2014

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 Forms IT-201-ATT and IT-201-D)

File electronically

Before you file a paper return, consider preparing and filing your return electronically.

- Electronic preparation and filing is fast, easy, and secure.
- Electronic filers get their refunds faster than paper filers (more than twice as fast, on average).

E-File for free

With the addition of our new income tax Web File system, more than 85% of New Yorkers can now electronically prepare and file their returns for free. Visit our Web site at ***www.tax.ny.gov*** to learn more.

Go online

The Tax Department now offers more than 60 online services that allow you to file returns, pay tax, respond to notices, get email notifications and much more. Visit our Web site at ***www.tax.ny.gov*** for more information.

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What's NEW for 2014?

General changes for 2014

- **Yonkers resident income tax surcharge**
  The Yonkers resident income tax surcharge has increased from 15% to 16.75%.

- **START-UP NY program**
  The START-UP NY program provides tax benefits to approved businesses that have located within tax-free NY areas and for certain employees of these businesses. The program is administered by Empire State Development (ESD). See our Web site for more information.

- **New reporting method for *other* addition and subtraction modifications**
  Taxpayers must now report the identifying information for *other* addition and subtraction modifications using new Form IT-225, *New York State Modifications*. The total amount of other additions and other subtractions will continue to be reported on Form IT-201, lines 23 and 31. However, the description and individual amounts for these modifications will no longer be shown in the *Identify* area of these lines but on Form IT-225. See page 14, Form IT-225, and its instructions.

- **Paid preparer exclusion code**
  Paid preparers must now enter either their New York Tax Preparer Registration Identification Number (NYTPRIN) or an exclusion code (if they are not required to register). See page 30 and our Web site.

- **Signature requirements for e-filed returns**
  To make the process less burdensome for tax professionals and further reduce barriers to electronic filing, taxpayers are now allowed to electronically send their authorization to e-file their tax returns to their tax preparer. See our Web site for more information.

- **Additional minimum personal income tax repealed**
  The New York State and New York City additional minimum personal income taxes have been repealed. Therefore, Form IT-220, *Minimum Income Tax*, is obsolete for tax years beginning on or after January 1, 2014.

- **Cost of living adjustment**
  The New York State standard deduction and tax rate schedules have been adjusted to reflect the cost of living adjustment required under the Tax Law.

- **Public Trust Act**
  Any taxpayer who is convicted, or a shareholder of an S corporation or partner in a partnership which is convicted, of an offense defined in New York State Penal Law Article 200 *(Bribery Involving Public Servants and Related Offenses)* or 496 *(Corrupting the Government)*, or section 195.20 *(Defrauding the Government)*, is not eligible for any tax credit allowed under Tax Law Article 9, 9-A, 32, or 33, or any business tax credits allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A. See the instructions for Form IT-201-ATT, Line A, on page 32.

- **Metropolitan Commuter Transportation Mobility Tax (MCTMT) estimated tax payments for 2015**
  Beginning with tax year 2015, individuals who are subject to the MCTMT will be required to report and pay their MCTMT with their personal income taxes. Therefore, Form IT-2105 has been modified for tax year 2015 to allow taxpayers to make their estimated MCTMT and personal income tax payments together. See 2015 Form IT-2105 and our Web site.

Changes to existing credits

- **Accumulation distribution credit**
  The accumulation distribution credit for resident beneficiaries has been expanded to include a credit for income tax paid by the trust to another state, political subdivision, or the District of Columbia. See page 32.

- **Empire State commercial production credit**
  This credit has been extended through tax year 2016. Visit *www.nylovesfilm.com* and see Form IT-246, *Claim for Empire State Commercial Production Credit*, for information about this credit.

- **Youth works tax credit**
  The New York Youth Works Tax Credit Program has been extended and expanded. See Form IT-635, *New York Youth Works Tax Credit*. For more information about the program, see the New York State Department of Labor Web site (at *www.labor.ny.gov).*

- **Noncustodial parent earned income tax credit**
  This credit has been extended through tax year 2016. See Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*, for information about this credit.

New credits

- **Family tax relief credit**
  The advance payment for the 2014 family tax relief credit was mailed by the Tax Department to qualified taxpayers in the fall of 2014. Eligible taxpayers who did not receive their advance payment may apply for the credit on our Web site. For tax years 2015 and 2016, taxpayers will claim this credit when filing their tax returns. For more information about this credit (including eligibility), see page 7 and our Web site.

- **Real property tax freeze credit**
  An advance payment for the real property tax freeze credit was mailed to qualified taxpayers in the fall of 2014. Additional payments will be sent out in 2015 and 2016. For more information on the credit (including eligibility), see page 8 and our Web site.

- **New York City enhanced real property tax credit**
  A new, refundable credit is available for tax years 2014 and 2015 to full-year New York City residents. The credit applies to homeowners and renters with household gross income of less than $200,000 annually. This credit is in addition to any New York State real property tax credit they may be eligible to claim. See Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, and its instructions.

(continued)

What's NEW for 2014? *(continued)*

- **START-UP NY tax elimination credit**
  A new credit is available to approved businesses located in a tax-free NY area. The credit is based on the business's economic presence in the tax-free NY area. See Form IT-638, *START-UP NY Tax Elimination Credit*, and its instructions.
- **START-UP NY telecommunication services excise tax credit**
  A new credit is available to approved businesses located in a tax-free NY area that paid excise tax on telecommunication services. See Form IT-640, *START-UP NY Telecommunication Services Excise Tax Credit*, and its instructions.
- **Manufacturer's real property tax credit**
  A new credit, equal to 20% of the real property taxes paid, is available to qualified New York manufacturers. The New York real property must be owned by the manufacturer and principally used for manufacturing. See Form IT-641, *Manufacturer's Real Property Tax Credit*, and its instructions.
- **General corporation tax (GCT) credit**
  A new credit is available to shareholders (or the beneficiary of an estate or trust that is a shareholder) of a New York City business that paid New York City GCT. See Form IT-222, *General Corporation Tax Credit*, and its instructions.
- **Hire a veteran credit**
  A new credit is available to a business that hires a qualified veteran on or after January 1, 2014. The credit may be claimed for tax years beginning on or after January 1, 2015, but before January 1, 2017. For more information, see TSB-M-13(9)C, (8)I.
- **Minimum wage reimbursement credit**
  A new refundable credit is available to a business that hires an eligible employee who is paid minimum wage during all or part of the tax year. See Form IT-639, *Minimum Wage Reimbursement Credit*, and its instructions.

New and revised income modifications

- **Incomplete gift non-grantor trust**
  A new addition modification must be made if you transferred property to an incomplete gift non-grantor trust for the income of the trust. A new subtraction modification is allowed to a beneficiary for income received from an incomplete gift non-grantor trust that terminated and distributed all assets before June 1, 2014. See TSB-M-14(3)I and the instructions for Form IT-225.
- **Addition modification for manufacturer real property taxes**
  A new addition modification must be made for any federal deduction for real property taxes if you also claimed the real property tax credit for manufacturers. See the instructions for Form IT-225.
- **Addition modification for excise tax on telecommunication services**
  A new addition modification must be made for any federal deduction for excise taxes on telecommunication services if you also claimed the START-UP NY telecommunication services excise tax credit. See the instructions for Form IT-225.
- **START-UP NY wages**
  A new subtraction modification is allowed to an eligible employee working for an approved START-UP NY business. See TSB-M-13(6)I, the instructions for Form IT-225, and our Web site.
- **Volunteer firefighter or ambulance worker length of service award**
  A new subtraction modification is allowed for length of service awards paid to volunteer firefighters and ambulance workers that were included in their federal adjusted gross income. See the instructions for Form IT-225.
- **Small business modification**
  A new subtraction modification is allowed for a farm business or small business that employs one or more persons during the tax year, and has net farm or small business income of greater than zero but less than $250,000. See the instructions for Form IT-225.

E-file information

E-file your return

Using software?

You must e-file if your software allows you to e-file your return. E-file is easy, safe, and allows you to get your refund faster. Most New Yorkers e-file.

You may also qualify for free electronic filing.

Pay a balance due by authorizing the Tax Department to withdraw the payment from your bank account. Authorize the payment when you e-file or after you file your return (using the Make a Return Payment online service on our Web site). You may also pay with a credit card or submit a check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns*.

Visit our Web site at *www.tax.ny.gov* for more information.

File a valid return

⚠ Forms that have a year in the New York State map can only be used for that tax year.

Important reminder to file a complete return

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

Entering whole dollar amounts

When entering amounts on your return, including on any credit forms, schedules, or other forms submitted with your New York return, enter **whole dollar amounts only** (zeros have been preprinted).

Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $1.39 becomes $1 and $2.50 becomes $3.

Common words and phrases

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

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

Online Services

New York State Tax Department

Online Services

Create an Online Services account and log in to:

- file a personal income tax return
- make payments
- view your filing and payment history
- get email notifications for refunds, bills, and notices
- respond to bills and notices

Access is available 24 hours a day, 7 days a week.

www.tax.ny.gov

How do I fill in the forms?

Please follow these guidelines.

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

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

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

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

Special symbols

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

NEW — **New information**

⚠ — **Caution**

1099-G information

Need to know the amount of your 2013 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

What you can find on our Web site

- The most up-to-date information
- Income tax Web File program
- Free e-file options
- Forms and instructions
- Publications and other guidance
- Online services and account information
- Change of address
- Free tax return assistance information
- How to resolve an issue
- Taxpayer rights information
- Subscription service sign-up

Visit our site to see other services and information.

How to get New York City forms

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

Online - 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**.

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 2014 plus New York additions (see page 15) was more than $4,000 ($3,100 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 7 through 10.

⚠ Do not file Form IT-201 if you were a New York State resident for only part of the year. If you moved into New York State on any day other than January 1, or moved out of New York State on any day other than December 31, see *New York nonresidents and part-year residents*.

Additional notes to all filers:

- Do you have to **submit 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 7 through 10.
- Does your child have **investment income** over $2,000? It would be to your advantage to file a New York return for your child to report your child's investment income, since there will be no New York tax on the first $3,100 of that income. When you file your federal return, report your child's investment income on federal Form 8615 (instead of federal Form 8814). If you file Form 8814, the amount of your child's investment income over $2,000 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 2014, 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. In addition, as a result of the Supreme Court's decision *United States v. Windsor*, and IRS Revenue Ruling 2013-17, for federal tax purposes the IRS will recognize a marriage between a same-sex couple that is a legal marriage under the laws of the jurisdiction (either domestic or foreign) where the marriage was performed. Therefore, you must determine your filing status using the general married filing status rules (see *Item A* on page 12).

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

Credits for individuals

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

Credit	See *Key* above.	You may qualify for this credit if you:	Form
Accumulation distribution		are a beneficiary of a trust who received an accumulation distribution.	page 32*
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 32*
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Child and dependent care (New York State)	☐	are able to claim the federal child and dependent care credit.	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
NEW **Enhanced real property tax (New York City)**	○ ☐	are a full-year New York City resident paying real property taxes or rent and your household gross income is less than $200,000.	NYC-208
NEW **Family tax relief**	○ ☐	in 2012, were a New York State resident, filed Form IT-201 or IT-201-X listing a dependent child under age 17, had a New York AGI between $40,000 and $300,000, and had a tax liability of zero or greater.	***See Note below.***
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 19*

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

Note: These were advance payments mailed in the fall of 2014. For more information, see our Web site.

Credits for individuals *(continued)*

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

Credit	See *Key* above.	You may qualify for this credit if you:	Form
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 20*
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
NEW **Property tax freeze**	○ ☐	are a New York State homeowner (outside of New York City) who is eligible for the STAR property tax exemption.	***See Note below.***
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 32*
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 or leased 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 32*
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 firefighter's and ambulance workers'	☐	are a volunteer firefighter or ambulance worker for the entire year.	IT-245

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

Note: These were advance payments mailed in the fall of 2014. For more information, see our Web site.

Credits for businesses

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

Credit	See *Key* above.	You may qualify for this credit if you or your business:	Form
Alternative fuels		have unused credit for purchasing a new alternative-fuel vehicle or converting a vehicle to use alternative fuel, or have unused credit for investing in new clean-fuel vehicle refueling property.	IT-253
Alternative fuels and electric vehicle recharging property		placed in service alternative fuel vehicle refueling or electric vehicle recharging property in New York State.	IT-637
Beer production	☐	is a registered beer distributor that produced 60,000,000 or fewer gallons of beer in New York State in the tax year.	IT-636
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
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 State Jobs Retention Program	☐	was issued a certificate of eligibility by Empire State Development (ESD) under the Jobs Retention Program.	IT-634
Empire zone (EZ) capital		made investments or contributions to an EZ business or project, or have an unused EZ capital tax credit from a prior year.	IT-602
EZ employment incentive	☐	acquired, built, or erected property for which an EZ investment credit is allowed.	IT-603
EZ investment	☐	is EZ-certified and placed qualified property in service in an EZ.	IT-603
EZ 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
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

Credits for businesses *(continued)*

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

Credit	See *Key* above.	You may qualify for this credit if you or your business:	Form
FSI investment	☐	is an FSI business that placed qualified property in service in New York State.	IT-252
NEW **General corporation tax (GCT New York City)**		is a shareholder (or the beneficiary of an estate or trust that is a shareholder) of a New York City business that paid New York City GCT.	IT-222
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
NEW **Manufacturer real property taxes**	☐	is a qualified New York manufacturer that paid eligible real property taxes.	IT-641
NEW **Minimum wage reimbursement**	☐	paid wages at the New York State minimum wage rate to students who are 16 to 19 years old.	IT-639
New York Youth Works	☐	was issued a certificate of eligibility by New York State Department of Labor under the New York Youth Works Tax Credit Program.	IT-635
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
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
NEW **START-UP NY telecommunication services excise tax**	☐	is an approved START-UP New York business operating in a tax-free NY area that paid an excise tax on telecommunication services.	IT-640
NEW **START-UP NY tax elimination**	☐	is an approved START-UP New York business operating in a tax-free NY area.	IT-638
Taxicabs and livery service vehicles accessible to persons with disabilities		have unused credit for upgrading a vehicle so that it is accessible to persons with disabilities. (For costs incurred before January 1, 2011.)	IT-239
		had costs associated with the purchase or upgrading of a vehicle that is accessible to persons with disabilities. (For costs incurred on or after January 1, 2011.)	IT-236
Temporary deferral nonrefundable payout		deferred certain nonrefundable credits in 2010, 2011, or 2012.	IT-501
Temporary deferral refundable payout	☐	deferred certain refundable credits in 2010, 2011, or 2012.	IT-502
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; or was a beneficiary of an estate or trust that filed Form NYC-202EIN 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

Other forms you may have to file

Form IT-201-ATT *Other Tax Credits and Taxes, Attachment to Form IT-201*	To report any other New York State or New York City taxes, or to claim credits other than those reported on Form IT-201. For more information, see the instructions for Form IT-201-ATT.
Form IT-201-D *Resident Itemized Deduction Schedule*	To claim the New York itemized deduction. For more information, see the instructions for Form IT-201-D.
Form IT-201-V *Payment Voucher for Income Tax Returns*	To make a payment by check or money order. For more information, see Form IT-201-V.
NEW **Form IT-225** *New York State Modifications*	To report New York State addition and subtraction modifications to federal AGI other than those specifically listed on Form IT-201. For more information, see page 14 and the instructions for Form IT-225.
Form IT-230 *Separate Tax on Lump-Sum Distributions*	To compute tax due if you used federal Form 4972 to compute your federal tax on a lump-sum distribution from a qualified retirement plan. For more information, see the instructions for Form IT-230.
Form IT-360.1 *Change of City Resident Status*	To compute the tax due if you changed your New York City or Yonkers resident status during the year. You must pay the New York City income tax or Yonkers resident income tax surcharge for the part of the year that you lived in New York City or Yonkers. For more information, see the instructions for Form IT-360.1.
Form IT-2105 *Estimated Tax Payment Voucher for Individuals*	To pay estimated tax for 2015 if you expect to owe at least $300 of New York State or New York City or Yonkers income tax after deducting tax withheld and credits you are entitled to claim, or owe any amount of MCTMT. For more information, see the instructions for Form IT-2105.
Form Y-203 *Yonkers Nonresident Earnings Tax Return*	To compute the tax due if you were **not** a Yonkers resident for 2014 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 use Form IT-201-X to file a protective claim or to report a net operating loss (NOL) carryback. For more information, see *Amending your return* on page 37 and the instructions for Form IT-201-X.

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.**

Taxpayer's permanent home address

If your mailing address is different from your permanent home address (for instance, you use a PO box), enter your permanent home address. 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, 2014, enter your permanent home address as of December 31, 2014, **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, 2014. 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, 2014. School districts and code numbers are on pages 38 through 41. 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, 2013, and before you filed your return, enter the date of death in the box labeled *Taxpayer's date of death*, in month, day, and year (4-digit) order. If the taxpayer whose name is listed **second** died after December 31, 2013, and before you filed your return, enter the date of death in the box labeled *Spouse's date of death*. See *Deceased taxpayers* on page 37.

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 13).

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

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 2014 federal income tax return, mark an ***X*** in the ***Yes*** box. If you claimed the standard deduction on your federal return, mark an ***X*** in the ***No*** box.

Item C

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

Item D1

If you marked ***Yes*** on federal Schedule B, then mark an ***X*** in the ***Yes*** box.

Item D2 Yonkers residents and Yonkers part-year residents only: NEW

If you received a check for the property tax freeze credit, you must mark an ***X*** in the ***Yes*** box and enter the amount you received. The payment was generally mailed in the fall of 2014. For more information, and to determine your amount, see our Web site.

Item D3 All taxpayers: NEW

If you received an advance payment (check) for the family tax relief credit during 2014, you must mark an ***X*** in the ***Yes*** box. This payment was mailed in the fall of 2014 to most eligible taxpayers. For more information, see our Web site.

⚠ **Yonkers residents:** Your Yonkers resident income tax surcharge could be overstated if you do not mark the D2 and D3 boxes and correctly fill in the Yonkers worksheet on page 22.

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 2014 (whether or not you personally used those living quarters for any part of the year), you must mark an ***X*** in the ***Yes*** box on line E(1) and enter the number of days you were in New York City, even if on personal business, on line E(2). (**Married filing jointly?** If both spouses spent days in New York City, enter the higher number of days on line E(2).) 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 E(1) 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. The determination of residency is based on the facts and circumstances of your own situation. See the definitions of *Resident, Nonresident,* and *Part-year resident* in these instructions, and the *Nonresident Audit Guidelines* available on our Web site. If you meet the definition, complete the New York City resident taxes and credits lines (47 through 53, and 64, 69, 70, and 70a) on Form IT-201. See the instructions on pages 20, 21, 22, 25, and 26.

