



# New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

---

## TEST ID: 1009X

**Forms Included:** IT-201-X, IT-201-ATT, IT-225, NYC-208, IT-213, IT-215, IT-216, IT-217, and W-2(2).

**Test Notes:** Amended return to add income from W-2. Taxpayer no longer qualifies for IT-214 credit.

### Return specific information:

- Prime taxpayer: Ivy B Irving born on 10-24-1978
- Filing Head of Household with 3 dependent children and one dependent parent
- Taxpayer chooses standard deduction
- Full-year New York City resident
- Dependent Care expenses and caregiver information is on IT-216 form
- Household pays \$5200 rent over 12 months; it does not include any utilities
- IT-217 (Farmer's School Tax Credit) Part 3 information is as follows:

Name of entity	Type	EIN	Location of property
IRVING SISTERS	P	001401009	ROCKY POINT, NY
IRVING CORP	S	002401009	ROCKY POINT, NY
IRVING TRUST	ET	003401009	ROCKY POINT, NY

- Also, form IT-217 line 15 amount = form IT-201 line 33 amount (no adjustments)

---

Address any questions via e-mail to [NYSPLITMEF@tax.ny.gov](mailto:NYSPLITMEF@tax.ny.gov)

Personal Income Tax MeF publications and forms: [http://www.tax.ny.gov/pit/efile/pit\\_mef\\_publications\\_2014.htm](http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm)

Current Schema and State Spreadsheet available at: [http://www.tax.ny.gov/bus/efile/swd\\_income.htm](http://www.tax.ny.gov/bus/efile/swd_income.htm)

		<b>a</b> Employee's social security number		OMB No. 1545-0008					
<b>b</b> Employer identification number (EIN)			<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld				
<b>c</b> Employer's name, address, and ZIP code			<b>3</b> Social security wages		<b>4</b> Social security tax withheld				
			<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld				
			<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number			<b>9</b>		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> C o d e	
<b>f</b> Employee's address and ZIP code						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o d e	
						<b>14</b> Other		<b>12c</b> C o d e	
								<b>12d</b> C o d e	
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax	<b>20</b> Locality name
-----		-----		-----		-----		-----	-----

Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

		<b>a</b> Employee's social security number		OMB No. 1545-0008								
<b>b</b> Employer identification number (EIN)			<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld							
<b>c</b> Employer's name, address, and ZIP code			<b>3</b> Social security wages		<b>4</b> Social security tax withheld							
			<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld							
			<b>7</b> Social security tips		<b>8</b> Allocated tips							
<b>d</b> Control number			<b>9</b>		<b>10</b> Dependent care benefits							
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> C o d e				
<b>f</b> Employee's address and ZIP code						<b>13</b> Statutory employee    Retirement plan    Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o d e				
						<b>14</b> Other		<b>12c</b> C o d e				
								<b>12d</b> C o d e				
<b>15</b> State		Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name
-----		-----		-----		-----		-----		-----		-----

Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return



Your social security number

**Federal income and adjustments**

Whole dollars only

1	Wages, salaries, tips, etc. ....	1		00
2	Taxable interest income .....	2		00
3	Ordinary dividends .....	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) .....	4		00
5	Alimony received .....	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040) .....	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040) .....	7		00
8	Other gains or losses (submit a copy of federal Form 4797) .....	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an <b>X</b> in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040) .....	11		00
12	Rental real estate included in line 11 .....	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040) .....	13		00
14	Unemployment compensation .....	14		00
15	Taxable amount of social security benefits (also enter on line 27) .....	15		00
16	Other income Identify: .....	16		00
17	Add lines 1 through 11 and 13 through 16 .....	17		00
18	Total federal adjustments to income Identify: .....	18		00
19	<b>Federal adjusted gross income</b> (subtract line 18 from line 17) .....	19		00

**New York additions**

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments) .....	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements .....	21		00
22	<b>New York's</b> 529 college savings program distributions .....	22		00
23	Other (Form IT-225, line 9) .....	23		00
24	Add lines 19 through 23 .....	24		00

**New York subtractions**

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4) .....	25		00
26	Pensions of NYS and local governments and the federal government .....	26		00
27	Taxable amount of social security benefits (from line 15) .....	27		00
28	Interest income on U.S. government bonds .....	28		00
29	Pension and annuity income exclusion .....	29		00
30	<b>New York's</b> 529 college savings program deduction/earnings .....	30		00
31	Other (Form IT-225, line 18) .....	31		00
32	Add lines 25 through 31 .....	32		00
33	<b>New York adjusted gross income</b> (subtract line 32 from line 24) .....	33		00



2D barcode clear area  
 approximate size  
 1 3/4" X 1 1/4"

Name(s) as shown on page 1

Your social security number

Standard deduction or itemized deduction

34 Enter your standard deduction (from table below) or your itemized deduction (from schedule below)

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

Table with 3 columns: Line number, Description, Amount. Rows 34-37. Row 36 shows 000 00.

< or >

New York State standard deduction table. Columns: Filing status, Standard deduction. Rows include Single and you marked item C Yes/No, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er) with dependent child.

New York State itemized deduction schedule. Columns: Line number, Description, Amount. Rows 1-16. Row 16 is New York State itemized deduction.

