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## Form it 201 instructions

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Looking for guidance on New York State taxes? Check out this info from the Department of Taxation and Finance to ensure accuracy on your tax return. For up-to-date information, visit www.tax.ny.gov. You can also file electronically to avoid delays in receiving your refund. Given article text here Looking forward to seeing everyone at the meeting
tomorrow and discussing our strategies. The tax season is coming up, and we need to be prepared. To file a complete return, you must fill in all required schedules that apply to your return, and confirm you have made all required entries.
When filling out your return, make sure to enter whole dollar amounts only. This includes any credit forms, schedules, or other forms you're submitting with your New York State return. Don't enter cent amounts; instead, round them to the nearest dollar using specific rules. To avoid delays, follow these guidelines when filling in the forms: use black
ink only and avoid red or colored ink, pencils, or brackets. Mark an X inside the boxes as needed. Keep your numerals within the boxes and don't write in dollar signs or commas. If you received a refund from us in 2024, you may need information from Tax Department Form 1099-G to complete your federal return. You can view and print a copy online
or visit www.tax.ny.gov (search: 1099-G). If you received unemployment benefits, you must report the information on your federal and New York State returns. The meeting will focus on discussing our strategies for the upcoming tax season. Let's review the key points and come prepared to share our ideas. MCTMT = Metropolitan Commuter
Transportation Mobility Tax NYS = New York State You didn't need to file a federal return but your adjusted gross income for 2024 plus New York additions was over $4,000 ($3,100 if single and claimed as dependent). You want to claim a refund of taxes withheld or credits. If you were a resident only part-time, don't file Form IT-201. Nonresidents
and part-year residents: see instructions. Additional notes for all filers: do you need to submit other forms? See Full-year resident forms or visit www.tax.ny.gov (search: full). Do you want tax credits? See Income tax credits? See Income tax credits? See Income tax credits or visit www.tax.ny.gov (search: full). Do you want tax credits? See Income tax credits?
return for your child. When filing federal, report investment income on Form 8615 instead of 8814. Nonresidents and part-year residents must file Form IT-203. Married taxpayers who file jointly: if one is resident and the other nonresident or part-year resident, each file separately using Forms IT-201 and IT-203 respectively. Same-sex married
couples have same state tax benefits as different-sex couples filing New York State personal income tax. Marriage validation: It's essential to determine your filing status according to general married filing status rules (refer to Item A under Step 2). The term "spouse" is gender-neutral, encompassing same-sex spouses. Additionally, the term
 "marriage" includes marriages between same-sex couples. SCRA compliance for military personnel and their spouses: New York State adheres to thoose from three options for taxation purposes: the servicemember's residence or domicile, the spouse's
residence or domicile, or the permanent duty station. To make an election, consult Item G, Codes M4 through M9. Step 1: Complete taxpayer information section * Name: Enter your first name, middle initial, and last name. If filing jointly, include both spouses' names. * Mailing address: Provide your mailing address (where you want to receive mail)
which can differ from your permanent home address. Include PO Box or street address, city, state, ZIP code, and country (without abbreviations). * Taxpayer's permanent home
address: If your mailing address differs from your permanent home address, enter your permanent home address, enter your permanent home address. This is where you lived in New York State as of December 31, 2024, enter the county in New York State
where you resided. For NYC residents, use one of the following: Bronx, Brooklyn, Kings, Manhattan, Queens, Staten Island, or Richmond. Provide your school district name and code number, which may not be the same as the district your children attend. This information must be entered even if you were absent temporarily, your children didn't
attend a school in that district, or you had no dependents. If the primary taxpayer on the return passed away after December 31, 2023, and before filing, enter the date of death. If the secondary taxpayer died under the same status
used on your federal return. Exceptions apply for certain married couples filing jointly if one spouse is a New York State resident and the other is not. If you cannot file jointly due to unknown or uncooperative spouse, you may file separately using the 3 filing status. Given article text here For filing a joint New York return when you can't file jointly for
divorce or family court proceedings, use filing status 3. Item B: If you itemized deductions on your 2024 federal return, mark "Yes" if it's checked; otherwise, mark "No". If you were claimed as a dependent on someone else's tax return and want to claim the education credit instead, mark "Yes", even though they didn't claim you. Item C: If you can be
claimed as a dependent on another taxpayer's federal return, mark "Yes" regardless of whether they actually claimed you. Item D1: If you marked "Yes" on Schedule B (Form 1040), Interest and Ordinary Dividends, Part III, then mark "Yes" them D2: All IT-201 filers must complete this part. If you or your spouse lived in Yonkers at any point during
2024, mark "Yes" on line D2(1) and enter the number of months you stayed there. This includes houses, apartments, co-ops, and other living spaces that are suitable for year-round use. Example: Company A leases an apartment to one of its officers, who mostly uses it. In this case, that individual is considered to be maintaining living quarters in
Yonkers. Notes: If you marked "Yes" on line D2(1), you might be considered a resident or part-year resident for Yonkers income tax definitions or visit www.tax.ny.gov (search: resident). Item E: If you are a full-year New York City resident, leave this blank. If not
mark "Yes" on line E(1) and enter the number of days you spent in New York City, even if it was for business. If married filing jointly and both spouses spent time in New York City, even if it was for business. If married filing jointly and both spouses spent time in New York City, even if it was for business. If married filing jointly and both spouses spent time in New York City, even if it was for business.
