



New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1027

Forms Included: IT-201, IT-201-ATT, IT-112.1, IT-230, IT-242 and 1099-R(3)

Return specific information:

- Prime taxpayer: Yolanda B Yonder born on 08-12-1952
- Filing single with no dependents
- Full-year New York City resident
- Taxpayer chooses standard deduction
- Taxpayer made estimated tax payment of \$3500
- Pension income from “NYS Retirement System” is non-taxable (IT-201 line 26).
- Pension income from the “Northern Trust Company” is taxable as ordinary income. It qualifies for the pension and annuity income exclusion (IT-201 line 29).
- Pension income from “Faculty Retirement System” is not taxable as ordinary income. Instead it is subject to the Separate Tax on Lump-Sum Distributions (form IT-230), some of which is offset by the Resident Credit Against Separate Tax on Lump-Sum Distributions (IT-112.1.)

Address any questions via e-mail to NYSPITMEF@tax.ny.gov

Personal Income Tax MeF publications and forms: 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

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		\$		<h1 style="text-align: center;">2015</h1>			
		2a Taxable amount						Form 1099-R
PAYER'S federal identification number		RECIPIENT'S identification number		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>	
		3 Capital gain (included in box 2a)		4 Federal income tax withheld		Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name		\$		\$			
Street address (including apt. no.)		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
City or town, state or province, country, and ZIP or foreign postal code		7 Distribution code(s)		8 Other		%	
		IRA/SEP/SIMPLE <input type="checkbox"/>		\$		\$	
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		9a Your percentage of total distribution %		9b Total employee contributions	
\$		\$		\$		\$	
Account number (see instructions)		12 State tax withheld		13 State/Payer's state no.		14 State distribution	
		\$				\$	
		15 Local tax withheld		16 Name of locality		17 Local distribution	
		\$				\$	
		\$				\$	

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		\$		2015			
		2a Taxable amount					
PAYER'S federal identification number		RECIPIENT'S identification number		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
		\$		\$			
PAYER'S federal identification number		RECIPIENT'S identification number		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	
Street address (including apt. no.)		City or town, state or province, country, and ZIP or foreign postal code		\$		\$	
RECIPIENT'S name		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other	
				\$		%	
RECIPIENT'S name		9a Your percentage of total distribution		9b Total employee contributions			
		%		\$			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld		13 State/Payer's state no.	
\$				\$		\$	
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution	
		\$				\$	
		\$				\$	

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VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		\$		2015			
		2a Taxable amount					
PAYER'S federal identification number		RECIPIENT'S identification number		3 Capital gain (included in box 2a)		4 Federal income tax withheld	
		\$		\$			
PAYER'S federal identification number		RECIPIENT'S identification number		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name		Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other %	
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions		\$	
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld		13 State/Payer's state no.	
\$				\$		\$	
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution	
		\$				\$	

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or Local
Tax Department**

Your social security number

Federal income and adjustments (see page 14)

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 X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X 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 (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 15)

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 (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

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 (see page 16)	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 (see page 16)	29		00
30	New York's 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	New York adjusted gross income (subtract line 32 from line 24)	33		00

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

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

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

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), MCTMT net earnings base (54a), MCTMT (54b), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers, taxes / surcharges and MCTMT (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

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

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, 60k Homeless Veterans, Total voluntary contributions (60), and Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (61).



Your social security number

62 Enter amount from line 61 **62** **00**

Payments and refundable credits (see page 25)

63	Empire State child credit	63	00
63a	Family tax relief credit	63a	00
64	NYS/NYC child and dependent care credit	64	00
65	NYS earned income credit (EIC)	65	00
66	NYS noncustodial parent EIC	66	00
67	Real property tax credit	67	00
68	College tuition credit	68	00
69	NYC school tax credit (also complete F on page 1; see page 25)	69	00
70	NYC earned income credit	70	00
70a	NYC enhanced real property tax credit	70a	00
71	Other refundable credits (Form IT-201-ATT, line 18)	71	00
72	Total New York State tax withheld	72	00
73	Total New York City tax withheld	73	00
74	Total Yonkers tax withheld	74	00
75	Total estimated tax payments and amount paid with Form IT-370	75	00

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

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page XX).

76 Total payments (add lines 63 through 75) **76** **00**

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** **00**

78 Amount of line 77 to be refunded
Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** **00**

79 Amount of line 77 that you want applied to your 2016 estimated tax (see instructions) **79** **00**
See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** **00**
See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** **00**
See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** **00**

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
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 pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount **00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRN	NYTPRN 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	
E-mail:		Date	

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

See instructions for where to mail your return.





