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## ■ New for 2015 ■

**New forms.** Forms IT-2 and IT-1099-R are now required attachments instead of federal Forms W-2 and 1099-R. Copy the required information onto the new forms and attach to the New York return. See *New York Income Tax Forms*, page NY-2.

**Metropolitan commuter transportation mobility tax (MCTMT).** Individuals who are subject to the MCTMT are now required to report and pay their MCTMT on their personal income tax return. See *Metropolitan Commuter Transportation Mobility Tax (MCTMT)*, page NY-16.

**Credits.** The following are new credits for 2015:

- MCTMC claim of right credit.
- Musical and theatrical production credit.
- Workers with disabilities credit.
- Claim for brownfield redevelopment tax credit.
- Employee training incentive program credit.

For more information see *Other Credits and Taxes*, page NY-14, and *New York State Refundable Credits*, page NY-16.

## e-File Information

**Contact:** New York State help desk  
Call . . . . . 518-457-6387

**e-File publication.** Publication 93, *New York State Personal Income Tax Modernized e-File (MeF) Guide for Return Preparers*.

**Application.** Acceptance in the New York State e-file program is automatic with acceptance in the federal e-file program.

**Signature document.** ERO must retain the signed Form TR-579-IT for three years.

**e-File program.** The New York e-file program:

- Supports Federal/State MeF e-file program.
- Allows electronic filing of part-year and nonresident returns.

**e-File mandate.** Mandatory e-filing applies to a practitioner who:

- Prepared at least one authorized tax document for more than 10 different taxpayers during calendar year 2015,
- Will use tax software to prepare one or more authorized documents in 2016, or
- Was previously subject to the mandate.

An authorized document includes any document that the Tax Department requires to be e-filed. If the document cannot be e-filed, it does not count as an authorized document. Amended returns are subject to the e-file mandate. Clients cannot opt out of e-filing.

**Payment for balance due returns.** See *Payment Options*, page NY-20.

## General Information

[www.tax.ny.gov](http://www.tax.ny.gov)

### Forms and instructions:

Call . . . . . 518-457-5431  
Online . . . . . [tax.ny.gov/forms](http://tax.ny.gov/forms)

### Tax assistance:

Call . . . . . 518-457-5181

## Where's My Refund?

Online . . . . . <https://www8.tax.ny.gov/PRIS/prisStart>  
Call . . . . . 518-457-5149

## Preparer Credentials

Certain tax return preparers must register with New York State and take continuing education. There will also be a competency exam that must be passed by the third calendar year following the date it is made available. Excluded tax return preparers include attorneys, CPAs, enrolled agents, public accountants, supervised employees of the aforementioned individuals, employees of a business preparing that business's return, clerical employees, and volunteer tax preparers. For more information, go to [www.tax.ny.gov/tp/reg/tpreg.htm](http://www.tax.ny.gov/tp/reg/tpreg.htm).

## Legal Information

<http://public.leginfo.state.ny.us>

**New York Consolidated Laws.** Chapter 60, *Tax Law*, and Article 22, *Personal Income Tax*.

**Conformity to IRC.** New York law conforms to current Internal Revenue Code (IRC). NY tax law section 612(a).

## 2015 Filing Requirements

**Residents.** Individuals are required to file if they are:

- Required to file a federal return, or
- Not required to file a federal return, but:

<i>Federal filing status:</i>	<i>Federal AGI plus New York additions exceeds:</i>
Single and can be claimed as a dependent on another person's return .....	\$3,100
Any filing status and cannot be claimed as a dependent on another person's return.....	\$4,000

**Part-year and nonresidents.** Individuals who receive New York-source income are required to file if:

<i>Federal filing status:</i>	<i>New York AGI (federal amount column from Form IT-203) exceeds:</i>
Single and can be claimed as a dependent on another person's return .....	\$ 3,100
Single and cannot be claimed as a dependent on another person's return .....	\$ 7,900
MFJ.....	\$15,850
MFS.....	\$ 7,900
HOH.....	\$11,100
QW.....	\$15,850

Part-year and nonresidents are also required to file if they:

- Are subject to separate tax on lump-sum distributions derived from or connected to New York sources (part-year residents), or
- Incurred a New York NOL without incurring a similar federal NOL.

## Residency Rules

**Resident.** A taxpayer is a New York State resident for tax purposes if:

- 1) The taxpayer's domicile is not in New York State, but the taxpayer maintained a permanent place of abode in New York State and spent 184 days or more in New York State during the tax year. **Exception:** Members of the Armed Forces are not residents under this definition, or
- 2) The taxpayer's domicile is in New York State. **Exception:** Even if the taxpayer's domicile is in New York State, the taxpayer is not considered a resident for tax purposes if *all three* of the conditions in either Group A or Group B, below, are met.

### Group A

- a) The taxpayer did not maintain any permanent place of abode in New York State during the tax year,
- b) The taxpayer maintained a permanent place of abode outside New York State during the entire tax year, and
- c) The taxpayer spent 30 days or less in New York State during the tax year.

### Group B

- a) The taxpayer was in a foreign country for at least 450 days during any period of 548 consecutive days,

- b) The taxpayer, the taxpayer's spouse (unless legally separated), and minor children spent 90 days or less in New York State during this 548-day period in a permanent place of abode maintained by the taxpayer, and
- c) During the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, the taxpayer was 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.

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

**Nonresident.** A person is a New York State nonresident if the individual was not a resident of New York State for any part of the year.

**Part-year resident.** A New York State part-year resident meets the definition of resident or nonresident for only part of the year.

**New York City and Yonkers.** The definition of a New York City or Yonkers resident, nonresident, and part-year resident is determined under the above rules by substituting "New York City" or "Yonkers" in place of New York State.

**Domicile.** A taxpayer's domicile is the place he or she intends to have as a permanent home. The domicile is where the permanent home is located. It is the place the taxpayer intends to return after being away.

A taxpayer can only have one domicile. A New York domicile does not change until the taxpayer can demonstrate the he or she has abandoned the New York domicile and established a new domicile outside of New York State.

## Military Personnel

A military service member who is a New York State resident must file as a resident regardless of where the individual is stationed unless all three conditions in Group A or B, above, are met. An individual whose domicile was not New York State when he or she entered the military but was assigned to active duty in New York State is considered a nonresident for income tax purposes. See subtractions S-118, *Military combat pay*, page NY-7, and S-119, *Military pay*, page NY-7, for treatment of certain combat pay.

**Military spouses.** Under the Military Spouses Residency Relief Act, a military spouse's state of residence does not change when moving to a new state to be with a servicemember stationed there if the residence or domicile is the same for the servicemember and spouse.

## New York Income Tax Forms

**Form IT-201, Resident Income Tax Return.**

**Form IT-203, Nonresident and Part-Year Resident Income Tax Return.**

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

**Form IT-201-D, Resident Itemized Deduction Schedule.**

**Form IT-203-D, Nonresident and Part-Year Resident Itemized Deduction Schedule.**

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

**Form IT-221, Disability Income Exclusion.**

**Form IT-225, New York State Modifications.**

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

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

**Form IT-2**, *Summary of W-2 Statements*.

**Form IT-1099-R**, *Summary of Federal Form 1099-R Statements*.

## Return Due Date

2015 New York returns are due April 18, 2016.

## Filing Status

Filing status for New York is the same as filing status under federal rules.

**Exceptions for married individuals.** For married individuals who file a joint federal return, the following exceptions to federal filing status apply.

- 1) If one spouse is a resident of New York State and the other is a nonresident or part-year resident, the taxpayers must either file separate New York returns using Married Filing Separate status or file jointly as if both spouses were New York residents.
- 2) If the taxpayer is unable to file a joint New York return because the address or whereabouts of the taxpayer's spouse is unknown, the taxpayer may file a separate return using Married Filing Separately status. In this case, the taxpayer must be able to demonstrate that reasonable efforts have been made to locate the spouse, and good cause exists for the failure to file a joint New York return.
- 3) If the taxpayer's spouse refuses to sign a joint New York return, the taxpayer may file a separate New York return using Married Filing Separately status. Reasonable efforts must have been made to have the spouse sign a joint return and there must be objective evidence of alienation, such as legal separation, divorce decree, protection order, or living apart for the preceding 12 months.

**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. For federal tax purposes, the IRS recognizes 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, taxpayers must determine filing status using the general married filing status rules.

## Special Conditions

Taxpayers who meet the following conditions enter a two-digit special condition code on the heading of the tax return.

**Code A6**, *Build America Bond (BAB) interest*. Use this code if the taxpayer included BAB interest in federal AGI. See TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*, at [www.tax.ny.gov](http://www.tax.ny.gov).

**Code C7**, *Combat zone*. Use this code if the taxpayer qualifies for an extension of time to file and pay tax under the combat zone or contingency operation relief provisions.

**Code D9**, *Death of a spouse*. Use this code if the taxpayer qualifies for an automatic 90-day extension of time to file because their spouse died within 30 days before the due date of the return.

**Code K2**, *Killed in action (KIA)*. Use this code if the return is being filed on behalf of a member of the Armed Forces who died while serving in a combat zone. See New York Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*, for information about filing a claim for tax forgiveness.

**Code E3**, *Out of the country*. Use this code if the taxpayer qualifies for an automatic two-month extension of time to file the federal return because the taxpayer is out of the country.

**Code E4**, *Nonresident aliens*. Use this code for a taxpayer who is a U.S. nonresident alien for federal income tax purposes, and the taxpayer qualifies to file his or her federal income tax return on or before June 15, 2016. The filing deadline for the New York return is similarly extended until June 15, 2016.

**Code E5**, *Extension of time to file beyond six months*. Use this code if the taxpayer qualifies for an extension of time to file beyond six months because the taxpayer is outside the United States and Puerto Rico, or the taxpayer received a federal extension to qualify for the federal foreign earned income exclusion and/or the foreign housing exclusion or deduction.

**Code M2**, *Military spouse exempt income*. Use this code if the taxpayer had exempt income under the federal Military Spouses Residency Relief Act. See TSB-M-10(1)I, *Military Spouses Residency Relief Act*, at [www.tax.ny.gov](http://www.tax.ny.gov). Only use this code on Form IT203.

**Code 56**, *Losses from Ponzi-type fraudulent investment arrangements*. Use this code if the taxpayer is reporting a federal and New York State theft loss deduction from a Ponzi-type fraudulent investment using the federal safe harbor rules. Attach a copy of federal Form 4684 and statement made in accordance with federal Revenue Procedure 2009-20.

## Resident Return Summary— Form IT-201

The Form IT-201 income computation begins with re-entering line items from the federal return to arrive at federal AGI. Include additions to income and deduct subtractions from income to arrive at New York AGI. To calculate taxable income, deduct New York standard or itemized deductions and dependent exemptions. The New York return includes additional taxes for City of New York and City of Yonkers.

### School District Codes

Enter the school district name and code in the return heading based on the place the taxpayer resided on December 31, 2015. See *School Districts and Code Numbers*, page NY-29.

### Additions

**Interest income on state and local bonds and obligations.** Include interest income from state and local bonds and obligations from states other than New York State or its local governments if not included in federal gross income.

**Public employee 414(h) retirement contribution.** Public employees of New York State or its local governments enter the amount of 414(h) retirement contributions, if any, shown on Form W-2 if the taxpayer is:

- A member of the New York State and Local Retirement Systems, which include the NYS Employees' Retirement System and the NYS Police and Fire Retirement System,
- A member of the NYS Teachers' Retirement System,
- An employee of the State or City University of New York who belongs to the Optional Retirement Program,
- 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 include contributions to a section 401(k) deferred arrangement, section 403(b) annuity, or section 457 deferred compensation plan.

*continued on next page*

## NEW YORK

**New York's 529 college savings program distributions.** Non-qualified withdrawals must be added to income. 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 IRC 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).

Nonqualified withdrawals do not include any withdrawals made in 2015 as a result of the death or disability of the designated beneficiary, regardless of how the funds are used.

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.

Use the *529 Addition Worksheet*, below, to compute the amount to enter as an addition.

### 529 Addition Worksheet

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

**Please note:** Before completing the worksheet, below, first compute the subtraction for New York's 529 college savings program for 2015. See page NY-6.

- 1) Total current and prior years' nonqualified withdrawals from account(s)..... 1) \_\_\_\_\_
- 2) Total current and prior years' contributions to account(s)..... 2) \_\_\_\_\_
- 3) Total current year's subtraction modification (from line 1, *529 Subtraction Worksheet*, page NY-6) 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 the current year addition modification. Enter this amount on line 22, Form IT-201 (or line 1, Form IT-225)..... 7) \_\_\_\_\_

If line 7 is 0 (zero) or less, there is no addback.

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

**Other additions.** Use Form IT-225, *New York State Modifications*, to report other additions not specifically listed on Form IT-201. Use the applicable item number to identify the addition.

**A-101, New York City flexible benefits program (IRC §125).** Include certain amounts from Form W-2 deferred from salary under a flexible benefits program established by New York City or certain other New York City public employers. Certain other New York City public employees include:

- City University of New York,
- New York City Health and Hospitals Corporation,
- NYC Transit Authority,
- NYC Housing Authority,
- NYC Off-Track Betting Corporation,
- NYC Board of Education,
- NYC School Construction Authority,

- NYC Rehabilitation Mortgage Insurance Corporation,
- Manhattan and Bronx Surface Transit Operating Authority, and
- Staten Island Rapid Transit Authority.

**A-102, Income from certain obligations of U.S. government agencies or instrumentalities.** Include interest or dividend income from any U.S. government authority, commission, or instrumentality that federal laws exempt from federal income tax but do not exempt from state income tax.