other dwelling maintained for your primary use. Example: A company leases an apartment to one of its officers. That individual is considered maintaining living quarters even if others use the apartment to one of its officers. That individual is considered maintaining living quarters even if others use the apartment to one of its officers. That individual is considered maintaining living quarters even if others use the apartment to one of its officers. That individual is considered maintaining living quarters even if others use the apartment occasionally.
determination depends on your situation's facts and circumstances. Also June 16, 2025. Enter code E5 if you're outside the US and Puerto Rico or have a federal extension for foreign earned income or housing exclusion. Attach proof of IRS letter request. Code 56 is for reporting losses from Ponzi-type investments using federal safe harbor rules.
Submit statement as per Revenue Procedure 2009-20. Code C2 requests an installment payment instructions on the bill and note interest and penalties will accrue until paid. Codes M4 through M9 apply to Servicemembers Civil Relief Act elections for state income tax purposes:
military servicemember's own state, spouse's state, permanent duty station state, or civilian spouse using their own state. For details, visit www.tax.ny.gov (search: IPA) and see Information from federal Form 1040, including those claimed but not claimed on the return. For
each dependent, you can claim federal income tax purposes. For instance, you could claim a child as a dependent for New York State return. If you have more than seven dependents and filing a paper return, attach Form IT-201: Item H continued with required information for each
additional dependent. Note that married couples filing separate returns for New York State income tax, enter your federal income and adjustments from lines 1 through 19 of the return. If you didn't file a federal return, report the same income and
adjustments that you would have reported if you had filed. The amount on line 16 should match federal Form 1040, line 1z. Write each type of income and adjustment with its amount in Identify areas. Interest Income and Adjustment with its amount in Identify areas.
income will be shown in your share of a single fiduciary adjustment. If the adjustment is a net addition, report the amount on Form IT-225 line 5 with modification number EA-901. If you have interest income from state and local bonds and obligations from states other than New York State or its local governments, enter any such income that was not
included in your federal adjusted gross income. This includes interest from tax-exempt bond mutual funds and money market funds investing in other states' obligations. If you are, enter the amount of retirement contributions made under Section 414(h), as shown
on any wage and tax statement (Form W-2) if you belong to one of these programs: New York State and Local Retirement Systems, New York State Teachers', Board of Education, Police Pension Fund, Fire Department Pension Fund retirement
systems. Exclude contributions to 401(k), 403(b), or 457 plans. Line 22: Nonqualified withdrawal is nonqualified withdrawal is subject to special rules. A NY 529 withdrawal is nonqualified unless used for: - Qualified
higher education expenses for the beneficiary (even if reinvested within the 60-day rollover period) - Education loan repayment for the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or their sibling - Roth IRA rollovers on or after September 5, 2024 - Death or disability of the beneficiary or the september 5, 2024 - Death or disability of the beneficiary or the september 5, 2024 - Death or disability of the beneficiary or the september 5, 2024 - Death or disability of the beneficiary or the september 5, 2024 - Death or disability of the beneficiary or the september 5, 2024 - Death or disability of the beneficiary or the september 5, 2024 - Death or disability or the september 5, 2024 - Death or disability or the september 5, 2024 - Death or disability or the september 5, 2024 - Death or disability or the september 5, 2024 - Death or disability or the september 5, 2024 - Death or disability or disability or the september 5, 2024 - Death or disability or disability or disabilit
programs, tuition payments for elementary or secondary schools (not higher education institutions), and pre-September 5, 2024 education loan repayments. Important deadline: Convert your account before September 5, 2024, under IRC section 529(c)(3)(E). Note that prior to this worksheet, calculate the Form IT-201, line 30 subtraction for Newmann for Newm
                                                                                                                                                                                                                                                          3. Subtract modification (from line 1 of worksheet) + prior years' modifications*:
York's 529 college savings program. 1. Total current and prior years' nonqualified withdrawals from accounts:
                                                                                                                                                             2. Total current and prior years' contributions to accounts:
                                                                                                                                                                                                                                                                                                                                                                                   4. Difference between lines 2 and 3:
                                                                                                                                                                                                                                                                                                                                                                                                                                                 5. Prior years' addition