Department of Taxation and Finance
Other Tax Credits and Taxes
 Attachment to Form IT-201

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. **Submit this form with your Form IT-201.**

Name(s) as shown on your Form IT-201	Your social security number

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions)..... Yes No

Part 1 – Other New York State, New York City, and Yonkers tax credits

Section A – New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation)	1		00
2 Other nonrefundable, non-carryover credits			
Code	Amount	Code	Amount
2a		2b	
Total other nonrefundable, non-carryover credits (add lines 2a and 2b)			
		2	00

Section B – New York State nonrefundable, carryover credits used

3 Long-term care insurance credit	3		00
4 Investment credit	4		00
5 Solar energy system equipment credit	5		00
6 Other nonrefundable, carryover credits			
Code	Amount	Code	Amount
6a		6h	
6b		6i	
6c		6j	
6d		6k	
6e		6l	
6f		6m	
6g		6n	
Total other nonrefundable, carryover credits (add lines 6a through 6n)			
		6	00
7 Total New York State nonrefundable credits used			
(add lines 1 through 6; enter here and on Form IT-201, line 42)			
		7	00

Section C – New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit	8		00
8a New York City resident GCT credit	8a		00
9 New York City accumulation distribution credit (submit computation)	9		00
9a Part-year resident nonrefundable NYC child and dependent care credit	9a		00
10 Total other New York City nonrefundable credits used			
(add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53)			
		10	00

Section D – New York State, New York City, Yonkers, and MCTMT refundable credits

11 Farmers' school tax credit	11		00
12 Other refundable credits			
Code	Amount	Code	Amount
12a		12g	
12b		12h	
12c		12i	
12d		12j	
12e		12k	
12f		12l	
Total other refundable credits (add lines 12a through 12l)			
		12	00
13 Add lines 11 and 12			
		13	00

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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	14	00
15 New York State claim of right credit	15	00
16 New York City claim of right credit	16	00
17 Yonkers claim of right credit	17	00
17a MCTMT (metropolitan commuter transportation mobility tax) claim of right credit	17a	00
18 Total New York State, New York City, Yonkers, and MCTMT other refundable credits (add lines 14 through 17a; enter here and on Form IT-201, line 71)	18	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)	19	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)		20	00

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

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

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





Separate Tax on Lump-Sum Distributions

New York State • New York City

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

Name as shown on return	Identification number
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Part 1 – Did you use federal Form 4972 to figure your federal tax on lump-sum distributions?

- Yes (If Yes, submit this form, and a copy of federal Form 4972 with Form IT-201, IT-203, or IT-205.)
- From New York State or the United States or political subdivision.
- No (If No, **do not complete** the rest of this form. Your lump-sum distribution does not qualify for the separate tax on lump-sum distributions.)

Residents: Complete all of this Form IT-230 using information from federal Form 4972 (see instructions, Form IT-230-I, for assistance).

Part-year residents: Complete Part 2 using information from federal Form 4972. Complete Part 3 using information reported on federal Form 4972 for the period of New York residence **only** (see instructions).

Nonresidents: Complete **only** Part 2, line 1, and the *Income percentage schedule* on page 3 of Form IT-230-I, *Instructions for Form IT-230*.

Part 2 – Use this part if you completed Part II on federal Form 4972.

1 Capital gain part from federal Form 4972, Part II, line 6	1	.00	
2 Multiply line 1 by 5.4% (.054) and enter in New York State column			
<i>(New York City and part-year New York City residents use both columns; multiply line 1 by 1.72% (.0172) and enter in New York City column)</i>			
	New York State		New York City
.....	2	.00	2
			.00

Line 2 – New York State column

Form IT-201 filers: Enter the line 2, *New York State* column amount on Form IT-230-I, *Worksheet A*, line 1.

Form IT-203 filers: Enter the line 2, *New York State* column amount on Form IT-230-I, *Worksheet C*, line 1.

Full-year resident estates or trusts: Enter the line 2, *New York State* column amount on Form IT-205, line 7.

Nonresident estates or trusts or part-year resident trusts: Include the line 2, *New York State* column amount on Form IT-205-A, line 11.

Line 2 – New York City column

Full-year New York City residents: Enter the line 2, *New York City* column amount on Form IT-230-I, *Worksheet B*, line 1.