**A-103, New York's 529 college savings program distributions.** Full-year resident individuals do not use Form IT-225 to report this addition. Part-year resident individuals include in the New York State allocated amount column, any portion of the addition made while a resident of New York State. See *New York's 529 college savings program distributions*, previous column.

**A-104, 414(h) retirement contributions.** Individuals do not use Form IT-225 to report this addition. See *Public employee 414(h) retirement contribution*, page NY-3.

**A-105, Special additional mortgage recording tax deduction.** If the taxpayer deducted special additional mortgage recording tax in computing federal AGI, and the special additional tax was paid before January 1, 1988, and in a prior year the taxpayer was allowed a New York State personal income tax credit for that tax, include that amount. Do not make the addition for tax paid to record a mortgage on or after January 1, 2004, even if a credit was claimed for that tax.

**A-106, Special additional mortgage recording tax basis adjustment.** If property on which the taxpayer paid a special additional mortgage recording tax was sold or disposed of, and a special additional tax was paid on or before January 1, 1988, and in a prior year the taxpayer claimed a New York State personal income tax credit for that tax, include any amount of the federal basis of the property that was not adjusted to reflect the amount of the credit allowed.

**A-107, Sales or dispositions of assets acquired from decedents.** This adjustment is not required for property acquired from a decedent who dies on or after February 1, 2000. For covered dispositions, see the instructions for New York Form IT-201.

**A-108, Disposition of solar and wind energy systems.** If the taxpayer took a New York State solar and wind energy credit on property for any tax year beginning on or after January 1, 1981, and ending before December 31, 1986, and the property was sold or otherwise disposed of in 2015, resulting in a gain for federal purposes, and if the taxpayer had included the cost of the system in federal basis but did not reduce federal basis by the state credit, include the amount of previously claimed credit.

**A-109, New business investment; deferral recognition.** If, in any tax year beginning on or after January 1, 1982, and before 1988, the taxpayer chose to subtract all or a portion of a long-term capital gain from federal AGI because the taxpayer reinvested that amount in a new New York business, and the taxpayer sold that reinvestment in 2015, include the amount previously subtracted.

**A-110, Qualified emerging technology investments (QETI).** If the taxpayer elected to defer the gain from the sale of QETI in a previous year, and sold the reinvestment in 2015, include the amount previously deferred.

**A-111, Interest expense, amortized bond premium and other expenses relating to income exempt from New York State tax.** If federal AGI includes a deduction for interest expense used to buy bonds, obligations, or securities, the interest of which is taxable for federal purposes but exempt from New York State tax, include that amount.

If federal AGI includes a deduction for the amortization of bond premiums on bonds, the interest of which is taxable for federal purposes but exempt from New York State tax, include that amount.

If federal AGI includes a deduction for expenses relating to the production of income which is taxable for federal purposes but exempt from New York State tax, include that amount.

**A-112, Health insurance and welfare benefit fund surcharge.**

If the taxpayer was a career pension plan member of the New York City Employees' Retirement System or the New York City Board of Education Retirement System, and Form W-2 shows an amount that was deducted from salary for health insurance and the welfare benefit fund surcharge, include that amount.

**A-113, Interest income on state and local bonds and obligations.** Individuals do not use Form IT-225 to report this addition. See *Interest income on state and local bonds and obligations*, page NY-3.

**A-114, Form 4970 accumulation distributions of trusts.** Income reported on line 1 of federal Form 4970 is not included on line 11, Form IT-201 or Form IT-203. Enter the amount of income reported on line 1 of federal Form 4970, less any interest income on state and local bonds and obligations of New York State and its local governments that was included on line 5 of federal Form 4970.

**A-115, Special accruals.** If the taxpayer had a change in resident status, special accruals may have to be used to compute tax. Income accrues to a taxpayer when the amount becomes fixed, determinable, and the taxpayer has an unrestricted right to receive it. An accrued expense is a cost that has been incurred but not yet paid. If the taxpayer is subject to the special accrual rules, enter the accrued item of income, gain, loss, or deduction. Also see S-129, *Special accruals*, page NY-8.

**A-116, Resident beneficiary accumulation distribution.** For tax years beginning on or after January 1, 2014, a beneficiary of a trust that, in any tax year, was not subject to tax because it met the conditions of Tax Law section 605(b)(3)(D), must add to federal AGI the amount determined under the first sentence of IRC section 677, to the extent not included in federal AGI. See TSB-M-14(3)I, *Important Information for Beneficiaries and Grantors of Exempt Resident Trusts*.

**A-117, Incomplete gift non-grantor trust.** If the taxpayer gifted property to an incomplete gift non-grantor trust, then include the income (less deductions) of the trust, to the extent such income would be taken into account in computing federal taxable income if the trust in its entirety were treated as a grantor trust for federal tax purposes.

An incomplete gift non-grantor trust means a resident trust that does not qualify as a grantor trust under IRC sections 671–679 and the grantor's transfer of assets to the trust is treated as an incomplete gift under IRC section 2511. Do not include any income from a trust that was liquidated before June 1, 2014.

**A-201, Personal income taxes and unincorporated business taxes.** Personal income taxes or unincorporated business taxes are not allowed in computing New York State AGI. If any of these taxes were deducted for federal purposes, include that amount.

**A-202, Percentage depletion.** Add back any amount deducted on the federal return for percentage depletion. Also see subtraction S-206, *Cost depletion*, page NY-8.

**A-203, Safe harbor leases [IRC §168(f)(8)].** Add back any deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC section 168(f)(8) for pre-1984 agreements. Also see A-204, *Safe harbor leases*,

below, and subtractions S-208, *Safe harbor leases* and S-209, *Safe harbor leases*, page NY-8.

**A-204, Safe harbor leases.** If the taxpayer's financial matters in 2015 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC section 168(f)(8) for pre-1984 agreements, include the income that would have been included in federal AGI if such an election had not been made. Also see A-203, *Safe harbor leases*, previous column, and subtractions S-208, *Safe harbor leases*, and S-209, *Safe harbor leases*, page NY-8.

**A-205, Accelerated cost recovery system (ACRS) deduction.** If ACRS depreciation was claimed for property placed in service during tax years 1981 through 1984 (other than IRC section 280F property), or property placed in service outside New York State for 1985 through 1993 (other than section 280F property), and the taxpayer elects to continue using IRC section 167 depreciation, include the amount that was deducted in figuring federal AGI.

**A-206, ACRS property; year of disposition.** If property depreciated under ACRS, for federal purposes was disposed of, and ACRS depreciation was not allowed for state purposes, complete Part 2, Form IT-399, *New York State Depreciation Schedule*, to compute the addition. Also see S-211, *ACRS (year of disposition adjustment)*, page NY-8.

**A-207, Farmer's school tax credit.** If the taxpayer claimed the farmer's school tax credit and deducted school taxes in figuring federal AGI in 2014, include the amount of the credit. However, do not make this modification if the taxpayer was required to report the amount of the credit as income on the federal return in 2015.

**A-208, Sport utility vehicle expense deduction.** If a Section 179 deduction was claimed on the federal return for a sport utility vehicle that weighs over 6,000 pounds, add back the amount of the deduction. Eligible farmers are not subject to this rule. See Form IT-217-I, *Instructions for Form IT-217, Claim for Farmers' School Tax Credit*, for more information about eligible farmers.

**A-209, IRC section 168(k) property depreciation.** New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003 (with the exception of resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)). See Form IT-398 to compute the addition.

**A-210, Special depreciation.** If the taxpayer made an election for tax years beginning before 1987 for special depreciation, research and development expenditures, waste treatment facility expenditures, air pollution control equipment expenditures, or acid deposition control equipment, include the amount of depreciation or expenditures relating to those items that was deducted in determining federal AGI. Also see subtraction S-207, *Special depreciation expenditures*, page NY-8.

**A-211, Royalty and interest payments.** For tax years beginning on or after January 1, 2003, New York requires certain taxpayers to add back deductions taken on the federal return for certain royalty payments for the use of intangible property, such as trademarks or patents, and interest payments made to a related member or members. Include the amount for any such payments deducted on the federal return.

**A-212, Environmental remediation insurance premiums.** For premiums paid for environmental remediation insurance if the taxpayer claimed a deduction for the premiums and also claimed the environmental remediation insurance credit. Include the amount of the environmental remediation insurance credit allowed. See Form IT-613, *Claim for Environmental Remediation Insurance Credit*.

**A-213, Domestic production activities deduction.** If the taxpayer claimed an IRC section 199 domestic activities deduction in computing federal AGI, include the amount deducted.

**A-214, Metropolitan commuter transportation mobility tax (MCTMT).** The amount of any federal deduction claimed for MCTMT paid must be added back.

**A-215, NOL deduction limitation.** If federal taxable income computed without the NOL is less than the federal NOL deduction, complete the NOL Worksheet in New York Publication 145, *Net Operating Losses (NOLs) for New York State Resident Individuals*.

**A-216, Manufacturer's real property tax.** If the taxpayer claimed a federal deduction for real property taxes and also claimed the manufacturer's real property tax credit on Form IT-641, *Manufacturer's Real Property Tax Credit*, include the amount claimed as a federal deduction used in the calculation for the basis of the credit.

**A-217, START-UP New York excise tax on telecommunications services.** If the taxpayer claimed a federal deduction for excise taxes on telecommunications services and also claimed the START-UP New York excise tax credit on Form IT-640, *START-UP New York Telecommunication Excise Tax Credit*, include the amount claimed as a federal deduction used in the calculation for the basis of the credit.

**A-301, S corporation shareholders reduction for taxes.** Shareholders of a New York S corporation include the pro rata share of the S corporation's reductions for taxes imposed on built-in gains and excess net passive income.

**A-302, S corporation shareholders pass-through loss or deduction items.** Shareholders of an S corporation which is a New York C corporation include any S corporation pass-through items of loss or deduction taken in computing federal AGI.

**A-303, S corporation shareholders.** If the taxpayer did not include S corporation distributions in federal AGI because of application of IRC sections 1368, 1371(e), or 1379(c), and if the distributions were not previously subject to New York personal income tax because the corporation was a New York C corporation, include these distributions.

**A-304, S corporation shareholders disposition of stock or indebtedness with increased basis.** If the taxpayer disposed of stock of an S corporation that was once a New York C corporation, see the instructions to Form IT-225 for recomputation of basis for gain or loss.

**EA-901, Beneficiary's share of fiduciary adjustment.** Include the taxpayer's share of the fiduciary adjustment that is a net addition. Also see *ES-901, Beneficiary's share of fiduciary adjustment*, page NY-9.

**Subtractions**

**Taxable refunds, credits, or offsets of state and local income taxes.** Subtract taxable refunds to the extent included in AGI.

**Pensions of New York State and local governments and the federal government.** A subtraction is available for pension distributions that represent a return of employee contributions. The subtraction is for an officer, employee, or beneficiary of an officer or employee of:

- New York State, including State and City University of New York and New York State 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 New York State Education Department.

- Certain public authorities, including the Metropolitan Transit Authority (MTA) Police 20-Year Retirement Program, the Manhattan and Bronx Surface Transit Operating Authority, and the Long Island Railroad Company.
- Local governments within the state. See New York 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.

**Interest income on U.S. government bonds.** Subtract the amount of interest income earned from bonds or other obligations of the U.S. government. The portion of dividends that may be subtracted from a mutual fund is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations. The assets of the mutual fund must be at least 50% qualified obligations each quarter to qualify for the subtraction.

**Pension and annuity income exclusion.** A subtraction up to \$20,000 for pension income other than New York, local government, or federal pension plans. Includes only amounts received in 2015 after age 59½. For married couples, both can take up to \$20,000 each of qualified pension income.

If a taxpayer receives a decedent's pension income, the taxpayer is entitled to the subtraction if the decedent would have been entitled to it had the decedent continued to live, regardless of the taxpayer's age. If there is more than one beneficiary, the \$20,000 limit must be allocated among the beneficiaries.

**Qualifying pension and annuity income includes:**

- Periodic payments for services performed as an employee before retirement.
- Periodic and lump-sum payments from an IRA, but not payments derived from contributions made after retirement.
- Periodic distributions from government deferred compensation plans (IRC §457).
- Periodic distributions from an annuity contract [IRC §403(b)].
- Payments from a Keogh plan, but not payments derived from contributions made after retirement.
- Lump-sum payments from a Keogh plan, but only if federal Form 4972 is not used. Do not include payments derived from contributions made after retirement.
- Periodic distributions of benefits from a cafeteria plan or a qualified cash or deferred profit-sharing or stock bonus plan, but not distributions derived from contributions made after retirement.

**New York's 529 college savings program deduction/earnings distributions.** Contributions to a New York 529 college savings program up to \$5,000 (\$10,000 MFJ), plus withdrawals included in federal AGI on line 21, Form 1040, are allowed as a subtraction. Use the following *529 Subtraction Worksheet* to compute the deduction.

**529 Subtraction Worksheet**

- 1) Amount contributed 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 federal AGI ..... 2) \_\_\_\_\_
- 3) Add lines 1 and 2. Enter here and on line 30, Form IT-201 ..... 3) \_\_\_\_\_

**Note:** Keep this worksheet to compute future-year subtractions.

**Other subtractions.** Use Form IT-225, *New York State Modifications*, to report other subtractions not specifically listed on Form IT-201. Use the applicable item number to identify the subtraction.

**S-101, START-UP New York wages.** Wages paid by businesses located within the tax-free New York area are excludible from income. See the instructions to Form IT-225 for requirements.

**S-102, Build America Bond (BAB) interest.** Subtract any interest income attributable to a BAB issued by New York State or its local governments that was included in federal income.