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 2014. 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 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 Combat zone, killed in action (KIA)

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

Code E3 Out of the country

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

Code E4 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2015. The filing deadline for your New York return is also June 15, 2015.

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 submit 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. Submit a copy of the approved federal Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*.

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 submit 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.

Item H

Enter the required information for each **dependent** for whom you claimed an exemption on federal Form 1040 or 1040A. Also enter the required information for any dependent for whom you were entitled to claim an exemption on your federal return but chose not to (see *Example* below). If you did not have to file a federal return, enter the required information for each dependent for whom an exemption would be allowed for federal income tax purposes.

Example: *You were entitled to claim your daughter as a dependent on your federal return but chose not to in order to allow her to claim a federal education credit on her federal tax return; you may still claim her as a dependent on your New York State return.*

If you have more than 7 dependents, submit a separate piece of paper marked ***Form IT-201- item H continued***, and enter the required information for the additional dependents on that paper (be sure to include your name and social security number at the top of each sheet).

Note: If you are married filing a joint federal return but are required to file separate returns for New York State (see page 6), complete item H as if you had filed separate federal returns.

Step 3 – Enter your federal income and adjustments

Lines 1 through 19 – 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.

Be sure to enter your total other income on **line 16** and your total federal adjustments to income on **line 18**. Write each type of income and each adjustment and its amount in the *Identify* areas on lines 16 and 18. If you need more room, submit a list showing each type of income and each adjustment and its amount.

Enter only whole dollar amounts on your New York return (see page 5).

⚠ Do not leave line 19 blank.

Step 4 – Calculate your New York additions and subtractions

Overview

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

New York State taxes certain items of income not taxed by the federal government. You must add these **New York additions** to your federal AGI.

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. See below and Form IT-225, *New York State Modifications*, and its instructions.

Partners and S corporation shareholders

If you have income from a partnership or S corporation, include any New York adjustments that apply to that income. This information should be provided to you by the entity. For important information regarding these modifications, see Form IT-225, *New York State Modifications*, and its instructions.

If you have any of the addition or subtraction modifications in the chart below relating to your partnership or S corporation income, include the amount on the applicable line of Form IT-201.

Modification code	Description	Line number
A-103 or EA-103	New York's 529 college savings program distributions	22
A-113 or EA-113	Interest income on state and local bonds and obligations	20
S-103 or ES-103	New York's 529 college savings program deduction	30
S-104 or ES-104	New York's 529 college savings program distributions	30
S-108	Taxable refunds, credits, or offsets of state and local income taxes	25
S-125	Interest income on U.S. government bonds	28

For all other additions and subtractions relating to your partnership and S corporation income, complete Form IT-225.

Beneficiaries (estates and trusts)

If you have income from an estate or trust, any New York adjustments that apply to that income, as well as any additions to or subtractions from federal itemized deductions, will be shown in your share of a single fiduciary adjustment. If the adjustment is a net addition, complete Form IT-225 and enter the amount and addition modification number *EA-**901*** on line 5 of Form IT-225. If the adjustment is a net subtraction, complete Form IT-225 and enter the amount and subtraction modification number *ES-**901*** on

line 14 of Form IT-225. Complete Form IT-225 and transfer the amounts to Form IT-201 as instructed on that form.

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 5 of your Form IT-225 the amount of **income you reported on Form 4970, line 1, less any interest income on state and local bonds and obligations of New York State and its local governments** (that was included on Form 4970, line 5). See addition modification number A-114 in the instructions for Form IT-225.

New York additions

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

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

If ***Yes***, enter any such interest income that you received or that was credited to you during 2014 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 2014 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 16.

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 2014 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 on page 16. 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 2014.

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.

* Be sure to include all prior years' addition and subtraction modifications.

Keep this worksheet with your copy of your tax return.

Line 23 – Other additions

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

Enter on line 23 the amount from Form IT-225, line 9. Submit Form IT-225 with your return.

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, submit 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 Form IT-225, subtraction modification numbers S-121 and S-123.

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, 2014, enter the qualifying pension and annuity income included in your 2014 federal AGI, **but not more than $20,000.** If you became 59½ during 2014, 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 2014, 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, 2014. 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 2014. The taxpayer is entitled to claim a pension and annuity income exclusion of $19,000 ($14,000 attributable to the taxpayer's own pension and annuity payment, plus $5,000 received as a beneficiary*).*

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

Disability income exclusion

If you are also claiming the disability income exclusion (Form IT-225, S-124), the total of your pension and annuity income exclusion and disability income exclusion cannot exceed $20,000.

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

Account owner

During 2014, 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, **then** enter that amount on line 2 of the worksheet below.

Worksheet

1 Amount of contributions you made in 2014 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 included in your federal AGI ..... 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 2014, 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 (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 other subtractions that are not specifically listed on Form IT-201.

Enter on line 31 the amount from Form IT-225, line 18. Submit Form IT-225 with your return.

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** below 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 Form IT-201-D, *Resident Itemized Deduction Schedule*, and its instructions beginning on page 33 to compute your New York itemized deduction. Compare the Form IT-201-D, line 16 amount to your New York standard deduction amount from the standard deduction table. For greater tax savings, enter the **larger** of these amounts on line 34 and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized***.

Note: If you choose the itemized deduction, you must submit Form IT-201-D with your return.

New York State standard deduction table

Filing status *(see page 12)*	**Standard deduction** *(enter on line 34)*
① Single and you marked item C *Yes*	$ 3,100
① Single and you marked item C *No*	7,800
② Married filing joint return	15,650
③ Married filing separate return	7,800
④ Head of household (with qualifying person)	10,950
⑤ Qualifying widow(er) with dependent child	15,650

⚠ 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. You should complete Form IT-201-D to determine if your allowable New York itemized deduction is greater than your standard deduction.

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.

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

Enter on line 36 the **number** of your dependent exemptions listed on Form IT-201, item H (and on *Form IT-201 - item H continued*, if needed).

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) $104,600 or less?

If ***Yes***, find your New York State tax using the *2014 New York State Tax Table* on pages 42 through 49, or if **line 38** is $65,000 or more, use the *New York State tax rate schedule* on page 50. Enter the tax due on line 39.

If ***No***, see *Tax computation – New York AGI of more than $104,600,* beginning on page 51.

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 20 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 listed on Form IT-201, item H, plus one for you (and one for your spouse if *Married filing joint return)* is:							
Over	but not over	1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-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 (see *Note 5*)
Filing status ③ only (Married filing separate return)

If your federal AGI (see ***Note 4***) total from both returns is:		And the number of exemptions (from both returns) listed on Form IT-201, item H (Form IT-203, item I) plus one for you and one for your spouse is:							
Over	but not over	1	2	3	4	5	6	7	over 7 (see ***Note 3***)
		Enter on Form IT-201, line 40:							
$ (see ***Note 2***)	$ 5,000	$45	53	60	68	75	83	90	8
5,000	6,000	38	45	53	60	68	75	83	8
6,000	7,000	33	40	48	55	63	70	78	8
7,000	20,000	30	38	45	53	60	68	75	8
20,000	22,000	30	35	40	45	50	55	60	5
22,000	25,000	25	30	35	40	45	50	55	5
25,000	28,000	20	23	25	28	30	33	35	3
28,000	32,000	10	13	15	18	20	23	25	3
32,000	No credit is allowed; do not make an entry on Form IT-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 19**. However, if on Form IT-201 you entered special condition code ***A6*** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.
Note 2 This amount could be ***0*** or a negative amount.
Note 3 For each 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 19** (or Form IT-203, line 19, *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 19 amount minus any BAB interest that was included in the line 19 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).
Note 5 The credit amounts have been rounded (see page 5).

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 submit either form or both forms with your return.

Line 42 – Other New York State nonrefundable credits

See the credit charts on pages 7 through 10 for a listing of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-201-ATT. Transfer the amount of nonrefundable credits to line 42. **You must submit the completed credit forms and Form IT-201-ATT with 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 submit the completed forms and Form IT-201-ATT with 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 *2014 New York City Tax Table* on pages 54 through 61. 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 62. 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 2014, do not enter an amount here. See the instructions for line 51 on page 21.

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 21 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 2014, do not enter an amount here. See the instructions for line 51 on page 21.

- **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	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 (see *Note 5*)
Filing status ③ only (Married filing separate return)

If your federal AGI (see ***Note 4***) total from both returns is: Over	but not over	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	13	25	38	50	63	75	88	13
17,500	20,000	8	15	23	30	38	45	53	8
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 20. 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 19**. However, if on Form IT-201 you entered special condition code ***A6*** (for Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.

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

Note 3 For each 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 19** (or Form IT-203, line 19, *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 19 amount minus any BAB interest that was included in the line 19 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).

Note 5 The credit amounts have been rounded (see page 5).

Line 50 – Part-year New York City resident tax

If you were a New York City resident for only part of 2014, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 50 and submit Form IT-360.1 with your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 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 2014, 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 2014 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 and your spouse's Form IT-360.1 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. Submit it with your return.

If one spouse was a resident of New York City and the other a nonresident for all of 2014, 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. Submit it with 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 and Single-Member LLCs,* 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 the NYC unincorporated business tax (UBT) credit, the general corporation tax (GCT) credit, the New York City accumulation distribution credit, or the part-year resident nonrefundable NYC child and dependent care credit? (See the charts on pages 7 through 10.) 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 n 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 of family tax relief credit *(If you marked Yes at **item D3**, enter **350**)*	h _____
i	Amount of property tax freeze credit *(If you marked Yes at **item D2(1)**, enter the amount from **D2(2)**)*	i _____
j	Amount from Form IT-201-ATT, *Other Tax Credits and Taxes,* line 13	j _____
k	Add lines b through j	k _____
l	Subtract line k from line a	l _____
m	Yonkers resident tax rate (16.75%)	m **.1675**
n	Multiply line l by line m. Enter this amount on Form IT-201, line 55	n [ ]

⚠ If you are filing jointly (filing status ②) and only one spouse was a Yonkers resident for all of 2014, 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 submit it with 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 Earnings Tax Return*. Enter the amount of tax on line 56 and submit Form Y-203 with your return.

Line 57 – Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for only part of 2014, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 57 and submit Form IT-360.1 with 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 19) is:	Enter on line 59:
up to $15,000*	$ 9
$ 15,001 - $ 30,000	18
30,001 - 50,000	30
50,001 - 75,000	45
75,001 - 100,000	60
100,001 - 150,000	80
150,001 - 200,000	96
200,001 and greater	.049% (.00049) 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 submit Form ST-140 with your return.**

If the amount reported on line 59 is $1,700 or more, you must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing $25,000 or More*, and submit it with your return.

If you do not owe any sales or use tax, you must enter *0* on line 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 60j)

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 60j). 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 MECC (part of the Missing Persons Clearinghouse). This organization works with police agencies and parents to locate missing children and to promote child safety through education. Contributions are used to distribute educational materials, disseminate missing child alerts, and conduct investigative training for police officers. For additional information about services and free safety publications visit *www.criminaljustice.ny.gov* or call 1 800 FIND-KID (346-3543).

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

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

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

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

Volunteer Firefighting and Volunteer Emergency Services Recruitment and Retention Fund *(Volunteer Firefighting & 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.

Teen Health Education Fund *(Teen Health Education)*

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

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

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

Step 8 – Enter your payments and credits

Line 63 – Empire State child credit

Did you claim the **federal** child tax credit for 2014 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, *Claim for Empire State Child Credit*, and transfer the amount from Form IT-213 to Form IT-201, line 63. Submit Form IT-213 with 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 2014 (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, 2014, 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 19. However, if on Form IT-201 you entered special condition code **A6** (Build America Bond (BAB) interest), your federal AGI is the line 19 amount minus any BAB interest that was included in the line 19 amount.

Transfer the amount from Form IT-216 to Form IT-201, line 64. Submit Form IT-216 with 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 2014 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. Submit Form IT-215 with 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 submit Form IT-209 with your return (do not submit 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 submit it with your return. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2015, 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**. Submit Form IT-209 with your return (do not submit 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. Submit Form IT-214 with your return.

Line 68 – College tuition credit

Did you or your spouse or your dependent(s) pay college tuition expenses during 2014?

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 Form IT-201-D, line 15 (see page 35), 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. Submit Form IT-272 with 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 26) 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 26) is $250,000 or less), determine your credit using Table 1 on page 26 if you were a full-year resident or Table 2 on page 26 if you were a part-year city resident.

Special rules for married filing joint return (filing status ②)

- If both spouses are full-year city residents, determine your credit using Table 1, filing status ②.
- If both spouses are part-year city residents, determine your credit using Table 2, filing status ②. If you have different periods of city residence, determine your credit using the number of months for the spouse with the longer city resident period.

  Example: *You and your spouse are filing a joint NYS return (filing status ②). You were a 5-month New York City resident, and your spouse was an 8-month New York City resident. Your income was less than $250,000, and you marked filing status ②, married filing joint return. You are entitled to a credit of $83 (using the 8-month period from Table 2).*
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, **and you are computing your NYC tax as married filing separately,** determine your credit for the full-year city resident spouse using Table 1, filing status ③. The full-year city nonresident spouse may not take a credit.
- If one spouse is a full-year city resident and one spouse is a full-year city nonresident, and you **elect to compute your NYC tax as if both were full-year city residents,** determine your credit using Table 1, filing status ②.
- If one spouse is a full-year city resident and one spouse is a part-year city resident, you must compute each credit separately and add them together. Determine the full-year city resident spouse's credit using Table 1, filing status ③, and determine the part-year city resident spouse's credit using Table 2, filing status ③.

  Example: *You and your spouse are filing a joint New York State income tax return (filing status ②). You were a full-year New York City resident. Your spouse was a New York City resident for only 3 months during the year, and your income was less than $250,000. Add your credit amount from Table 1, filing status ③ ($63), and your spouse's credit amount from Table 2, filing status ③ ($16), for a combined credit of $79.*
- If one spouse was a part-year city resident and the other spouse was a full-year city nonresident, determine your credit for the part-year city resident spouse using Table 2, filing status ③. The full-year city 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	**$ 63**
– Married filing joint return, filing status ②, or – Qualifying widow(er) with dependent child, filing status ⑤	$ 250,000 or less	**$ 125**

* The statutory credit amounts have been rounded (see page 5).

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	$ 10
2	10	21
3	16	31
4	21	42
5	26	52
6	31	63
7	36	73
8	42	83
9	47	94
10	52	104
11	57	115
12	63	125

* The statutory credit amounts have been rounded (see page 5).

Income, for purposes of determining your New York City school tax credit, means your federal adjusted gross income (FAGI) from Form IT-201, line 19, 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.

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

Did you claim the **federal** earned income credit for 2014 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. Submit Form IT-215 or Form IT-209 with 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 15, 2015, whichever is later.

Line 70a – New York City enhanced real property tax credit

If you are **not** a New York City resident for the entire tax year, you do not qualify to claim this credit. Go to line 71. If you are a full-year New York City resident, review the instructions

for Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit*, to see if you qualify for this credit. If you qualify, complete Form NYC-208, transfer the amount from Form NYC-208 to Form IT-201, line 70a, and submit Form NYC-208 with your return.

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 7 through 10 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

You must **include the state copy** of certain federal forms with your return. See *Note* below.

Enter your **total** New York State (line 72), New York City (line 73), and Yonkers (line 74) tax withheld (if any) as shown on the following federal Forms:

- W-2, *Wage and Tax Statement,*
- 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc.,*
- 1099-G, *Certain Government Payments* (used to report New York State unemployment compensation), **and**
- W-2G, *Certain Gambling Winnings* (used to report New York State lottery distributions).

Note: If you received any of the above forms, verify that your social security number is listed correctly. Include the state copy with your Form IT-201. You must include with your return **all** Forms W-2 you received (even if no New York tax was withheld), but only include Forms 1099-R, 1099-G, and W-2G that list NYS, NYC, or Yonkers withholding. You must also include any foreign wage statement you received for income earned while working abroad. (If there are any errors on these forms, contact the issuer, ask for corrected forms, and include them instead of the originals.)

Check your withholding for 2015

⚠ If, after completing your 2014 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 2014 estimated income tax payments for New York State, New York City, and Yonkers (include your last installment even if paid in 2015). If you marked filing status ② but made **separate** 2014 estimated income tax payments (Form IT-2105), enter your combined total estimated income tax paid;
- Any amount of overpayment from your 2013 return that you applied to your 2014 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 12227-0822

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 submit a copy of the notification issued by the estate or trust with your return. This notification must include the name and identifying number of the estate or trust and the amount allocated to you.

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 2015 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.

Enter the amount of overpayment you want refunded to you. You have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account, 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

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

If you choose direct deposit, enter your account information on line 83 for a fast and secure direct deposit of your refund (see line 83 instructions). Generally, the Tax Department will **not** notify you that your refund has been deposited. However, if the amount we deposit is different from the amount of refund you claimed, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited. If we cannot make the direct deposit for any reason (for example, you don't enter

complete and correct account information at line 83), we will send your refund to the mailing address on your return.

⚠ Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* on page 29).

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).

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, Civil Enforcement Division, W A Harriman Campus, Albany NY 12227-4000.

Disclaiming of spouse's debt

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

We will notify you if we keep your overpayment because of a past-due legally enforceable debt to the IRS or a tax debt to another state. You cannot use Form IT-280 to disclaim liability for a legally enforceable debt to the IRS or to disclaim a tax liability owed to another state. You must contact the 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 2015. 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) and **any other penalties and interest** you owe (see line 82 instructions).

If you choose to pay by electronic funds withdrawal, mark an ***X*** in the box, enter your account information on line 83, and enter your electronic funds withdrawal information on line 84.

⚠ To avoid other penalties and interest, pay any tax you owe by April 15, 2015.

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 2013 New York AGI as shown on your 2013 return;
2) Locate the amount of your 2013 New York income tax; then
3) Calculate the amount of your 2014 prepayments (the amount of withholding and estimated tax payments you have already made for 2014).

In general, you are not subject to a penalty if your 2014 prepayments equal at least 100% of your 2013 income tax based on a 12-month return;

However:

- If your 2013 New York AGI was more than $150,000 (or $75,000 if you are married filing separately for 2014) and you

are not a farmer or a fisherman, your prepayments must equal at least 110% of your 2013 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 2014 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 submit Form IT-2105.9 with your return.

Line 82 – Other penalties and interest

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest amount on line 82. Also add the same amount to any tax due and enter the total on line 80. You may compute the penalty and interest using the *Penalty and Interest Calculator* on our Web site.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 83, or on our Web site.