Part-year New York City residents: Enter the line 2, *New York City* column amount on Form IT-230-I, *Worksheet D*, line 1.

Form IT-205 filers: Enter the line 2, *New York City* column amount on Form IT-205, line 16.

New York State nonresidents, part-year residents, New York State nonresident estates or trusts, or part-year resident trusts: Complete the *Income percentage schedule* on page 3 of Form IT-230-I to compute the income percentage to enter on Form IT-203, line 45, and on Form IT-230-I, *Worksheet C*, line 6, or Form IT-205-A, Schedule 1, line 12.

Part 3 – Use this part if you were a resident or part-year resident and completed Part III on federal Form 4972.

3 Amount from federal Form 4972, Part III, line 8 (see instructions)	3	.00	
4 Death benefit exclusion (see instructions)	4	.00	
5 Subtract line 4 from line 3 (total taxable amount)	5	.00	
6 Current actuarial value of annuity from federal Form 4972, Part III, line 11	6	.00	
7 Add lines 5 and 6 (adjusted total taxable amount). If this amount is \$70,000 or more, skip lines 8 through 11, and enter this amount on line 12	7	.00	
8 Multiply line 7 by 50% (.50) but do not enter more than 10,000	8	.00	
9 Subtract \$20,000 from line 7. If line 7 is \$20,000 or less, leave blank	9	.00	
10 Multiply line 9 by 20% (.20)	10	.00	
11 Subtract line 10 from line 8 (minimum distribution allowance)	11	.00	
12 Subtract line 11 from line 7	12	.00	
13 Federal estate tax attributable to lump-sum distribution	13	.00	
14 Subtract line 13 from line 12	14	.00	

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Part 3 (continued)

Lines 15 through 24 – New York City and part-year New York City residents use both columns.
If line 6 is blank, skip lines 15 through 17 and go to line 18.

	New York State	New York City
15 Divide line 6 by line 7 and round the result to the fourth decimal place. If line 6 is zero, leave blank	15	15
16 Multiply line 11 by the decimal amount on line 15. If line 15 is zero, leave blank	16 .00	16 .00
17 Subtract line 16 from line 6	17 .00	17 .00

10-year tax option

18 Multiply line 14 by 10% (.10)	18 .00	18 .00
19 Tax on line 18 amount (use the New York State tax rate schedule on page 4 of the instructions; New York City and part-year New York City residents must also use the New York City tax rate schedule on page 4 of the instructions)	19 .00	19 .00
20 Multiply line 19 by ten. If line 6 is blank, skip lines 21 through 23 and enter this amount on line 24	20 .00	20 .00
21 Multiply line 17 by 10% (.10)	21 .00	21 .00
22 Tax on line 21 amount (use the New York State tax rate schedule on page 4 of the instructions; New York City and part-year New York City residents must also use the New York City tax rate schedule on page 4 of the instructions)	22 .00	22 .00
23 Multiply line 22 by ten	23 .00	23 .00
24 Subtract line 23 from line 20. This is your tax on lump-sum distribution using the 10-year option	24 .00	24 .00

Line 24 – New York State column

- **Individuals:** Enter the line 24, *New York State* column amount on Form IT-201-ATT, line 26, or Form IT-203-ATT, line 25.
- **Fiduciaries:** Include the line 24, *New York State* column amount on Form IT-205, line 12.
- **Multiple recipients:** See the front page of the instructions; if applicable, complete the worksheet below.

Line 24 – New York City column

- **Full-year New York City residents:** Enter the line 24, *New York City* column amount on Form IT-201-ATT, line 32.
- **Part-year New York City residents:** Enter the line 24, *New York City* column amount on Form IT-360.1, line 51.
- **Estates or trusts:** Enter the line 24, *New York City* column amount on Form IT-205, line 20.

Multiple recipients of lump-sum distribution worksheet

	New York State	New York City
a Enter the amount from line 24 (<i>New York City and part-year New York City residents: use both columns</i>)	a .00	a .00
b Enter your percentage of the total distribution	b	b
c Multiply line a by line b. Enter the result here and as follows: Individuals: Enter the line c, <i>New York State</i> column amount on Form IT-201-ATT, line 26, or Form IT-203-ATT, line 25. Fiduciaries: Include the line c, <i>New York State</i> column amount on Form IT-205, line 12.	c .00	c .00

Full-year New York City residents: Enter the line c, *New York City* column amount on Form IT-201-ATT, line 32, or Form IT-205, line 20.