(continued on page 4)



2D barcode clear area approximate size 1 3/4" X 1 1/4"

Your social security number
-----------------------------

**Tax computation, credits, and other taxes**

<b>38 Taxable income</b> (from line 37 on page 3)		<b>38</b>		00
<b>39</b> NYS tax on line 38 amount		<b>39</b>		00
<b>40</b> NYS household credit	<b>40</b>		00	
<b>41</b> Resident credit	<b>41</b>		00	
<b>42</b> Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	<b>42</b>		00	
<b>43</b> Add lines 40, 41, and 42		<b>43</b>		00
<b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)		<b>44</b>		00
<b>45</b> Net other NYS taxes (Form IT-201-ATT, line 30)		<b>45</b>		00
<b>46 Total New York State taxes</b> (add lines 44 and 45)		<b>46</b>		00

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

<b>47</b> NYC resident tax on line 38 amount	<b>47</b>		00
<b>48</b> NYC household credit	<b>48</b>		00
<b>49</b> Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	<b>49</b>		00
<b>50</b> Part-year NYC resident tax (Form IT-360.1)	<b>50</b>		00
<b>51</b> Other NYC taxes (Form IT-201-ATT, line 34)	<b>51</b>		00
<b>52</b> Add lines 49, 50, and 51	<b>52</b>		00
<b>53</b> NYC nonrefundable credits (Form IT-201-ATT, line 10)	<b>53</b>		00
<b>54</b> Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	<b>54</b>		00
<b>54a</b> MCTMT net earnings base	<b>54a</b>		00
<b>54b</b> MCTMT	<b>54b</b>		00
<b>55</b> Yonkers resident income tax surcharge	<b>55</b>		00
<b>56</b> Yonkers nonresident earnings tax (Form Y-203)	<b>56</b>		00
<b>57</b> Part-year Yonkers resident income tax surcharge (Form IT-360.1)	<b>57</b>		00
<b>58 Total New York City and Yonkers taxes / surcharges and MCTMT</b> (add lines 54 and 54b through 57)	<b>58</b>		00
<b>59</b> Sales or use tax as reported on your original return (see instructions. Do not leave line 59 blank.)	<b>59</b>		00

2D barcode clear area  
approximate size  
1 3/4" X 1 1/4"

**Voluntary contributions as reported on your original return** (or as adjusted by the Tax Department; see instructions)

<b>60a</b> Return a Gift to Wildlife	<b>60a</b>		00
<b>60b</b> Missing/Exploited Children Fund	<b>60b</b>		00
<b>60c</b> Breast Cancer Research Fund	<b>60c</b>		00
<b>60d</b> Alzheimer's Fund	<b>60d</b>		00
<b>60e</b> Olympic Fund	<b>60e</b>		00
<b>60f</b> Prostate and Testicular Cancer Research and Education Fund	<b>60f</b>		00
<b>60g</b> 9/11 Memorial	<b>60g</b>		00
<b>60h</b> Volunteer Firefighting & EMS Recruitment Fund	<b>60h</b>		00
<b>60i</b> Teen Health Education	<b>60i</b>		00
<b>60j</b> Veterans Remembrance	<b>60j</b>		00
<b>60k</b> Homeless Veterans	<b>60k</b>		00
<b>60</b> Total voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)	<b>60</b>		00
<b>61</b> Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	<b>61</b>		00



Name(s) as shown on page 1

Your social security number

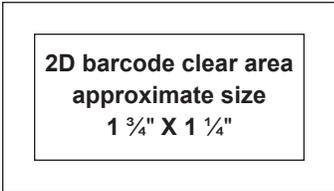
62 Enter amount from line 61 ..... 62 00

Payments and refundable credits

Table with 3 columns: Line number, Description, and Amount. Rows include Empire State child credit, Family tax relief credit, NYS/NYC child and dependent care credit, etc.

Warning icon: You must submit all required forms. Failure to do so will result in an adjustment to your return.

See Important information in the instructions.



78 Overpayment, if any, as shown on original return or previously adjusted by NY State (see instr.) ... 78 00

78a Amount from original Form IT-201, line 79 (see instructions) 78a 00

79 Subtract line 78 from line 77 ..... 79 00

Your refund

80 If line 79 is more than line 62, subtract line 62 from line 79 and indicate how you want your refund

Mark one refund choice: [ ] direct deposit (fill in lines 82 through 82c) - or - [ ] debit card - or - [ ] paper check ..... 80 00

Amount you owe

81 If line 79 is less than line 62, subtract line 79 from line 62 (see instructions) ..... 81 00

To pay by electronic funds withdrawal, mark an X in the box [ ] and fill in lines 82 through 82d. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.

Account information

82 Account information for direct deposit or electronic funds withdrawal (see instructions)

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see instructions) [ ]

82a Account type: [ ] Personal checking - or - [ ] Personal savings - or - [ ] Business checking - or - [ ] Business savings

82b Routing number [ ] 82c Account number [ ]

82d Electronic funds withdrawal (see instructions) ..... Date [ ] Amount [ ] 00







Your social security number

**Part 1, Section D – New York State, New York City, Yonkers, and MCTMT refundable credits** (continued)

14 Enter amount from line 13 on the front page .....	<b>14</b>	00
15 <b>New York State</b> claim of right credit .....	<b>15</b>	00
16 <b>New York City</b> claim of right credit .....	<b>16</b>	00
17 <b>Yonkers</b> claim of right credit .....	<b>17</b>	00
17a <b>MCTMT</b> (metropolitan commuter transportation mobility tax) claim of right credit .....	<b>17a</b>	00
18 <b>Total</b> New York State, New York City, Yonkers, and MCTMT other refundable credits (add lines 14 through 17a; enter here and on <b>Form IT-201, line 71</b> ) .....	<b>18</b>	00