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

File now/Pay later! You must specify a future payment date up to and including April 15, 2015. If you file before April 15, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See line 83 instructions.

By check or money order

If you owe more than one dollar, include full payment with your return. Make check or money order payable in U.S. funds to ***New York State Income Tax*** and write your social security number and ***2014 Income Tax*** on it. **Do not send cash**.

You must submit Form IT-201-V if you are making a payment by check or money order. For additional information, see Form IT-201-V.

Fee for payments returned by banks

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

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

By credit card

You can use your American Express 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 15, 2015.

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 83 – 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 83a, 83b, or 83c (see *Note* below). **All others,** supply the information requested for lines 83a, 83b, and 83c.

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

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

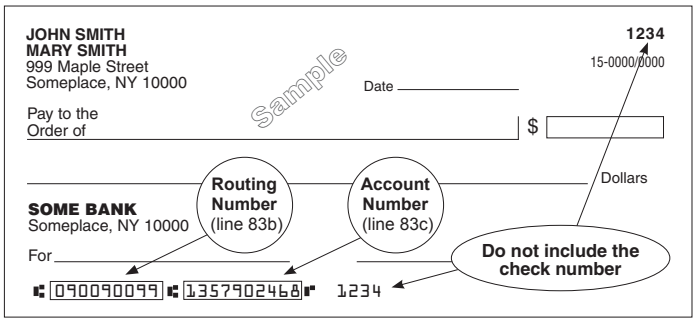
On line 83a, mark an ***X*** in the box for the type of account:

- If you mark personal or business checking, enter the account number shown on your checks. (On the sample check below,

the account number is *1357902468*. **Do not** include the check number.)

- If you mark personal or business savings, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

Enter your bank's 9-digit routing number on line 83b. 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*.



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

If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 83b.

Enter your account number on line 83c. 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.

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

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

Line 84 – Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 80 you want electronically withdrawn. Enter a date that is on or before the due date of your return. If we receive your return after the due date or you do not enter a date, we will withdraw the funds on the day we accept your return.

Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

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

You may revoke your electronic funds withdrawal authorization only by contacting the Tax Department at least 5 business days before the payment date.

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

Step 10 – Sign and date your return

Third-party designee

Do you want to authorize a friend, family member, return preparer, or any other individual (third-party designee) to discuss this tax return and questions arising from it with the New York State Tax Department?

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

If ***Yes***, mark an ***X*** in the *Yes* box. Print the designee's name, phone number, 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 related to this return. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this return, including missing information,
- any notices or bills arising from this filing that you share with the designee (they will not be sent to the designee),
- any payments and collection activity arising from this filing, and
- the status of your return or refund.

This authorization will not expire but will only cover matters relating to this return. If you decide to revoke this designee's authority at any time, call us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using another method such as Form DTF-280, *Tax Information Authorization*, or a power of attorney. For additional information on third-party designees and other types of authorizations, visit our Web site.

Paid preparer's signature

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

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

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our Web site for more information about the tax preparer registration requirements.

Your signature(s)

In the spaces provided at the bottom of page 4, sign and date your **original** return and enter your occupation. If you are married and filing a joint return, 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 37.

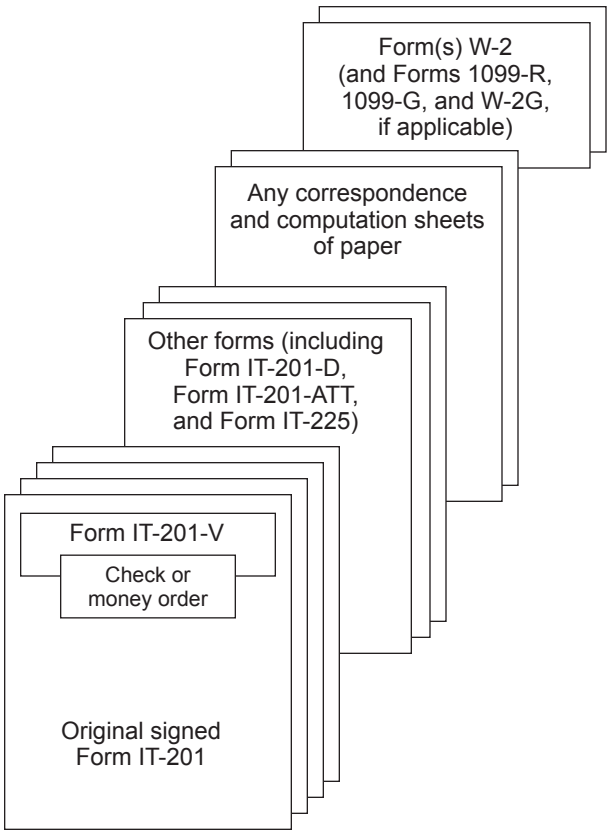
Daytime phone number

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

Step 11 – Finish your return

Take a moment to go over your return to avoid errors that may delay your refund. Finish your return as shown below. **Do not staple any items to the return.**

1) **Make a copy of your return,** and any other forms or papers you are submitting, for your records. You may be asked by the Tax Department to provide copies of these records after you have filed your income tax return.
2) **Enclose the following** in an envelope (see illustration):
   - your check or money order and Form IT-201-V if you owe tax and are not paying by another option
   - your original, signed return
   - other forms, including Form IT-201-D, Form IT-201-ATT, and Form IT-225
   - any correspondence and computation sheets of paper
   - your wage and tax statements: federal Form(s) W-2 (and Forms 1099-R, 1099-G, and W-2G, if applicable)



3) **Include the following** on your envelope:
   - your return address
   - enough postage (some returns require additional postage)
   - the appropriate mailing address (see below)
4) **Mail your return** by April 15, 2015.
   - If **enclosing** a payment (check or money order and Form IT-201-V), mail to:

     STATE PROCESSING CENTER
     PO BOX 15555
     ALBANY NY 12212-5555

   - If **not enclosing** a payment, mail to:

     STATE PROCESSING CENTER
     PO BOX 61000
     ALBANY NY 12261-0001

Private delivery services

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

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

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

Purpose of Form IT-201-ATT

You must complete Form IT-201-ATT and submit it with 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.

Line 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 7 through 10 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 submit all applicable credit forms and tax computations with your Form IT-201.**

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

Line A

If you (or an S corporation of which you are a shareholder, or partnership of which you are a partner) are convicted of an offense defined in New York State Penal Law Article 200 (*Bribery Involving Public Servants and Related Offenses*) or 496 (*Corrupting the Government)*, or section 195.20 (*Defrauding the Government)*, you must mark an ***X*** in the *Yes* box. If you marked *Yes*, you are not eligible for any tax credit allowed under Tax Law Article 9, 9-A, 32, or 33, or any business tax credits allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A.

Line 1

If you received an accumulation distribution as a beneficiary of a trust, you may be allowed an accumulation distribution credit for your share of:

- New York State income taxes paid by the trust,* and
- any income tax imposed on the trust by another state, political subdivision within that state, or District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percent of tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in New York by the beneficiary's total New York Income.

The credit may not reduce your tax due to an amount less than would have been due if the accumulation distribution was excluded from your New York AGI. Submit a copy of the computation of your New York State accumulation distribution credit and enter the amount of the credit on line 1.

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

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 submit 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 submit 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 an accumulation distribution credit for your share of:

- NYC income taxes paid by the trust,* and
- any income tax imposed on the trust by another state, political subdivision within that state, or District of Columbia on income sourced to the other jurisdiction.* However, this credit cannot be more than the percentage of NYC tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in NYC by the beneficiary's total NYC Income.

The credit may not reduce your tax due to an amount less than would have been due if the accumulation distribution was excluded from your New York AGI. Submit a copy of the computation of your New York State accumulation distribution credit and enter the amount of the credit on line 9.

*These amounts should be 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	

Instructions for Form IT-201-D, *Resident Itemized Deduction Schedule*

General information

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 9 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, and the overall limit on federal itemized deductions applicable to higher income taxpayers, it may be necessary for you to complete one or more worksheets to determine the amount of the New York subtraction adjustment.

The addition adjustments on line 11 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 deduction adjustment for higher income taxpayers (line 13), or if you elect to claim the New York itemized deduction for college tuition expenses (line 15).

⚠ Before you begin, locate your federal *Schedule A*, and, if you were required to complete it, the federal itemized deduction worksheet in the instructions for Form 1040.

Line instructions

Lines 1 through 8

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

Line 9 – 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. Follow these steps:

1) 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 schedule - subtraction adjustments***. Identify the amount of each adjustment by letter (B through F) and submit that paper with your Form IT-201-D.
   - 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 2014 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 9 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 9 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.

2) If the amount on Form IT-201, line 19, is **equal to or less than** the applicable amount in Table 1 below based on your filing status, enter the total of your subtraction adjustments on line 9.
3) If the amount on Form IT-201, line 19, is **more than** the applicable amount in Table 1 below based on your filing status, you must complete Worksheet 2 below.

Table 1

Filing status	Applicable amount
Single ①	$ 254,200
Married filing joint return ②, or qualifying widow(er) ⑤ with a dependent child	305,050
Married filing separate return ③	152,525
Head of household ④ (with qualifying person)	279,650

Instructions for Form IT-201-D *(continued)*

Worksheet 2

1	Enter amount from line 9 of the federal itemized deduction worksheet in the instructions for line 29 of federal Form 1040, Schedule A	1	
2	Enter amount from federal itemized deduction worksheet, line 3	2	
3	Divide line 1 by line 2 and round to the fourth decimal place	3	
4	Amount of subtraction adjustment A (described above)	4	
5	Amount of subtraction adjustments B and C described above that are included in total federal itemized deductions from federal Schedule A, line 29, before any federal disallowance. Also include that portion of the deductions under subtraction adjustment E that is included in lines 19, 27, and 28 of federal Schedule A (e.g., contributions)	5	
6	Add line 4 and line 5	6	
7	Multiply line 6 by line 3	7	
8	Subtract line 7 from line 6	8	
9	Enter the amount of subtraction adjustments D and E described above, excluding that portion of E included in line 5 above	9	
10	Enter the amount from **Worksheet 1,** line 5	10	
11	Add lines 8, 9, and 10. **Enter the total on Form IT-201-D, line 9.**	11	

Line 10

Subtract line 9 from line 8 and enter the result. If you made no entry on line 9, enter the amount from line 8 on line 10.

Line 11 – 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 schedule - addition adjustments***. Identify the amount of each adjustment that applies to you by letter (G, H, and I). Add all of your addition adjustments and enter the total on line 11. Submit that paper with your Form IT-201-D.

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 2014 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 2014 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 11 additions G through I, described above 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 11 additions G through I, 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.

Line 12

Add lines 10 and 11 and enter the total on line 12. If you made no entry on line 11, enter the amount from line 10 on line 12.

Line 13 – Itemized deduction adjustment

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

- $100,000 or less, leave line 13 blank and go to line 14;
- 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 12 on line 13;
- 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 13 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 line 12	6	
7	Multiply line 5 by line 6	7	
	Enter this amount on line 13.		

(continued)

Instructions for Form IT-201-D *(continued)*

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 line 12	3 _____
4	Multiply line 2 by line 3	4 _____
5	Add lines 3 and 4	5 _____
	Enter this amount on line 13.	

Worksheet 5

1	Enter the amount from line 12	1 _____
2	Enter 50% (.50) of your gifts to charity (line 4)	2 _____
3	Subtract line 2 from line 1	3 _____
	Enter this amount on line 13.	

Worksheet 6

1	Enter the amount from line 12	1 _____
2	Enter 25% (.25) of your gifts to charity (line 4)	2 _____
3	Subtract line 2 from line 1	3 _____
	Enter this amount on line 13.	

Line 14

Subtract line 13 from line 12. If you made no entry on line 13, enter the amount from line 12 on line 14.

Line 15 – College tuition itemized deduction

Did you, your spouse, or your dependent(s) pay any college tuition expenses during 2014? If ***No,*** enter ***0*** and go to line 16.

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. Submit Form IT-272 with your return.

Line 16

Compare the amount on line 16 to your New York standard deduction amount from the standard deduction table on page 18. For greater tax savings, enter the larger of these amounts on Form IT-201, line 34, and mark an ***X*** in the appropriate box, ***Standard*** or ***Itemized.*** If you choose the itemized deduction, you must submit Form IT-201-D with your return.

If you are married and filing separate returns (filing status ③), see the caution for line 34, on page 18.

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*.

Additional information *(continued)*

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 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 35, 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 2014, or if you are a full-year New York City resident or New York City part-year resident for 2014, you may have to use special accrual rules (see below) to compute your New York State and New York City personal income tax for 2014.

If you are subject to the special accrual rules, see the instructions for Form IT-225, addition modification number A-115 and subtraction modification number S-129.

Full-year New York State residents

You are subject to the special accrual rules **only** if you have accrued income for 2014 (see below), **and**

- you were a nonresident of New York State on December 31, 2013; or
- you will be a New York State nonresident on January 1, 2015.

You have accrued income for 2014 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2014, but you are reporting that income for federal income tax purposes in tax year 2014; or
- you have an item of income that was fixed and determinable in tax year 2014, but you will be reporting that income for federal income tax purposes in a tax year after 2014.

Full-year and part-year New York City residents

You are subject to the special accrual rules **only** if you have accrued income for 2014 (see below), **and**

- you were a nonresident of New York City on December 31, 2013, but you were a full-year New York City resident for tax year 2014; or
- you were a full-year New York City resident for 2014 but you will be a New York City nonresident on January 1, 2015; or
- you were a New York City part-year resident for tax year 2014.

You have accrued income for 2014 if:

- you have an item of non-New York source income* that was fixed and determinable in a tax year prior to 2014, but you are reporting that income for federal income tax purposes in tax year 2014; or
- you have an item of income that was fixed and determinable in tax year 2014, but you will be reporting that income for federal income tax purposes in a tax year after 2014; or
- you have an item of income that was fixed and determinable in your 2014 New York City resident period, but that income is not reportable for federal income tax purposes in your 2014 New York City resident period; or

* 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)*

- you have an item of non-New York source income (see footnote on page 36) that was fixed and determinable in your 2014 New York City nonresident period, but that income is not reportable for federal income tax purposes in your 2014 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 14.

Deceased taxpayers

If a taxpayer died after 2013 and before filing a return for 2014, 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 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.

Net operating loss (NOL)

For New York State income tax purposes, your NOL deduction is limited to the lesser of your federal NOL deduction or your federal taxable income computed without the NOL deduction. For additional information, see the instructions for Form IT-225, addition modification number A-215, and Publication 145, *Net Operating Losses (NOLs) for New York State Resident Individuals, Estates, and Trusts*.

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 submit it with your original return when filed. (Also see *Disclaiming of spouse's debt* on page 28.)

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 the instructions for Form IT-225, subtraction modification number S-118 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 11.

Paid preparer information

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

Albany – Erie

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, 2014. (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

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

Franklin

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

Fulton

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

Genesee

Akron **004**
Albion **006**
Alden **007**
Alexander **008**
Attica **024**
Batavia **036**
Brockport **066**
Byron-Bergen **075**
Caledonia-Mumford **077**
Elba **177**
Iroquois **300**
Le Roy **338**
Medina **387**
Oakfield-Alabama **458**
Pavilion **482**
Pembroke **487**
Royalton-Hartland **548**
Wyoming **714**

Greene

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

Hamilton

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

Herkimer

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

Jefferson

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

Kings (Brooklyn)

Brooklyn **071**

Lewis

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

Livingston

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

Livingston *(continued)*

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

Madison

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

Manhattan (see *New York*)

Monroe

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

Montgomery

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

Montgomery *(continued)*

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

Nassau

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

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

New York – Staten Island

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

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**

$0 - $5,999

2014 New York **State** Tax Table

If your New York adjusted gross income, Form IT-201, line 33 is more than $104,600, you cannot use these tables. See *Tax computation - New York AGI of more than $104,600* beginning on page 51 to compute your tax. Failure to follow these instructions may result in your having to pay interest and penalty if the income tax you report on your return is less than the correct amount.