**S-103, New York's 529 college savings program deduction.** Full-year resident individuals do not use Form IT-225 to report this subtraction. Form IT-203 filers who contributed to more than one New York 529 college savings plan in 2015 enter that amount, up to the maximum amount for the filing status, in the total amount column only. Part-year resident individuals include in the New York State allocated amount column, any contribution made while a resident of New York State. See *New York's 529 college savings program deduction earnings/distributions*, page NY-6.

**S-104, New York's 529 college savings program distributions.** Full-year resident individuals do not use Form IT-225 to report this subtraction. Form IT-203 filers who had a withdrawal from a New York 529 college savings plan in 2015 that was included in federal AGI enter that amount in the total amount column only. Part-year resident individuals include in the New York State allocated amount column, any withdrawal made while a resident of New York State. See *New York's 529 college savings program deduction earnings/distributions*, page NY-6.

**S-105, Long-term residential care deduction.** For residents in a continuing care retirement community that was issued a certificate of authority by the New York State Department of Health. Include the portion of the fees paid during the year that were attributable to the cost of providing long-term care benefits under a continuing care contract, up to the following limits.

Age at the end of 2015	Limit	Age at the end of 2015	Limit
40 or younger.....	\$ 380	61 to 70 .....	\$ 3,800
41 to 50 .....	\$ 710	71 and older.....	\$ 4,750
51 to 60 .....	\$ 1,430		

If both the taxpayer and spouse qualify, each is eligible for the subtraction.

**S-106, Pension and annuity income exclusion.** Individuals do not use Form IT-225 to report this subtraction. See *Pension and annuity income exclusion*, page NY-6.

**S-107, Pensions of New York State and local governments and federal government.** Individuals do not use Form IT-225 to report this subtraction. See *Pensions of New York State and local governments and the federal government*, page NY-6.

**S-109, Accelerated death benefits received that were includable in federal AGI.** Subtract amounts included in federal AGI that were received by a person as an accelerated payment or payments of a life insurance policy death benefit or a viatical settlement as a result of a terminal illness (life expectancy of 12 months or less), or of a medical condition requiring extraordinary medical treatment, regardless of life expectancy.

**S-110, Contributions for Executive Mansion, natural and historical resources, not deducted elsewhere.** Includes contributions made to preserve, improve, and promote the Executive Mansion as a New York State historical resource, or to the Natural Heritage Trust to preserve and improve the natural and historical resources of New York State.

**S-111, Distributions made to a victim of Nazi persecution.** Subtract amounts from an eligible settlement fund or grantor

trust because of persecution by the Nazi regime, or as a spouse or heir of the victim to the extent included in federal AGI.

**S-112, Income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution.** To the extent included in federal AGI, include items of income related to assets stolen from, hidden from, or otherwise lost to a victim of Nazi persecution immediately prior to, during, and immediately after World War II. This includes, but is not limited to, interest on the proceeds receivable as insurance under policies issued to a victim of Nazi persecution by European insurance companies or as a spouse or heir of such victim.

**S-113, Professional service corporation shareholders.** If, in a taxable year ending after 1969 and beginning before 1988, the taxpayer included in federal AGI deductions made by a plan acquired through membership in a professional service corporation (PSC), subtract the portion of those deductions that can be allocated to pension, annuity, or other income received from the plan to the extent included in federal AGI.

**S-114, Gain to be subtracted from the sale of a new business investment.** Subtract the capital gain reported on the federal return from the sale of a new business investment, as defined in New York State Tax Law section 612(o), that was issued before 1988 and held at least six years.

**S-115, Qualified emerging technology investments (QETI).** If the taxpayer had gain on the sale of QETI, see the instructions for Form IT-225.

**S-116, Sales or dispositions of assets acquired before 1960 with greater state than federal basis.** Applies to assets subject to depletion acquired before 1960 with a higher New York State adjusted basis than federal basis. Subtract the lesser of the gain or the difference in the federal and state adjusted basis of the property.

**S-117, Income earned before 1960 and previously reported to New York State.** The subtraction also includes amounts previously reported to New York State by decedents, estates, or trusts.

**S-118, Military combat pay.** Subtract military pay included in federal AGI that was received for active service as a member in the armed services of the United States in a designated combat zone.

**S-119, Military pay.** Military pay received by a nonresident, or received by a part-year resident during the part-year resident's nonresident period, cannot be used to determine the amount of New York State personal income tax the nonresident or part-year resident military member (or the member's spouse) must pay.

**Nonresidents.** Subtract the total amount of military pay included in federal AGI.

**Part-year residents.** Subtract the total amount of military pay included in federal AGI that was received during the nonresident period.

**S-120, New York Higher Education Loan Program (HELP).** Subtract any interest paid in 2015 on loans received under HELP.

**S-121, Certain investment income from U.S. government agencies.** Include interest or dividend income on bonds or securities of any U.S. authority, commission, or instrumentality that is exempt from state income taxes under federal laws but is included in federal AGI.

**S-122, Certain railroad retirement income and railroad unemployment insurance benefits.** Subtract supplemental annuities or Tier 2 benefits received under the Railroad Retirement Act of 1974, or benefits received under the Railroad Unemployment Insurance Act, that are exempt from state income taxes under federal laws but were included in federal AGI.

**S-123, Certain investment income exempted by other New York State laws.** Subtract any interest or dividend income from any obligations or securities authorized to be issued and exempt from state taxation under the laws of New York State if included in federal AGI.

**S-124, Disability income exclusion.** For taxpayers not yet 65 at the end of the year who were permanently and totally disabled when they retired and received disability benefits. Complete Form IT-221, *Disability Income Exclusion*.

**S-125, Interest income on U.S. government bonds.** Individuals do not use Form IT-225 to report this subtraction. See *Interest income on U.S. government bonds*, page NY-6.

**S-126, New York organized militia income.** Subtract income received as a member of the New York organized militia for performing active service within New York State due to emergency state active duty orders to the extent included in federal AGI. Members of the New York State organized militia include the New York Army National Guard, the New York Air National Guard, the New York Naval Militia, and the New York Guard.

**S-127, Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required.** If the taxpayer acquired a decedent's property, and the estate was insufficient to require a federal estate tax return, and if a loss on the sale would have been realized, the amount of the loss is allowed as a subtraction. **Note:** This subtraction cannot be made for property acquired from decedents who died on or after February 1, 2000.

**S-128, Native American income exclusion.** Native American's who work and live on a reservation and are an enrolled member of a tribe or nation recognized by the United States or by New York State subtract income included in federal AGI and earned on that reservation.

**S-129, Special accruals.** If the taxpayer had a change in resident status, special accruals may have to be used to compute tax. Income accrues to a taxpayer when the amount becomes fixed, determinable, and the taxpayer has an unrestricted right to receive it. An accrued expense is a cost that has been incurred but not yet paid. If the taxpayer is subject to the special accrual rules, enter the accrued item of income, gain, loss, or deduction. Also see *A-115, Special accruals*, page NY-5.

**S-130, Volunteer firefighter or ambulance worker length of service award.** Taxpayer's age 59½ or older may deduct the amount included in federal AGI that was awarded from a length of service defined contribution or benefit plan.

**S-132, Living organ donors.** If, during 2015, the taxpayer was a living donor who donated one or more organs to another person for human organ transplantation, include unreimbursed expenses incurred for travel, lodging, and lost wages, up to a maximum of \$10,000. This subtraction is available only once in a lifetime.

**S-201, Small business modification.** A farm business or small business that is a sole proprietor, or a farm business that is a partnership (or an LLC treated as a partnership) or a qualified joint venture, and that business meets certain qualifications, may subtract an amount equal to 3% of business net income. See TSB-M-14(5)I for more information.

**S-202, Trade or business interest expense on loans used to buy federally tax exempt obligations that are taxable to New York State.** If the taxpayer included interest income from bonds or other obligations that are federally tax exempt but taxable to New York State as an addition to income, and the expense is attributable to a trade or business, the amount is eligible for a subtraction to the extent previously added to income.

**S-203, Trade or business expenses (other than interest expense) connected with federally tax-exempt income that is taxable to New York State.** If the taxpayer included expenses associated with a trade or business as an addition to income, a subtraction is allowed if the expense was incurred to generate income from a trade or business that is taxable to New York State.

**S-204, Amortizable bond premiums on bonds that are owned by a trade or business the interest on which is federally tax-exempt but taxable to New York State.** Include expenses incurred to buy an obligation that generates investment income that is taxable to a trade or business to the extent the amount was included as an addition to income.

**S-205, Wage and salary expenses allowed as federal credits but not as federal expenses.** If the taxpayer took a federal credit for which a deduction for wages and salary expenses is not allowed under IRC section 280C, subtract the amount of wages that were not deducted on the federal return.

**S-206, Cost depletion.** If the taxpayer added to income an amount for percentage depletion, include the cost depletion that IRC section 611 would allow on that property without any reference to either IRC section 613 or IRC section 613-A.

**S-207, Special depreciation expenditures.** Includes excess expenditures incurred in taxable years beginning before 1987 that were carried forward. See Form IT-211, *Special Depreciation Schedule*, to compute the amount eligible for subtraction.

**S-208, Safe harbor leases.** Subtract amounts included in federal AGI (except for mass transit vehicles) solely because the taxpayer made the safe harbor election on the federal return for agreements entered into before January 1, 1984.

**S-209, Safe harbor leases.** Subtract amounts that the taxpayer could have excluded from federal AGI (except for mass transit vehicles) had the taxpayer not made the safe harbor election on the federal return for agreements entered into before January 1, 1984.

**S-210, New York depreciation allowed.** If the taxpayer claimed ACRS depreciation on the federal return for property placed in service during tax years 1981 through 1984 (except section 280F property), or property placed in service outside New York State for 1985 through 1993 (except section 280F property), see Form IT-399, *New York State Depreciation Schedule*, to compute the subtraction.

**S-211, ACRS (year of disposition adjustment).** If the taxpayer disposed of property in 2015 that was depreciated for federal purposes using ACRS, and total federal deduction exceeds the New York depreciation deduction, complete Form IT-399 to compute the amount of the subtraction. Also see *A-206, ACRS property; year of disposition*, page NY-5.

**S-212, Sport utility vehicle expense deduction recapture.** If the taxpayer previously claimed a Section 179 on a sport utility vehicle that weighs more than 6,000 pounds, and the taxpayer had to recapture any amount of that deduction in computing federal AGI, include the recapture amount as a subtraction. This rule does not apply to eligible farmers as defined for the farmers' school tax credit. Also see addition *A-208, Sport utility vehicle expense deduction*, page NY-5.

**S-213, IRC section 168(k) property depreciation.** With the exception of resurgence zone property and New York Liberty Zone property, New York State does not follow the federal depreciation rules for IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003. If the taxpayer claimed a deduction for such property, complete Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the subtraction.



**S-214, IRC section 168(k) property (year of disposition adjustment).** If the taxpayer disposed of IRC section 168(k) property placed in service inside or outside New York State on or after June 1, 2003, and total federal depreciation is more than New York depreciation, complete Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*, to compute the subtraction.

**S-215, Refund of certain New York business tax credits.** Subtract the amount of any refunds of certain New York State business tax credits included in federal AGI (for example, QEZE credit for real property taxes). See [www.tax.ny.gov](http://www.tax.ny.gov) for a complete list of the credits for this subtraction. Also see TSB-M-10(9)C, (15)I, *New York State Tax Treatment of Refunds of the Qualified Empire Zone Enterprise (QEZE) Credit for Real Property Taxes*.

**S-216, New York State Innovation Hot Spot Program.** Include any income or gain included in federal AGI that is attributable to the operations of a qualified entity at its location in, or as part of, a New York State innovation hot spot. See Form IT-223, *Innovation Hot Spot Deduction*.

**S-217, Taxable refunds.** If the taxpayer, as a partner, S corporation shareholder, or a federal Schedule C or F filer, included a taxable refund in federal AGI that was not subtracted on line 4, Form IT-201 or IT-203, then use this subtraction modification code.

**S-301, S corporation shareholders.** If the taxpayer reported a federal gain or loss because of the disposition of stock or indebtedness of an S corporation that was a New York C corporation for any taxable year beginning after December 31, 1980, see the instructions for Form IT-225 to compute the subtraction.

**S-302, S corporation shareholders pass-through income.** If the taxpayer included in federal AGI any S corporation pass-through income pursuant to IRC section 1366, and the corporation is a New York C corporation, include the pass-through income.

**S-303, Franchise tax refunds.** If the taxpayer received a pro rata share of a franchise tax refund from an S corporation, then include that amount here. See Form CT-225-I, *Instructions for Form CT-225, New York Modifications*.

**ES-901, Beneficiary's share of fiduciary adjustment.** Include the taxpayer's share of the fiduciary adjustment that is a net subtraction. Also see EA-901, *Beneficiary's share of fiduciary adjustment*, page NY-6.

**Standard Deduction or Itemized Deductions**

**Standard deduction.** If the taxpayer claimed the standard deduction on the federal return, or did not have to file a federal return, the taxpayer must use the New York standard deduction.

For taxpayers itemizing on their federal return, if the New York standard deduction is greater than New York itemized deductions, the standard deduction is allowed.

**New York State Standard Deduction Table**

Filing Status	Standard Deduction
Single, and the taxpayer can be claimed as a dependent on another taxpayer's federal return.....	\$ 3,100
Single, and the taxpayer cannot be claimed as a dependent on another taxpayer's federal return.....	\$ 7,900
Married Filing Joint return.....	\$15,850
Married Filing Separate return.....	\$ 7,900
Head of Household (with qualifying person).....	\$11,100
Qualifying Widow(er) (with dependent child).....	\$15,850

**Itemized deductions.** Use Form IT-201-D, *Resident Itemized Deduction Schedule*, to calculate itemized deductions. New York itemized deductions start with federal itemized deductions from

Schedule A. Certain adjustments are made to compute New York itemized deductions.