**Part 2 – Other New York State taxes** (submit all applicable forms)

If you are subject to other New York State taxes, **complete Part 2.**

19 New York State tax on capital gain portion of lump-sum distributions (Form IT-230) .....	<b>19</b>	00
20 Other New York State taxes		

Code	Amount	Code	Amount
20a	00	20g	00
20b	00	20h	00
20c	00	20i	00
20d	00	20j	00
20e	00	20k	00
20f	00	20l	00
Total other New York State taxes (add lines 20a through 20l) .....		<b>20</b>	00

21 Add lines 19 and 20 .....	<b>21</b>	00
22 See instructions for line 22 .....	<b>22</b>	00
23 Enter amount from <b>Form IT-201</b> , line 39 .....	<b>23</b>	00
24 Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank) .....	<b>24</b>	00
25 Subtract line 24 from line 21 (if line 24 is more than line 21, leave blank) .....	<b>25</b>	00
26 New York State separate tax on lump-sum distributions (Form IT-230) .....	<b>26</b>	00
27 Resident credit against separate tax on lump-sum distributions .....	<b>27</b>	00
28 Subtract line 27 from line 26 .....	<b>28</b>	00
29 This line intentionally left blank .....	<b>29</b>	
30 <b>Net other New York State taxes</b> (add lines 25 and 28; enter here and on <b>Form IT-201, line 45</b> ) .....	<b>30</b>	00

**Part 3 – Other New York City taxes** (submit all applicable forms)

31 This line intentionally left blank .....	<b>31</b>	
32 New York City resident separate tax on lump-sum distributions (Form IT-230) .....	<b>32</b>	00
33 New York City tax on capital gain portion of lump-sum distributions (Form IT-230) .....	<b>33</b>	00
34 <b>Total other New York City taxes</b> (add lines 32 and 33; enter here and on <b>Form IT-201, line 51</b> ) .....	<b>34</b>	00





Department of Taxation and Finance  
**New York State Modifications**  
 Attachment to Form IT-201, IT-203, IT-204, or IT-205

**IT-225**

Name(s) as shown on return	Identifying number as shown on return

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an **X** in the box identifying the return you are filing: IT-201  IT-203  IT-204  IT-205

**Schedule A – New York State additions** (enter whole dollars only)

**Part 1 – Individuals, partnerships, and estates or trusts**

**1** New York State additions

	Number	A - Total amount	B - NYS allocated amount
<b>1a</b>	A -	00	00
<b>1b</b>	A -	00	00
<b>1c</b>	A -	00	00
<b>1d</b>	A -	00	00
<b>1e</b>	A -	00	00
<b>1f</b>	A -	00	00
<b>1g</b>	A -	00	00

2 Total (add column A, lines 1a through 1g) .....	<b>2</b>		00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any .....	<b>3</b>		00
4 Add lines 2 and 3 .....	<b>4</b>		00

**Part 2 – Partners, shareholders, and beneficiaries**



Form IT-201 filers: do not enter EA-103 or EA-113  
 Form IT-203 filers: do not enter EA-113  
 Form IT-205 filers: do not enter EA-113 or EA-201

**5** New York State additions

	Number	A - Total amount	B - NYS allocated amount
<b>5a</b>	EA -	00	00
<b>5b</b>	EA -	00	00
<b>5c</b>	EA -	00	00
<b>5d</b>	EA -	00	00
<b>5e</b>	EA -	00	00
<b>5f</b>	EA -	00	00
<b>5g</b>	EA -	00	00

6 Total (add column A, lines 5a through 5g) .....	<b>6</b>		00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any .....	<b>7</b>		00
8 Add lines 6 and 7 .....	<b>8</b>		00
9 Total additions (add lines 4 and 8; see instructions) .....	<b>9</b>		00

(continued)

225001150094



**Schedule B – New York State subtractions** *(enter whole dollars only)*

**Part 1 – Individuals, partnerships, and estates or trusts**

**10** New York State subtractions

Number		A - Total amount		B - NYS allocated amount	
10a	S -		00		00
10b	S -		00		00
10c	S -		00		00
10d	S -		00		00
10e	S -		00		00
10f	S -		00		00
10g	S -		00		00

11	Total (add column A, lines 10a through 10g) .....	11		00
12	Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any .....	12		00
13	Add lines 11 and 12 .....	13		00

**Part 2 – Partners, shareholders, and beneficiaries**



Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-125, or ES-217  
 Form IT-203 filers: do not enter ES-106, ES-107, ES-125, or ES-217  
 Form IT-205 filers: do not enter ES-125

**14** New York State subtractions

Number		A - Total amount		B - NYS allocated amount	
14a	ES -		00		00
14b	ES -		00		00
14c	ES -		00		00
14d	ES -		00		00
14e	ES -		00		00
14f	ES -		00		00
14g	ES -		00		00

15	Total (add column A, lines 14a through 14g) .....	15		00
16	Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any .....	16		00
17	Add lines 15 and 16 .....	17		00
18	<b>Total subtractions</b> (add lines 13 and 17; see instructions) .....	18		00





# Claim for Empire State Child Credit

Submit this form with Form IT-201 or IT-203.