In this **New York State** tax table, the *taxable income* column is the amount from Form IT-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 $1,826. 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	2,136	1,823	1,969
38,250	38,300	2,139	1,826	1,973
38,300	38,350	2,142	1,829	1,976
38,350	38,400	2,145	1,832	1,979

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)

2014 New York **State** 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
6,000		Your New York **State** tax is:		
6,000	6,050	241	241	241
6,050	6,100	243	243	243
6,100	6,150	245	245	245
6,150	6,200	247	247	247
6,200	6,250	249	249	249
6,250	6,300	251	251	251
6,300	6,350	253	253	253
6,350	6,400	255	255	255
6,400	6,450	257	257	257
6,450	6,500	259	259	259
6,500	6,550	261	261	261
6,550	6,600	263	263	263
6,600	6,650	265	265	265
6,650	6,700	267	267	267
6,700	6,750	269	269	269
6,750	6,800	271	271	271
6,800	6,850	273	273	273
6,850	6,900	275	275	275
6,900	6,950	277	277	277
6,950	7,000	279	279	279
7,000		Your New York **State** tax is:		
7,000	7,050	281	281	281
7,050	7,100	283	283	283
7,100	7,150	285	285	285
7,150	7,200	287	287	287
7,200	7,250	289	289	289
7,250	7,300	291	291	291
7,300	7,350	293	293	293
7,350	7,400	295	295	295
7,400	7,450	297	297	297
7,450	7,500	299	299	299
7,500	7,550	301	301	301
7,550	7,600	303	303	303
7,600	7,650	305	305	305
7,650	7,700	307	307	307
7,700	7,750	309	309	309
7,750	7,800	311	311	311
7,800	7,850	313	313	313
7,850	7,900	315	315	315
7,900	7,950	317	317	317
7,950	8,000	319	319	319
8,000		Your New York **State** tax is:		
8,000	8,050	321	321	321
8,050	8,100	323	323	323
8,100	8,150	325	325	325
8,150	8,200	327	327	327
8,200	8,250	329	329	329
8,250	8,300	331	331	331
8,300	8,350	333	333	333
8,350	8,400	335	335	335
8,400	8,450	338	337	337
8,450	8,500	340	339	339
8,500	8,550	342	341	341
8,550	8,600	344	343	343
8,600	8,650	347	345	345
8,650	8,700	349	347	347
8,700	8,750	351	349	349
8,750	8,800	353	351	351
8,800	8,850	356	353	353
8,850	8,900	358	355	355
8,900	8,950	360	357	357
8,950	9,000	362	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	365	361	361
9,050	9,100	367	363	363
9,100	9,150	369	365	365
9,150	9,200	371	367	367
9,200	9,250	374	369	369
9,250	9,300	376	371	371
9,300	9,350	378	373	373
9,350	9,400	380	375	375
9,400	9,450	383	377	377
9,450	9,500	385	379	379
9,500	9,550	387	381	381
9,550	9,600	389	383	383
9,600	9,650	392	385	385
9,650	9,700	394	387	387
9,700	9,750	396	389	389
9,750	9,800	398	391	391
9,800	9,850	401	393	393
9,850	9,900	403	395	395
9,900	9,950	405	397	397
9,950	10,000	407	399	399
10,000		Your New York **State** tax is:		
10,000	10,050	410	401	401
10,050	10,100	412	403	403
10,100	10,150	414	405	405
10,150	10,200	416	407	407
10,200	10,250	419	409	409
10,250	10,300	421	411	411
10,300	10,350	423	413	413
10,350	10,400	425	415	415
10,400	10,450	428	417	417
10,450	10,500	430	419	419
10,500	10,550	432	421	421
10,550	10,600	434	423	423
10,600	10,650	437	425	425
10,650	10,700	439	427	427
10,700	10,750	441	429	429
10,750	10,800	443	431	431
10,800	10,850	446	433	433
10,850	10,900	448	435	435
10,900	10,950	450	437	437
10,950	11,000	452	439	439
11,000		Your New York **State** tax is:		
11,000	11,050	455	441	441
11,050	11,100	457	443	443
11,100	11,150	459	445	445
11,150	11,200	461	447	447
11,200	11,250	464	449	449
11,250	11,300	466	451	451
11,300	11,350	468	453	453
11,350	11,400	470	455	455
11,400	11,450	473	457	457
11,450	11,500	475	459	459
11,500	11,550	478	461	461
11,550	11,600	481	463	463
11,600	11,650	483	465	465
11,650	11,700	486	467	467
11,700	11,750	488	469	469
11,750	11,800	491	471	471
11,800	11,850	494	473	473
11,850	11,900	496	475	475
11,900	11,950	499	477	477
11,950	12,000	502	479	479

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	504	481	481
12,050	12,100	507	483	483
12,100	12,150	509	485	485
12,150	12,200	512	487	487
12,200	12,250	515	489	489
12,250	12,300	517	491	491
12,300	12,350	520	493	493
12,350	12,400	523	495	495
12,400	12,450	525	497	497
12,450	12,500	528	499	499
12,500	12,550	530	501	501
12,550	12,600	533	503	503
12,600	12,650	536	505	505
12,650	12,700	538	507	508
12,700	12,750	541	509	510
12,750	12,800	544	511	512
12,800	12,850	546	513	514
12,850	12,900	549	515	517
12,900	12,950	551	517	519
12,950	13,000	554	519	521
13,000		Your New York **State** tax is:		
13,000	13,050	557	521	523
13,050	13,100	559	523	526
13,100	13,150	562	525	528
13,150	13,200	565	527	530
13,200	13,250	567	529	532
13,250	13,300	570	531	535
13,300	13,350	572	533	537
13,350	13,400	575	535	539
13,400	13,450	578	537	541
13,450	13,500	580	539	544
13,500	13,550	583	541	546
13,550	13,600	585	543	548
13,600	13,650	588	545	550
13,650	13,700	591	547	553
13,700	13,750	594	549	555
13,750	13,800	597	551	557
13,800	13,850	600	553	559
13,850	13,900	603	555	562
13,900	13,950	606	557	564
13,950	14,000	609	559	566
14,000		Your New York **State** tax is:		
14,000	14,050	612	561	568
14,050	14,100	615	563	571
14,100	14,150	618	565	573
14,150	14,200	621	567	575
14,200	14,250	624	569	577
14,250	14,300	627	571	580
14,300	14,350	630	573	582
14,350	14,400	633	575	584
14,400	14,450	636	577	586
14,450	14,500	639	579	589
14,500	14,550	642	581	591
14,550	14,600	644	583	593
14,600	14,650	647	585	595
14,650	14,700	650	587	598
14,700	14,750	653	589	600
14,750	14,800	656	591	602
14,800	14,850	659	593	604
14,850	14,900	662	595	607
14,900	14,950	665	597	609
14,950	15,000	668	599	611

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

$15,000 – $23,999

2014 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
15,000		Your New York **State** tax is:		
15,000	15,050	671	601	613
15,050	15,100	674	603	616
15,100	15,150	677	605	618
15,150	15,200	680	607	620
15,200	15,250	683	609	622
15,250	15,300	686	611	625
15,300	15,350	689	613	627
15,350	15,400	692	615	629
15,400	15,450	695	617	631
15,450	15,500	698	619	634
15,500	15,550	701	621	636
15,550	15,600	703	623	638
15,600	15,650	706	625	640
15,650	15,700	709	627	643
15,700	15,750	712	629	645
15,750	15,800	715	631	647
15,800	15,850	718	633	649
15,850	15,900	721	635	652
15,900	15,950	724	637	654
15,950	16,000	727	639	656
16,000		Your New York **State** tax is:		
16,000	16,050	730	641	658
16,050	16,100	733	643	661
16,100	16,150	736	645	663
16,150	16,200	739	647	665
16,200	16,250	742	649	667
16,250	16,300	745	651	670
16,300	16,350	748	653	672
16,350	16,400	751	655	674
16,400	16,450	754	657	676
16,450	16,500	757	659	679
16,500	16,550	760	661	681
16,550	16,600	762	663	683
16,600	16,650	765	665	685
16,650	16,700	768	667	688
16,700	16,750	771	669	690
16,750	16,800	774	671	692
16,800	16,850	777	674	694
16,850	16,900	780	676	697
16,900	16,950	783	678	699
16,950	17,000	786	680	701
17,000		Your New York **State** tax is:		
17,000	17,050	789	683	703
17,050	17,100	792	685	706
17,100	17,150	795	687	708
17,150	17,200	798	689	710
17,200	17,250	801	692	712
17,250	17,300	804	694	715
17,300	17,350	807	696	718
17,350	17,400	810	698	720
17,400	17,450	813	701	723
17,450	17,500	816	703	725
17,500	17,550	819	705	728
17,550	17,600	821	707	731
17,600	17,650	824	710	733
17,650	17,700	827	712	736
17,700	17,750	830	714	739
17,750	17,800	833	716	741
17,800	17,850	836	719	744
17,850	17,900	839	721	746
17,900	17,950	842	723	749
17,950	18,000	845	725	752

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	848	728	754
18,050	18,100	851	730	757
18,100	18,150	854	732	760
18,150	18,200	857	734	762
18,200	18,250	860	737	765
18,250	18,300	863	739	767
18,300	18,350	866	741	770
18,350	18,400	869	743	773
18,400	18,450	872	746	775
18,450	18,500	875	748	778
18,500	18,550	878	750	781
18,550	18,600	880	752	783
18,600	18,650	883	755	786
18,650	18,700	886	757	788
18,700	18,750	889	759	791
18,750	18,800	892	761	794
18,800	18,850	895	764	796
18,850	18,900	898	766	799
18,900	18,950	901	768	802
18,950	19,000	904	770	804
19,000		Your New York **State** tax is:		
19,000	19,050	907	773	807
19,050	19,100	910	775	809
19,100	19,150	913	777	812
19,150	19,200	916	779	815
19,200	19,250	919	782	817
19,250	19,300	922	784	820
19,300	19,350	925	786	823
19,350	19,400	928	788	825
19,400	19,450	931	791	828
19,450	19,500	934	793	830
19,500	19,550	937	795	833
19,550	19,600	939	797	836
19,600	19,650	942	800	838
19,650	19,700	945	802	841
19,700	19,750	948	804	844
19,750	19,800	951	806	846
19,800	19,850	954	809	849
19,850	19,900	957	811	851
19,900	19,950	960	813	854
19,950	20,000	963	815	857
20,000		Your New York **State** tax is:		
20,000	20,050	966	818	859
20,050	20,100	969	820	862
20,100	20,150	972	822	865
20,150	20,200	975	824	867
20,200	20,250	978	827	870
20,250	20,300	981	829	872
20,300	20,350	984	831	875
20,350	20,400	987	833	878
20,400	20,450	990	836	881
20,450	20,500	993	838	884
20,500	20,550	996	840	887
20,550	20,600	998	842	890
20,600	20,650	1,001	845	893
20,650	20,700	1,004	847	896
20,700	20,750	1,007	849	899
20,750	20,800	1,010	851	902
20,800	20,850	1,013	854	905
20,850	20,900	1,017	856	908
20,900	20,950	1,020	858	911
20,950	21,000	1,023	860	914

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	1,026	863	917
21,050	21,100	1,030	865	920
21,100	21,150	1,033	867	923
21,150	21,200	1,036	869	926
21,200	21,250	1,039	872	929
21,250	21,300	1,042	874	932
21,300	21,350	1,046	876	935
21,350	21,400	1,049	878	937
21,400	21,450	1,052	881	940
21,450	21,500	1,055	883	943
21,500	21,550	1,059	885	946
21,550	21,600	1,062	887	949
21,600	21,650	1,065	890	952
21,650	21,700	1,068	892	955
21,700	21,750	1,071	894	958
21,750	21,800	1,075	896	961
21,800	21,850	1,078	899	964
21,850	21,900	1,081	901	967
21,900	21,950	1,084	903	970
21,950	22,000	1,088	905	973
22,000		Your New York **State** tax is:		
22,000	22,050	1,091	908	976
22,050	22,100	1,094	910	979
22,100	22,150	1,097	912	982
22,150	22,200	1,100	914	985
22,200	22,250	1,104	917	988
22,250	22,300	1,107	919	991
22,300	22,350	1,110	921	994
22,350	22,400	1,113	923	996
22,400	22,450	1,117	926	999
22,450	22,500	1,120	928	1,002
22,500	22,550	1,123	930	1,005
22,550	22,600	1,126	932	1,008
22,600	22,650	1,129	935	1,011
22,650	22,700	1,133	937	1,014
22,700	22,750	1,136	939	1,017
22,750	22,800	1,139	941	1,020
22,800	22,850	1,142	944	1,023
22,850	22,900	1,146	946	1,026
22,900	22,950	1,149	948	1,029
22,950	23,000	1,152	950	1,032
23,000		Your New York **State** tax is:		
23,000	23,050	1,155	953	1,035
23,050	23,100	1,159	956	1,038
23,100	23,150	1,162	958	1,041
23,150	23,200	1,165	961	1,044
23,200	23,250	1,168	963	1,047
23,250	23,300	1,171	966	1,050
23,300	23,350	1,175	969	1,053
23,350	23,400	1,178	971	1,055
23,400	23,450	1,181	974	1,058
23,450	23,500	1,184	977	1,061
23,500	23,550	1,188	979	1,064
23,550	23,600	1,191	982	1,067
23,600	23,650	1,194	984	1,070
23,650	23,700	1,197	987	1,073
23,700	23,750	1,200	990	1,076
23,750	23,800	1,204	992	1,079
23,800	23,850	1,207	995	1,082
23,850	23,900	1,210	998	1,085
23,900	23,950	1,213	1,000	1,088
23,950	24,000	1,217	1,003	1,091

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

2014 New York **State** Tax Table

$24,000 – $32,999

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
24,000		Your New York **State** tax is:		
24,000	24,050	1,220	1,005	1,094
24,050	24,100	1,223	1,008	1,097
24,100	24,150	1,226	1,011	1,100
24,150	24,200	1,229	1,013	1,103
24,200	24,250	1,233	1,016	1,106
24,250	24,300	1,236	1,019	1,109
24,300	24,350	1,239	1,021	1,112
24,350	24,400	1,242	1,024	1,114
24,400	24,450	1,246	1,026	1,117
24,450	24,500	1,249	1,029	1,120
24,500	24,550	1,252	1,032	1,123
24,550	24,600	1,255	1,034	1,126
24,600	24,650	1,258	1,037	1,129
24,650	24,700	1,262	1,040	1,132
24,700	24,750	1,265	1,042	1,135
24,750	24,800	1,268	1,045	1,138
24,800	24,850	1,271	1,047	1,141
24,850	24,900	1,275	1,050	1,144
24,900	24,950	1,278	1,053	1,147
24,950	25,000	1,281	1,055	1,150
25,000		Your New York **State** tax is:		
25,000	25,050	1,284	1,058	1,153
25,050	25,100	1,288	1,061	1,156
25,100	25,150	1,291	1,063	1,159
25,150	25,200	1,294	1,066	1,162
25,200	25,250	1,297	1,068	1,165
25,250	25,300	1,300	1,071	1,168
25,300	25,350	1,304	1,074	1,171
25,350	25,400	1,307	1,076	1,173
25,400	25,450	1,310	1,079	1,176
25,450	25,500	1,313	1,082	1,179
25,500	25,550	1,317	1,084	1,182
25,550	25,600	1,320	1,087	1,185
25,600	25,650	1,323	1,089	1,188
25,650	25,700	1,326	1,092	1,191
25,700	25,750	1,329	1,095	1,194
25,750	25,800	1,333	1,097	1,197
25,800	25,850	1,336	1,100	1,200
25,850	25,900	1,339	1,103	1,203
25,900	25,950	1,342	1,105	1,206
25,950	26,000	1,346	1,108	1,209
26,000		Your New York **State** tax is:		
26,000	26,050	1,349	1,110	1,212
26,050	26,100	1,352	1,113	1,215
26,100	26,150	1,355	1,116	1,218
26,150	26,200	1,358	1,118	1,221
26,200	26,250	1,362	1,121	1,224
26,250	26,300	1,365	1,124	1,227
26,300	26,350	1,368	1,126	1,230
26,350	26,400	1,371	1,129	1,232
26,400	26,450	1,375	1,131	1,235
26,450	26,500	1,378	1,134	1,238
26,500	26,550	1,381	1,137	1,241
26,550	26,600	1,384	1,139	1,244
26,600	26,650	1,387	1,142	1,247
26,650	26,700	1,391	1,145	1,250
26,700	26,750	1,394	1,147	1,253
26,750	26,800	1,397	1,150	1,256
26,800	26,850	1,400	1,152	1,259
26,850	26,900	1,404	1,155	1,262
26,900	26,950	1,407	1,158	1,265
26,950	27,000	1,410	1,160	1,268

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
27,000		Your New York **State** tax is:		
27,000	27,050	1,413	1,163	1,271
27,050	27,100	1,417	1,166	1,274
27,100	27,150	1,420	1,168	1,277
27,150	27,200	1,423	1,171	1,280
27,200	27,250	1,426	1,174	1,283
27,250	27,300	1,429	1,177	1,286
27,300	27,350	1,433	1,180	1,289
27,350	27,400	1,436	1,183	1,291
27,400	27,450	1,439	1,186	1,294
27,450	27,500	1,442	1,189	1,297
27,500	27,550	1,446	1,192	1,300
27,550	27,600	1,449	1,195	1,303
27,600	27,650	1,452	1,198	1,306
27,650	27,700	1,455	1,201	1,309
27,700	27,750	1,458	1,204	1,312
27,750	27,800	1,462	1,207	1,315
27,800	27,850	1,465	1,210	1,318
27,850	27,900	1,468	1,213	1,321
27,900	27,950	1,471	1,216	1,324
27,950	28,000	1,475	1,219	1,327
28,000		Your New York **State** tax is:		
28,000	28,050	1,478	1,222	1,330
28,050	28,100	1,481	1,225	1,333
28,100	28,150	1,484	1,228	1,336
28,150	28,200	1,487	1,230	1,339
28,200	28,250	1,491	1,233	1,342
28,250	28,300	1,494	1,236	1,345
28,300	28,350	1,497	1,239	1,348
28,350	28,400	1,500	1,242	1,350
28,400	28,450	1,504	1,245	1,353
28,450	28,500	1,507	1,248	1,356
28,500	28,550	1,510	1,251	1,359
28,550	28,600	1,513	1,254	1,362
28,600	28,650	1,516	1,257	1,365
28,650	28,700	1,520	1,260	1,368
28,700	28,750	1,523	1,263	1,371
28,750	28,800	1,526	1,266	1,374
28,800	28,850	1,529	1,269	1,377
28,850	28,900	1,533	1,272	1,380
28,900	28,950	1,536	1,275	1,383
28,950	29,000	1,539	1,278	1,386
29,000		Your New York **State** tax is:		
29,000	29,050	1,542	1,281	1,389
29,050	29,100	1,546	1,284	1,392
29,100	29,150	1,549	1,287	1,395
29,150	29,200	1,552	1,289	1,398
29,200	29,250	1,555	1,292	1,401
29,250	29,300	1,558	1,295	1,404
29,300	29,350	1,562	1,298	1,407
29,350	29,400	1,565	1,301	1,409
29,400	29,450	1,568	1,304	1,412
29,450	29,500	1,571	1,307	1,415
29,500	29,550	1,575	1,310	1,418
29,550	29,600	1,578	1,313	1,421
29,600	29,650	1,581	1,316	1,424
29,650	29,700	1,584	1,319	1,427
29,700	29,750	1,587	1,322	1,430
29,750	29,800	1,591	1,325	1,433
29,800	29,850	1,594	1,328	1,436
29,850	29,900	1,597	1,331	1,439
29,900	29,950	1,600	1,334	1,442
29,950	30,000	1,604	1,337	1,445

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
30,000		Your New York **State** tax is:		
30,000	30,050	1,607	1,340	1,448
30,050	30,100	1,610	1,343	1,451
30,100	30,150	1,613	1,346	1,454
30,150	30,200	1,616	1,348	1,457
30,200	30,250	1,620	1,351	1,460
30,250	30,300	1,623	1,354	1,463
30,300	30,350	1,626	1,357	1,466
30,350	30,400	1,629	1,360	1,468
30,400	30,450	1,633	1,363	1,471
30,450	30,500	1,636	1,366	1,474
30,500	30,550	1,639	1,369	1,477
30,550	30,600	1,642	1,372	1,480
30,600	30,650	1,645	1,375	1,483
30,650	30,700	1,649	1,378	1,486
30,700	30,750	1,652	1,381	1,489
30,750	30,800	1,655	1,384	1,492
30,800	30,850	1,658	1,387	1,495
30,850	30,900	1,662	1,390	1,498
30,900	30,950	1,665	1,393	1,501
30,950	31,000	1,668	1,396	1,504
31,000		Your New York **State** tax is:		
31,000	31,050	1,671	1,399	1,507
31,050	31,100	1,675	1,402	1,510
31,100	31,150	1,678	1,405	1,513
31,150	31,200	1,681	1,407	1,516
31,200	31,250	1,684	1,410	1,519
31,250	31,300	1,687	1,413	1,522
31,300	31,350	1,691	1,416	1,525
31,350	31,400	1,694	1,419	1,528
31,400	31,450	1,697	1,422	1,531
31,450	31,500	1,700	1,425	1,534
31,500	31,550	1,704	1,428	1,537
31,550	31,600	1,707	1,431	1,541
31,600	31,650	1,710	1,434	1,544
31,650	31,700	1,713	1,437	1,547
31,700	31,750	1,716	1,440	1,550
31,750	31,800	1,720	1,443	1,553
31,800	31,850	1,723	1,446	1,557
31,850	31,900	1,726	1,449	1,560
31,900	31,950	1,729	1,452	1,563
31,950	32,000	1,733	1,455	1,566
32,000		Your New York **State** tax is:		
32,000	32,050	1,736	1,458	1,570
32,050	32,100	1,739	1,461	1,573
32,100	32,150	1,742	1,464	1,576
32,150	32,200	1,745	1,466	1,579
32,200	32,250	1,749	1,469	1,582
32,250	32,300	1,752	1,472	1,586
32,300	32,350	1,755	1,475	1,589
32,350	32,400	1,758	1,478	1,592
32,400	32,450	1,762	1,481	1,595
32,450	32,500	1,765	1,484	1,599
32,500	32,550	1,768	1,487	1,602
32,550	32,600	1,771	1,490	1,605
32,600	32,650	1,774	1,493	1,608
32,650	32,700	1,778	1,496	1,611
32,700	32,750	1,781	1,499	1,615
32,750	32,800	1,784	1,502	1,618
32,800	32,850	1,787	1,505	1,621
32,850	32,900	1,791	1,508	1,624
32,900	32,950	1,794	1,511	1,628
32,950	33,000	1,797	1,514	1,631