                                                                                                7. Current year addition = line 1 - line 6 (if result is 0 or less, no entry required on Form IT-201):
                                                                                                                                                                                                                                              For other additions not listed on Form IT-201, use line 23 and enter the amount from Form IT-225, line 9. Include prior years' modifications in calculations. Regarding
pensions: If you received a pension or distribution from New York State, local government, or federal adjusted gross income), enter the amount on line 26. Do not included in your federal adjusted gross income), enter the amount on line 26. Do not include distributions from certain
Pension Plans on Line 28. These include New York State or local pension plans and federal government pension plans received as a beneficiary according to a court-issued ODRO or DRO meeting specific IRC criteria. Publication 36 should be consulted for further details. Regarding interest income, if you have U.S. government bonds or other
obligations on lines 2, 6, or 11, but not line 28, proceed to Line 29. If yes, enter the earned interest income, Dividends from a regulated investment company investing in U.S. government obligations meeting a 50% asset requirement each guarter gualify for subtraction, with calculation details available through the mutual fund. Line 29 involves
pension and annuity income exclusion. If you did not receive such income from New York State or local government pension plans or federal government pension and annuity income included in your 2024 federal adjusted gross income but
not exceeding $20,000. If you became 59½ during 2024, only include the amount received after that date up to $20,000. Married taxpayers or beneficiaries should refer to specific instructions for their situation. The total pension and annuity income exclusion cannot exceed $20,000 regardless of source. This includes periodic payments from
employment before retirement, IRA distributions excluding contributions made post-retirement, government deferred compensation plans, annuity contracts purchased by employers, and HR-10 (Keogh) plan can be excluded if federal
Form 4972 is not used. Specifically, this exclusion only applies to distributions derived from contributions made before retirement are exempt from taxation. This means that any amount received after retirement is subject to income tax.
Additionally, certain types of pension and annuity income are also eligible for this exclusion. These include qualifying pension and annuity payments made in accordance with a court-issued QDRO or domestic relations order (DRO), as well as payments from an annuity contract purchased with personal funds. Married taxpayers can each claim up to
decedent's beneficiaries received a total of $24,000 from the pension and annuity income, split evenly among four people. Each beneficiary gets one-quarter of the decedent's pension exclusion, which is $5,000 (0.25 * $20,000). The taxpayer also got a qualifying pension payment of $14,000 in 2024. They can claim an exemption of up to $19,000 for
their own pension income and the $5,000 they received as a beneficiary*. Disability income exclusion and annuity income exclusion and disability income exclusion cannot exceed $20,000. For New York's 529 college savings program
deduction/earnings distributions, account owners who made contributions or withdrawals in 2024 need to follow these steps. If no contributions were made, go to line 31. If yes, as an account owner: enter up to $5,000 (or $10,000 for married taxpayers) on line 1 of the worksheet below if making contributions, or enter the withdrawn amount included
in federal adjusted gross income on line 2. Beneficiaries who received withdrawals and did not include it as an account owner should also report this amount. Line 30 worksheet: 1. Contributions made to a New York's 529 college savings program (cannot exceed $5,000 for individuals or $10,000 for married taxpayers) - 2. Qualified Tuition Program
distribution included in federal adjusted gross income - 3. Add lines 1 and 2. Enter here and on Form IT-201, line 30 - Note: Keep this worksheet for future-year calculations of the line 22 worksheet. To determine your standard deduction in New Yorke, refer to the state's standard deduction table below. For itemized deductions, use Form IT-196 and
its guidelines. Compare your itemized deduction from Form IT-196 to your standard deduction from the table. Enter the larger amount on line 34 and mark the appropriate box (Standard or Itemized) for greater tax savings. Notes: If you choose itemized deductions, submit Form IT-196 with your return. Married individuals filing separate returns must
take the standard deduction unless both spouses itemize deductions. The New York State standard deduction | | --- | --- | | Single (Item C No) | $8,000 | | Married filing joint return | $16,050 | | Married filing separate return | $8,000 | | Head of household (with
qualifying person) | $11,200 | Qualifying surviving spouse | $16,050 | Line 36: Dependent exemptions * Each New York State dependent exemption is worth $1,000. * Enter on line 36 from line 35 to find your taxable income. Enter this amount on
both lines 37 and 38. If line 36 is greater, leave lines 37 and 38 blank. Step 6: Calculate your taxes Line 40: New York State household credit * If you marked Yes at item C on Form IT-201, do not qualify for this credit. * Use the appropriate table (1, 2, or 3) to
determine the amount to enter on line 40. New York State Household Credit | --- | --- | Over $5,000 but not over $7,000 but not over $7,000 but not over $20,000 | $50 | Over $20,000 but not over $20,000 but not over
$25,000 | $40 | | Over $25,000 but not over $25,000 but not over $28,000 | $20 | No credit is allowed if your federal adjusted gross income exceeds $28,000. The number of dependents listed on Form IT-201, item H, plus one for you (and one for you