- State, local and foreign income taxes and other subtraction adjustments.** Add the amounts of adjustments described in items A through F, below. If the adjustment includes adjustments described in items B through F, identify each adjustment by letter on a separate piece of paper marked "Itemized deduction schedule—subtraction adjustments" and include with the return.
- A) State, local and foreign income taxes (or general sales tax, if applicable) from federal Schedule A, lines 5 and 8.
  - B) Ordinary and necessary expenses paid or incurred in connection with income, or property held for the production of income, which is exempt from New York income tax but only to the extent included in federal itemized deductions.
  - C) Amortization of bond premium attributable to 2015 on any bond whose interest income is exempt from New York income tax, but only to the extent included in 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 federal itemized deductions.
  - E) A shareholder of a federal S corporation that could elect, but did not elect, to be a New York S corporation should include any S corporation deductions included in total federal itemized deductions. If an S corporation short year is involved, allocate those deductions.
  - F) Premiums paid for long-term care insurance to the extent deducted in determining federal taxable income. Subtract the amount from line 5, Worksheet 1, below.

**Worksheet 1—Long-Term Care Adjustment Worksheet**

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

Partners include their share of partnership subtraction adjustments. Obtain the share of partnership items from the partnership. Taxpayers who are shareholders of a federal S corporation that is a New York S corporation, or who were not eligible to elect to be a New York S corporation, include their pro rata share of S corporation subtraction adjustments described, above. If the election to be a New York S corporation terminated during the year, allocate those items. Obtain the share of S corporation items from the S corporation.

Shareholders whose federal S corporation could, but did not, elect to be a New York S corporation, include subtraction E only.

**Itemized deductions limitation.** If the amount on Form IT-201, line 19, is more than the applicable amount in Table 1 below based on filing status, complete Worksheet 2, page NY-10.

**Table 1**

Filing Status	Applicable Amount
Single.....	\$258,250
MFJ, QW.....	\$309,900
MFS.....	\$154,950
HOH.....	\$284,050

# NEW YORK

## Worksheet 2

- 1) Enter amount from line 9 of the federal itemized deduction worksheet in the instructions for line 29 of Schedule A, Form 1040 ..... 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 ..... 4) \_\_\_\_\_
- 5) Amount of subtraction adjustments B and C 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, 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) \_\_\_\_\_

**Addition adjustments.** List any addition adjustments described, below, on a separate statement marked “Itemized deduction schedule—addition adjustments” and include with the return.

- G) Interest expense on money borrowed to purchase or carry bonds or securities whose interest is subject to New York income tax but exempt from federal income tax to the extent not deducted on the federal return or shown as a New York subtraction.
- H) Ordinary and necessary expenses paid or incurred 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 to the extent not deducted on the federal return or shown as a New York subtraction.
- I) Amortization of bond premium attributable to 2015 on any bond whose interest income is subject to New York income tax but exempt from federal income tax to the extent not deducted on the federal return or shown as a New York subtraction.

Partners include their share of partnership addition adjustments described, above. Obtain the share of partnership items from the partnership.

Taxpayers who are shareholders of a federal S corporation that is a New York S corporation, or who were not eligible to elect to be a New York S corporation, include their pro rata share of S corporation addition adjustments described, above. If the election to be a New York S corporation terminated during the year, allocate those items. Obtain the share of S corporation items from the S corporation.

**Itemized deduction adjustment.** Enter the amount of itemized deduction adjustment. If line 33, Form IT-201 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*, next column.
- More than \$475,000 but not more than \$525,000, fill in *Worksheet 4*, next column.
- More than \$525,000 but not more than \$1,000,000, enter 50% (0.50) of line 12 on line 13.

- More than \$1,000,000 but not more than \$10,000,000, fill in *Worksheet 5*, below.
- More than \$10,000,000, fill in *Worksheet 6*, below.

## Worksheet 3

- 1) New York AGI from line 33, Form IT-201 or line 32, Form IT-203 ..... 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, Form IT-201-D or line 14, Form IT-203-D 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% (0.25) of line 12, Form IT-201-D or line 13, Form IT-203-D..... 6) \_\_\_\_\_
- 7) Multiply line 5 by line 6 ..... 7) \_\_\_\_\_  
Enter this amount on line 13, Form IT-201-D or line 14, Form IT-203-D.

## Worksheet 4

- 1) Enter the excess of New York AGI 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% (0.25) of line 12, Form IT-201-D or line 13, Form IT-203-D..... 3) \_\_\_\_\_
- 4) Multiply line 2 by line 3 ..... 4) \_\_\_\_\_
- 5) Add lines 3 and 4 ..... 5) \_\_\_\_\_  
Enter this amount on line 13, Form IT-201-D or line 14, Form IT-203-D.

## Worksheet 5

- 1) Enter the amount from line 12, Form IT-201-D or line 13, Form IT-203-D..... 1) \_\_\_\_\_
- 2) Enter 50% (0.50) of gifts to charity, line 4, Form IT-201-D or Form IT-203-D ..... 2) \_\_\_\_\_
- 3) Subtract line 2 from line 1..... 3) \_\_\_\_\_  
Enter this amount on line 13, Form IT-201-D or line 14, Form IT-203-D.

## Worksheet 6

- 1) Enter the amount from line 12, Form IT-201-D or line 13, Form IT-203-D..... 1) \_\_\_\_\_
- 2) Enter 25% (.25) of gifts to charity, line 4, Form IT-201-D or Form IT-203-D ..... 2) \_\_\_\_\_
- 3) Subtract line 2 from line 1..... 3) \_\_\_\_\_  
Enter this amount on line 13, Form IT-201-D or line 14, Form IT-203-D.

**College tuition itemized deduction.** If the taxpayer, spouse, or dependents paid any college tuition expenses in 2015, the taxpayer may be eligible to claim either the college tuition itemized deduction or the college tuition credit. The taxpayer may not claim both. Complete Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, and attach it to the return.

### Dependent Exemptions

Unlike the federal return, New York does not allow personal exemptions for the taxpayer or spouse.

The value of each New York State dependent exemption is \$1,000. Enter the number of dependent exemptions multiplied by \$1,000.

### New York State Tax Computation

If New York AGI is \$106,200 or less and:

- If taxable income is less than \$65,000, use the *New York State Tax Table*, page NY-21, or
- If taxable income is \$65,000 or more, use the following *New York State Tax Rate Schedule*.

#### New York State Tax Rate Schedule

**MFJ, QW.** If taxable income is:

\$ 0 to 16,950	×	4.00%	minus	\$ 0.00	=	Tax
16,951 to 23,301	×	4.50%	minus	84.75	=	Tax
23,301 to 27,551	×	5.25%	minus	259.50	=	Tax
27,551 to 42,451	×	5.90%	minus	438.58	=	Tax
42,451 to 159,351	×	6.45%	minus	672.06	=	Tax
159,351 to 318,751	×	6.65%	minus	990.76	=	Tax
318,751 to 2,125,451	×	6.85%	minus	1,628.68	=	Tax
2,125,451 and over	×	8.82%	minus	43,500.05	=	Tax

**Single, MFS.** If taxable income is:

\$ 0 to 8,401	×	4.00%	minus	\$ 0.00	=	Tax
8,401 to 11,601	×	4.50%	minus	42.00	=	Tax
11,601 to 13,751	×	5.25%	minus	129.00	=	Tax
13,751 to 21,151	×	5.90%	minus	218.38	=	Tax
21,151 to 79,601	×	6.45%	minus	334.71	=	Tax
79,601 to 212,501	×	6.65%	minus	493.91	=	Tax
212,501 to 1,062,651	×	6.85%	minus	918.91	=	Tax
1,062,651 and over	×	8.82%	minus	21,853.12	=	Tax

**HOH.** If taxable income is:

\$ 0 to 12,701	×	4.00%	minus	\$ 0.00	=	Tax
12,701 to 17,451	×	4.50%	minus	63.50	=	Tax
17,451 to 20,651	×	5.25%	minus	194.38	=	Tax
20,651 to 31,801	×	5.90%	minus	328.61	=	Tax
31,801 to 106,201	×	6.45%	minus	503.51	=	Tax
106,201 to 265,601	×	6.65%	minus	715.91	=	Tax
265,601 to 1,594,051	×	6.85%	minus	1,247.11	=	Tax
1,594,051 and over	×	8.82%	minus	32,649.90	=	Tax

If New York AGI is more than \$106,200, use the *New York State Tax Computation Worksheets*, below. The worksheets are used to phase out the tax benefit received from calculating tax using the graduated rates.

#### New York State Tax Computation Worksheets

*Married Filing Jointly and Qualifying Widow(er)*

##### Tax Computation Worksheet 1

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$106,200, but not more than \$2,125,450, and taxable income line 38, Form IT-201, or line 37, Form IT-203, is \$159,350 or less, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 6.45% (.0645). If line 1 is \$156,200 or more, skip lines 4 through 8 and enter line 3 amount on line 9 ..... 3) \_\_\_\_\_
- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, above..... 4) \_\_\_\_\_

- 5) Subtract line 4 from line 3..... 5) \_\_\_\_\_
- 6) Enter the excess of line 1 over \$106,200 ..... 6) \_\_\_\_\_
- 7) Divide line 6 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203..... 9) \_\_\_\_\_

##### Tax Computation Worksheet 2

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$159,350, but not more than \$2,125,450, and taxable income line 38, Form IT-201, or line 37, Form IT-203, is more than \$159,350, but not more than \$318,750, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 6.65% (.0665). If line 1 is \$209,350 or more, skip lines 4 through 10 and enter line 3 amount on line 11..... 3) \_\_\_\_\_
- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, previous column ..... 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3..... 5) \_\_\_\_\_
- 6) Enter \$672 on line 6..... 6) 672
- 7) Subtract line 6 from line 5..... 7) \_\_\_\_\_
- 8) Enter the excess of line 1 over \$159,350..... 8) \_\_\_\_\_
- 9) Divide line 8 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203..... 11) \_\_\_\_\_

##### Tax Computation Worksheet 3

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$318,750, but not more than \$2,125,450, and taxable income line 38, Form IT-201, or line 37, Form IT-203, is more than \$318,750, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 6.85% (.0685). If line 1 is \$368,750 or more, skip lines 4 through 10 and enter line 3 amount on line 11..... 3) \_\_\_\_\_
- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, previous column ..... 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3..... 5) \_\_\_\_\_
- 6) Enter \$991 on line 6..... 6) 991
- 7) Subtract line 6 from line 5..... 7) \_\_\_\_\_
- 8) Enter the excess of line 1 over \$318,750..... 8) \_\_\_\_\_
- 9) Divide line 8 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203..... 11) \_\_\_\_\_

continued on next page

**Tax Computation Worksheet 4**

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$2,125,450, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 8.82% (.0882). If line 1 is \$2,175,450 or more, skip lines 4 through 10 and enter line 3 amount on line 11..... 3) \_\_\_\_\_
- 4) Enter tax on the line 2 amount from the *New York State Tax Rate Schedule*, page NY-11..... 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3..... 5) \_\_\_\_\_
- 6) If line 2 is \$159,350 or less, enter \$672, if line 2 is more than \$159,350, but not more than \$318,750, enter \$991, if line 2 is more than \$318,750, enter \$1,628 on line 6..... 6) \_\_\_\_\_
- 7) Subtract line 6 from line 5..... 7) \_\_\_\_\_
- 8) Enter the excess of line 1 over \$2,125,450..... 8) \_\_\_\_\_
- 9) Divide line 8 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203..... 11) \_\_\_\_\_

- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, page NY-11 .. 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3..... 5) \_\_\_\_\_
- 6) Enter \$494 on line 6..... 6) 494
- 7) Subtract line 6 from line 5..... 7) \_\_\_\_\_
- 8) Enter the excess of line 1 over \$212,500 ..... 8) \_\_\_\_\_
- 9) Divide line 8 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203..... 11) \_\_\_\_\_

*Single and Married Filing Separately*

**Tax Computation Worksheet 5**

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$106,200, but not more than \$1,062,650, and taxable income line 38, Form IT-201, or line 37, Form IT-203, is \$212,500 or less, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 6.65% (.0665). If line 1 is \$156,200 or more, skip lines 4 through 8 and enter line 3 amount on line 9 ..... 3) \_\_\_\_\_
- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, page NY-11..... 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3..... 5) \_\_\_\_\_
- 6) Enter the excess of line 1 over \$106,200 ..... 6) \_\_\_\_\_
- 7) Divide line 6 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203..... 9) \_\_\_\_\_

**Tax Computation Worksheet 7**

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$1,062,650, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 8.82% (.0882) if line 1 is \$1,112,650 or more, skip lines 4 through 10 and enter line 3 amount on line 11..... 3) \_\_\_\_\_
- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, page NY-11 .. 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3..... 5) \_\_\_\_\_
- 6) If line 2 is \$212,500 or less, enter \$494, if line 2 is more than \$212,500, enter \$919 on line 6..... 6) \_\_\_\_\_
- 7) Subtract line 6 from line 5..... 7) \_\_\_\_\_
- 8) Enter the excess of line 1 over \$1,062,650..... 8) \_\_\_\_\_
- 9) Divide line 8 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203..... 11) \_\_\_\_\_

*Head of Household*

**Tax Computation Worksheet 8**

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$106,200, but not more than \$1,594,050, and taxable income line 38, Form IT-201, or line 37, Form IT-203, is \$265,600 or less, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 6.65% (.0665). If line 1 is \$156,200 or more, skip lines 4 through 8 and enter line 3 amount on line 9 ..... 3) \_\_\_\_\_
- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, page NY-11 .. 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3..... 5) \_\_\_\_\_
- 6) Enter the excess of line 1 over \$106,200 ..... 6) \_\_\_\_\_
- 7) Divide line 6 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203..... 9) \_\_\_\_\_

*continued on next page*

**Tax Computation Worksheet 9**

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$265,600, but not more than \$1,594,050, and taxable income line 38, Form IT-201, or line 37, Form IT-203, is more than \$265,600, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 6.85% (.0685). If line 1 is \$315,600 or more, skip lines 4 through 10 and enter line 3 amount on line 11 ..... 3) \_\_\_\_\_
- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, page NY-11 .. 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3 ..... 5) \_\_\_\_\_
- 6) Enter \$716 on line 6 ..... 6) 716
- 7) Subtract line 6 from line 5 ..... 7) \_\_\_\_\_
- 8) Enter the excess of line 1 over \$265,600 ..... 8) \_\_\_\_\_
- 9) Divide line 8 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203 ..... 11) \_\_\_\_\_

**Tax Computation Worksheet 10**

If the amount on line 33, Form IT-201, or line 32, Form IT-203, is more than \$1,594,050, compute tax using this worksheet.