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

$33,000 – $41,999

2014 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
33,000		Your New York **State** tax is:		
33,000	33,050	1,800	1,517	1,634
33,050	33,100	1,804	1,520	1,637
33,100	33,150	1,807	1,523	1,640
33,150	33,200	1,810	1,525	1,644
33,200	33,250	1,813	1,528	1,647
33,250	33,300	1,816	1,531	1,650
33,300	33,350	1,820	1,534	1,653
33,350	33,400	1,823	1,537	1,657
33,400	33,450	1,826	1,540	1,660
33,450	33,500	1,829	1,543	1,663
33,500	33,550	1,833	1,546	1,666
33,550	33,600	1,836	1,549	1,670
33,600	33,650	1,839	1,552	1,673
33,650	33,700	1,842	1,555	1,676
33,700	33,750	1,845	1,558	1,679
33,750	33,800	1,849	1,561	1,682
33,800	33,850	1,852	1,564	1,686
33,850	33,900	1,855	1,567	1,689
33,900	33,950	1,858	1,570	1,692
33,950	34,000	1,862	1,573	1,695
34,000		Your New York **State** tax is:		
34,000	34,050	1,865	1,576	1,699
34,050	34,100	1,868	1,579	1,702
34,100	34,150	1,871	1,582	1,705
34,150	34,200	1,874	1,584	1,708
34,200	34,250	1,878	1,587	1,711
34,250	34,300	1,881	1,590	1,715
34,300	34,350	1,884	1,593	1,718
34,350	34,400	1,887	1,596	1,721
34,400	34,450	1,891	1,599	1,724
34,450	34,500	1,894	1,602	1,728
34,500	34,550	1,897	1,605	1,731
34,550	34,600	1,900	1,608	1,734
34,600	34,650	1,903	1,611	1,737
34,650	34,700	1,907	1,614	1,740
34,700	34,750	1,910	1,617	1,744
34,750	34,800	1,913	1,620	1,747
34,800	34,850	1,916	1,623	1,750
34,850	34,900	1,920	1,626	1,753
34,900	34,950	1,923	1,629	1,757
34,950	35,000	1,926	1,632	1,760
35,000		Your New York **State** tax is:		
35,000	35,050	1,929	1,635	1,763
35,050	35,100	1,933	1,638	1,766
35,100	35,150	1,936	1,641	1,769
35,150	35,200	1,939	1,643	1,773
35,200	35,250	1,942	1,646	1,776
35,250	35,300	1,945	1,649	1,779
35,300	35,350	1,949	1,652	1,782
35,350	35,400	1,952	1,655	1,786
35,400	35,450	1,955	1,658	1,789
35,450	35,500	1,958	1,661	1,792
35,500	35,550	1,962	1,664	1,795
35,550	35,600	1,965	1,667	1,799
35,600	35,650	1,968	1,670	1,802
35,650	35,700	1,971	1,673	1,805
35,700	35,750	1,974	1,676	1,808
35,750	35,800	1,978	1,679	1,811
35,800	35,850	1,981	1,682	1,815
35,850	35,900	1,984	1,685	1,818
35,900	35,950	1,987	1,688	1,821
35,950	36,000	1,991	1,691	1,824

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	1,994	1,694	1,828
36,050	36,100	1,997	1,697	1,831
36,100	36,150	2,000	1,700	1,834
36,150	36,200	2,003	1,702	1,837
36,200	36,250	2,007	1,705	1,840
36,250	36,300	2,010	1,708	1,844
36,300	36,350	2,013	1,711	1,847
36,350	36,400	2,016	1,714	1,850
36,400	36,450	2,020	1,717	1,853
36,450	36,500	2,023	1,720	1,857
36,500	36,550	2,026	1,723	1,860
36,550	36,600	2,029	1,726	1,863
36,600	36,650	2,032	1,729	1,866
36,650	36,700	2,036	1,732	1,869
36,700	36,750	2,039	1,735	1,873
36,750	36,800	2,042	1,738	1,876
36,800	36,850	2,045	1,741	1,879
36,850	36,900	2,049	1,744	1,882
36,900	36,950	2,052	1,747	1,886
36,950	37,000	2,055	1,750	1,889
37,000		Your New York **State** tax is:		
37,000	37,050	2,058	1,753	1,892
37,050	37,100	2,062	1,756	1,895
37,100	37,150	2,065	1,759	1,898
37,150	37,200	2,068	1,761	1,902
37,200	37,250	2,071	1,764	1,905
37,250	37,300	2,074	1,767	1,908
37,300	37,350	2,078	1,770	1,911
37,350	37,400	2,081	1,773	1,915
37,400	37,450	2,084	1,776	1,918
37,450	37,500	2,087	1,779	1,921
37,500	37,550	2,091	1,782	1,924
37,550	37,600	2,094	1,785	1,928
37,600	37,650	2,097	1,788	1,931
37,650	37,700	2,100	1,791	1,934
37,700	37,750	2,103	1,794	1,937
37,750	37,800	2,107	1,797	1,940
37,800	37,850	2,110	1,800	1,944
37,850	37,900	2,113	1,803	1,947
37,900	37,950	2,116	1,806	1,950
37,950	38,000	2,120	1,809	1,953
38,000		Your New York **State** tax is:		
38,000	38,050	2,123	1,812	1,957
38,050	38,100	2,126	1,815	1,960
38,100	38,150	2,129	1,818	1,963
38,150	38,200	2,132	1,820	1,966
38,200	38,250	2,136	1,823	1,969
38,250	38,300	2,139	1,826	1,973
38,300	38,350	2,142	1,829	1,976
38,350	38,400	2,145	1,832	1,979
38,400	38,450	2,149	1,835	1,982
38,450	38,500	2,152	1,838	1,986
38,500	38,550	2,155	1,841	1,989
38,550	38,600	2,158	1,844	1,992
38,600	38,650	2,161	1,847	1,995
38,650	38,700	2,165	1,850	1,998
38,700	38,750	2,168	1,853	2,002
38,750	38,800	2,171	1,856	2,005
38,800	38,850	2,174	1,859	2,008
38,850	38,900	2,178	1,862	2,011
38,900	38,950	2,181	1,865	2,015
38,950	39,000	2,184	1,868	2,018

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	2,187	1,871	2,021
39,050	39,100	2,191	1,874	2,024
39,100	39,150	2,194	1,877	2,027
39,150	39,200	2,197	1,879	2,031
39,200	39,250	2,200	1,882	2,034
39,250	39,300	2,203	1,885	2,037
39,300	39,350	2,207	1,888	2,040
39,350	39,400	2,210	1,891	2,044
39,400	39,450	2,213	1,894	2,047
39,450	39,500	2,216	1,897	2,050
39,500	39,550	2,220	1,900	2,053
39,550	39,600	2,223	1,903	2,057
39,600	39,650	2,226	1,906	2,060
39,650	39,700	2,229	1,909	2,063
39,700	39,750	2,232	1,912	2,066
39,750	39,800	2,236	1,915	2,069
39,800	39,850	2,239	1,918	2,073
39,850	39,900	2,242	1,921	2,076
39,900	39,950	2,245	1,924	2,079
39,950	40,000	2,249	1,927	2,082
40,000		Your New York **State** tax is:		
40,000	40,050	2,252	1,930	2,086
40,050	40,100	2,255	1,933	2,089
40,100	40,150	2,258	1,936	2,092
40,150	40,200	2,261	1,938	2,095
40,200	40,250	2,265	1,941	2,098
40,250	40,300	2,268	1,944	2,102
40,300	40,350	2,271	1,947	2,105
40,350	40,400	2,274	1,950	2,108
40,400	40,450	2,278	1,953	2,111
40,450	40,500	2,281	1,956	2,115
40,500	40,550	2,284	1,959	2,118
40,550	40,600	2,287	1,962	2,121
40,600	40,650	2,290	1,965	2,124
40,650	40,700	2,294	1,968	2,127
40,700	40,750	2,297	1,971	2,131
40,750	40,800	2,300	1,974	2,134
40,800	40,850	2,303	1,977	2,137
40,850	40,900	2,307	1,980	2,140
40,900	40,950	2,310	1,983	2,144
40,950	41,000	2,313	1,986	2,147
41,000		Your New York **State** tax is:		
41,000	41,050	2,316	1,989	2,150
41,050	41,100	2,320	1,992	2,153
41,100	41,150	2,323	1,995	2,156
41,150	41,200	2,326	1,997	2,160
41,200	41,250	2,329	2,000	2,163
41,250	41,300	2,332	2,003	2,166
41,300	41,350	2,336	2,006	2,169
41,350	41,400	2,339	2,009	2,173
41,400	41,450	2,342	2,012	2,176
41,450	41,500	2,345	2,015	2,179
41,500	41,550	2,349	2,018	2,182
41,550	41,600	2,352	2,021	2,186
41,600	41,650	2,355	2,024	2,189
41,650	41,700	2,358	2,027	2,192
41,700	41,750	2,361	2,030	2,195
41,750	41,800	2,365	2,033	2,198
41,800	41,850	2,368	2,036	2,202
41,850	41,900	2,371	2,039	2,205
41,900	41,950	2,374	2,042	2,208
41,950	42,000	2,378	2,045	2,211

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

2014 New York **State** 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 **State** tax is:		
42,000	42,050	2,381	2,049	2,215
42,050	42,100	2,384	2,052	2,218
42,100	42,150	2,387	2,055	2,221
42,150	42,200	2,390	2,058	2,224
42,200	42,250	2,394	2,061	2,227
42,250	42,300	2,397	2,065	2,231
42,300	42,350	2,400	2,068	2,234
42,350	42,400	2,403	2,071	2,237
42,400	42,450	2,407	2,074	2,240
42,450	42,500	2,410	2,078	2,244
42,500	42,550	2,413	2,081	2,247
42,550	42,600	2,416	2,084	2,250
42,600	42,650	2,419	2,087	2,253
42,650	42,700	2,423	2,090	2,256
42,700	42,750	2,426	2,094	2,260
42,750	42,800	2,429	2,097	2,263
42,800	42,850	2,432	2,100	2,266
42,850	42,900	2,436	2,103	2,269
42,900	42,950	2,439	2,107	2,273
42,950	43,000	2,442	2,110	2,276
43,000		Your New York **State** tax is:		
43,000	43,050	2,445	2,113	2,279
43,050	43,100	2,449	2,116	2,282
43,100	43,150	2,452	2,119	2,285
43,150	43,200	2,455	2,123	2,289
43,200	43,250	2,458	2,126	2,292
43,250	43,300	2,461	2,129	2,295
43,300	43,350	2,465	2,132	2,298
43,350	43,400	2,468	2,136	2,302
43,400	43,450	2,471	2,139	2,305
43,450	43,500	2,474	2,142	2,308
43,500	43,550	2,478	2,145	2,311
43,550	43,600	2,481	2,148	2,315
43,600	43,650	2,484	2,152	2,318
43,650	43,700	2,487	2,155	2,321
43,700	43,750	2,490	2,158	2,324
43,750	43,800	2,494	2,161	2,327
43,800	43,850	2,497	2,165	2,331
43,850	43,900	2,500	2,168	2,334
43,900	43,950	2,503	2,171	2,337
43,950	44,000	2,507	2,174	2,340
44,000		Your New York **State** tax is:		
44,000	44,050	2,510	2,178	2,344
44,050	44,100	2,513	2,181	2,347
44,100	44,150	2,516	2,184	2,350
44,150	44,200	2,519	2,187	2,353
44,200	44,250	2,523	2,190	2,356
44,250	44,300	2,526	2,194	2,360
44,300	44,350	2,529	2,197	2,363
44,350	44,400	2,532	2,200	2,366
44,400	44,450	2,536	2,203	2,369
44,450	44,500	2,539	2,207	2,373
44,500	44,550	2,542	2,210	2,376
44,550	44,600	2,545	2,213	2,379
44,600	44,650	2,548	2,216	2,382
44,650	44,700	2,552	2,219	2,385
44,700	44,750	2,555	2,223	2,389
44,750	44,800	2,558	2,226	2,392
44,800	44,850	2,561	2,229	2,395
44,850	44,900	2,565	2,232	2,398
44,900	44,950	2,568	2,236	2,402
44,950	45,000	2,571	2,239	2,405

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	2,574	2,242	2,408
45,050	45,100	2,578	2,245	2,411
45,100	45,150	2,581	2,248	2,414
45,150	45,200	2,584	2,252	2,418
45,200	45,250	2,587	2,255	2,421
45,250	45,300	2,590	2,258	2,424
45,300	45,350	2,594	2,261	2,427
45,350	45,400	2,597	2,265	2,431
45,400	45,450	2,600	2,268	2,434
45,450	45,500	2,603	2,271	2,437
45,500	45,550	2,607	2,274	2,440
45,550	45,600	2,610	2,277	2,444
45,600	45,650	2,613	2,281	2,447
45,650	45,700	2,616	2,284	2,450
45,700	45,750	2,619	2,287	2,453
45,750	45,800	2,623	2,290	2,456
45,800	45,850	2,626	2,294	2,460
45,850	45,900	2,629	2,297	2,463
45,900	45,950	2,632	2,300	2,466
45,950	46,000	2,636	2,303	2,469
46,000		Your New York **State** tax is:		
46,000	46,050	2,639	2,307	2,473
46,050	46,100	2,642	2,310	2,476
46,100	46,150	2,645	2,313	2,479
46,150	46,200	2,648	2,316	2,482
46,200	46,250	2,652	2,319	2,485
46,250	46,300	2,655	2,323	2,489
46,300	46,350	2,658	2,326	2,492
46,350	46,400	2,661	2,329	2,495
46,400	46,450	2,665	2,332	2,498
46,450	46,500	2,668	2,336	2,502
46,500	46,550	2,671	2,339	2,505
46,550	46,600	2,674	2,342	2,508
46,600	46,650	2,677	2,345	2,511
46,650	46,700	2,681	2,348	2,514
46,700	46,750	2,684	2,352	2,518
46,750	46,800	2,687	2,355	2,521
46,800	46,850	2,690	2,358	2,524
46,850	46,900	2,694	2,361	2,527
46,900	46,950	2,697	2,365	2,531
46,950	47,000	2,700	2,368	2,534
47,000		Your New York **State** tax is:		
47,000	47,050	2,703	2,371	2,537
47,050	47,100	2,707	2,374	2,540
47,100	47,150	2,710	2,377	2,543
47,150	47,200	2,713	2,381	2,547
47,200	47,250	2,716	2,384	2,550
47,250	47,300	2,719	2,387	2,553
47,300	47,350	2,723	2,390	2,556
47,350	47,400	2,726	2,394	2,560
47,400	47,450	2,729	2,397	2,563
47,450	47,500	2,732	2,400	2,566
47,500	47,550	2,736	2,403	2,569
47,550	47,600	2,739	2,406	2,573
47,600	47,650	2,742	2,410	2,576
47,650	47,700	2,745	2,413	2,579
47,700	47,750	2,748	2,416	2,582
47,750	47,800	2,752	2,419	2,585
47,800	47,850	2,755	2,423	2,589
47,850	47,900	2,758	2,426	2,592
47,900	47,950	2,761	2,429	2,595
47,950	48,000	2,765	2,432	2,598

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	2,768	2,436	2,602
48,050	48,100	2,771	2,439	2,605
48,100	48,150	2,774	2,442	2,608
48,150	48,200	2,777	2,445	2,611
48,200	48,250	2,781	2,448	2,614
48,250	48,300	2,784	2,452	2,618
48,300	48,350	2,787	2,455	2,621
48,350	48,400	2,790	2,458	2,624
48,400	48,450	2,794	2,461	2,627
48,450	48,500	2,797	2,465	2,631
48,500	48,550	2,800	2,468	2,634
48,550	48,600	2,803	2,471	2,637
48,600	48,650	2,806	2,474	2,640
48,650	48,700	2,810	2,477	2,643
48,700	48,750	2,813	2,481	2,647
48,750	48,800	2,816	2,484	2,650
48,800	48,850	2,819	2,487	2,653
48,850	48,900	2,823	2,490	2,656
48,900	48,950	2,826	2,494	2,660
48,950	49,000	2,829	2,497	2,663
49,000		Your New York **State** tax is:		
49,000	49,050	2,832	2,500	2,666
49,050	49,100	2,836	2,503	2,669
49,100	49,150	2,839	2,506	2,672
49,150	49,200	2,842	2,510	2,676
49,200	49,250	2,845	2,513	2,679
49,250	49,300	2,848	2,516	2,682
49,300	49,350	2,852	2,519	2,685
49,350	49,400	2,855	2,523	2,689
49,400	49,450	2,858	2,526	2,692
49,450	49,500	2,861	2,529	2,695
49,500	49,550	2,865	2,532	2,698
49,550	49,600	2,868	2,535	2,702
49,600	49,650	2,871	2,539	2,705
49,650	49,700	2,874	2,542	2,708
49,700	49,750	2,877	2,545	2,711
49,750	49,800	2,881	2,548	2,714
49,800	49,850	2,884	2,552	2,718
49,850	49,900	2,887	2,555	2,721
49,900	49,950	2,890	2,558	2,724
49,950	50,000	2,894	2,561	2,727
50,000		Your New York **State** tax is:		
50,000	50,050	2,897	2,565	2,731
50,050	50,100	2,900	2,568	2,734
50,100	50,150	2,903	2,571	2,737
50,150	50,200	2,906	2,574	2,740
50,200	50,250	2,910	2,577	2,743
50,250	50,300	2,913	2,581	2,747
50,300	50,350	2,916	2,584	2,750
50,350	50,400	2,919	2,587	2,753
50,400	50,450	2,923	2,590	2,756
50,450	50,500	2,926	2,594	2,760
50,500	50,550	2,929	2,597	2,763
50,550	50,600	2,932	2,600	2,766
50,600	50,650	2,935	2,603	2,769
50,650	50,700	2,939	2,606	2,772
50,700	50,750	2,942	2,610	2,776
50,750	50,800	2,945	2,613	2,779
50,800	50,850	2,948	2,616	2,782
50,850	50,900	2,952	2,619	2,785
50,900	50,950	2,955	2,623	2,789
50,950	51,000	2,958	2,626	2,792