### Step 1 – Enter identifying information

Your name as shown on return	Your social security number
Spouse's name	Spouse's social security number

### Step 2 – Determine eligibility

- 1 Were you (and your spouse if filing a joint New York State return) New York State residents for **all** of 2015?  1 Yes  No   
If you marked an **X** in the **No** box, **stop**; you do not qualify for this credit.
- 2 Did you claim the federal child tax credit or additional child tax credit for 2015? .....  2 Yes  No
- 3 Is your federal adjusted gross income (*see instructions*)
  - \$110,000 or less and your filing status is ② married filing joint return;
  - \$75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying widow(er); **or**
  - \$55,000 or less and your filing status is ③ married filing separate return? .....  3 Yes  No
 If you marked an **X** in the **No** box at both lines 2 and 3, **stop**; you do not qualify for this credit.
- 4 Enter the number of children who qualify for the **federal** child tax credit or additional child tax credit (*see instructions*) .....  4
- 5 Enter the number of children from line 4 that were at least four but less than 17 years of age on December 31, 2015..  5  
If you entered **0** on line 5, **stop**; you do not qualify for this credit.

### Step 3 – Enter child information

List below the name, social security number, and date of birth for each child included on line 4.

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

Use Form IT-213-ATT if you have additional children to report (*see instructions*).



**Step 4 – Compute credit**

If you answered **No** to question 2, skip lines 6 through 12, and enter **0** on line 13; continue with line 14.

Whole dollars only

- 6 Enter your federal child tax credit from Form 1040A, line 35, or Form 1040, line 52 ..... 6  00
- 7 Enter your federal additional child tax credit from Form 1040A, line 43, or Form 1040, line 67..... 7  00
- 8 Add lines 6 and 7..... 8  00
- 9 Enter the number of children from line 4 ..... 9
- 10 Divide line 8 by line 9 ..... 10  00
- 11 Enter the number of children from line 5 ..... 11
- 12 Multiply line 10 by line 11..... 12  00
- 13 Multiply line 12 by 33% (.33) ..... 13  00

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16.  
**All others continue with line 14.**

- 14 Enter the number of children from line 5 ..... 14
- 15 Multiply line 14 by 100..... 15  00
- 16 Empire State child credit (*enter the amount from line 13 or line 15, whichever is greater*) ..... 16  00

If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-201, line 63.

**Step 5 – Spouses required to file separate New York State returns** (*see instructions*)

- 17 Enter the full-year resident spouse's share of the line 16 amount; **do not leave line 17 blank** ..... 17  00  
 Enter here and on Form IT-201, line 63.
- 18 Enter the part-year resident or nonresident spouse's share of the line 16 amount;  
**do not leave line 18 blank** ..... 18  00  
 Enter the line 18 amount and code **213** on Form IT-203-ATT, line 12.





# Claim for Earned Income Credit

New York State • New York City

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return	Your social security number

- 1 Did you claim the federal earned income credit? If **No, stop; you do not qualify for these credits.** ..... 1 Yes  No
- 2 Is your investment income (see instructions) greater than \$3,400? If **Yes, stop; you do not qualify for these credits.** ..... 2 Yes  No
- 3 Have you already filed your New York State income tax return? If **Yes**, you must file an amended NYS return..... 3 Yes  No
- 4 Did you claim qualifying children on your **federal** Schedule EIC? If **No**, continue with line 5.  
 If **Yes**, in the spaces below, list up to three of the same children you claimed on federal Schedule EIC. .... 4 Yes  No   
 If you claimed more than three, see instructions.

First name	MI	Last name	Relationship	Number of months lived with you	Full-time student*	Person with disability*	Social security number	Date of birth (mmddyyyy)
					<input type="checkbox"/>	<input type="checkbox"/>		
					<input type="checkbox"/>	<input type="checkbox"/>		
					<input type="checkbox"/>	<input type="checkbox"/>		

\* Mark an **X** in these boxes **only** if you checked **Yes** in the same box on your federal Schedule EIC (box 4a or 4b).

- 5 Is the IRS figuring your **federal** earned income credit (EIC) for you? If **Yes**, complete lines 6 through 9 (also lines 21, 23, and 24 if you are a part-year New York State resident, and line 28 if you are a part-year New York City resident). The Tax Department will compute your New York State and, if applicable, your New York City earned income credit for you. If **No**, complete lines 6 through 17 (and lines 18 through 26 if you are a part-year New York State resident). New York City residents must complete the **New York City earned income credit Worksheet C** on page 3 of Form IT-215-I. Part-year New York City residents must also complete line 28 on the back of this claim form. .... 5 Yes  No   
Whole dollars only
- 6 Wages, salaries, tips, etc., from **Worksheet A** line 3, on page 2 of the instructions, Form IT-215-I. .... 6  00
- 7 Earned income adjustments (see instructions) ..... 7  00
- 8 Business income or loss (from your federal Form 1040 line instructions, Earned Income Credit Worksheet B, lines 1e, 2c, and 3) ... 8  00  
 Employer identification number (see instructions)...
- 9 Enter your federal adjusted gross income (from Form IT-201, line 19, or Form IT-203, line 19, Federal amount column) ..... 9  00
- 10 **Amount of federal EIC claimed** (from federal Form 1040EZ, line 8a; Form 1040A, line 42a; or Form 1040, line 66a) ..... 10  00
- 11 New York State earned income credit (NYS EIC) rate 30% (.30) ..... 11  **.30**
- 12 Tentative NYS EIC (multiply line 10 by line 11; see instructions) ..... 12  00

Complete **Worksheet B** on the back page before continuing.