- 1) Enter New York AGI from line 33, Form IT-201, or line 32, Form IT-203 ..... 1) \_\_\_\_\_
- 2) Enter taxable income from line 38, Form IT-201, or line 37, Form IT-203 ..... 2) \_\_\_\_\_
- 3) Multiply line 2 by 8.82% (.0882). If line 1 is \$1,644,050 or more, skip lines 4 through 10 and enter line 3 amount on line 11 ..... 3) \_\_\_\_\_
- 4) Enter New York State tax on the line 2 amount from the *New York State Tax Rate Schedule*, page NY-11 .. 4) \_\_\_\_\_
- 5) Subtract line 4 from line 3 ..... 5) \_\_\_\_\_
- 6) If line 2 is \$265,600 or less, enter \$716, if line 2 is more than \$265,600, enter \$1,247 on line 6 ..... 6) \_\_\_\_\_
- 7) Subtract line 6 from line 5 ..... 7) \_\_\_\_\_
- 8) Enter the excess of line 1 over \$1,594,050 ..... 8) \_\_\_\_\_
- 9) Divide line 8 by \$50,000 and round 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, Form IT-201, or line 38, Form IT-203 ..... 11) \_\_\_\_\_

**Nonrefundable Credits**

**New York State household credit.** Taxpayers who can be claimed as a dependent on another taxpayer's return are not eligible for the New York State Household credit. All other taxpayers see the *New York State Household Credit Tables*, next column.

**New York State resident credit.** If a resident had income from sources outside New York State and paid income tax to another state, a local government of another state, the District of Columbia, or to a province of Canada, 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*.

**New York State Household Credit Tables**

Filing status 1 only (Single): Use *Household Credit Table 1*, below.  
 Filing status 2, 4, and 5: Use *Household Credit Table 2*, below.  
 Filing status 3 only (Married Filing Separate return): Use *Household Credit Table 3*, below.

**New York State Household Credit Table 1**

Filing status 1 only (Single)

<i>If federal AGI* is over:</i>	<i>but not over</i>	<i>enter on line 40, Form IT-201:</i>
\$ **	\$ 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 line 40, Form IT-201, or line 39, Form IT-203.	

**New York State Household Credit Table 2**

Filing status 2, 4, and 5

<i>If federal AGI* is over:</i>	<i>but not over</i>	<i>And the number of dependent exemptions (see Dependent Exemptions, page NY-11) is:</i>							<i>over 7***</i>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	
		<i>Enter on Form IT-201, line 40:</i>							
\$ **	\$ 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 line 40, Form IT-201, or line 39, Form IT-203.								

**New York State Household Credit Table 3**

Filing status 3 only (Married filing separate return)

<i>If federal AGI**** is over:</i>	<i>but not over</i>	<i>And the number of dependent exemptions (see Dependent Exemptions, page NY-11) is:</i>							<i>over 7***</i>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	
		<i>Enter on Form IT-201, line 40:</i>							
\$ **	\$ 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 line 40, Form IT-201, or line 39, Form IT-203.								

\* For most taxpayers, federal AGI is the amount from line 19, Form IT-201 or IT-203. However, if the taxpayer entered special condition code A6 for Build America Bond (BAB) interest, federal AGI is the line 19 amount minus any BAB interest included in that amount.

\*\* This amount could be -0- or a negative amount.

\*\*\* For each exemption over 7, add the amount in this column to the column 7 amount.

\*\*\*\* For most taxpayers, federal AGI is the amount from line 19, Form IT-201 or IT-203. However, if the taxpayer or spouse entered special condition code A6 for Build America Bond (BAB) interest, federal AGI is the line 19 amount minus any BAB interest included in that amount. If the spouse is not required to file a New York State return, use the spouse's federal AGI as reported on his or her federal return minus any BAB interest included in that amount.

**Other Credits and Taxes**

Use the following chart, below, for other credits and taxes.

<b>Other Credits and Taxes</b>			
<i>To claim these credits or report these taxes:</i>	<i>See these forms and instructions:</i>	<i>Enter on Form IT-201-ATT:</i>	<i>Enter code:</i>
<b>Accumulation distribution credit</b> New York State New York City	IT-201-ATT IT-201-ATT	Line 1 Line 9	
<b>Addback of resident credit for taxes paid to a province of Canada</b>	IT-112-C	Lines 20a-20l	141
<b>Alternative fuels credit</b> Carryover portion Addback on early dispositions	IT-253 IT-253	Lines 6a-6n Lines 20a-20l	253 253
<b>Alternative fuels and electric vehicle recharging property</b> Nonrefundable portion Addback on early disposition	IT-637 IT-637	Lines 6a-6n Lines 20a-20l	637 637
<b>Beer production credit</b>	IT-636	Lines 12a-12l	636
<b>Biofuel production</b>	IT-243	Lines 12a-12l	303
<b>Brownfield credits</b> Refundable portion	IT-611 IT-611.1 IT-611.2 IT-612 IT-613	Lines 12a-12l Lines 12a-12l Lines 12a-12l Lines 12a-12l Lines 12a-12l	171 170 169 172 173
Addback	IT-611 IT-611.1 IT-612 IT-613	Lines 20a-20l Lines 20a-20l Lines 20a-20l Lines 20a-20l	171 170 172 173
<b>Child and dependent care credit (New York City part-year resident)</b>	IT-216	Line 9a	
<b>Claim of right credit (New York State)</b>	IT-257	Line 15	
<b>Claim of right credit (New York City)</b>	IT-257	Line 16	
<b>Claim of right credit (Yonkers)</b>	IT-257	Line 17	
<b>Claim of right credit (MCTMT)</b>	IT-257	Line 17a	
<b>Clean heating fuel credit</b>	IT-241	Lines 12a-12l	301
<b>Conservation easement credit</b>	IT-242	Lines 12a-12l	302
<b>Defibrillator credit</b>	IT-250	Lines 2a-2b	250
<b>Economic transformation and facility redevelopment program</b>	IT-633	Lines 12a-12l	633
<b>Empire State commercial production credit</b> Carryover portion Refundable portion	IT-246 IT-246	Lines 6a-6n Lines 12a-12l	355 355
<b>Empire State film production credit</b>	IT-248	Lines 12a-12l	248
<b>Empire State film post-production credit</b> Carryover portion Refundable portion	IT-261 IT-261	Lines 6a-6n Lines 12a-12l	356 356
<b>Empire State jobs retention program credit</b>	IT-634	Lines 20a-20l	634
<b>EZ capital tax credit</b> Carryover portion Addback on early dispositions	IT-602 IT-602	Lines 6a-6n Lines 20a-20l	162 162
<b>EZ investment tax credit</b> <i>(including EZ employment incentive credit)</i> Carryover portion Refundable portion Addback on early dispositions	IT-603 IT-603 IT-603	Lines 6a-6n Lines 12a-12l Lines 20a-20l	163 163 163
<b>EZ wage tax credit</b> Carryover portion Refundable portion	IT-601 IT-601	Lines 6a-6n Lines 12a-12l	161 161
<b>Employee training incentive program</b>	IT-646	Lines 12a-12l	646
<b>Employment of persons with disabilities credit</b>	IT-251	Lines 6a-6n	251

<i>To claim these credits or report these taxes:</i>	<i>See these forms and instructions:</i>	<i>Enter on Form IT-201-ATT:</i>	<i>Enter code:</i>
<b>Excelsior jobs credit</b> Refundable portion Addback	IT-607 IT-607	Lines 12a-12l Lines 20a-20l	607
<b>Farmers' school tax credit</b> Refundable portion Addback on converted property	IT-217 IT-217	Line 11 Lines 20a-20l	217
<b>FSI EZ investment tax credit</b> <i>(including FSI EZ employment incentive credit)</i> Carryover portion Refundable portion Addback on early dispositions	IT-605 IT-605 IT-605	Lines 6a-6n Lines 12a-12l Lines 20a-20l	165 165 165
<b>FSI investment tax credit</b> <i>(including FSI employment incentive credit)</i> Carryover portion Refundable portion Addback on early dispositions	IT-252 IT-252 IT-252	Lines 6a-6n Lines 12a-12l Lines 20a-20l	252 252 252
<b>General corporation tax credit (New York City resident)</b>	IT-222	Line 8a	
<b>Green building credit</b>	DTF-630	Lines 6a-6n	630
<b>Hire a veteran</b>	IT-643	Lines 6a-6n	643
<b>Historic barn rehabilitation credit</b> ... See Investment credit, below			
<b>Historic homeownership rehabilitation credit</b> Carryover portion Refundable portion Addback on early dispositions	IT-237 IT-237 IT-237	Lines 6a-6n Lines 12a-12l Lines 20a-20l	237 237 237
<b>Investment credit</b> <i>(including employment incentive credit and historic barn rehabilitation credit)</i> Carryover portion Refundable portion Addback on early dispositions	IT-212 IT-212 IT-212	Line 4 Lines 12a-12l Lines 20a-20l	212 212
<b>Long-term care insurance credit</b>	IT-249	Line 3	
<b>Low-income housing credit</b> Carryover portion Addback	DTF-624 DTF-626	Lines 6a-6n Lines 20a-20l	624 626
<b>Lump-sum distributions (credit)</b> Resident credit	IT-112.1	Line 27	
<b>Lump-sum distributions (taxes)</b> New York State separate tax New York State capital gain portion New York City separate tax New York City capital gain portion	IT-230 IT-230 IT-230 IT-230	Line 26 Line 19 Line 32 Line 33	
<b>Manufacturer's real property tax credit</b>	IT-641	Lines 12a-12l	641
<b>Minimum wage reimbursement credit</b>	IT-639	Lines 12a-12l	639
<b>Musical and theatrical production</b>	IT-642	Lines 12a-12l	642
<b>Nursing home assessment credit</b>	IT-258	Lines 12a-12l	258
<b>QETC capital tax credit</b> Carryover portion Addback on early dispositions	DTF-622 DTF-622	Lines 6a-6n Lines 20a-20l	622 622
<b>QETC employment credit</b>	DTF-621	Lines 12a-12l	621
<b>QEZE credit for real property taxes</b> Refundable portion Addback	IT-606 IT-606	Lines 12a-12l Lines 20a-20l	166 166
<b>QEZE tax reduction credit</b>	IT-604	Lines 2a-2b	164
<b>Rehabilitation of historic properties credit</b> Carryover portion Addback on early dispositions	IT-238 IT-238	Lines 6a-6n Lines 20a-20l	238 238
<b>Residential fuel oil storage tank credit carryover</b>	See page NY-15*	Lines 6a-6n	054
<b>Security officer training credit</b>	IT-631	Lines 12a-12l	631
<b>Solar energy system equipment credit</b>	IT-255	Line 5	

*continued on next page*

To claim these credits or report these taxes:	See these forms and instructions:	Enter on Form IT-201-ATT:	Enter code:
<b>Solar and wind energy credit carryover</b>	See below*	Lines 6a-6n	052
<b>Special additional mortgage recording tax credit</b>			
Carryover portion	IT-256	Lines 6a-6n	256
Refundable portion	IT-256	Lines 12a-12l	256
<b>START-UP NY tax elimination credit</b>	IT-638	Lines 12a-12l	638
<b>START-UP NY telecommunication services excise tax credit</b>	IT-640	Lines 12a-12l	640
<b>Taxicabs and livery service vehicles accessible to persons with disabilities credit</b>			
Carryover portion before 1/1/11	IT-239	Lines 6a-6n	299
Carryover portion after 1/1/11	IT-236	Lines 6a-6n	236
<b>Temporary deferral nonrefundable payout credit</b>	IT-501	Lines 6a-6n	501
<b>Temporary deferral refundable payout credit</b>	IT-502	Lines 12a-12l	502
<b>Unincorporated business tax credit (New York City)</b>	IT-219	Line 8	
<b>Urban youth jobs program tax credit</b>	IT-635	Lines 12a-12l	635
<b>Volunteer firefighters' and ambulance workers' credit</b>	IT-245	Lines 12a-12l	354
<b>Workers with disabilities</b>	IT-644	Lines 6a-6n	644

\* Taxpayers carrying over any unused credit(s) from 2014 to 2015 must attach a schedule(s) showing how the carryover(s) was computed. Be sure to enter the applicable code shown, above, for the credit(s) carryover(s) claimed.