spouse if married filing joint return), must also meet specific thresholds. For married filing separate returns, the same income and dependent thresholds apply as for joint filers. However, no credit is allowed if these conditions are not met. The amount of the state household credit depends on the number of dependents listed on Form IT-201 and can
be found in the New York State household credit table 3. Other non-refundable credits are applicable if you're claiming them. Complete the necessary forms and Form IT-201-ATT, then transfer the total to line 42. You must submit these forms with your return. Line 45: Net other New York State taxes If you have any other taxes due, complete the
relevant forms and Part 2 of Form IT-201-ATT. Transfer the total from Form IT-201-ATT with your return. Line 47: New York City taxable income (NYC full-year residents only; part-year residents, see line 50) If you contributed to the Charitable Gifts Trust Fund in one or more
accounts and claimed an itemized deduction on Form IT-196, complete the worksheet below. Otherwise, enter the line 38 amount. Line 47 worksheet: 1. New York adjusted gross income, add lines 1 and 2 4. Enter your
itemized deduction amount (Form IT-201, line 34) 5. Subtract line 4 from line 3 6. Dependent exemptions (Form IT-201, line 47 Line 47a: New York City resident tax If your New York City taxable income is less than $65,000, complete the instructions
for line 51. Line 48: New York City household credit (NYC residents only) If you don't qualify for this credit or haven't marked "Yes" at item C on Form IT-201, go to line 49. Use the relevant table and accompanying notes to determine the amount to enter on line 48. Tax credits for New York City residents can be found on Form IT-201. For married
couples filing jointly, add one to the number of dependents listed on item H, plus one for each spouse. If federal adjusted gross income is over $7 (see Note 3), enter the corresponding amount from Table 6 into line 48. The table for Married filing separate return shows different amounts based on the number of dependents and federal adjusted gross
income. If there are no credits allowed, leave line 48 blank. New York City household credit tables 4 through 6 have notes that explain how to calculate federal adjusted gross income is the amount from Form IT-201, line 19. However, if Build
2024, complete Form IT-360.1 and enter the tax amount on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be entered on line 51. New York City taxes should be 
calculate NYC resident tax on separate sheet using reduced federal return credit and submit with return. Self-employed individuals may need to file Form NYC-202 or NYC-202S if carrying on trade, business, or profession in NYC. Line 53: Claim NYC unincorporated business tax credit, accumulation distribution credit, or child and dependent care
credit from Form IT-201-ATT, line 10. $50,000 Threshold for MCTMT Reporting If the answer to this question is yes, skip lines 54a through 54e and go to line 55. If no, proceed with regular reporting If the answer to this question is yes, skip lines 54a through 54e and go to line 55. If no, proceed with regular reporting If the answer to this question is yes, skip lines 54a through 54e and go to line 55. If no, proceed with regular reporting If the answer to this question is yes, skip lines 54a through 54e and go to line 55. If no, proceed with regular reporting If the answer to this question is yes, skip lines 54a through 54e and go to line 55. If no, proceed with regular reporting If the answer to this question is yes, skip lines 54a through 54e and go to line 55. If no, proceed with regular reporting If the answer to this question is yes, skip lines 54a through 54e and go to line 55. If no, proceed with regular reporting If the answer to this question is yes, skip lines 54a through 54e and go to line 55. If no, proceed with regular reporting If no line 55e and go to line 56e an
exceeded $50,000 for the tax year. Zone 2: Enter net earnings from self-employment allocated to Zone 2 on line 54b. Only report if individual threshold exceeded $50,000 for the tax year. Special Rule for START-UP NY below for separate
calculation instructions. Combining Multiple Sources: Calculate MCTMT net earnings base separately for each source of self-employment income with business activity in one or both zone's allocation percentage. Joint Returns: If filing jointly
calculate $50,000 Zone 1 and Zone 2 thresholds separately for each spouse. Add individual base amounts on line 54a if both exceed $50,000. Do not include lower-spouse base amounts on line 54a or line 54b if either spouse's threshold is $50,000. Do not include lower-spouse base amounts on line 54a if both exceed $50,000. Do not include lower-spouse base amounts on line 54b if either spouse's threshold is $50,000 or less. Example: A joint filer with net earnings from self-employment totaling $120,000, including
$75,000 in Zone 1 and $45,000 in Zone 2. The other spouse has similar amounts, resulting in a combined total of $126,000 on line 54a due to exceeding individual thresholds. In order to calculate your Metropolitan Commuter Transportation District (MCTD) allocation percentage for your self-employment income, you must first determine which zone
the income is allocated to. For instance, if you have net earnings from self-employment that are allocated to Zone 2 of $54,000, you must enter this amount on line 54b. The MCTD allocation percentage for each source of self-employment income can be determined by using Form IT-6-SNY, which is specifically designed for START-UP NY approved
business owners or partners of an approved business. If you have other sources of self-employment income that are allocated to either zone of the MCTD (excluding START-UP NY income), you must calculate those amounts as shown below. You must include all your net earnings from self-employment allocated to: Zone 1 on Form IT-6-SNY, line 1.