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

$51,000 – $59,999

2014 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
51,000		Your New York **State** tax is:			**54,000**		Your New York **State** tax is:			**57,000**		Your New York **State** tax is:		
51,000	51,050	2,961	2,629	2,795	54,000	54,050	3,155	2,823	2,989	57,000	57,050	3,348	3,016	3,182
51,050	51,100	2,965	2,632	2,798	54,050	54,100	3,158	2,826	2,992	57,050	57,100	3,352	3,019	3,185
51,100	51,150	2,968	2,635	2,801	54,100	54,150	3,161	2,829	2,995	57,100	57,150	3,355	3,022	3,188
51,150	51,200	2,971	2,639	2,805	54,150	54,200	3,164	2,832	2,998	57,150	57,200	3,358	3,026	3,192
51,200	51,250	2,974	2,642	2,808	54,200	54,250	3,168	2,835	3,001	57,200	57,250	3,361	3,029	3,195
51,250	51,300	2,977	2,645	2,811	54,250	54,300	3,171	2,839	3,005	57,250	57,300	3,364	3,032	3,198
51,300	51,350	2,981	2,648	2,814	54,300	54,350	3,174	2,842	3,008	57,300	57,350	3,368	3,035	3,201
51,350	51,400	2,984	2,652	2,818	54,350	54,400	3,177	2,845	3,011	57,350	57,400	3,371	3,039	3,205
51,400	51,450	2,987	2,655	2,821	54,400	54,450	3,181	2,848	3,014	57,400	57,450	3,374	3,042	3,208
51,450	51,500	2,990	2,658	2,824	54,450	54,500	3,184	2,852	3,018	57,450	57,500	3,377	3,045	3,211
51,500	51,550	2,994	2,661	2,827	54,500	54,550	3,187	2,855	3,021	57,500	57,550	3,381	3,048	3,214
51,550	51,600	2,997	2,664	2,831	54,550	54,600	3,190	2,858	3,024	57,550	57,600	3,384	3,051	3,218
51,600	51,650	3,000	2,668	2,834	54,600	54,650	3,193	2,861	3,027	57,600	57,650	3,387	3,055	3,221
51,650	51,700	3,003	2,671	2,837	54,650	54,700	3,197	2,864	3,030	57,650	57,700	3,390	3,058	3,224
51,700	51,750	3,006	2,674	2,840	54,700	54,750	3,200	2,868	3,034	57,700	57,750	3,393	3,061	3,227
51,750	51,800	3,010	2,677	2,843	54,750	54,800	3,203	2,871	3,037	57,750	57,800	3,397	3,064	3,230
51,800	51,850	3,013	2,681	2,847	54,800	54,850	3,206	2,874	3,040	57,800	57,850	3,400	3,068	3,234
51,850	51,900	3,016	2,684	2,850	54,850	54,900	3,210	2,877	3,043	57,850	57,900	3,403	3,071	3,237
51,900	51,950	3,019	2,687	2,853	54,900	54,950	3,213	2,881	3,047	57,900	57,950	3,406	3,074	3,240
51,950	52,000	3,023	2,690	2,856	54,950	55,000	3,216	2,884	3,050	57,950	58,000	3,410	3,077	3,243
52,000		Your New York **State** tax is:			**55,000**		Your New York **State** tax is:			**58,000**		Your New York **State** tax is:		
52,000	52,050	3,026	2,694	2,860	55,000	55,050	3,219	2,887	3,053	58,000	58,050	3,413	3,081	3,247
52,050	52,100	3,029	2,697	2,863	55,050	55,100	3,223	2,890	3,056	58,050	58,100	3,416	3,084	3,250
52,100	52,150	3,032	2,700	2,866	55,100	55,150	3,226	2,893	3,059	58,100	58,150	3,419	3,087	3,253
52,150	52,200	3,035	2,703	2,869	55,150	55,200	3,229	2,897	3,063	58,150	58,200	3,422	3,090	3,256
52,200	52,250	3,039	2,706	2,872	55,200	55,250	3,232	2,900	3,066	58,200	58,250	3,426	3,093	3,259
52,250	52,300	3,042	2,710	2,876	55,250	55,300	3,235	2,903	3,069	58,250	58,300	3,429	3,097	3,263
52,300	52,350	3,045	2,713	2,879	55,300	55,350	3,239	2,906	3,072	58,300	58,350	3,432	3,100	3,266
52,350	52,400	3,048	2,716	2,882	55,350	55,400	3,242	2,910	3,076	58,350	58,400	3,435	3,103	3,269
52,400	52,450	3,052	2,719	2,885	55,400	55,450	3,245	2,913	3,079	58,400	58,450	3,439	3,106	3,272
52,450	52,500	3,055	2,723	2,889	55,450	55,500	3,248	2,916	3,082	58,450	58,500	3,442	3,110	3,276
52,500	52,550	3,058	2,726	2,892	55,500	55,550	3,252	2,919	3,085	58,500	58,550	3,445	3,113	3,279
52,550	52,600	3,061	2,729	2,895	55,550	55,600	3,255	2,922	3,089	58,550	58,600	3,448	3,116	3,282
52,600	52,650	3,064	2,732	2,898	55,600	55,650	3,258	2,926	3,092	58,600	58,650	3,451	3,119	3,285
52,650	52,700	3,068	2,735	2,901	55,650	55,700	3,261	2,929	3,095	58,650	58,700	3,455	3,122	3,288
52,700	52,750	3,071	2,739	2,905	55,700	55,750	3,264	2,932	3,098	58,700	58,750	3,458	3,126	3,292
52,750	52,800	3,074	2,742	2,908	55,750	55,800	3,268	2,935	3,101	58,750	58,800	3,461	3,129	3,295
52,800	52,850	3,077	2,745	2,911	55,800	55,850	3,271	2,939	3,105	58,800	58,850	3,464	3,132	3,298
52,850	52,900	3,081	2,748	2,914	55,850	55,900	3,274	2,942	3,108	58,850	58,900	3,468	3,135	3,301
52,900	52,950	3,084	2,752	2,918	55,900	55,950	3,277	2,945	3,111	58,900	58,950	3,471	3,139	3,305
52,950	53,000	3,087	2,755	2,921	55,950	56,000	3,281	2,948	3,114	58,950	59,000	3,474	3,142	3,308
53,000		Your New York **State** tax is:			**56,000**		Your New York **State** tax is:			**59,000**		Your New York **State** tax is:		
53,000	53,050	3,090	2,758	2,924	56,000	56,050	3,284	2,952	3,118	59,000	59,050	3,477	3,145	3,311
53,050	53,100	3,094	2,761	2,927	56,050	56,100	3,287	2,955	3,121	59,050	59,100	3,481	3,148	3,314
53,100	53,150	3,097	2,764	2,930	56,100	56,150	3,290	2,958	3,124	59,100	59,150	3,484	3,151	3,317
53,150	53,200	3,100	2,768	2,934	56,150	56,200	3,293	2,961	3,127	59,150	59,200	3,487	3,155	3,321
53,200	53,250	3,103	2,771	2,937	56,200	56,250	3,297	2,964	3,130	59,200	59,250	3,490	3,158	3,324
53,250	53,300	3,106	2,774	2,940	56,250	56,300	3,300	2,968	3,134	59,250	59,300	3,493	3,161	3,327
53,300	53,350	3,110	2,777	2,943	56,300	56,350	3,303	2,971	3,137	59,300	59,350	3,497	3,164	3,330
53,350	53,400	3,113	2,781	2,947	56,350	56,400	3,306	2,974	3,140	59,350	59,400	3,500	3,168	3,334
53,400	53,450	3,116	2,784	2,950	56,400	56,450	3,310	2,977	3,143	59,400	59,450	3,503	3,171	3,337
53,450	53,500	3,119	2,787	2,953	56,450	56,500	3,313	2,981	3,147	59,450	59,500	3,506	3,174	3,340
53,500	53,550	3,123	2,790	2,956	56,500	56,550	3,316	2,984	3,150	59,500	59,550	3,510	3,177	3,343
53,550	53,600	3,126	2,793	2,960	56,550	56,600	3,319	2,987	3,153	59,550	59,600	3,513	3,180	3,347
53,600	53,650	3,129	2,797	2,963	56,600	56,650	3,322	2,990	3,156	59,600	59,650	3,516	3,184	3,350
53,650	53,700	3,132	2,800	2,966	56,650	56,700	3,326	2,993	3,159	59,650	59,700	3,519	3,187	3,353
53,700	53,750	3,135	2,803	2,969	56,700	56,750	3,329	2,997	3,163	59,700	59,750	3,522	3,190	3,356
53,750	53,800	3,139	2,806	2,972	56,750	56,800	3,332	3,000	3,166	59,750	59,800	3,526	3,193	3,359
53,800	53,850	3,142	2,810	2,976	56,800	56,850	3,335	3,003	3,169	59,800	59,850	3,529	3,197	3,363
53,850	53,900	3,145	2,813	2,979	56,850	56,900	3,339	3,006	3,172	59,850	59,900	3,532	3,200	3,366
53,900	53,950	3,148	2,816	2,982	56,900	56,950	3,342	3,010	3,176	59,900	59,950	3,535	3,203	3,369
53,950	54,000	3,152	2,819	2,985	56,950	57,000	3,345	3,013	3,179	59,950	60,000	3,539	3,206	3,372

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

2014 New York **State** 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
60,000		Your New York **State** tax is:		
60,000	60,050	3,542	3,210	3,376
60,050	60,100	3,545	3,213	3,379
60,100	60,150	3,548	3,216	3,382
60,150	60,200	3,551	3,219	3,385
60,200	60,250	3,555	3,222	3,388
60,250	60,300	3,558	3,226	3,392
60,300	60,350	3,561	3,229	3,395
60,350	60,400	3,564	3,232	3,398
60,400	60,450	3,568	3,235	3,401
60,450	60,500	3,571	3,239	3,405
60,500	60,550	3,574	3,242	3,408
60,550	60,600	3,577	3,245	3,411
60,600	60,650	3,580	3,248	3,414
60,650	60,700	3,584	3,251	3,417
60,700	60,750	3,587	3,255	3,421
60,750	60,800	3,590	3,258	3,424
60,800	60,850	3,593	3,261	3,427
60,850	60,900	3,597	3,264	3,430
60,900	60,950	3,600	3,268	3,434
60,950	61,000	3,603	3,271	3,437
61,000		Your New York **State** tax is:		
61,000	61,050	3,606	3,274	3,440
61,050	61,100	3,610	3,277	3,443
61,100	61,150	3,613	3,280	3,446
61,150	61,200	3,616	3,284	3,450
61,200	61,250	3,619	3,287	3,453
61,250	61,300	3,622	3,290	3,456
61,300	61,350	3,626	3,293	3,459
61,350	61,400	3,629	3,297	3,463
61,400	61,450	3,632	3,300	3,466
61,450	61,500	3,635	3,303	3,469
61,500	61,550	3,639	3,306	3,472
61,550	61,600	3,642	3,309	3,476
61,600	61,650	3,645	3,313	3,479
61,650	61,700	3,648	3,316	3,482
61,700	61,750	3,651	3,319	3,485
61,750	61,800	3,655	3,322	3,488
61,800	61,850	3,658	3,326	3,492
61,850	61,900	3,661	3,329	3,495
61,900	61,950	3,664	3,332	3,498
61,950	62,000	3,668	3,335	3,501

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
62,000		Your New York **State** tax is:		
62,000	62,050	3,671	3,339	3,505
62,050	62,100	3,674	3,342	3,508
62,100	62,150	3,677	3,345	3,511
62,150	62,200	3,680	3,348	3,514
62,200	62,250	3,684	3,351	3,517
62,250	62,300	3,687	3,355	3,521
62,300	62,350	3,690	3,358	3,524
62,350	62,400	3,693	3,361	3,527
62,400	62,450	3,697	3,364	3,530
62,450	62,500	3,700	3,368	3,534
62,500	62,550	3,703	3,371	3,537
62,550	62,600	3,706	3,374	3,540
62,600	62,650	3,709	3,377	3,543
62,650	62,700	3,713	3,380	3,546
62,700	62,750	3,716	3,384	3,550
62,750	62,800	3,719	3,387	3,553
62,800	62,850	3,722	3,390	3,556
62,850	62,900	3,726	3,393	3,559
62,900	62,950	3,729	3,397	3,563
62,950	63,000	3,732	3,400	3,566
63,000		Your New York **State** tax is:		
63,000	63,050	3,735	3,403	3,569
63,050	63,100	3,739	3,406	3,572
63,100	63,150	3,742	3,409	3,575
63,150	63,200	3,745	3,413	3,579
63,200	63,250	3,748	3,416	3,582
63,250	63,300	3,751	3,419	3,585
63,300	63,350	3,755	3,422	3,588
63,350	63,400	3,758	3,426	3,592
63,400	63,450	3,761	3,429	3,595
63,450	63,500	3,764	3,432	3,598
63,500	63,550	3,768	3,435	3,601
63,550	63,600	3,771	3,438	3,605
63,600	63,650	3,774	3,442	3,608
63,650	63,700	3,777	3,445	3,611
63,700	63,750	3,780	3,448	3,614
63,750	63,800	3,784	3,451	3,617
63,800	63,850	3,787	3,455	3,621
63,850	63,900	3,790	3,458	3,624
63,900	63,950	3,793	3,461	3,627
63,950	64,000	3,797	3,464	3,630

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
64,000		Your New York **State** tax is:		
64,000	64,050	3,800	3,468	3,634
64,050	64,100	3,803	3,471	3,637
64,100	64,150	3,806	3,474	3,640
64,150	64,200	3,809	3,477	3,643
64,200	64,250	3,813	3,480	3,646
64,250	64,300	3,816	3,484	3,650
64,300	64,350	3,819	3,487	3,653
64,350	64,400	3,822	3,490	3,656
64,400	64,450	3,826	3,493	3,659
64,450	64,500	3,829	3,497	3,663
64,500	64,550	3,832	3,500	3,666
64,550	64,600	3,835	3,503	3,669
64,600	64,650	3,838	3,506	3,672
64,650	64,700	3,842	3,509	3,675
64,700	64,750	3,845	3,513	3,679
64,750	64,800	3,848	3,516	3,682
64,800	64,850	3,851	3,519	3,685
64,850	64,900	3,855	3,522	3,688
64,900	64,950	3,858	3,526	3,692
64,950	65,000	3,861	3,529	3,695
65,000 or more:				

$65,000 or more – compute your New York **State** Tax using the *New York **State** tax rate schedule* on page 50.

If the amount on Form IT-201, line 33, is more than $104,600, see page 51.

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

New York State tax rate schedule

⚠ **If your New York AGI amount on Form IT-201, line 33, is more than $104,600, see pages 51, 52, and 53 to compute your New York State tax.**

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

If line 38 is: over	but not over	The tax is:				
$ 0	$ 16,700			4%	of line 38	
16,700	22,950	$ 668	plus	4.5%	of the excess over	$16,700
22,950	27,150	949	plus	5.25%	" " " "	22,950
27,150	41,800	1,170	plus	5.9%	" " " "	27,150
41,800	156,900	2,034	plus	6.45%	" " " "	41,800
156,900	313,850	9,458	plus	6.65%	" " " "	156,900
313,850	2,092,800	19,895	plus	6.85%	" " " "	313,850
2,092,800		141,753	plus	8.82%	" " " "	2,092,800

Single and married filing separately – filing status ① and ③

If line 38 is: over	but not over	The tax is:				
$ 0	$ 8,300			4%	of line 38	
8,300	11,450	$ 332	plus	4.5%	of the excess over	$ 8,300
11,450	13,550	474	plus	5.25%	" " " "	11,450
13,550	20,850	584	plus	5.9%	" " " "	13,550
20,850	78,400	1,015	plus	6.45%	" " " "	20,850
78,400	209,250	4,727	plus	6.65%	" " " "	78,400
209,250	1,046,350	13,428	plus	6.85%	" " " "	209,250
1,046,350		70,770	plus	8.82%	" " " "	1,046,350

Head of household – filing status ④

If line 38 is: over	but not over	The tax is:				
$ 0	$ 12,550			4%	of line 38	
12,550	17,200	$ 502	plus	4.5%	of the excess over	$12,550
17,200	20,350	711	plus	5.25%	" " " "	17,200
20,350	31,350	877	plus	5.9%	" " " "	20,350
31,350	104,600	1,526	plus	6.45%	" " " "	31,350
104,600	261,550	6,250	plus	6.65%	" " " "	104,600
261,550	1,569,550	16,687	plus	6.85%	" " " "	261,550
1,569,550		106,285	plus	8.82%	" " " "	1,569,550

Tax computation – New York AGI of more than $104,600

New York State tax

Find your New York State tax by using the correct tax computation worksheet within your filing status (see below and pages 52 and 53).