## New York City and Yonkers Taxes, Credits, and Surcharges

### New York City Tax

**New York City full-year residents only.** Note: If Married Filing Jointly and only one spouse was a full-year resident of New York City for all of 2015, see the instructions for Form IT-201 to compute New York City resident tax. Also see *Part-Year New York City Resident Tax*, next column.

If taxable income is:

- \$65,000 or less, use the *New York City Tax Table*, page NY-25.
- More than \$65,000, use the following *New York City Tax Rate Schedule*.

#### New York City Tax Rate Schedule

**MFJ, QW.** If taxable income is:

\$ 0 to 21,600	×	2.907%	minus	\$ 0.00 = Tax
21,601 to 45,000	×	3.534%	minus	135.34 = Tax
45,001 to 90,000	×	3.591%	minus	160.95 = Tax
90,001 to 500,000	×	3.648%	minus	212.20 = Tax
500,001 and over	×	3.876%	minus	1,352.00 = Tax

**Single, MFS.** If taxable income is:

\$ 0 to 12,000	×	2.907%	minus	\$ 0.00 = Tax
12,001 to 25,000	×	3.534%	minus	75.08 = Tax
25,001 to 50,000	×	3.591%	minus	89.75 = Tax
50,001 to 500,000	×	3.648%	minus	118.00 = Tax
500,001 and over	×	3.876%	minus	1,258.00 = Tax

**HOH.** If taxable income is:

\$ 0 to 14,400	×	2.907%	minus	\$ 0.00 = Tax
14,401 to 30,000	×	3.534%	minus	89.90 = Tax
30,001 to 60,000	×	3.591%	minus	107.30 = Tax
60,001 to 500,000	×	3.648%	minus	141.80 = Tax
500,001 and over	×	3.876%	minus	1,282.00 = Tax

**Part-year New York City resident tax.** Taxpayers who were residents of New York City for only a part of 2015 file Form IT-360.1, *Change of Resident Status*, to compute New York City resident tax.

### New York City Household Credit

**New York City full-year residents only.** Note: If Married Filing Jointly and only one spouse was a full-year resident of New York City for all of 2015, see the instructions for Form IT-201 to compute the New York City household credit. Taxpayers who are allowed to be claimed on another taxpayer's return are not eligible for the New York City household credit.

Use the tables, below, to compute the New York City household credit.

#### New York City Household Credit

Filing status 1 only (Single): Use *Household Credit Table 4*, below.

Filing status 2, 4 and 5: Use *Household Credit Table 5*, below.

Filing status 3 only (Married Filing Separate return): Use *Household Credit Table 6*, below.

#### New York City Household Credit Table 4

Filing status 1 only (Single)

If federal AGI* is:	but not over	enter on line 48, Form IT-201:
\$ ** .....	\$ 10,000.....	\$ 15
10,000 .....	12,500.....	10
12,500 .....		No credit is allowed; do not make an entry on line 48, Form IT-201.

#### New York City Household Credit Table 5

Filing status 2, 4, and 5

If federal AGI* is:	but not over	And the number of dependent exemptions (see <i>Dependent Exemptions</i> , page NY-11) is:							over 7***
		1	2	3	4	5	6	7	
		Enter on Form IT-201, line 48:							
\$ ** .....	\$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 line 48, Form IT-201.							

#### New York City Household Credit Table 6

Filing status 3 only (Married Filing Separate return)

If federal AGI**** total from both returns is:	but not over	And the number of dependent exemptions (see <i>Dependent Exemptions</i> , page NY-11) is:							over 7***
		1	2	3	4	5	6	7	
		Enter on Form IT-201, line 48:							
\$ ** .....	\$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 line 48, Form IT-201.							

\* For most taxpayers, federal AGI is the amount from line 19, Form IT-201. However, if the taxpayer entered special condition code A6 for Build America Bond (BAB) interest, federal AGI is the line 19 amount minus any BAB interest included in that amount.

\*\* This amount could be -0- or a negative amount.

\*\*\* For each exemption over 7, add the amount in this column to the column 7 amount.

\*\*\*\* For most taxpayers, federal AGI is the amount from line 19, Form IT-201. However, if the taxpayer or spouse entered special condition code A6 for Build America Bond (BAB) interest, federal AGI is the line 19 amount minus any BAB interest included in that amount. If the spouse is not required to file a New York State return, use the spouse's federal AGI as reported on his or her federal return minus any BAB interest included in that amount.

**Other New York City Taxes**

The following other New York City taxes are reported in Part 3, Form IT-201-ATT, *Other Tax Credits and Taxes*.

- New York City resident separate tax on lump-sum distributions (Form IT-230).
- New York City tax on capital gain portion of lump-sum distributions (Form IT-230).

**Unincorporated business tax return.** Taxpayers who are self-employed and carry on a trade, business, or profession in New York City may be required to file 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 this tax. See [www1.nyc.gov/site/finance/taxes/business.page](http://www1.nyc.gov/site/finance/taxes/business.page).

**Metropolitan Commuter Transportation Mobility Tax (MCTMT)**

The MCTMT is imposed on self-employed individuals (including partners or members in partnerships, LLPs that are treated as partnerships, and LLCs that are treated as partnerships, engaging in business within the Metropolitan Commuter Transportation District (MCTD). The MCTD consists of New York City (the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island)) as well as the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

The MCTMT is imposed at a rate of .34% (.0034) of an individual's net earnings from self-employment allocated to the MCTD. MCTMT is imposed if net earnings from self-employment allocated to the MCTD exceed \$50,000 for the year (computed on an individual basis, even if a joint return is filed).

**Yonkers Taxes**

**Yonkers resident income tax surcharge.** Full-year residents of Yonkers who reported more than zero as New York State taxes on line 46, Form IT-201, complete the *Yonkers Worksheet*, below.

**Yonkers Worksheet**

- a) Amount from line 46, Form IT-201..... 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 line 33, Form IT-214, *Claim for Real Property Tax Credit*..... c) \_\_\_\_\_
- d) Amount from line 14, Form IT-216, *Claim for Child and Dependent Care Credit* (New York filing status 3 taxpayers, see instructions for Form IT-216)..... d) \_\_\_\_\_
- e) Amount from line 16, Form IT-215, *Claim for Earned Income Credit* (New York filing status 3 taxpayers transfer the amount from line 17, Form IT-215) ..... 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 the taxpayer elected to claim the college tuition credit, the amount from Form IT-272, *Claim for College Tuition Credit or Itemized Deduction*, line 5 or 7, whichever applies..... g) \_\_\_\_\_
- h) Amount from line 5, Form IT-114, *Claim for Family Tax Relief Credit*..... h) \_\_\_\_\_
- i) Amount of property tax freeze credit [if item D2(1), Form IT-201 marked yes, enter the amount from D2(2)] ..... i) \_\_\_\_\_
- j) Amount from line 13, Form IT-201-ATT, *Other Tax Credits and Taxes* ..... 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 line 55, Form IT-201 ..... n) \_\_\_\_\_

If filing jointly and only one spouse was a Yonkers resident for all of 2015, 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 separate federal returns were filed. Enter the amount computed on line 55. Be sure to write the name and Social Security number of the Yonkers resident and "Yonkers resident income tax surcharge" on that paper and attach it to the return.

**Yonkers nonresident earnings tax.** If a nonresident of Yonkers earned wages or conducted a trade or business in Yonkers, Form Y-203, *Yonkers Nonresident Earnings Tax Return*, must be filed.

**Part-year Yonkers resident income tax surcharge.** A resident of Yonkers for only part of 2015 is required to file Form IT-360.1 along with the tax return.

**Sales or Use Tax**

Sales or use tax is due under the following three circumstances.

- 1) Deliveries into New York State. Applies to items or services purchased and delivered into New York State without payment of New York State and local tax to the seller.
- 2) Purchases outside New York State with subsequent use in New York State. Does not apply to property brought into New York State which was purchased outside the state before the taxpayer was a resident.
- 3) Additional local tax. Property brought into a locality from another locality may be subject to local tax.

See the instructions for Form IT-201 for more information about sales and use tax.

**New York State Refundable Credits**

**Empire State child credit.** The Empire State child credit is available to full-year New York State residents who have a federal child tax credit or additional child tax credit and federal AGI of \$110,000 or less MFJ; \$75,000 or less S, HOH, or QW; or \$55,000 or less MFS. Use Form IT-213 to claim the credit.

**Family tax relief credit.** To qualify for the \$350 family tax relief credit, the taxpayer must:

- Be a New York State resident for all of 2015,
- Have at least one dependent child under age 17,
- Have New York AGI between \$40,000 and \$300,000, and
- Have a New York State liability after credits of zero or greater.

Use Form IT-114, *Claim for Family Tax Relief Credit*.

**New York State child and dependent care credit.** Taxpayers who qualified for the federal child and dependent care credit for 2015 complete Form IT-216, *Claim for Child and Dependent Care Credit*, to compute the New York State child and dependent care credit.

**New York City child and dependent care credit** (New York City residents only). Taxpayers with federal AGI of \$30,000 or less and a qualifying child under four years of age as of December 31, 2015, may qualify for the credit. Complete Form IT-216, *Claim for Child and Dependent Care Credit*.

**New York State earned income credit.** Taxpayers who claimed the federal earned income credit complete Form IT-215, *Claim for Earned Income Credit*, to compute the credit.



**New York State noncustodial parent earned income credit.**

To claim the credit, the taxpayer must:

- Be a full-year New York State resident,
- Be at least 18 years of age,
- Be a parent of a minor child with whom the taxpayer does not reside,
- Have an order in effect for at least half the tax year that requires the taxpayer to make child support payments payable through a Support Collection Unit (SCU), and
- Have paid an amount in child support in 2015 at least equal to the amount required by court orders.

The credit is based on a percentage of the amount that would have been allowed if the noncustodial child met the definition of a qualifying child on the federal return. See Form IT-209 for more information.

**Claim for real property tax credit for homeowners and renters.** Eligible homeowners and renters file Form IT-214, *Claim for Real Property Tax Credit for Homeowners and Renters*, to compute the credit. Taxpayers must meet the following requirements.

- Household gross income \$18,000 or less.
- The taxpayer occupied the same New York residence for six months or more.
- The taxpayer was a resident of New York State for all of 2015.
- The taxpayer was not eligible to be claimed as a dependent on another tax return.
- The residence was not completely exempted from real property taxes.
- The current market value of all real property owned by the taxpayer was \$85,000 or less.

**Homeowners:**

- The taxpayer or spouse paid real property taxes.
- Any rent received from nonresidential use of the residence was 20% or less of the total rent received.

**Renters:**

- The taxpayer or a member of the household paid rent for the residence.
- The average monthly rent the taxpayer or other household members paid was \$450 or less, not including heat, gas, electricity, furnishing, or board.

**College tuition credit.** If the taxpayer, spouse, or dependent paid college tuition expenses and did not claim the college tuition deduction as an itemized deduction, file Form IT-272, *Claim for College Tuition Credit for New York State Residents*, to claim the credit. See *College tuition itemized deduction*, page NY-10, for more information.

**New York City school tax credit.** To qualify the taxpayer must be a New York City resident or part-year resident, not be claimed as a dependent on another taxpayer's federal tax return, and have income of \$250,000 or less. Income for purposes of this credit means federal AGI less IRA distributions and individual retirement annuity's included in federal AGI. Compute the credit using *School Credit Table 1*, next column, for a full-year city resident or *School Credit Table 2*, next column, for a part-year city resident.

**Special rules for MFJ (filing status 2):**

- If both spouses were full-year city residents, determine credit using *School Credit Table 1*, filing status 2 (MFJ).
- If both spouses were part-year city residents, find the part-year New York City school tax credit using *School Credit Table 2*, filing status 2 (MFJ). If both spouses do not have the same city resident period, compute the credit using the spouse with the longer city resident period.
- If one spouse is a full-year city resident and the other is a full-year city nonresident, and computing New York City tax as Married Filing Separately, then determine the New York City school

tax credit for the full-year city resident spouse using *School Credit Table 1*, filing status 3 (MFS). The full-year city nonresident spouse is not entitled to a credit.

- If one spouse is a full-year city resident and the other is a full-year city nonresident, but they elect to compute New York City tax as if both were full-year city residents, determine the credit using *School Credit Table 1*, filing status 2 (MFJ).
- If one spouse is a full-year city resident and the other is a part-year city resident, the credit must be computed separately and added together. Determine the full-year city resident spouse's credit using *School Credit Table 1*, filing status 3 (MFS), and determine the part-year city resident spouse's credit using *School Credit Table 2*, filing status 3 (MFS).
- If one spouse was a part-year city resident and the other spouse was a full-year city nonresident, determine the part-year resident's credit using *School Credit Table 2*, filing status 3 (MFS). The full-year city nonresident spouse may not take a credit.

**School Credit Table 1**

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

Filing status:	If income* is:	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

**School Credit Table 2**

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

Resident period # of months	If income* is \$250,000 or less, and	
	Filing status is 1, 3, or 4, credit is:	Filing status is 2 or 5, 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

\* Income, for purposes of determining New York City school tax credit, means federal adjusted gross income (FAGI) from line 19, Form IT-201 or IT-203, minus distributions from an individual retirement account and an individual retirement annuity, from line 9, Form IT-201 or IT-203, if they were included in the FAGI.

**New York City earned income credit.** Applies only to New York City residents who claimed the federal earned income credit on their 2015 tax return. Use Form IT-215, *Claim for Earned Income Credit*, or Form IT-209, *Claim for Noncustodial Parent New York State Earned Income Credit*.