Zone 2 on Form IT-6-SNY, line 5 or 10 on Form IT-6-SNY, line 5 or 10 on Form IT-6-SNY, line 5 or 10 on Form IT-201, line 54a or 54b, as applicable. For instance, if Mary has total net earnings from self-employment within Zone 1 of $80,000, she is subject to the MCTMT. However, because $45,000 is from the tax-free NY area within Zone 1 of $80,000, she is subject to the MCTMT.
Mary will be able to exclude this amount from the net earnings base used to calculate the MCTMT is $35,000. Partners must allocate partnership income to each zone 2 (or both) allocation
percentage from their partnership on Form IT-204-IP, New York Partner's Schedule K-1. To calculate the amount to be included on line 54a for Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 1: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $12,000. For others in Zone 2: First, multiply net earnings of $30,000 by 40%. The result is $100,000 by 40%. The result is $100,0
some income comes from outside, use Form IT-203-A to calculate the amount. In Zone 2, same rules apply as Zone 1, with results on line 54b. Note that certain employment types are treated like a trade or business and reported on Schedule SE (Form 1040). This includes services for foreign governments, churches with exemptions from Social
Security taxes, and qualified services by ministers or religious practitioners. If self-employment income is not subject to federal tax, use Schedule SE to calculate as if it were. Be cautious of limited partnerships, as active participation can disgualify the exemption under IRC § 1402(a)(13). Distributive shares in such partnerships must be included in
net earnings from self-employment. MCTMT for Zone 1: Multiply the amount on line 54a by .34% (.0034). Example: You have net earnings from self-employment totaling $110,000 in the MCTD with $40,000 allocated to Zone 1 and $70,000 allocated to Zone 2. The
allocated amount to Zone 1 is less than the threshold of $50,000, so it's exempt. However, the amount allocated to Zone 2 exceeds the threshold. To calculate your MCTMT: - For Zone 1: $40,000 x .0034 = $238 (amount entered on line 54d) Totaling these amounts: $240 + $238 =
$478. Yonkers Resident Income Tax and Sales Tax Information for Filing Your Return As a Yonkers resident, you are required to pay income tax on your earnings tax. For tax year 2024, report the following information: * Line 56: Yonkers nonresident earnings tax + If
you earned wages in Yonkers, complete Form Y-203 and submit it with your return. + Enter the amount of tax on line 56. * Line 57: Part-year Yonkers for part of 2024, complete Form IT-360.1, Change of City Resident status, and submit it with your return. + Enter the tax amount on
line 57. Additionally, you may be subject to sales or use tax on items purchased in New York State for sales tax purposes, even if not a resident for income tax purposes
Report your sales or use tax liability on line 59. Note that you may be eligible for a credit for sales and use tax * Unpaid sales and use tax on motor vehicles, trailers, etc. * Purchases made through the Internet, catalog, or television shopping
channels (except for Oneida Nation taxes) Examples of situations that may result in an unpaid sales or use tax liability include purchasing items online without paying tax, bringing items purchased outside of New York State. Failure to pay sales tax may result in
penalties and interest. The Tax Department conducts audits based on information from third parties, including the U.S. Customs Service and other states. If you owe sales tax, you can report it on your personal income tax return or use the chart below to calculate your liability for purchases under $1,000 that are not related to a business or rental
activities. | Federal Adjusted Gross Income | Multiply by | | --- | --- | Up to $15,000* | 3% (.03) of income | $50,000 | 11% (.11) of income | $50,001 - $75,000 | 16% (.16) of income | $75,001 - $100,000 | 20% (.20) of income | $