Part-year New York City residents: Enter the line c, *New York City* column amount on Form IT-360.1, line 51, or Form IT-205, line 20.





New York State Resident Credit Against Separate Tax on Lump-Sum Distributions

IT-112.1

Name(s) as shown on return	Identifying number as shown on return
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New York State full-year or part-year residents, New York State resident estates or trusts, and part-year resident trusts should use this form to claim a credit against the New York State separate tax on lump-sum distributions for any income tax imposed by another state, a political subdivision of that state, the District of Columbia, or a province of Canada on the ordinary income part of a lump-sum distribution derived from a business, trade, profession, or occupation carried on within that other jurisdiction.

If you elect the capital gain method of reporting the lump-sum distribution on Part 2 of Form IT-230, *Separate Tax on Lump-Sum Distributions*, use Form IT-112-R, *New York State Resident Credit*, or Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada*, to compute the resident credit on the capital gain part.

Compute the credit for income tax imposed by another state, political subdivision of that state, or the District of Columbia on the front of this form. If you claim credit for income taxes paid to a province of Canada, use the back of this form.

- 1** Enter the name of the state, local government (including state in which located), or District of Columbia to which tax on the ordinary income part of lump-sum distributions was payable:
- 2** Enter the amount of tax imposed on the ordinary income part of lump-sum distributions by the above jurisdiction, including the tax on the capital gain part that you elected to treat as ordinary income **2** _____ .00

The amount to be entered above is the amount of separate tax on the ordinary income part of lump-sum distributions required to be paid after subtracting any credit against the separate tax (other than prepayments made through withholding or estimated tax).

If the ordinary income part of a lump-sum distribution is not subject to a separate tax by the above jurisdiction but is included as income under an income tax imposed by the above jurisdiction, determine the amount to be entered above using the following formula:

Amount from federal Form 4972, line 8 that is subject to tax by the above jurisdiction	\$	.00	x	Total tax payable to the above jurisdiction (after any credits, exclusive of prepayments)	\$	.00	=	Amount constituting a separate tax on the ordinary income part of lump-sum distributions imposed by the above jurisdiction (enter on line 2)
Total income subject to tax by the above jurisdiction	\$	.00						

- 3** The credit against New York State separate tax on lump-sum distributions may not exceed:
- (a) Amount from Form IT-230, line 3 that is subject to tax by both New York State and the other taxing jurisdiction
- | | | | | | | | | |
|---------------------------------|----|-----|---|---|----|-----|---|-------------------------------------|
| Amount from Form IT-230, line 3 | \$ | .00 | x | New York State amount from Form IT-230, line 24 | \$ | .00 | = | Credit allowable 3 _____ .00 |
|---------------------------------|----|-----|---|---|----|-----|---|-------------------------------------|
- (b) The credit allowed may not reduce the New York State separate tax on the ordinary income part of lump-sum distributions to an amount less than would be due if the ordinary income part of a lump-sum distribution, subject to tax by both New York State (Tax Law section 603) and by the above jurisdiction, were excluded from New York State separate tax on lump-sum distributions.

- 4** Resident credit claimed against New York State separate tax on lump-sum distributions:
Enter amount from line 2 or line 3, whichever is less **4** .00

Individuals: Enter the line 4 amount on Form IT-201-ATT, line 27, or Form IT-203-ATT, line 26.
Fiduciaries: Subtract the line 4 amount from the separate tax on lump-sum distributions computed on Form IT-230, and include the net amount on Form IT-205, line 12.

Submit this form and a copy of federal Form 4972 with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late filing penalties.



Figuring your resident credit against separate tax on lump-sum distributions paid to a province of Canada

- 5 Enter the name of the province of Canada where tax was paid:
- 6 Enter (in U.S. dollars) the amount of separate tax on lump-sum distributions paid to the Canadian province, including the tax on the capital gain part you elected to treat as ordinary income **6** _____ **.00**

The amount to be entered is the amount of separate tax on the ordinary income part of lump-sum distributions required to be paid after subtracting any credit against the separate tax (other than prepayments made through withholding or estimated tax).