**Claim for New York City enhanced real property tax credit for homeowners and renters.** Eligible homeowners and renters file Form NYC-208, *Claim for New York City Enhanced Real Property Tax Credit for Homeowners and Renters*. Taxpayers must meet the following requirements.

- Household gross income \$200,000 or less.
- The taxpayer occupied the same New York City residence for six months or more.

*continued on next page*

- The taxpayer was a resident of New York City for all of 2015.
- The taxpayer was not eligible to be claimed as a dependent on another tax return.
- The residence was not completely exempted from real property taxes.

### Homeowners:

- The taxpayer or spouse paid real property taxes.
- Any rent received from nonresidential use of the residence was 20% or less of the total rent received.

### Renters:

- The taxpayer or a member of the household paid rent for the residence.

**Property tax freeze credit.** The property tax freeze credit is a two-year program that reimburses qualifying New York State homeowners for increases in local property taxes to their primary residences. To be eligible the homeowners must meet the STAR property tax exemption:

- The property must be the homeowner's primary residence, and
- The total household income must be \$500,000 or less.

The school district where the homeowner's property is located must comply with the New York State Property Tax Cap. New York City is not subject to the property tax cap, therefore, city residents are not eligible.

Eligible homeowner's do not need to do anything to receive the credit. Checks are automatically mailed each fall to eligible homeowners

### Other refundable credits:

- Beer production, Form IT-636.
- Biofuel production, Form IT-243.
- Brownfield credits, Forms IT-611, IT-611.1, IT-611.2, IT-612, IT-613.
- Claim of right, Form IT-257.
- Clean heating fuel, Form IT-241.
- Conservation easement, Form IT-242.
- Economic transformation and facility redevelopment program, Form IT-633.
- Empire State commercial production, Form IT-246.
- Empire State film post-production, Form IT-261.
- Empire State film production, Form IT-248.
- Empire State jobs retention program, Form IT-634.
- Employee training incentive program tax credit, Form IT-646.
- Employment incentive, Form IT-212-ATT.
- Excelsior jobs, Form IT-607.
- EZ employment incentive, Form IT-603.
- EZ investment, Form IT-603.
- EZ and zone equivalent area (ZEA) wage, Form IT-601.
- Farmers' school tax, Form IT-217.
- Financial services industry EZ employment incentive, Form IT-605.
- FSI employment incentive, Form IT-252-ATT.
- FSI EZ investment, Form IT-605.
- FSI investment, Form IT-252.
- Historic homeownership rehabilitation, Form IT-237.
- Investment, Form IT-212.
- Manufacturer real property taxes, Form IT-641.
- Minimum wage reimbursement, Form IT-639.
- Musical and theatrical production, Form IT-642.
- Nursing home assessment, Form IT-258.
- QETC employment, Form DTF-621.
- QEZE real property taxes, Form IT-606.
- Rehabilitation of historic properties, Form IT-238.
- Security officer training, Form IT-631.
- Special additional mortgage recording tax, Form IT-256.
- START-UP NY telecommunication services excise tax, Form IT-640.

- START-UP NY tax elimination, Form IT-638.
- Temporary deferral refundable payout, Form IT-502.
- Volunteer firefighters and ambulance workers, Form IT-245.
- Workers with disabilities, Form IT-644.

## Nonresidents and Part-Year Residents—Form IT-203

**Form IT-203, Nonresident and Part-Year Resident Income Tax Return (New York State, New York City, and Yonkers MCTMT).** Tax for nonresidents and part-year residents is computed as if the taxpayer were a full-year resident of New York, then the tax is multiplied by an income percentage based on New York-source income and total federal income.

The "Federal amount" column of Form IT-203 restates income from the federal return. The "New York State" column of Form IT-203 includes income from New York State sources received while a nonresident and all income received while a resident. Additions and subtractions are accounted for in each column resulting in New York AGI. These amounts are used to arrive at the income percentage to be used in allocating tax.

### Income

**Wages, salaries, tips, etc.** Enter in the New York State amount column the portion of wages that represents services performed in New York State as a nonresident. Also add that part of the federal amount earned while a resident.

**Nonresident wage income earned partially in New York State.** If the amount included in the federal amount column is income earned partly in New York State, complete Schedule A, Form IT-203-B, *Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet*. Do not rely on the amount shown on Form W-2 to determine income earned in New York State. See the instructions for Form IT-203-B for more information.

**Taxable interest income.** Enter in the New York State amount column the portion of interest income earned as a nonresident from a business or occupation carried on in New York State. Part-year residents also enter the part of the federal amount that was earned while a resident of New York State.

**Ordinary dividends.** Nonresidents enter in the New York State amount column the portion of ordinary dividends earned that is from a business or occupation carried on in New York State. Part-year residents include the amount that was received while a resident of New York State.

**Taxable refunds, credits, or offsets of state and local income taxes.** Nonresidents enter in the New York State amount column the amount derived from New York sources. Part-year residents also enter the amount that was received while a resident of New York State.

**Alimony.** Enter in the New York State amount column alimony received while a resident of New York State.

**Business income or loss.** Nonresidents enter in the New York State amount column the amount derived from carrying on a business in New York State. Part-year residents also enter the amount received while a resident of New York State. See the instructions for Form IT-203-A, *Nonresident Business Allocation Schedule*, if the business was carried on both in and out of New York State.

See also *Unincorporated business tax return*, page NY-16.

**Capital gain or loss.** Nonresidents enter in the New York State amount column capital gain or loss from transactions from New

York State sources, including transactions involving real or tangible personal property located within New York State, whether or not connected with a trade or business. Part-year residents enter the amount that was received while a resident of New York State.

**Other gains and losses.** Nonresidents enter in the New York State amount column gains or losses involving noncapital transactions related to New York State. Part-year residents enter the amount received while a resident of New York State.

**IRA distributions.** Enter in the New York State column only the amount of distributions that were received while a resident of New York State.

**Pensions and annuities.** Enter in the New York State column only the qualified pension and annuity income that was received while a resident of New York State. Also see *Pension and annuity income exclusion*, next column.

**Rental real estate, royalties, partnerships, S corporations, trusts, etc.** Enter in the New York State amount column the part of the federal amount that was derived from or connected with New York State sources as a nonresident. Part-year residents include the amount received while a resident of New York State.

**Farm income or loss.** Report farm income in the same manner as *Business income or loss*, page NY-18.

**Unemployment compensation.** Nonresidents include in the New York State amount column the portion of unemployment compensation that resulted from employment in New York State. Part-year residents include the amount received while a resident.

**Taxable Social Security benefits.** Nonresidents do not include any taxable Social Security benefits in the New York State amount column. Part-year residents include the portion received while a resident of New York State.

**Other income.** Nonresidents enter in the New York State amount column the portion derived from or connected to sources in New York State. Part-year residents also include the amount received while a resident.

**New York State Lottery winnings.** Prizes won by a nonresident in the New York State Lottery are considered New York State-source income if the total proceeds of the prize are more than \$5,000.

If the proceeds of the original prize are greater than \$5,000, all subsequent installment payments are included in taxable income.

**Net operating loss (NOL).** For nonresidents the NOL deduction is limited to the lesser of the NOL derived from New York sources or federal AGI from the New York State column. Part-year residents also include the amount incurred while a resident.

## Adjustments

Nonresidents enter in the New York State amount column the portion that represents adjustments connected with income from New York State while a nonresident. Part-year residents also add the part of the federal adjustment that was deductible while a New York State resident.

**Alimony.** The adjustment allowed for alimony paid is computed by applying a percentage to the amount reported as an adjustment on the federal return. The numerator of the percentage is the amount shown in the New York State amount column of line 17, Form IT-203, and the denominator is the amount in the federal amount column of line 17, Form IT-203.

**Moving expenses.** Include moving expenses incurred as a nonresident only if the taxpayer moved to a new home because:

- 1) The taxpayer changed job locations in New York State, or
- 2) The taxpayer started a new job in New York State.

Do not include moving expenses incurred if the new job or new work location is outside New York State.

Part-year residents also add the federal amount paid or incurred while a resident.

**Other adjustments to income.** Any other adjustments to income that relate to wage or salary income earned partly in New York State or to income from a business that is carried on both in and out of New York State must be allocated to New York State on the same basis as the income to which it relates. Some of these adjustments include the IRA deduction, one-half self-employment tax, and self-employed SEP, SIMPLE, and qualified plans.

## Additions

Certain items of income not taxed by the federal government are taxed by New York State. These New York additions must be included in federal AGI in the federal amount column and, to the extent they relate to income, loss, or deduction derived from or connected with New York State sources, included in the New York State amount column.

**Interest income on state and local bonds (other than New York State or its localities).** Enter in the federal amount column any interest income on bonds or obligations of other states to the extent not included in federal income.

For the New York State amount column, do not make this addition for any period of nonresidency unless the addition is attributable to a business carried on in New York State.

**Public employee 414(h) retirement contributions.** Enter in both the federal amount column and the New York State amount column the 414(h) retirement contributions shown on Form W-2. Do not enter contributions to a 401(k) plan, 403(b) plan, or 457 deferred compensation plan. Also see *Public employee 414(h) retirement contributions*, page NY-3.

**Other additions.** Follow the other additions rules for residents beginning on page NY-4.

## Subtractions

There are certain items of income taxed by the federal government but not taxed by New York State. These New York subtractions must be deducted from federal AGI in the federal amount column and, to the extent they relate to income, loss, or deduction derived from or connected with New York State sources, in the New York State amount column of Form IT-203.

**Taxable refunds, credits, or offsets of state and local income taxes.** Enter the amount from line 4, Form IT-203.

**Pensions of New York state and local governments and the federal government.** A subtraction is available for pension distributions that represent a return of employee contributions. See *Pensions of New York State and local governments and the federal government*, page NY-6.

**Taxable Social Security benefits.** Enter the same amounts entered on line 15, Form IT-203.

**Interest income on U.S. government bonds.** Enter in both the federal amount column and New York State amount column interest income from U.S. government bonds or other U.S. government obligations that is included as taxable interest on line 2, 6, or 11, Form IT-203.

**Pension and annuity income exclusion.** The \$20,000 pension exclusion is allowed for residents, nonresidents, and part-year residents. See the *Pension and annuity income exclusion* for residents, page NY-6.

**Other subtractions.** Follow the other subtractions rules for residents beginning on page NY-6.

**Standard Deduction or Itemized Deductions**

**Standard deduction.** If the taxpayer claimed the standard deduction on the federal return, or did not have to file a federal return, the taxpayer must use the New York standard deduction.

See the *New York State Standard Deduction Table*, page NY-9.

**Itemized deductions.** If the taxpayer itemized deductions on the federal return, use Form IT-203-D, *Nonresident and Part-year Resident Itemized Deduction Schedule*, to compute the New York itemized deduction. Compare the amount on line 15, Form IT-203-D to the New York standard deduction and enter the larger of those amounts on line 33, Form IT-203, and check the appropriate box, *Standard* or *Itemized*.

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

Nonresidents and part-year residents figure their itemized deductions and related New York adjustments as if they were a full-year resident. See *Itemized deductions*, page NY-9, for a general discussion of the adjustments.

**Married filing separate returns.** Taxpayers who are married filing separate returns must both take the standard deduction unless both itemized deductions on the federal return and both elect to itemize deductions on the New York returns.

**Dependent Exemptions—Form IT-203**

Unlike the federal return, New York does not allow personal exemptions for the taxpayer or spouse.

The value of each New York State dependent exemption is \$1,000. Enter the number of dependent exemptions multiplied by \$1,000.

**New York State Tax Computation for Nonresidents and Part-Year Residents**

See *New York State Tax Computation*, page NY-11.

**Other Credits, Taxes, and New York Income Percentage Allocation—Form IT-203**

The percentage of New York income to total income is computed on line 45, Form IT-203. The percentage is applied to the base tax and other credits and taxes. Also see the following items:

- *Nonrefundable Credits*, page NY-13.
- *Other Credits and Taxes*, page NY-14.
- *New York City Tax*, page NY-15.
- *New York City Household Credit*, page NY-15.
- *Other New York City Taxes*, page NY-16.
- *Metropolitan Commuter Transportation Mobility Tax (MCTMT)*, page NY-16.
- *New York State Refundable Credits*, page NY-16.
- *Yonkers Taxes*, page NY-16.

**Assembling Paper-Filed Returns**

- Enclose payment due and payment voucher Form IT-201-V with the return. Affix to the top of Form IT-201 or IT-203.
- Attach other forms, including Form IT-201-D, Form IT-201-ATT (or Form IT-203-D and Form IT-203-ATT), and Form IT-225.
- Attach any correspondence and computation sheets of paper.
- Attach Form IT-R (and Form IT-1099-R, if applicable).
- Attach federal Forms 1099-G and W-2G, if applicable.
- Also attach federal Schedules C, D, E, and F, and Forms 2555, 4797, and 6251 if applicable.

**Mailing Addresses**

Forms IT-201 and IT-203 ... without payment	State Processing Center P.O. Box 61000, Albany, NY 12261-0001
Forms IT-201 and IT-203 ... with payment	State Processing Center P.O. Box 15555, Albany, NY 12212-5555
Payment voucher (Form IT-201-V) for e-filed or previously filed returns:	NYS Personal Income Tax Processing Center P.O. Box, 4124, Binghamton, NY 13902-4124

**Payment Options**

**Automatic bank withdrawal.** The taxpayer may authorize electronic funds withdrawal from a bank account located in the United States by entering the bank information on line 84, Form IT-201, line 74, Form IT-203, or at [www.tax.ny.gov](http://www.tax.ny.gov) and click on "Make a payment."