- 13 Enter the amount from **Worksheet B**, line 5, on the back of this form ..... 13  00
- 14 New York State household credit (from Form IT-201, line 40, or Form IT-203, line 39) .. 14  00
- 15 Enter the smaller of line 13 or line 14 ..... 15  00
- 16 **Allowable New York State earned income credit** (subtract line 15 from line 12; see instructions) ..... 16  00
- 17 **If your New York State filing status is ③, Married filing separate return, complete line 17.** The NYS EIC on line 16 above can be divided between spouses in any manner you wish. Enter on line 17 the amount of NYS EIC from line 16 you are claiming, and also enter your joint federal adjusted gross income below. .... 17  00  
**Federal adjusted gross income** (from federal Form 1040EZ, line 4; Form 1040A, line 22; or Form 1040, line 38) .....  00



**Part-year New York State resident earned income credit**

**Lines 18 through 26 apply only to part-year New York State residents claiming the New York State earned income credit.**

<b>18</b>	Enter your New York State earned income credit (from line 16 or line 17) .....	<b>18</b>		<b>00</b>
<b>19</b>	Enter the amount from Form IT-203, line 42 .....	<b>19</b>		<b>00</b>
	- If line 19 is equal to or more than line 18, <b>stop. You do not have excess New York State earned income credit.</b>			
	- If line 19 is less than line 18, <b>continue on line 20 below.</b>			
<b>20</b>	<b>Excess New York State earned income credit</b> (subtract line 19 from line 18) .....	<b>20</b>		<b>00</b>
<b>21</b>	Enter the amount from Form IT-203-ATT, line 31 (If you do not have to file Form IT-203-ATT, leave blank and continue on line 22 below.) .....	<b>21</b>		<b>00</b>
	- If Form IT-215, line 21, is equal to or more than Form IT-215, line 20, <b>stop. Do not continue with this computation.</b> Enter the amount from line 20 above on Form IT-203-ATT, line 32.			
	- If Form IT-215, line 21, is less than Form IT-215, line 20, enter the amount from line 20 above on Form IT-203-ATT, line 32, and continue on line 22 below.			
<b>22</b>	Subtract line 21 from line 20. <b>This is your remaining excess New York State earned income credit.</b> .....	<b>22</b>		<b>00</b>
<b>23</b>	Enter the amount from line 19, Column D, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet .....	<b>23</b>		<b>00</b>
<b>24</b>	Enter the amount from line 19, Column A, of the <i>Part-year resident income allocation worksheet</i> in your Form IT-203 instruction booklet .....	<b>24</b>		<b>00</b>
<b>25</b>	Divide line 23 by line 24 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000). .....	<b>25</b>		
<b>26</b>	Multiply line 22 by line 25. Enter the result here and on Form IT-203-ATT, line 10. <b>This is the refundable portion of your part-year New York State resident earned income credit.</b> .....	<b>26</b>		<b>00</b>

**New York City earned income credit (full-year and part-year New York City residents)**

<b>27</b>	From <b>Worksheet C, New York City earned income credit</b> , on page 3 of Form IT-215-I, <i>Instructions for Form IT-215</i> . Enter here and on <b>Form IT-201, line 70</b> , or <b>Form IT-203-ATT, line 11</b> . .....	<b>27</b>		<b>00</b>
	Part-year New York City residents must also complete line 28 below.			
<b>28</b>	<b>Part-year New York City adjusted gross income</b> Enter the amounts from Worksheet C, lines 6 and 7 .....	<b>28A</b>		<b>00</b>
		<b>28B</b>		<b>00</b>

**Worksheet B**

<b>1</b>	New York State tax (from Form IT-201, line 39, or Form IT-203, line 38) .....	<b>1</b>		<b>00</b>
<b>2</b>	Resident credit (see instructions) .....	<b>2</b>		<b>00</b>
<b>3</b>	Accumulation distribution credit (see instructions) .....	<b>3</b>		<b>00</b>
<b>4</b>	Add lines 2 and 3 .....	<b>4</b>		<b>00</b>
<b>5</b>	Subtract line 4 from line 1. (If line 4 is more than line 1, enter 0.) Enter here and on line 13 on the front of this form. ....	<b>5</b>		<b>00</b>





# Claim for Child and Dependent Care Credit

New York State • New York City

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return	Your social security number

- 1 Have you already filed your New York State income tax return? ..... Yes  No   
 If Yes, you must file an amended New York State return and include Form IT-216 to claim this credit.

2 Persons or organizations who provided the care. (If you have more than two providers, see instructions.)

A – Care provider's first name, middle initial, and last name	B – Address	C – Identifying number (SSN or EIN)	D – Amount paid (see instructions)
			00
			00

3 Qualifying persons you are claiming. List in order from youngest to oldest. (If you are claiming more than four qualifying persons, mark an X in the box and see instructions.) .....

A – First name	MI	B – Last name	C – Qualified expenses paid	D – Person with disability (see instr.)	E – Social security number	F – Date of birth (mmddyyyy)
			00	<input type="checkbox"/>		
			00	<input type="checkbox"/>		
			00	<input type="checkbox"/>		
			00	<input type="checkbox"/>		

**Note:** If you are claiming expenses paid for a dependent child, include only those qualified expenses paid through the day preceding the child's 13th birthday.