income | | $150,001 - $200,000 | 35% (.35) of income | | $200,001 and greater | .018% (.00018) of income, or $125, whichever is smaller | Note: This chart applies to purchases under $1,000 excluding shipping and handling. It does not apply to business, rental real estate, or royalty activities. If you maintained a permanent place of abode in New York
State for part of the year, multiply the tax amount by the number of months and divide by 12. You must use Form ST-141 if any of the following apply: *You owe sales tax due * You owe sales tax due * You owe sales tax on an item or service costing $1,000 or more * You owe sales tax for purchases related to a business not registered for sales tax
purposes, rental real estate, or royalty activities If you do not owe any sales tax, enter 0 on line 59. Do not leave it blank. For additional information on sales and use tax, see TB-ST-913 and TB-ST-740. If we adjust your tax amount after filing, it won't change the amounts you gave initially. Step 8: Enter payments and credits. Line 63 is for the Empire
State child credit. You must have claimed the federal child tax credit or have a qualifying child to be eligible. A qualifying child is under 17 years old on December 31st of the tax year. If not, move on to line 64. Line 64 is for New York State and New York City child and dependent care credits. You might qualify if your federal adjusted gross income
allows it. Complete Form IT-216 to determine the credit amount and transfer it to Form IT-201, line 64. Also, check if you're a resident with a qualifying child under four years old and a federal adjusted gross income of $30,000 or less. Line 65 is for the New York State earned
income credit. You might qualify if you claimed the federal earned income credit or could have based on your federal adjusted gross income. Review the instructions for Form IT-215 to see if you're eligible. If so, complete it and transfer the amount from Form IT-215 to Form IT-201, line 65. Also, consider the noncustodial parent New York State
earned income credit (noncustodial EIC) if you paid child support through a support collection unit. You can claim better tax savings by following these steps: If you're claiming the New York State EIC, transfer it from Form IT-209 to Form IT-209 with your return. If the IRS calculates your federal earned income tax credit
write EIC on line 65 and leave it blank. Complete Form IT-201 lines 67-75 but not 76-80. Fill out Form IT-215 lines 1-9 and submit it with your return. The Tax Department will calculate your New York State earned income credit (EIC) - If you made child
support payments through a New York State Support Collection Unit, review Form IT-209 to see if you qualify. Line 67: Real property tax credit - Review the instructions for Form IT-214 and complete it if you qualify. Line 67: Real property tax credit - Review the instructions for Form IT-209 to see if you qualify. Line 67: Real property tax credit - Review the instructions for Form IT-214 and complete it if you qualify. Transfer the amount from Form IT-214 to Form IT-209 to see if you qualify.
2024? Complete Form IT-272 and transfer the amount from Form IT-272 to Form IT-201 line 68 if eligible. Line 69: New York City school tax credit (fixed amount) - If you're not a NYC resident or part-year resident, skip this step. Otherwise, determine your credit using Table 1 or 2 based on residency status and income level. Line 70: Determine your
credit using Table 1 or 2 Line 71: Special rules for married Joint return filing status If both spouses are full-year city residents, use Table 2. If you have different residency periods, calculate the credit based on the spouse with the longer period of residence. Example:
You and your spouse file a joint New York State return (filing status ②). You were a 5-month resident, while your spouse was an 8-month resident, while your spouse is a full-year city resident and the other is a nonresident, and you file separately,
determine the credit for the full-year resident spouse using Table 1 (filing status ③). The nonresident spouse does not qualify. If both spouses are residents but one is a full-year resident and the other is a part-year resident spouse are resident spouse file a joint New York State return (filing status ④).