Married filing jointly and qualifying widow(er)

Tax computation worksheet 1

If your New York AGI (line **33**) is **more than $104,600, but not more than $2,092,800,** and your taxable income (line **38**) is **$156,900 or less,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.45% (.0645) (**Stop:** If the line 1 amount is **$154,600 or more,** skip lines 4 through 8 and enter the line 3 amount on line 9)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $104,600	6	
7	Divide line 6 by $50,000 and round the result to the fourth decimal place	7	
8	Multiply line 5 by line 7	8	
9	Add lines 4 and 8 **Enter here and on line 39.**	9	

Tax computation worksheet 2

If your New York AGI (line **33**) is **more than $156,900, but not more than $2,092,800,** and your taxable income (line **38**) is **more than $156,900 but not more than $313,850,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$206,900 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	Enter $662 on line 6	6	662
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $156,900	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

Tax computation worksheet 3

If your New York AGI (line **33**) is **more than $313,850, but not more than $2,092,800,** and your taxable income (line **38**) is **more than $313,850,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$363,850 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	Enter $976 on line 6	6	976
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $313,850	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

Tax computation worksheet 4

If your New York AGI (line **33**) is **more than $2,092,800,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$2,142,800 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$156,900 or less,** enter $662 on line 6. If line 2 is **more than $156,900 but not more than $313,850,** enter $976 on line 6. If line 2 is **more than $313,850,** enter $1604 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $2,092,800	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

Tax computation – New York AGI of more than $104,600 *(continued)*

Single and married filing separately

Tax computation worksheet 5

If your New York AGI (line **33**) is **more than $104,600, but not more than $1,046,350,** and your taxable income (line **38**) is **$209,250 or less,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$154,600 or more,** skip lines 4 through 8 and enter the line 3 amount on line 9)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $104,600	6	
7	Divide line 6 by $50,000 and round the result to the fourth decimal place	7	
8	Multiply line 5 by line 7	8	
9	Add lines 4 and 8 **Enter here and on line 39.**	9	

Tax computation worksheet 6

If your New York AGI (line **33**) is **more than $209,250, but not more than $1,046,350,** and your taxable income (line **38**) is **more than $209,250,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$259,250 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	Enter $487 on line 6	6	487
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $209,250	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

Tax computation worksheet 7

If your New York AGI (line **33**) is **more than $1,046,350,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$1,096,350 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$209,250 or less,** enter $487 on line 6. If line 2 is **more than $209,250,** enter $905 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $1,046,350	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

Tax computation – New York AGI of more than $104,600 *(continued)*

Head of household

Tax computation worksheet 8

If your New York AGI (line **33**) is **more than $104,600, but not more than $1,569,550,** and your taxable income (line **38**) is **$261,550 or less,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.65% (.0665) (**Stop:** If the line 1 amount is **$154,600 or more,** skip lines 4 through 8 and enter the line 3 amount on line 9)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	Enter the excess of line 1 over $104,600	6	
7	Divide line 6 by $50,000 and round the result to the fourth decimal place	7	
8	Multiply line 5 by line 7	8	
9	Add lines 4 and 8 **Enter here and on line 39.**	9	

Tax computation worksheet 9

If your New York AGI (line **33**) is **more than $261,550, but not more than $1,569,550,** and your taxable income (line **38**) is **more than $261,550,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 6.85% (.0685) (**Stop:** If the line 1 amount is **$311,550 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	Enter $706 on line 6	6	**706**
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $261,550	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

Tax computation worksheet 10

If your New York AGI (line **33**) is **more than $1,569,550,** then you must compute your tax using this worksheet.

1	Enter your New York AGI from line 33	1	
2	Enter your taxable income from line 38	2	
3	Multiply line 2 by 8.82% (.0882) (**Stop:** If the line 1 amount is **$1,619,550 or more,** skip lines 4 through 10 and enter the line 3 amount on line 11)	3	
4	Enter your New York State tax on the line 2 amount from the *New York State tax rate schedule* on page 50	4	
5	Subtract line 4 from line 3	5	
6	If line 2 is **$261,550 or less,** enter $706 on line 6. If line 2 is **more than $261,550,** enter $1229 on line 6.	6	
7	Subtract line 6 from line 5	7	
8	Enter the excess of line 1 over $1,569,550	8	
9	Divide line 8 by $50,000 and round the result to the fourth decimal place	9	
10	Multiply line 7 by line 9	10	
11	Add lines 4, 6, and 10 **Enter here and on line 39.**	11	

$0 – $5,999

2014 New York **City** Tax Table

NYC

In this **New York City** 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

2014 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
6,000		Your New York **City** tax is:		
6,000	6,050	175	175	175
6,050	6,100	177	177	177
6,100	6,150	178	178	178
6,150	6,200	180	180	180
6,200	6,250	181	181	181
6,250	6,300	182	182	182
6,300	6,350	184	184	184
6,350	6,400	185	185	185
6,400	6,450	187	187	187
6,450	6,500	188	188	188
6,500	6,550	190	190	190
6,550	6,600	191	191	191
6,600	6,650	193	193	193
6,650	6,700	194	194	194
6,700	6,750	195	195	195
6,750	6,800	197	197	197
6,800	6,850	198	198	198
6,850	6,900	200	200	200
6,900	6,950	201	201	201
6,950	7,000	203	203	203
7,000		Your New York **City** tax is:		
7,000	7,050	204	204	204
7,050	7,100	206	206	206
7,100	7,150	207	207	207
7,150	7,200	209	209	209
7,200	7,250	210	210	210
7,250	7,300	211	211	211
7,300	7,350	213	213	213
7,350	7,400	214	214	214
7,400	7,450	216	216	216
7,450	7,500	217	217	217
7,500	7,550	219	219	219
7,550	7,600	220	220	220
7,600	7,650	222	222	222
7,650	7,700	223	223	223
7,700	7,750	225	225	225
7,750	7,800	226	226	226
7,800	7,850	227	227	227
7,850	7,900	229	229	229
7,900	7,950	230	230	230
7,950	8,000	232	232	232
8,000		Your New York **City** tax is:		
8,000	8,050	233	233	233
8,050	8,100	235	235	235
8,100	8,150	236	236	236
8,150	8,200	238	238	238
8,200	8,250	239	239	239
8,250	8,300	241	241	241
8,300	8,350	242	242	242
8,350	8,400	243	243	243
8,400	8,450	245	245	245
8,450	8,500	246	246	246
8,500	8,550	248	248	248
8,550	8,600	249	249	249
8,600	8,650	251	251	251
8,650	8,700	252	252	252
8,700	8,750	254	254	254
8,750	8,800	255	255	255
8,800	8,850	257	257	257
8,850	8,900	258	258	258
8,900	8,950	259	259	259
8,950	9,000	261	261	261

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 **City** tax is:		
9,000	9,050	262	262	262
9,050	9,100	264	264	264
9,100	9,150	265	265	265
9,150	9,200	267	267	267
9,200	9,250	268	268	268
9,250	9,300	270	270	270
9,300	9,350	271	271	271
9,350	9,400	273	273	273
9,400	9,450	274	274	274
9,450	9,500	275	275	275
9,500	9,550	277	277	277
9,550	9,600	278	278	278
9,600	9,650	280	280	280
9,650	9,700	281	281	281
9,700	9,750	283	283	283
9,750	9,800	284	284	284
9,800	9,850	286	286	286
9,850	9,900	287	287	287
9,900	9,950	289	289	289
9,950	10,000	290	290	290
10,000		Your New York **City** tax is:		
10,000	10,050	291	291	291
10,050	10,100	293	293	293
10,100	10,150	294	294	294
10,150	10,200	296	296	296
10,200	10,250	297	297	297
10,250	10,300	299	299	299
10,300	10,350	300	300	300
10,350	10,400	302	302	302
10,400	10,450	303	303	303
10,450	10,500	305	305	305
10,500	10,550	306	306	306
10,550	10,600	307	307	307
10,600	10,650	309	309	309
10,650	10,700	310	310	310
10,700	10,750	312	312	312
10,750	10,800	313	313	313
10,800	10,850	315	315	315
10,850	10,900	316	316	316
10,900	10,950	318	318	318
10,950	11,000	319	319	319
11,000		Your New York **City** tax is:		
11,000	11,050	320	320	320
11,050	11,100	322	322	322
11,100	11,150	323	323	323
11,150	11,200	325	325	325
11,200	11,250	326	326	326
11,250	11,300	328	328	328
11,300	11,350	329	329	329
11,350	11,400	331	331	331
11,400	11,450	332	332	332
11,450	11,500	334	334	334
11,500	11,550	335	335	335
11,550	11,600	336	336	336
11,600	11,650	338	338	338
11,650	11,700	339	339	339
11,700	11,750	341	341	341
11,750	11,800	342	342	342
11,800	11,850	344	344	344
11,850	11,900	345	345	345
11,900	11,950	347	347	347
11,950	12,000	348	348	348

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 **City** tax is:		
12,000	12,050	350	350	350
12,050	12,100	352	351	351
12,100	12,150	353	352	352
12,150	12,200	355	354	354
12,200	12,250	357	355	355
12,250	12,300	359	357	357
12,300	12,350	360	358	358
12,350	12,400	362	360	360
12,400	12,450	364	361	361
12,450	12,500	366	363	363
12,500	12,550	368	364	364
12,550	12,600	369	366	366
12,600	12,650	371	367	367
12,650	12,700	373	368	368
12,700	12,750	375	370	370
12,750	12,800	376	371	371
12,800	12,850	378	373	373
12,850	12,900	380	374	374
12,900	12,950	382	376	376
12,950	13,000	383	377	377
13,000		Your New York **City** tax is:		
13,000	13,050	385	379	379
13,050	13,100	387	380	380
13,100	13,150	389	382	382
13,150	13,200	391	383	383
13,200	13,250	392	384	384
13,250	13,300	394	386	386
13,300	13,350	396	387	387
13,350	13,400	398	389	389
13,400	13,450	399	390	390
13,450	13,500	401	392	392
13,500	13,550	403	393	393
13,550	13,600	405	395	395
13,600	13,650	406	396	396
13,650	13,700	408	398	398
13,700	13,750	410	399	399
13,750	13,800	412	400	400
13,800	13,850	413	402	402
13,850	13,900	415	403	403
13,900	13,950	417	405	405
13,950	14,000	419	406	406
14,000		Your New York **City** tax is:		
14,000	14,050	421	408	408
14,050	14,100	422	409	409
14,100	14,150	424	411	411
14,150	14,200	426	412	412
14,200	14,250	428	414	414
14,250	14,300	429	415	415
14,300	14,350	431	416	416
14,350	14,400	433	418	418
14,400	14,450	435	419	420
14,450	14,500	436	421	422
14,500	14,550	438	422	423
14,550	14,600	440	424	425
14,600	14,650	442	425	427
14,650	14,700	444	427	429
14,700	14,750	445	428	430
14,750	14,800	447	430	432
14,800	14,850	449	431	434
14,850	14,900	451	432	436
14,900	14,950	452	434	438
14,950	15,000	454	435	439

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

$15,000 – $23,999

2014 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

2014 New York **City** Tax Table

$24,000 – $32,999

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
24,000		Your New York **City** tax is:		
24,000	24,050	774	714	759
24,050	24,100	776	715	761
24,100	24,150	777	717	763
24,150	24,200	779	719	764
24,200	24,250	781	721	766
24,250	24,300	783	723	768
24,300	24,350	785	724	770
24,350	24,400	786	726	772
24,400	24,450	788	728	773
24,450	24,500	790	730	775
24,500	24,550	792	731	777
24,550	24,600	793	733	779
24,600	24,650	795	735	780
24,650	24,700	797	737	782
24,700	24,750	799	738	784
24,750	24,800	800	740	786
24,800	24,850	802	742	787
24,850	24,900	804	744	789
24,900	24,950	806	746	791
24,950	25,000	808	747	793
25,000		Your New York **City** tax is:		
25,000	25,050	809	749	794
25,050	25,100	811	751	796
25,100	25,150	812	753	798
25,150	25,200	814	754	800
25,200	25,250	816	756	802
25,250	25,300	818	758	803
25,300	25,350	820	760	805
25,350	25,400	821	761	807
25,400	25,450	823	763	809
25,450	25,500	825	765	810
25,500	25,550	827	767	812
25,550	25,600	829	768	814
25,600	25,650	830	770	816
25,650	25,700	832	772	817
25,700	25,750	834	774	819
25,750	25,800	836	776	821
25,800	25,850	838	777	823
25,850	25,900	839	779	825
25,900	25,950	841	781	826
25,950	26,000	843	783	828
26,000		Your New York **City** tax is:		
26,000	26,050	845	784	830
26,050	26,100	847	786	832
26,100	26,150	848	788	833
26,150	26,200	850	790	835
26,200	26,250	852	791	837
26,250	26,300	854	793	839
26,300	26,350	856	795	840
26,350	26,400	857	797	842
26,400	26,450	859	799	844
26,450	26,500	861	800	846
26,500	26,550	863	802	847
26,550	26,600	865	804	849
26,600	26,650	866	806	851
26,650	26,700	868	807	853
26,700	26,750	870	809	855
26,750	26,800	872	811	856
26,800	26,850	874	813	858
26,850	26,900	875	814	860
26,900	26,950	877	816	862
26,950	27,000	879	818	863

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
27,000		Your New York **City** tax is:		
27,000	27,050	881	820	865
27,050	27,100	883	821	867
27,100	27,150	884	823	869
27,150	27,200	886	825	870
27,200	27,250	888	827	872
27,250	27,300	890	829	874
27,300	27,350	891	830	876
27,350	27,400	893	832	878
27,400	27,450	895	834	879
27,450	27,500	897	836	881
27,500	27,550	899	837	883
27,550	27,600	900	839	885
27,600	27,650	902	841	886
27,650	27,700	904	843	888
27,700	27,750	906	844	890
27,750	27,800	908	846	892
27,800	27,850	909	848	893
27,850	27,900	911	850	895
27,900	27,950	913	852	897
27,950	28,000	915	853	899
28,000		Your New York **City** tax is:		
28,000	28,050	917	855	901
28,050	28,100	918	857	902
28,100	28,150	920	859	904
28,150	28,200	922	860	906
28,200	28,250	924	862	908
28,250	28,300	926	864	909
28,300	28,350	927	866	911
28,350	28,400	929	867	913
28,400	28,450	931	869	915
28,450	28,500	933	871	916
28,500	28,550	935	873	918
28,550	28,600	936	874	920
28,600	28,650	938	876	922
28,650	28,700	940	878	923
28,700	28,750	942	880	925
28,750	28,800	944	882	927
28,800	28,850	945	883	929
28,850	28,900	947	885	931
28,900	28,950	949	887	932
28,950	29,000	951	889	934
29,000		Your New York **City** tax is:		
29,000	29,050	953	890	936
29,050	29,100	954	892	938
29,100	29,150	956	894	939
29,150	29,200	958	896	941
29,200	29,250	960	897	943
29,250	29,300	962	899	945
29,300	29,350	963	901	946
29,350	29,400	965	903	948
29,400	29,450	967	905	950
29,450	29,500	969	906	952
29,500	29,550	970	908	954
29,550	29,600	972	910	955
29,600	29,650	974	912	957
29,650	29,700	976	913	959
29,700	29,750	978	915	961
29,750	29,800	979	917	962
29,800	29,850	981	919	964
29,850	29,900	983	920	966
29,900	29,950	985	922	968
29,950	30,000	987	924	969

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
30,000		Your New York **City** tax is:		
30,000	30,050	988	926	971
30,050	30,100	990	928	973
30,100	30,150	992	929	974
30,150	30,200	994	931	976
30,200	30,250	996	933	978
30,250	30,300	997	935	980
30,300	30,350	999	936	982
30,350	30,400	1,001	938	983
30,400	30,450	1,003	940	985
30,450	30,500	1,005	942	987
30,500	30,550	1,006	943	989
30,550	30,600	1,008	945	991
30,600	30,650	1,010	947	992
30,650	30,700	1,012	949	994
30,700	30,750	1,014	950	996
30,750	30,800	1,015	952	998
30,800	30,850	1,017	954	1,000
30,850	30,900	1,019	956	1,001
30,900	30,950	1,021	958	1,003
30,950	31,000	1,023	959	1,005
31,000		Your New York **City** tax is:		
31,000	31,050	1,024	961	1,007
31,050	31,100	1,026	963	1,009
31,100	31,150	1,028	965	1,010
31,150	31,200	1,030	966	1,012
31,200	31,250	1,032	968	1,014
31,250	31,300	1,033	970	1,016
31,300	31,350	1,035	972	1,018
31,350	31,400	1,037	973	1,019
31,400	31,450	1,039	975	1,021
31,450	31,500	1,041	977	1,023
31,500	31,550	1,042	979	1,025
31,550	31,600	1,044	981	1,027
31,600	31,650	1,046	982	1,028
31,650	31,700	1,048	984	1,030
31,700	31,750	1,049	986	1,032
31,750	31,800	1,051	988	1,034
31,800	31,850	1,053	989	1,036
31,850	31,900	1,055	991	1,037
31,900	31,950	1,057	993	1,039
31,950	32,000	1,058	995	1,041
32,000		Your New York **City** tax is:		
32,000	32,050	1,060	996	1,043
32,050	32,100	1,062	998	1,045
32,100	32,150	1,064	1,000	1,046
32,150	32,200	1,066	1,002	1,048
32,200	32,250	1,067	1,003	1,050
32,250	32,300	1,069	1,005	1,052
32,300	32,350	1,071	1,007	1,053
32,350	32,400	1,073	1,009	1,055
32,400	32,450	1,075	1,011	1,057
32,450	32,500	1,076	1,012	1,059
32,500	32,550	1,078	1,014	1,061
32,550	32,600	1,080	1,016	1,062
32,600	32,650	1,082	1,018	1,064
32,650	32,700	1,084	1,019	1,066
32,700	32,750	1,085	1,021	1,068
32,750	32,800	1,087	1,023	1,070
32,800	32,850	1,089	1,025	1,071
32,850	32,900	1,091	1,026	1,073
32,900	32,950	1,093	1,028	1,075
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

2014 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 2014 New York **City** Tax Table **$42,000 – $50,999**