3a Total of line 3, column C amounts. Include amounts from additional sheet(s), if any ..... **3a**  00

4 Can you claim an exemption for all the qualified persons listed on line 3 and any additional sheet(s)? ..... Yes  No

5 Enter the **smallest** of:

- line 3a above; **or**
- federal Form 2441, line 3; **or**
- 3,000 if one qualifying person, or 6,000 if two or more qualifying persons .....

Whole dollars only

<b>5</b>	<input type="text"/>	00
<b>6</b>	<input type="text"/>	00

6 Enter your earned income (see instructions) .....

7 If your filing status is Ⓜ Married filing joint return, enter your spouse's earned income; all others, enter the amount from line 6 (see instructions) .....

<b>7</b>	<input type="text"/>	00
<b>8</b>	<input type="text"/>	00

8 Enter the smallest of line 5, 6, or 7 .....

9 Enter the amount from: federal Form 1040A, line 22, or federal Form 1040, line 38 ..... **9**  00

10 Enter the decimal amount that applies to the amount on line 9 from the Table for line 10 in the instructions ..... **10**

11 Multiply line 8 by the decimal amount on line 10 (enter here and on line 12 on the back) ..... **11**  00



- 12 Amount from line 11 ..... **12**  00
- 13 Enter your **New York adjusted gross income** (Form IT-201 filers, line 33; Form IT-203 filers, line 32) .....  00  
 Use the *New York State child and dependent care credit limitation table* in the instructions to determine the decimal to be entered on this line ..... **13**
- 14 Multiply line 12 by the decimal amount on line 13. This is your **New York State child and dependent care credit** (see instructions) ..... **14**  00

**Part-year New York State residents**

- 15 Enter the amount from Form IT-203, line 40 ..... **15**  00  
 If line 15 is equal to or more than line 14, **stop. You do not have excess credit.**  
 If line 15 is less than line 14, **continue on line 16 below.**
- 16 Subtract line 15 from line 14. **This is your excess child and dependent care credit** ..... **16**  00
- 17 Enter the amount from Form IT-203-ATT, line 29 (If you are not required to file Form IT-203-ATT, leave blank and continue on line 18 below.) ..... **17**  00  
 If line 17 is equal to or more than line 16, **stop. Do not continue with this worksheet.** Enter the line 16 amount on Form IT-203-ATT, line 30.  
 If line 17 is less than line 16, enter the line 16 amount on Form IT-203-ATT, line 30, and continue on line 18 below.
- 18 Subtract line 17 from line 16. **This is your remaining excess child and dependent care credit** .... **18**  00
- 19 Enter the amount from line 19, Column D, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 ..... **19**  00
- 20 Enter the amount from line 19, Column A, of the *Part-year resident income allocation worksheet* in the instructions for Form IT-203 ..... **20**  00
- 21 Divide line 19 by line 20 (round the result to the fourth decimal place). This amount cannot exceed 100% (1.0000) ..... **21**
- 22 Multiply line 18 by line 21. Enter the result here and on Form IT-203-ATT, line 9. **This is the refundable portion of your New York State part-year resident child and dependent care credit.** **22**  00

**New York City child and dependent care credit**

If you were a resident of New York City at any time during the tax year **and** your federal adjusted gross income is \$30,000 or less (see *Note* under *New York City credit* on page 1 of the instructions) **and** you listed a child under 4 years old as of December 31, on line 3, complete line 23 and see page 4 of the instructions.

- 23 Enter the portion of the total expenses from line 3a that was paid for children under 4 years old ..... **23**  00

**IT-201 filers:**

- 24 Refundable New York City child and dependent care credit (from Worksheet 1, line 7 or line 13) ..... **24**  00
- 25 Add lines 14 and 24; also enter this amount on Form IT-201, line 64 ..... **25**  00
- 26 Part-year New York City resident nonrefundable New York City child and dependent care credit (from Worksheet 1, line 8); also enter this amount on Form IT-201-ATT, line 9a ..... **26**  00

**IT-203 filers:**

- 27 Nonrefundable portion of your part-year New York City resident New York City child and dependent care credit (from Worksheet 1, line 8); also enter this amount on Form IT-203, line 52 ..... **27**  00
- 28 Refundable portion of your part-year New York City resident New York City child and dependent care credit (from Worksheet 1, line 13); also enter this amount on Form IT-203-ATT, line 9a ..... **28**  00

**Part-year New York City resident filers only:**

- 29 Enter the amount from Worksheet 1, line 10 ..... **29**  00
- 30 Enter the amount from Worksheet 1, line 11 ..... **30**  00





# Claim for New York City Enhanced Real Property Tax Credit

## For Homeowners and Renters

### Step 1 – Enter identifying information

Your first name		MI	Your last name (for a <b>joint claim</b> , enter spouse's name on line below)		Your date of birth (mmdyyyy)	Your social security number
Spouse's first name		MI	Spouse's last name		Spouse's date of birth (mmdyyyy)	Spouse's social security number
Current mailing address (number and street or PO box)					Apartment number	County of residence while living in New York City (see instructions)
City, village, or post office			State	ZIP code	Country (if not United States)	
Street address of New York City residence that <b>qualifies</b> you for this credit, if different from above					Apartment number	You must enter date(s) of birth and social security number(s) above.
City			State	ZIP code		
<b>NY</b>						