status ②). One spouse was a full-year city resident with an income less than $250,000. The other spouse was a part-year resident for 3 months. Add the credit amount from Table 1 ($63) to the credit amount from Table 2 ($16), giving you a combined credit of $79. If one spouse is a part-year resident and the other is a full-year nonresident, determine
the credit for the part-year resident using Table 2 (filing status ③). The full-year nonresident spouse does not qualify. Table 1: Full-year New York City residents Filing status: If your income is: Single or filing status: If your income is:
(number of months) Income $250,000 or less Credit* 1-2 months $3-$125 Your eligibility for the New York City resident or part-year resident, you
may claim this credit if you did not qualify as a dependent on another taxpayer's federal return or if your income is below $500,000. For joint filers, the combined taxable income of both spouses must be used to calculate the credit. The amount of the credit varies depending on the income level: over $21,600, it is 0.171% of the taxable income;
between $21,601 and $500,000, it is $37 plus 0.228% of the excess over $12,000; between $12,000, it is $25 plus 0.228% of the excess over $12,000 but above $12,000, it is $25 plus 0.228% of the excess over $12,000 but above $12,
your federal adjusted gross income, you do not qualify for this credit. To determine if you're eligible for either the Earned Income Credit (EIC) or another credit, review the guidelines and complete the necessary forms accordingly. If the IRS calculates your federal EIC, specify this on Form IT-201, line 70, and leave that line blank. You must fill out
 Form IT-201, lines 71 through 75, but not lines 76 through 80. The Tax Department will calculate your New York City earned income credit and the resulting refund or amount due. If you're due a refund, it will be sent to you along with an explanatory statement. If you owe tax, you'll receive a bill that must be paid within 21 days or by April 15, 2025.
When completing Form IT-201, report your other refundable credits on line 71 and total New York State, New York City, and Yonkers tax withheld on lines 72 through 74. You'll need to provide Forms W-2 and IT-2 for all federal income statements received, including corrected forms if necessary. If you have foreign income or completed Form IT-1099-
R, submit these with your Form IT-201. Review your withholding frequently to adjust the amount of New York State, New York Sta
paid in 2025). If filing separately but made individual estimated tax payments (Form IT-2105), combine total estimated tax paid with overpayment from 2023 personal income tax return applied to 2024 estimated tax. Do not include NYC unincorporated business tax, which should be filed directly with the NYC Department of Finance on Form NYC-2021 personal income tax return applied to 2024 estimated tax.
or NYC-202S. If beneficiary of an estate or trust claiming portion of allocated estimated taxes, include estate/trust name and ID number and allocated amount. Step 9: Calculate refund or owed amount Line 77: Net overpayment after
subtracting penalty from overpayment. Choose to: refund net overpayment (enter on line 78 or 78b) apply to 2025 estimated tax (enter on line 79) directly deposit into NYS 529 account (line 78a) divide between above options If penalty exceeds overpayment, enter difference on line 80 (amount owed) We will keep part of your refund if you owe any
debts such as NY State or NYC personal income tax liability, metropolitan commuter transportation mobility tax liability, tax warrant judgment debt, defaulted governmental education loans, past-due support, or other legally enforceable debts to the IRS, a NY State agency, or another state. We will refund any excess amount in the same proportion as
directed on lines 78 through 79. If you're unsure whether you owe back taxes to the IRS, another state, or New York State, it's best to contact them directly. For New York State tax obligations, call 518-457-5434 or mail your concerns to: NYS TAX DEPARTMENT CIVIL ENFORCEMENT DIVISION WA HARRIMAN CAMPUS ALBANY NY 12227-4000 If
you can't use regular mail, check Publication 55 for approved private delivery services. Nonobligated Spouse Allocation If you're filing as a nonobligated spouse (2), and don't want your part of the overpayment to be applied to your spouse's debt, complete Form IT-280. This form is necessary for processing your refund quickly. However, using this
form won't allow you to disclaim liability for back taxes owed to the IRS or another state; you must contact them directly to resolve that. Refund Calculation Line 78: Available Amount Subtract the estimated tax from line 77 to find the amount available for a refund. This figure also applies when checking your refund status. NYS 529 Account Deposit
You can deposit all or part of your refund into up to three New York State 529 college savings accounts using Form IT-195 and its accompanying instructions. Remember, you cannot change this election after submitting your return. Line 78a: Report the amount from Form IT-195, line 4, as the NYS 529 account deposit. Total Refund After NYS 529
 Deposit Enter the overpayment you want refunded to yourself on line 77. You have two options for refund delivery: direct deposit or a paper check. Choose one by marking an X in that box. If you're depositing part of your refund into a NYS 529 account, follow the instructions for line 78a and Form IT-195. Your refund will be directly deposited into
your account, but the Tax Department won't notify you personally. You can check the status of your refund online or sign up for email notifications with the direct deposit date. If there's a discrepancy between the amount deposited and what you claimed, you'll receive an explanation in writing. For joint filers, both spouses must sign the check to cash