**Check or money order.** Taxpayers may make payment using a check or money order payable to "New York Income Tax." Taxpayers include their SSN and "2015 Income Tax" on the check or money order. Do not send cash. Submit the check or money order with Form IT-201-V, *Payment Voucher for Income Tax Returns*.

**Credit card.** American Express, Discover/Novus, MasterCard, or Visa may be used to pay income taxes. Go to [www.tax.ny.gov](http://www.tax.ny.gov) and click on "Make a payment." A convenience fee is charged to cover the cost of this service. Keep the confirmation number as proof of payment.

**Extension Information**

Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, filed by April 18, 2016, will extend the due date to October 17, 2016.

The state of New York will not accept a copy of federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, in place of Form IT-370.

<b>Where to file:</b>	
With payment.....	Extension Request P.O. Box 4125, Binghamton, NY 13902-4125
Without payment.....	Extension Request—NR P.O. Box 4126, Binghamton, NY 13902-4126

An extension may also be obtained online at [www.tax.ny.gov/pit/file/ext.htm](http://www.tax.ny.gov/pit/file/ext.htm)

**Estimated Tax Information**

An estimated tax penalty for tax year 2015 applies if payments and credits are less than the smaller of:

- 1) 90% of the tax due on the 2015 return, or
- 2) 100% of the tax shown on the 2014 return (110% if New York AGI in 2014 was greater than \$150,000 [\$75,000 if MFS]).

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

Mail Form IT-2105 .....	NYS Estimated Income Tax Processing Center P.O. Box 4122, Binghamton, NY 13902-4122
with payment to	



2015 New York State Tax Table — Continued

Table with columns: If your taxable income is - At least But less than, And you are - Single or Married filing jointly\* separately, Head of a household, If your taxable income is - At least But less than, And you are - Single or Married filing jointly\* separately, Head of a household, If your taxable income is - 24,000, If your taxable income is - 27,000, If your taxable income is - 30,000, And you are - Single or Married filing jointly\* separately, Head of a household, If your taxable income is - 25,000, If your taxable income is - 28,000, If your taxable income is - 31,000, And you are - Single or Married filing jointly\* separately, Head of a household, If your taxable income is - 26,000, If your taxable income is - 29,000, If your taxable income is - 32,000.

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

2015 New York State Tax Table — Continued

Table with columns: If your taxable income is - At least But less than, And you are - Single or Married filing jointly\* separately, Head of a household, If your taxable income is - 15,000, If your taxable income is - 18,000, If your taxable income is - 21,000, And you are - Single or Married filing jointly\* separately, Head of a household, If your taxable income is - 16,000, If your taxable income is - 19,000, If your taxable income is - 22,000, And you are - Single or Married filing jointly\* separately, Head of a household, If your taxable income is - 17,000, If your taxable income is - 20,000, If your taxable income is - 23,000.

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

2015 New York State Tax Table — Continued

Table with 14 columns: If your taxable income is - At least, But less than, And you are - Single or Married jointly\*, Head of a household, If your taxable income is - At least, But less than, And you are - Single or Married jointly\*, Head of a household, If your taxable income is - At least, But less than, And you are - Single or Married jointly\*, Head of a household, If your taxable income is - At least, But less than, And you are - Single or Married jointly\*, Head of a household.

\* This column must also be used by a qualifying widower)

2015 New York State Tax Table — Continued

Table with 14 columns: If your taxable income is - At least, But less than, And you are - Single or Married jointly\*, Head of a household, If your taxable income is - At least, But less than, And you are - Single or Married jointly\*, Head of a household, If your taxable income is - At least, But less than, And you are - Single or Married jointly\*, Head of a household, If your taxable income is - At least, But less than, And you are - Single or Married jointly\*, Head of a household.

\* This column must also be used by a qualifying widower)

2015 New York State Tax Table — Continued

If your taxable income is — At least	If your taxable income is —			If your taxable income is —			If your taxable income is —		
	But less than	At least	But less than	But less than	At least	But less than	But less than	At least	But less than
60,000	60,000	62,000	64,000	60,000	62,000	64,000	60,000	62,000	64,000
60,000	60,050	62,000	64,000	60,000	62,000	64,000	60,000	62,000	64,000
60,050	60,100	62,050	64,050	60,050	62,050	64,050	60,050	62,050	64,050
60,100	60,150	62,100	64,100	60,100	62,100	64,100	60,100	62,100	64,100
60,150	60,200	62,150	64,150	60,150	62,150	64,150	60,150	62,150	64,150
60,200	60,250	62,200	64,200	60,200	62,200	64,200	60,200	62,200	64,200
60,250	60,300	62,250	64,250	60,250	62,250	64,250	60,250	62,250	64,250
60,300	60,350	62,300	64,300	60,300	62,300	64,300	60,300	62,300	64,300
60,350	60,400	62,350	64,350	60,350	62,350	64,350	60,350	62,350	64,350
60,400	60,450	62,400	64,400	60,400	62,400	64,400	60,400	62,400	64,400
60,450	60,500	62,450	64,450	60,450	62,450	64,450	60,450	62,450	64,450
60,500	60,550	62,500	64,500	60,500	62,500	64,500	60,500	62,500	64,500
60,550	60,600	62,550	64,550	60,550	62,550	64,550	60,550	62,550	64,550
60,600	60,650	62,600	64,600	60,600	62,600	64,600	60,600	62,600	64,600
60,650	60,700	62,650	64,650	60,650	62,650	64,650	60,650	62,650	64,650
60,700	60,750	62,700	64,700	60,700	62,700	64,700	60,700	62,700	64,700
60,750	60,800	62,750	64,750	60,750	62,750	64,750	60,750	62,750	64,750
60,800	60,850	62,800	64,800	60,800	62,800	64,800	60,800	62,800	64,800
60,850	60,900	62,850	64,850	60,850	62,850	64,850	60,850	62,850	64,850
60,900	60,950	62,900	64,900	60,900	62,900	64,900	60,900	62,900	64,900
60,950	61,000	62,950	64,950	60,950	62,950	64,950	60,950	62,950	64,950

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

2015 New York State Tax Table — Continued

If your taxable income is — At least	If your taxable income is —			If your taxable income is —			If your taxable income is —		
	But less than	At least	But less than	But less than	At least	But less than	But less than	At least	But less than
51,000	51,000	54,000	57,000	51,000	54,000	57,000	51,000	54,000	57,000
51,000	51,050	54,000	57,000	51,000	54,000	57,000	51,000	54,000	57,000
51,050	51,100	54,050	57,050	51,050	54,050	57,050	51,050	54,050	57,050
51,100	51,150	54,100	57,100	51,100	54,100	57,100	51,100	54,100	57,100
51,150	51,200	54,150	57,150	51,150	54,150	57,150	51,150	54,150	57,150
51,200	51,250	54,200	57,200	51,200	54,200	57,200	51,200	54,200	57,200
51,250	51,300	54,250	57,250	51,250	54,250	57,250	51,250	54,250	57,250
51,300	51,350	54,300	57,300	51,300	54,300	57,300	51,300	54,300	57,300
51,350	51,400	54,350	57,350	51,350	54,350	57,350	51,350	54,350	57,350
51,400	51,450	54,400	57,400	51,400	54,400	57,400	51,400	54,400	57,400
51,450	51,500	54,450	57,450	51,450	54,450	57,450	51,450	54,450	57,450
51,500	51,550	54,500	57,500	51,500	54,500	57,500	51,500	54,500	57,500
51,550	51,600	54,550	57,550	51,550	54,550	57,550	51,550	54,550	57,550
51,600	51,650	54,600	57,600	51,600	54,600	57,600	51,600	54,600	57,600
51,650	51,700	54,650	57,650	51,650	54,650	57,650	51,650	54,650	57,650
51,700	51,750	54,700	57,700	51,700	54,700	57,700	51,700	54,700	57,700
51,750	51,800	54,750	57,750	51,750	54,750	57,750	51,750	54,750	57,750
51,800	51,850	54,800	57,800	51,800	54,800	57,800	51,800	54,800	57,800
51,850	51,900	54,850	57,850	51,850	54,850	57,850	51,850	54,850	57,850
51,900	51,950	54,900	57,900	51,900	54,900	57,900	51,900	54,900	57,900
51,950	52,000	54,950	57,950	51,950	54,950	57,950	51,950	54,950	57,950

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

\$65,000 or more —  
compute New York State Tax using the New York State Tax Computation.  
If the amount on line 32, Form IT-203, or line 33, Form IT-201, is more than \$106,200, see page NY-11.







2015 New York City Tax Table — Continued

Table with multiple columns for taxable income levels (42,000-49,000), marital status, and corresponding New York City tax rates.

2015 New York City Tax Table — Continued

Table with multiple columns for taxable income levels (33,000-40,000), marital status, and corresponding New York City tax rates.

Table with multiple columns for taxable income levels (47,000-50,000), marital status, and corresponding New York City tax rates.

Table with multiple columns for taxable income levels (41,000-49,000), marital status, and corresponding New York City tax rates.

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

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

2015 New York City Tax Table — Continued

If your taxable income is — At least	But less than	And you are —			If your taxable income is — At least	But less than	And you are —			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			Single or Married filing separately	Married filing jointly*	Head of a household			Single or Married filing separately	Married filing jointly*	Head of a household
60,000	60,050	2,072	1,995	2,048	62,000	62,050	2,145	2,068	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	2,006	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

\$65,000 or more —  
compute New York City tax using the New York City Tax Rate Schedule, page NY-15.

2015 New York City Tax Table — Continued

If your taxable income is — At least	But less than	And you are —			If your taxable income is — At least	But less than	And you are —			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			Single or Married filing separately	Married filing jointly*	Head of a household			Single or Married filing separately	Married filing jointly*	Head of a household
51,000	51,050	1,745	1,671	1,725	53,000	53,050	1,816	1,743	1,797	55,000	55,050	1,887	1,814	1,851
51,050	51,100	1,745	1,671	1,725	53,050	53,100	1,816	1,743	1,797	55,050	55,100	1,887	1,814	1,851
51,100	51,150	1,747	1,673	1,727	53,100	53,150	1,818	1,745	1,799	55,100	55,150	1,888	1,815	1,852
51,150	51,200	1,749	1,675	1,729	53,150	53,200	1,822	1,749	1,802	55,150	55,200	1,889	1,816	1,853
51,200	51,250	1,751	1,679	1,732	53,200	53,250	1,824	1,751	1,804	55,200	55,250	1,891	1,818	1,855
51,250	51,300	1,753	1,680	1,734	53,250	53,300	1,826	1,753	1,806	55,250	55,300	1,892	1,819	1,856
51,300	51,350	1,754	1,682	1,736	53,300	53,350	1,828	1,755	1,808	55,300	55,350	1,893	1,820	1,857
51,350	51,400	1,756	1,684	1,738	53,350	53,400	1,830	1,757	1,810	55,350	55,400	1,894	1,821	1,858
51,400	51,450	1,758	1,686	1,739	53,400	53,450	1,832	1,759	1,812	55,400	55,450	1,895	1,822	1,859
51,450	51,500	1,760	1,688	1,741	53,450	53,500	1,834	1,761	1,814	55,450	55,500	1,896	1,823	1,860
51,500	51,550	1,762	1,689	1,743	53,500	53,550	1,836	1,763	1,816	55,500	55,550	1,897	1,824	1,861
51,550	51,600	1,763	1,691	1,745	53,550	53,600	1,838	1,765	1,818	55,550	55,600	1,898	1,825	1,862
51,600	51,650	1,765	1,693	1,747	53,600	53,650	1,840	1,767	1,820	55,600	53,650	1,899	1,826	1,863
51,650	51,700	1,767	1,695	1,748	53,650	53,700	1,842	1,769	1,822	55,650	53,700	1,900	1,827	1,864
51,700	51,750	1,769	1,696	1,750	53,700	53,750	1,844	1,771	1,824	55,700	53,750	1,901	1,828	1,865
51,750	51,800	1,771	1,698	1,752	53,750	53,800	1,846	1,773	1,826	55,750	53,800	1,902	1,829	1,866
51,800	51,850	1,773	1,700	1,754	53,800	53,850	1,848	1,775	1,828	55,800	53,850	1,903	1,830	1,867
51,850	51,900	1,774	1,702	1,755	53,850	53,900	1,850	1,776	1,829	55,850	53,900	1,904	1,831	1,868
51,900	51,950	1,776	1,704	1,757	53,900	53,950	1,852	1,778	1,830	55,900	53,950	1,905	1,832	1,869
51,950	52,000	1,778	1,706	1,759	53,950	54,000	1,854	1,781	1,832	55,950	54,000	1,906	1,833	1,870

\$65,000 or more —  
compute New York City tax using the New York City Tax Rate Schedule, page NY-15.

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

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

## 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 the taxpayer was a resident on December 31, 2015. (If a New York City resident, look for the individual county listing.) Enter the school district name and code number at the top of the front of the return in the white spaces and boxes provided. If the taxpayer does not know the name of the school district, contact the nearest public school.

Enter the school district and code number even if the taxpayer was absent temporarily, if the school the taxpayer's children attended was not in the school district, or if the taxpayer had no children attending school. School aid may be affected if the 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  
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

# NEW YORK

## School Districts and Code Numbers—Continued

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  
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  
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

\* 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 the taxpayer lives.

## School Districts and Code Numbers—Continued

Uniondale 652  
Valley Stream CHS \*  
Valley Stream 13 655  
Valley Stream 24 656  
Valley Stream 30 657  
Wantagh 664  
Westbury 691  
West Hempstead 687

**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

\* 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 the taxpayer lives.

# NEW YORK

## School Districts and Code Numbers—Continued

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

#### Westchester

Ardley 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