### Step 2 – Determine eligibility (For lines 1 through 5, mark an **X** in the appropriate box.)

- 1 Were you a New York City resident for all of 2015? .....  1 Yes  No
- 2 Did you occupy the same residence for at least six months during 2015? .....  2 Yes  No   
If you marked an **X** in the **No** box on line 1 or 2, **stop**; you do not qualify for this credit.
- 3 Can you be claimed as a dependent on another taxpayer's 2015 federal return? .....  3 Yes  No
- 4 Did you reside in public housing, or other residence completely exempted from real property taxes in 2015? (see instr.)  4 Yes  No   
If you marked an **X** in the **Yes** box on line 3 or 4, **stop**; you do not qualify for this credit.
- 5 Did you live in a nursing home during 2015? (If you mark an **X** in the Yes box, see instructions.) .....  5 Yes  No

### 6 Complete below for **all** household members (submit additional sheets if needed; see instructions).

A – First name	Last name	B – Social security number



**Step 3 – Determine household gross income**

Enter the total of all amounts, even if not taxable, that you, your spouse (if married), and all other household members received during 2015.

7	Federal adjusted gross income If any household members do not have to file a federal return, see instructions .....	7		00
8	New York State additions to federal adjusted gross income .....	8		00
9	Social security payments not included on line 7 .....	9		00
10	Supplemental security income (SSI) payments .....	10		00
11	Pensions and annuities (including railroad retirement benefits) not included on lines 7 through 10 .....	11		00
12	Cash public assistance and relief .....	12		00
13	Other income .....	13		00
14	Household gross income (add lines 7 through 13; see instructions) .....	14		00
If line 14 is \$200,000 or more, <b>stop</b> ; you do not qualify for this credit.				
15	Enter rate from Table 1 (see instructions) .....	15		
16	Multiply line 14 by line 15 .....	16		00

**Step 4 – Compute real property tax**

<b>Renters only</b>	17	Enter the <b>total</b> amount of rent you and all members of your household paid during 2015. (Do not include any subsidized part of your rental charge.) .....	17		00
	18	<b>Adjusted rent – If line 17 includes charges for:</b> <b>Enter on line 18</b> heat, gas, electricity, furnishings, and board..... 80% (.8) of line 17 heat, gas, electricity, and furnishings..... 90% (.9) of line 17 heat, gas, and electricity ..... 92% (.92) of line 17 heat <b>or</b> heat and gas ..... 94% (.94) of line 17 none of the above ..... 100% of line 17 .....	18		00
	19	Multiply line 18 by 15.75% (.1575); enter here and on line 23 .....	19		00
	20	Real property taxes paid during 2015 (see instructions).....	20		00
<b>Homeowners only</b>	21	Special assessments .....	21		00
	22	Add lines 20 and 21; enter here and on line 23 .....	22		00



Your social security number

Step 5 – Compute credit amount

23 Renters: Enter amount from line 19. Homeowners: Enter amount from line 22 (see instructions) ..... 23 [ ] 00
If line 23 is zero or less, stop; no credit is allowed.
24 Enter amount from line 16 ..... 24 [ ] 00
If line 24 is equal to or more than line 23, stop; you do not qualify for this credit.
25 Subtract line 24 from line 23 ..... 25 [ ] 00
26 Enter rate from Table 2 (see instructions) ..... 26 [ ]
27 Multiply line 25 by the rate on line 26 ..... 27 [ ] 00
28 Credit limit ..... 28 [ ] 500 00
29 Enter the amount from line 28 or 27, whichever is less. This is the credit for your household.
(If more than one member of your household is filing Form NYC-208, see instructions.) ..... 29 [ ] 00
• If you are filing this claim with your New York State income tax return:
Enter the line 29 amount on Form IT-201, line 70a.
• If you are not filing this claim with a New York State income tax return (see instructions):
Mark one refund choice: [ ] direct deposit (fill in line 30) - or - [ ] debit card - or - [ ] paper check

Step 6 – Enter account information for direct deposit (see instructions)

If the funds for your refund would go to an account outside the U.S., mark an X in this box (see instructions) ..... [ ]

30 Direct deposit (see instructions): Complete the following to have your refund deposited directly to your bank account.
30a Account type: [ ] Personal checking - or - [ ] Personal savings - or - [ ] Business checking - or - [ ] Business savings
30b Routing number [ ] 30c Account number [ ]

Third-party designee? (see instr.) Print designee's name Designee's phone number ( ) Personal identification number (PIN)
Yes [ ] No [ ] E-mail:

Paid preparer must complete (see instructions) Preparer's NYTPRIN NYTPRIN excl. code
Preparer's signature Preparer's printed name
Firm's name (or yours, if self-employed) Preparer's PTIN or SSN
Address Employer identification number
Date
E-mail:

Taxpayer(s) must sign here
Your signature
Your occupation
Spouse's signature and occupation (if joint return)
Date Daytime phone number ( )
E-mail:

- If you are filing a NYS income tax return, submit this form with your return.
• If you are not filing a NYS income tax return, mail this form to:
NYS TAX PROCESSING, PO BOX 22017, ALBANY NY 12201-2017





# Claim for Farmers' School Tax Credit

Submit this form with Form IT-201, IT-203, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Note: Before completing this form, complete Form IT-201 through line 33, Form IT-203 through line 32, or Form IT-205 through line B.

## Part 1 – Eligibility (see instructions)

If you mark an **X** in a *No* box for item A, B, C, or D, **stop**; you do not qualify for this credit.