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
42,000		Your New York **City** tax is:			**45,000**		Your New York **City** tax is:			**48,000**		Your New York **City** tax is:		
42,000	42,050	1,419	1,350	1,402	45,000	45,050	1,527	1,456	1,510	48,000	48,050	1,635	1,564	1,617
42,050	42,100	1,421	1,352	1,404	45,050	45,100	1,529	1,458	1,511	48,050	48,100	1,637	1,565	1,619
42,100	42,150	1,423	1,353	1,405	45,100	45,150	1,531	1,459	1,513	48,100	48,150	1,638	1,567	1,621
42,150	42,200	1,425	1,355	1,407	45,150	45,200	1,532	1,461	1,515	48,150	48,200	1,640	1,569	1,623
42,200	42,250	1,427	1,357	1,409	45,200	45,250	1,534	1,463	1,517	48,200	48,250	1,642	1,571	1,624
42,250	42,300	1,428	1,359	1,411	45,250	45,300	1,536	1,465	1,519	48,250	48,300	1,644	1,573	1,626
42,300	42,350	1,430	1,360	1,413	45,300	45,350	1,538	1,467	1,520	48,300	48,350	1,646	1,574	1,628
42,350	42,400	1,432	1,362	1,414	45,350	45,400	1,540	1,468	1,522	48,350	48,400	1,647	1,576	1,630
42,400	42,450	1,434	1,364	1,416	45,400	45,450	1,541	1,470	1,524	48,400	48,450	1,649	1,578	1,632
42,450	42,500	1,436	1,366	1,418	45,450	45,500	1,543	1,472	1,526	48,450	48,500	1,651	1,580	1,633
42,500	42,550	1,437	1,367	1,420	45,500	45,550	1,545	1,474	1,528	48,500	48,550	1,653	1,582	1,635
42,550	42,600	1,439	1,369	1,422	45,550	45,600	1,547	1,476	1,529	48,550	48,600	1,655	1,583	1,637
42,600	42,650	1,441	1,371	1,423	45,600	45,650	1,549	1,477	1,531	48,600	48,650	1,656	1,585	1,639
42,650	42,700	1,443	1,373	1,425	45,650	45,700	1,550	1,479	1,533	48,650	48,700	1,658	1,587	1,641
42,700	42,750	1,445	1,375	1,427	45,700	45,750	1,552	1,481	1,535	48,700	48,750	1,660	1,589	1,642
42,750	42,800	1,446	1,376	1,429	45,750	45,800	1,554	1,483	1,536	48,750	48,800	1,662	1,591	1,644
42,800	42,850	1,448	1,378	1,431	45,800	45,850	1,556	1,485	1,538	48,800	48,850	1,664	1,592	1,646
42,850	42,900	1,450	1,380	1,432	45,850	45,900	1,558	1,486	1,540	48,850	48,900	1,665	1,594	1,648
42,900	42,950	1,452	1,382	1,434	45,900	45,950	1,559	1,488	1,542	48,900	48,950	1,667	1,596	1,650
42,950	43,000	1,453	1,383	1,436	45,950	46,000	1,561	1,490	1,544	48,950	49,000	1,669	1,598	1,651
43,000		Your New York **City** tax is:			**46,000**		Your New York **City** tax is:			**49,000**		Your New York **City** tax is:		
43,000	43,050	1,455	1,385	1,438	46,000	46,050	1,563	1,492	1,545	49,000	49,050	1,671	1,600	1,653
43,050	43,100	1,457	1,387	1,440	46,050	46,100	1,565	1,494	1,547	49,050	49,100	1,673	1,601	1,655
43,100	43,150	1,459	1,389	1,441	46,100	46,150	1,567	1,495	1,549	49,100	49,150	1,674	1,603	1,657
43,150	43,200	1,461	1,390	1,443	46,150	46,200	1,568	1,497	1,551	49,150	49,200	1,676	1,605	1,659
43,200	43,250	1,462	1,392	1,445	46,200	46,250	1,570	1,499	1,553	49,200	49,250	1,678	1,607	1,660
43,250	43,300	1,464	1,394	1,447	46,250	46,300	1,572	1,501	1,554	49,250	49,300	1,680	1,609	1,662
43,300	43,350	1,466	1,396	1,449	46,300	46,350	1,574	1,503	1,556	49,300	49,350	1,682	1,610	1,664
43,350	43,400	1,468	1,398	1,450	46,350	46,400	1,576	1,504	1,558	49,350	49,400	1,683	1,612	1,666
43,400	43,450	1,470	1,399	1,452	46,400	46,450	1,577	1,506	1,560	49,400	49,450	1,685	1,614	1,668
43,450	43,500	1,471	1,401	1,454	46,450	46,500	1,579	1,508	1,562	49,450	49,500	1,687	1,616	1,669
43,500	43,550	1,473	1,403	1,456	46,500	46,550	1,581	1,510	1,563	49,500	49,550	1,689	1,617	1,671
43,550	43,600	1,475	1,405	1,457	46,550	46,600	1,583	1,512	1,565	49,550	49,600	1,690	1,619	1,673
43,600	43,650	1,477	1,406	1,459	46,600	46,650	1,585	1,513	1,567	49,600	49,650	1,692	1,621	1,675
43,650	43,700	1,479	1,408	1,461	46,650	46,700	1,586	1,515	1,569	49,650	49,700	1,694	1,623	1,677
43,700	43,750	1,480	1,410	1,463	46,700	46,750	1,588	1,517	1,571	49,700	49,750	1,696	1,625	1,678
43,750	43,800	1,482	1,412	1,465	46,750	46,800	1,590	1,519	1,572	49,750	49,800	1,698	1,626	1,680
43,800	43,850	1,484	1,413	1,466	46,800	46,850	1,592	1,521	1,574	49,800	49,850	1,699	1,628	1,682
43,850	43,900	1,486	1,415	1,468	46,850	46,900	1,594	1,522	1,576	49,850	49,900	1,701	1,630	1,684
43,900	43,950	1,488	1,417	1,470	46,900	46,950	1,595	1,524	1,578	49,900	49,950	1,703	1,632	1,686
43,950	44,000	1,489	1,419	1,472	46,950	47,000	1,597	1,526	1,580	49,950	50,000	1,705	1,634	1,687
44,000		Your New York **City** tax is:			**47,000**		Your New York **City** tax is:			**50,000**		Your New York **City** tax is:		
44,000	44,050	1,491	1,420	1,474	47,000	47,050	1,599	1,528	1,581	50,000	50,050	1,707	1,635	1,689
44,050	44,100	1,493	1,422	1,475	47,050	47,100	1,601	1,530	1,583	50,050	50,100	1,709	1,637	1,691
44,100	44,150	1,495	1,424	1,477	47,100	47,150	1,603	1,531	1,585	50,100	50,150	1,711	1,639	1,693
44,150	44,200	1,497	1,426	1,479	47,150	47,200	1,604	1,533	1,587	50,150	50,200	1,712	1,641	1,694
44,200	44,250	1,498	1,428	1,481	47,200	47,250	1,606	1,535	1,589	50,200	50,250	1,714	1,643	1,696
44,250	44,300	1,500	1,429	1,483	47,250	47,300	1,608	1,537	1,590	50,250	50,300	1,716	1,644	1,698
44,300	44,350	1,502	1,431	1,484	47,300	47,350	1,610	1,538	1,592	50,300	50,350	1,718	1,646	1,700
44,350	44,400	1,504	1,433	1,486	47,350	47,400	1,611	1,540	1,594	50,350	50,400	1,720	1,648	1,702
44,400	44,450	1,506	1,435	1,488	47,400	47,450	1,613	1,542	1,596	50,400	50,450	1,722	1,650	1,703
44,450	44,500	1,507	1,436	1,490	47,450	47,500	1,615	1,544	1,598	50,450	50,500	1,723	1,652	1,705
44,500	44,550	1,509	1,438	1,492	47,500	47,550	1,617	1,546	1,599	50,500	50,550	1,725	1,653	1,707
44,550	44,600	1,511	1,440	1,493	47,550	47,600	1,619	1,547	1,601	50,550	50,600	1,727	1,655	1,709
44,600	44,650	1,513	1,442	1,495	47,600	47,650	1,620	1,549	1,603	50,600	50,650	1,729	1,657	1,711
44,650	44,700	1,515	1,443	1,497	47,650	47,700	1,622	1,551	1,605	50,650	50,700	1,731	1,659	1,712
44,700	44,750	1,516	1,445	1,499	47,700	47,750	1,624	1,553	1,607	50,700	50,750	1,732	1,661	1,714
44,750	44,800	1,518	1,447	1,501	47,750	47,800	1,626	1,555	1,608	50,750	50,800	1,734	1,662	1,716
44,800	44,850	1,520	1,449	1,502	47,800	47,850	1,628	1,556	1,610	50,800	50,850	1,736	1,664	1,718
44,850	44,900	1,522	1,451	1,504	47,850	47,900	1,629	1,558	1,612	50,850	50,900	1,738	1,666	1,720
44,900	44,950	1,524	1,452	1,506	47,900	47,950	1,631	1,560	1,614	50,900	50,950	1,740	1,668	1,721
44,950	45,000	1,525	1,454	1,508	47,950	48,000	1,633	1,562	1,615	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

2014 New York **City** Tax Table

NYC

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
51,000		Your New York **City** tax is:			**54,000**		Your New York **City** tax is:			**57,000**		Your New York **City** tax is:		
51,000	51,050	1,743	1,671	1,725	54,000	54,050	1,853	1,779	1,833	57,000	57,050	1,962	1,887	1,940
51,050	51,100	1,745	1,673	1,727	54,050	54,100	1,855	1,781	1,835	57,050	57,100	1,964	1,889	1,942
51,100	51,150	1,747	1,675	1,729	54,100	54,150	1,856	1,783	1,836	57,100	57,150	1,966	1,890	1,944
51,150	51,200	1,749	1,677	1,730	54,150	54,200	1,858	1,784	1,838	57,150	57,200	1,968	1,892	1,946
51,200	51,250	1,751	1,679	1,732	54,200	54,250	1,860	1,786	1,840	57,200	57,250	1,970	1,894	1,948
51,250	51,300	1,753	1,680	1,734	54,250	54,300	1,862	1,788	1,842	57,250	57,300	1,971	1,896	1,949
51,300	51,350	1,754	1,682	1,736	54,300	54,350	1,864	1,790	1,844	57,300	57,350	1,973	1,898	1,951
51,350	51,400	1,756	1,684	1,738	54,350	54,400	1,866	1,792	1,845	57,350	57,400	1,975	1,899	1,953
51,400	51,450	1,758	1,686	1,739	54,400	54,450	1,867	1,793	1,847	57,400	57,450	1,977	1,901	1,955
51,450	51,500	1,760	1,688	1,741	54,450	54,500	1,869	1,795	1,849	57,450	57,500	1,979	1,903	1,957
51,500	51,550	1,762	1,689	1,743	54,500	54,550	1,871	1,797	1,851	57,500	57,550	1,981	1,905	1,958
51,550	51,600	1,763	1,691	1,745	54,550	54,600	1,873	1,799	1,852	57,550	57,600	1,982	1,907	1,960
51,600	51,650	1,765	1,693	1,747	54,600	54,650	1,875	1,801	1,854	57,600	57,650	1,984	1,908	1,962
51,650	51,700	1,767	1,695	1,748	54,650	54,700	1,877	1,802	1,856	57,650	57,700	1,986	1,910	1,964
51,700	51,750	1,769	1,696	1,750	54,700	54,750	1,878	1,804	1,858	57,700	57,750	1,988	1,912	1,966
51,750	51,800	1,771	1,698	1,752	54,750	54,800	1,880	1,806	1,860	57,750	57,800	1,990	1,914	1,967
51,800	51,850	1,773	1,700	1,754	54,800	54,850	1,882	1,808	1,861	57,800	57,850	1,991	1,916	1,969
51,850	51,900	1,774	1,702	1,756	54,850	54,900	1,884	1,810	1,863	57,850	57,900	1,993	1,917	1,971
51,900	51,950	1,776	1,704	1,757	54,900	54,950	1,886	1,811	1,865	57,900	57,950	1,995	1,919	1,973
51,950	52,000	1,778	1,705	1,759	54,950	55,000	1,887	1,813	1,867	57,950	58,000	1,997	1,921	1,975
52,000		Your New York **City** tax is:			**55,000**		Your New York **City** tax is:			**58,000**		Your New York **City** tax is:		
52,000	52,050	1,780	1,707	1,761	55,000	55,050	1,889	1,815	1,869	58,000	58,050	1,999	1,923	1,976
52,050	52,100	1,782	1,709	1,763	55,050	55,100	1,891	1,817	1,870	58,050	58,100	2,001	1,925	1,978
52,100	52,150	1,784	1,711	1,765	55,100	55,150	1,893	1,819	1,872	58,100	58,150	2,002	1,926	1,980
52,150	52,200	1,785	1,713	1,766	55,150	55,200	1,895	1,820	1,874	58,150	58,200	2,004	1,928	1,982
52,200	52,250	1,787	1,714	1,768	55,200	55,250	1,897	1,822	1,876	58,200	58,250	2,006	1,930	1,984
52,250	52,300	1,789	1,716	1,770	55,250	55,300	1,898	1,824	1,878	58,250	58,300	2,008	1,932	1,985
52,300	52,350	1,791	1,718	1,772	55,300	55,350	1,900	1,826	1,879	58,300	58,350	2,010	1,934	1,987
52,350	52,400	1,793	1,720	1,773	55,350	55,400	1,902	1,828	1,881	58,350	58,400	2,012	1,935	1,989
52,400	52,450	1,794	1,722	1,775	55,400	55,450	1,904	1,829	1,883	58,400	58,450	2,013	1,937	1,991
52,450	52,500	1,796	1,723	1,777	55,450	55,500	1,906	1,831	1,885	58,450	58,500	2,015	1,939	1,993
52,500	52,550	1,798	1,725	1,779	55,500	55,550	1,908	1,833	1,887	58,500	58,550	2,017	1,941	1,994
52,550	52,600	1,800	1,727	1,781	55,550	55,600	1,909	1,835	1,888	58,550	58,600	2,019	1,942	1,996
52,600	52,650	1,802	1,729	1,782	55,600	55,650	1,911	1,837	1,890	58,600	58,650	2,021	1,944	1,998
52,650	52,700	1,804	1,731	1,784	55,650	55,700	1,913	1,838	1,892	58,650	58,700	2,022	1,946	2,000
52,700	52,750	1,805	1,732	1,786	55,700	55,750	1,915	1,840	1,894	58,700	58,750	2,024	1,948	2,002
52,750	52,800	1,807	1,734	1,788	55,750	55,800	1,917	1,842	1,896	58,750	58,800	2,026	1,950	2,003
52,800	52,850	1,809	1,736	1,790	55,800	55,850	1,918	1,844	1,897	58,800	58,850	2,028	1,951	2,005
52,850	52,900	1,811	1,738	1,791	55,850	55,900	1,920	1,846	1,899	58,850	58,900	2,030	1,953	2,007
52,900	52,950	1,813	1,740	1,793	55,900	55,950	1,922	1,847	1,901	58,900	58,950	2,032	1,955	2,009
52,950	53,000	1,815	1,741	1,795	55,950	56,000	1,924	1,849	1,903	58,950	59,000	2,033	1,957	2,010
53,000		Your New York **City** tax is:			**56,000**		Your New York **City** tax is:			**59,000**		Your New York **City** tax is:		
53,000	53,050	1,816	1,743	1,797	56,000	56,050	1,926	1,851	1,905	59,000	59,050	2,035	1,959	2,012
53,050	53,100	1,818	1,745	1,799	56,050	56,100	1,928	1,853	1,906	59,050	59,100	2,037	1,960	2,014
53,100	53,150	1,820	1,747	1,800	56,100	56,150	1,929	1,854	1,908	59,100	59,150	2,039	1,962	2,016
53,150	53,200	1,822	1,749	1,802	56,150	56,200	1,931	1,856	1,910	59,150	59,200	2,041	1,964	2,018
53,200	53,250	1,824	1,750	1,804	56,200	56,250	1,933	1,858	1,912	59,200	59,250	2,043	1,966	2,019
53,250	53,300	1,825	1,752	1,806	56,250	56,300	1,935	1,860	1,914	59,250	59,300	2,044	1,968	2,021
53,300	53,350	1,827	1,754	1,808	56,300	56,350	1,937	1,862	1,915	59,300	59,350	2,046	1,969	2,023
53,350	53,400	1,829	1,756	1,809	56,350	56,400	1,939	1,863	1,917	59,350	59,400	2,048	1,971	2,025
53,400	53,450	1,831	1,758	1,811	56,400	56,450	1,940	1,865	1,919	59,400	59,450	2,050	1,973	2,027
53,450	53,500	1,833	1,759	1,813	56,450	56,500	1,942	1,867	1,921	59,450	59,500	2,052	1,975	2,028
53,500	53,550	1,835	1,761	1,815	56,500	56,550	1,944	1,869	1,923	59,500	59,550	2,053	1,977	2,030
53,550	53,600	1,836	1,763	1,817	56,550	56,600	1,946	1,871	1,924	59,550	59,600	2,055	1,978	2,032
53,600	53,650	1,838	1,765	1,818	56,600	56,650	1,948	1,872	1,926	59,600	59,650	2,057	1,980	2,034
53,650	53,700	1,840	1,767	1,820	56,650	56,700	1,950	1,874	1,928	59,650	59,700	2,059	1,982	2,036
53,700	53,750	1,842	1,768	1,822	56,700	56,750	1,951	1,876	1,930	59,700	59,750	2,061	1,984	2,037
53,750	53,800	1,844	1,770	1,824	56,750	56,800	1,953	1,878	1,931	59,750	59,800	2,063	1,986	2,039
53,800	53,850	1,846	1,772	1,826	56,800	56,850	1,955	1,880	1,933	59,800	59,850	2,064	1,987	2,041
53,850	53,900	1,847	1,774	1,827	56,850	56,900	1,957	1,881	1,935	59,850	59,900	2,066	1,989	2,043
53,900	53,950	1,849	1,775	1,829	56,900	56,950	1,959	1,883	1,937	59,900	59,950	2,068	1,991	2,045
53,950	54,000	1,851	1,777	1,831	56,950	57,000	1,960	1,885	1,939	59,950	60,000	2,070	1,993	2,046

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

NYC

2014 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 62.

* 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 line 38 is:								
over	**but not over**	**The tax is:**						
$ 0	$ 21,600				2.907%	of 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 line 38 is:								
over	**but not over**	**The tax is:**						
$ 0	$ 12,000				2.907%	of 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 line 38 is:								
over	**but not over**	**The tax is:**						
$ 0	$ 14,400				2.907%	of 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

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IT-201-I
Instructions

New York State Department of Taxation and Finance

Full-Year Resident Instructions

2014

When to file/Important dates

April 15, 2015 Date by which you must file your 2014 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, 2015) by filing IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals* (see *Need help?* below).

June 15, 2015 Date by which you must file your 2014 New York State income tax return if you qualify to file your federal income tax return on June 15, 2015, because:

1) you are a U.S. citizen or resident alien and live outside the U.S. and Puerto Rico and your main place of business or post of duty is outside the U.S. and Puerto Rico, or
2) you are in the military service outside the U.S. and Puerto Rico when your 2014 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, 2015 Date by which you must file your 2014 income tax return to avoid penalties and interest computed from the original due date if you filed IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, and paid any tax you owed.

April 15, 2015
June 15, 2015
September 15, 2015
January 15, 2016

NEW Your estimated MCTMT payments will now be due on these dates with your estimated income tax payments. These are the due dates for 2015 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, or any amount of MCTMT.

Statute of limitations

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

Need help?

Visit our 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 with Form IT-201-V), mail your return to:

STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555

If not enclosing a payment, mail your return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

If you choose to use a private delivery service instead of the U.S. Postal Service to file your return, see page 31 for additional information.

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