If the ordinary income part of a lump-sum distribution is **not** subject to a separate tax by a Canadian province but is included as income under an income tax imposed by the province, determine the amount to be entered above using the following formula:

Amount from federal Form 4972, line 8 that is subject to tax by the above Canadian province	\$	.00	x	Total tax payable to the above Canadian province (after any credits, exclusive of prepayments)	\$	.00	=	Amount constituting a separate tax on the ordinary income part of lump-sum distributions imposed by the above province of Canada (enter on line 6)
Total income subject to tax by the above Canadian province	\$	.00			\$	.00		

- 7 Enter the amount from federal Form 1116, Part II, line 8, that pertains to the separate tax on lump-sum distributions paid to the above province **7** _____ **.00**
- 8 Portion of the Canadian province's separate tax on lump-sum distributions **not** claimed as a credit for federal purposes (subtract line 7 from line 6) **8** _____ **.00**
- 9 The credit against New York State separate tax on lump-sum distributions may not exceed:

(a)

Amount from Form IT-230, line 3 that is subject to tax by both New York State and the above Canadian province	\$	.00	x	New York State amount from Form IT-230, line 24	\$	.00	=	Credit allowable
Amount from Form IT-230, line 3	\$	.00			\$	.00		

(b) The credit allowed may **not** reduce the New York State separate tax on the ordinary income part of lump-sum distributions to an amount less than would be due if the ordinary income part of a lump-sum distribution, subject to tax by both New York State (Tax Law section 603) and by the Canadian province, were excluded from New York State separate tax on lump-sum distributions.

- 10 Resident credit claimed against New York State separate tax on lump-sum distributions:
 Enter the amount from line 8 or line 9, whichever is less **10** **.00**

Individuals: Enter the line 10 amount on Form IT-201-ATT, line 27, or Form IT-203-ATT, line 26.

Fiduciaries: Subtract the line 10 amount from the separate tax on lump-sum distributions computed on Form IT-230, and include the net amount on Form IT-205, line 12.

If any portion of the Canadian provincial income tax that entitled you to a New York State credit is claimed as a foreign tax credit on your federal return in a succeeding tax year, the amount claimed here as a credit against New York State tax due must be added back to your New York State tax liability for that succeeding tax year.

Submit this form, a copy of federal Form 1116, and a copy of federal Form 4972 with Form IT-201, IT-203, or IT-205. Failure to do so will delay any refund to which you may be entitled or, if you owe taxes, could result in late filing penalties.





Department of Taxation and Finance

Claim for Conservation Easement Tax Credit

IT-242

Tax Law – Article 22, Section 606(kk)

Fiscal-year filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
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Part 1 – Individual (including sole proprietor), partnership, and estate or trust *(submit additional sheets if necessary; see instructions)*

Conservation easement	A (Allocated) allowable real property taxes <i>(see instructions)</i>	B Multiply column A by 25% (.25)	C Other real property tax credits <i>(see instructions)</i>	D Subtract column C from A	E Enter the lesser of column B or D
1	.00	.00	.00	.00	.00
2	.00	.00	.00	.00	.00
3	.00	.00	.00	.00	.00
4	.00	.00	.00	.00	.00

1 Total of column E amounts from additional sheet(s), if any	1	.00
2 Total of all column E amounts <i>(include any amount on line 1)</i>	2	.00

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column C.

All others: Enter the line 2 amount on line 6.

Part 2 – Partnership, estate, and trust information *(see instructions)*

If you received a share of the conservation easement tax credit from a partnership, estate, or trust, complete the following information for each partnership, estate, or trust. For *Type*, enter **P** for partnership or **ET** for estate or trust.

Name of entity	Type	Employer identification number

Part 3 – Partner’s or beneficiary’s share of credit *(see instructions)*

Partner	3	Enter your share of the credit from your partnership(s)	3	.00
Beneficiary	4	Enter your share of the credit from the estate or trust	4	.00
	5	Total <i>(add lines 3 and 4)</i>	5	.00

Fiduciary that is also a partner or beneficiary of another entity: Include the line 5 amount on the *Total* line of Part 4, column C.

All others: Enter the line 5 amount on line 7.

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Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of conservation easement credit
Total (fiduciaries, enter the amount from line 2, plus the amount from line 5)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of conservation easement tax credit

Individual (including sole proprietor) and partnership	6	Enter the amount from line 2	6	.00
Partner and beneficiary	7	Enter the amount from line 5	7	.00
Fiduciary	8	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	8	.00
	9	Credit before limitation (see instructions)	9	.00
	10	Enter the lesser of line 9 or \$5,000 (see instructions; partnerships: enter the line 9 amount). This is your conservation easement tax credit.	10	.00

Part 6 – Conservation easement identifying information (submit additional sheets if necessary; see instructions)

Conservation easement	Conservation easement information		
1	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE
2	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE
3	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE
4	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE

