:							
over	**but not over**	**The tax is:**					
$ 0	$21,600			2.907%	of Form IT-201, line 38		
21,600	45,000	$ 628	plus	3.534%	of the excess over		$21,600
45,000	90,000	1,455	plus	3.591%	" " " "		45,000
90,000	500,000	3,071	plus	3.648%	" " " "		90,000
500,000.....		18,028	plus	3.876%	" " " "		500,000

Single and married filing separately — filing status ① and ③							
If Form IT-201, line 38, is:							
over	**but not over**	**The tax is:**					
$ 0	$12,000			2.907%	of Form IT-201, line 38		
12,000	25,000	$ 349	plus	3.534%	of the excess over		$12,000
25,000	50,000	808	plus	3.591%	" " " "		25,000
50,000	500,000	1,706	plus	3.648%	" " " "		50,000
500,000.....		18,122	plus	3.876%	" " " "		500,000

Head of household — filing status ④							
If Form IT-201, line 38, is:							
over	**but not over**	**The tax is:**					
$ 0	$14,400			2.907%	of Form IT-201, line 38		
14,400	30,000	$ 419	plus	3.534%	of the excess over		$14,400
30,000	60,000	970	plus	3.591%	" " " "		30,000
60,000	500,000	2,047	plus	3.648%	" " " "		60,000
500,000.....		18,098	plus	3.876%	" " " "		500,000

What's NEW for 2011 *(continued)*

Three ways to get your refund

You have three ways to receive your tax refund: direct deposit to your bank account, debit card, **or** paper check.

Direct deposit

The Tax Department will deposit the amount of your refund into your personal bank account. Direct deposit is the **fastest and easiest** way to get your refund.

If you mark an ***X*** in the box for direct deposit but don't enter complete and correct account information at line 82, we'll mail you a paper check.

Debit cards

Your debit card(s) will be sent to the mailing address entered on your return. Debit cards are secure, easy to use, and flexible.

- **Secure:** We've designed the cards so that only you can activate your card. The cards offer fraud and theft protection.
- **Easy to use:** Use the card like any other debit card. Most banks and retail locations that accept credit cards will accept your refund debit card. You can call toll free or go online to check your balance. Once activated, your card remains valid for 18 months.
- **Flexible:** The debit card allows you to use your refund in several different ways:
  - Take it as a cash withdrawal from a bank even if you don't have a bank account. You will need to show identification.
  - Use it to make purchases from stores that accept Debit MasterCards.
  - Deposit it into your bank account (if you plan to do this, you should consider choosing to get your refund by ***direct deposit*** instead).
  - Make ATM withdrawals.

Joint returns — If you filed a joint return, separate debit cards will be mailed together in one envelope to you and your spouse. One or both of you can activate your card(s) to access the refund. Once activated, either card can access the entire amount of the refund.

Fees — In most instances, there's no charge to you for using the debit card.

- **Cash withdrawal from a bank:** no fee if you want to take the entire amount of your refund in cash at one time ($1 fee for each later withdrawal). You don't need to have a bank account, but you must present ID to the teller.
- **Retail sales:** never a fee
- **ATMs:** If you use the issuing bank's ATM network, there's no fee. Fees probably apply if you use another ATM network.

For more information about the debit card, visit this Web site:
www.bankofamerica.com/nyrefund

Paper checks

The Tax Department will mail your refund check to the mailing address entered on your return. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed.

If you don't have a bank account, you will likely be charged a fee to cash your check. You may want to consider a debit card refund instead; there are several ways to get or spend your money without fees (be sure to carefully read the fee schedule before using the card).

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IT-201-I
Instructions

New York State Department of Taxation and Finance

Full-Year Resident Instructions

2011

When to file/Important dates

April 17, 2012 Date by which you must file your 2011 New York State income tax return and pay any amounts you owe without interest or penalty. If you cannot file by this date, you can get an automatic 6-month extension of time to file (to October 15, 2012) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2012 Date by which you must file your 2011 New York State income tax return if you qualify to file your federal income tax return on June 15, 2012, because:

1) you are a U.S. citizen or resident and live outside the U.S. and your main place of business or post of duty is outside the U.S. and Puerto Rico, or
2) you are in the military service outside the U.S. and Puerto Rico when your 2011 return is due. The time to pay your New York State, New York City and Yonkers income tax, and any New York State or local sales or use tax is similarly automatically extended.

Military Personnel — For more information on extensions of time to file, see Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

October 15, 2012 Date by which you must file your 2011 income tax return to avoid penalties and interest computed from the original due date if you filed IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed.

April 17, 2012
June 15, 2012
September 17, 2012
January 15, 2013

Due dates for 2012 estimated tax payments. Generally, you must pay estimated income tax if you expect to owe at least $300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim.

Need help?

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

Telephone assistance

Automated income tax refund status:	(518) 457-5149
Personal Income Tax Information Center:	(518) 457-5181
To order forms and publications:	(518) 457-5431
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	(518) 485-5082

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 accommodations for persons with disabilities, call the information center.

Where to file

If enclosing a payment (check or money order), mail your return to:

STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555

If not enclosing a payment, mail your return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 46 for the address and additional information.

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