- A** Did you have qualified agricultural property for tax year 2015? (see instr., Form IT-217-I) ..... Yes  No
- B** Were eligible school district property taxes paid on that property during tax year 2015? (see instructions) ..... Yes  No
- C** Complete Worksheet A on page 3 of the instructions. Is the amount shown on line 6 of Worksheet A less than \$300,000? ..... Yes  No

- D** Form IT-201 and Form IT-203 filers, complete Worksheet C on page 6 of the instructions. Form IT-205 filers, complete Worksheet D on page 9 of the instructions. Is the percentage shown on line 28 of Worksheet C or line 28 of Worksheet D at least 0.6667 (66.67%)? (see instructions) ..... Yes  No
- E** If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1, 2015, mark an **X** here and see the instructions for Part 2, line 5 .....
- F** If all or part of your qualified agricultural property was converted to nonqualified use during tax year 2015, mark an **X** here (see instructions) .....

## Part 2 – Computation of credit (see instructions)

<b>1 Individuals:</b> Enter the total acres of qualified agricultural property owned by you during tax year 2015 (see instructions) .....	<b>1</b>	
<b>2 Partners, S corporation shareholders, and beneficiaries of estates and trusts:</b> Enter the amount from Part 4, line 7, column A .....	<b>2</b>	
<b>3 Fiduciaries:</b> Enter fiduciary's share of qualified agricultural property from Part 5, column C .....	<b>3</b>	
<b>4</b> Add lines 1, 2, and 3 .....	<b>4</b>	
<b>5</b> Enter total base acreage amount (see instructions) .....	<b>5</b>	
<b>6</b> Subtract line 5 from line 4 (if zero or less, skip lines 7 and 8, enter 1.0000 (100%) on line 9, and continue on line 10) ...	<b>6</b>	
<b>7</b> Multiply line 6 by 50% (.5) .....	<b>7</b>	
<b>8</b> Add lines 5 and 7 .....	<b>8</b>	
<b>9</b> Divide line 8 by line 4 and round the result to the fourth decimal place .....	<b>9</b>	
<b>10 Individuals:</b> Enter the eligible school taxes you paid during 2015 (see instr.)	<b>10</b>	.00
<b>11 Partners, S corporation shareholders, and beneficiaries of estates and trusts:</b> Enter the amount from Part 4, line 7, column B .....	<b>11</b>	.00
<b>12 Fiduciaries:</b> Enter fiduciary's share of eligible taxes from Part 5, column D	<b>12</b>	.00
<b>13</b> Add lines 10, 11, and 12 .....	<b>13</b>	.00
<b>14</b> Multiply line 13 by line 9 .....	<b>14</b>	.00
<b>15</b> Enter amount from Worksheet A, line 6, on page 3 of the instructions (if line 15 amount is \$200,000 or less, skip lines 16, 17, and 18, and enter the line 14 amount on line 19; see instr.)	<b>15</b>	.00
<b>16</b> Enter the excess of line 15 over \$200,000 (cannot exceed \$100,000) .....	<b>16</b>	.00
<b>17</b> Divide line 16 by \$100,000, and round the result to the fourth decimal place (cannot exceed 1.0000 (100%))	<b>17</b>	
<b>18</b> Multiply line 14 by line 17 .....	<b>18</b>	.00
<b>19</b> Farmers' school tax credit (subtract line 18 from line 14; see instructions) .....	<b>19</b>	.00



**Part 3 – Partnership, S corporation, and estate or trust information** (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or the beneficiary of an estate or trust that **owned** qualified agricultural property during 2015, complete the following information for each partnership, S corporation, or estate or trust. For *Type* column, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer ID number	Location of property

Part 4 – Partner’s, shareholder’s, or beneficiary’s share of qualified agricultural property and eligible taxes (see instr.)		A – Acres of qualified agricultural property	B – Eligible taxes
<b>Partner</b>	1	Enter your share of acres of qualified agricultural property from your partnership .....	
	2	Enter your share of eligible taxes from your partnership .....	.00
<b>S corporation shareholder</b>	3	Enter your share of acres of qualified agricultural property from your S corporation .....	
	4	Enter your share of eligible taxes from your S corporation .....	.00
<b>Beneficiary</b>	5	Enter your share of acres of qualified agricultural property from the estate or trust .....	
	6	Enter your share of eligible taxes from the estate or trust .....	.00
7 <b>Totals</b> .....			.00

**Fiduciaries:** Include the line 7, column A amount, on Part 5, column C, and include the line 7, column B amount, on Part 5, column D.  
**All others:** Enter the line 7, column A amount, on Part 2, line 2, and enter the line 7, column B amount, on line 11.

**Part 5 – Beneficiary’s and fiduciary’s share of acres of qualified agricultural property and eligible taxes** (see instr.)

A – Beneficiary’s name	B – Identifying number	C – Acres of qualified agricultural property (see instructions)	D – Eligible taxes (see instructions)	E – Acres of qualified agricultural property converted to nonqualified use (see instructions)
<b>Totals</b>			.00	
			.00	
			.00	
<b>Fiduciary</b>			.00	

**Part 6 – Credit recapture on qualified agricultural property converted to nonqualified use**

(Complete this part only if you first claimed a credit for 2013 or 2014. See instructions.)

A – Total acres of qualified agricultural property converted to nonqualified use (see instructions)	B – Total acres of qualified agricultural property before conversion (see instructions)	C – Column A ÷ column B	D – Total credit claimed for 2013 and 2014 (see instructions)	E – Total amount of 2013 and 2014 credit to be recaptured (column C × column D; see instr.)
			.00	E .00