it. Paper checks will be mailed if direct deposit fails, which can happen if your bank info is incorrect or incomplete. If your account is outside the US, you won't get a direct deposit and will receive a paper check instead. Note that paper checks take time to process and may incur fees for cashing. To apply overpayment to estimated tax, enter the
amount on line 79. You owe tax plus penalties if you haven't paid enough through withholding or estimated tax penalty if not enough was withheld from your wages or line 81 if you're making electronic funds withdrawal payments. Avoid penalties by paying any owed tax by April 15, 2025. You may owe an estimated tax penalty if not enough was withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds was also wages electronic funds withheld from your wages or line 81 if you're making electronic funds withheld from your wages or line 81 if you're making electronic funds with a final your wages or line 81 if you're making electronic funds with a final your wages or line 81 if you're making electronic funds with a final you're making electronic funds wages electronic funds
made as prepayments. To calculate this, you'll need your adjusted gross income and withholding/estimated tax payments for 2023 and 2024. Typically, no penalty is applied if prepayments equal at least 100% of the previous year's income tax. Based on the 12-month return period, for individuals with a $2023 New York adjusted gross income
exceeding $150,000 (or $75,000 if filing separately), their 2024 prepayment or overpayment or overpayment, depending on the individual's circumstances. If penalties are due, they should be reported on line 81 and added to any tax owed. In some cases, and
individual may be due a refund while also owing a penalty, in which case the penalty amount should be subtracted from the overpayment. Payment options are available, including submitting Form IT-2105.9 with the return or paying online through the Individual Online Services account. For payments made by check or money order, a voucher (Form
IT-201-V) must be included. A fee may apply for returned payments, but this will not occur if the payment was returned due to an error by the bank or department. Unable to pay your tax bill? You must file your return and pay the full
amount by this date. If you can't pay the whole amount, file on time and pay as much of the tax due as possible through automatic bank withdrawal or check/money order. You may also pay by credit card with a convenience fee. If you fail to pay, New York State may send you a bill for any unpaid tax plus interest and penalty. You can arrange an
installment payment agreement (IPA) if needed. To request an IPA, see the special conditions Code C2 or visit www.tax.ny.gov (search: IPA). Failure to pay will result in one of the following actions by New York State: line 83: If your payment comes from an account within the US, provide the requested information for lines 83a-83c. For accounts
outside the US, you cannot have electronic funds withdrawal or direct deposit due to banking rules. If marked that payments come from an account outside the US, stop and do not complete those lines. Payment options: You must pay any amount owed by check, money order, or credit card. The required information is provided in a sample image;
enter your own info exactly as it appears on your check or bank records. Use the 9-digit routing number from your check, starting with 01-32, and the account number shown on your check that your bank's routing and account numbers are accurate.
If unsure, contact your bank for verification. Also, ensure your direct deposit or electronic funds withdrawal Specify the date you bank. For any issues with direct deposit or electronic funds Withdrawal Specify the date you
want the Tax Department to automatically withdrawal will occur upon acceptance of your return late or no date is entered, withdrawal; only this authorized amount will be withdrawn.
Your payment confirmation will appear on your bank statement with an NYS Tax Payment line item. Note that you can revoke electronic funds withdrawal authorization by contacting the Tax Department at least five business days before the payment date. If we discover a discrepancy between owed and claimed amounts, we'll issue a refund for
overpayments or send a bill with potential penalty and interest. Reminder: If requesting electronic funds withdrawal, do not send a check or money order unless you receive a notice. Step 10: Sign and Date Your Return Third-Party Designee Authorization Do you want to authorize someone (third-party designee) to discuss this tax return and related
questions with the New York State Tax Department? If No, mark an X in the No box. If Yes, mark an X in the Yes box. If yes, print the designee's name, phone number, email address, and five personal identification numbers (PIN). Alternatively, if you want to authorize your paid preparer, simply provide their name and phone number (you're not
required to include email or PIN). By authorization remains in effect until you revoke it by contacting the Individual Contact Center. If you want someone to act on your behalf or do work for you beyond what's
covered by their delegated power of attorney, they need to use a power of attorney (like Form POA-1). For more info on authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and other types of permissions, check out Power of Attorney and Other Authorized people and Other Authorized peop
paid preparer must also sign it and fill in their own section. If they preparer your return for free, they can't fill in that part. Paid preparer's responsibilities: The law says all paid preparer was all paid preparer with fill in that part. Paid preparer was all paid preparer with fill in their own section. If they preparer your return for free, they can't fill in that part. Paid preparer was all paid preparer wa
registration number (NYTPRIN) if you need one. If not, use one of the 2-digit codes that says why you're exempt from needing a registration. You must enter either your NYTPRIN or an exemption code, and also put in your federal preparer tax identification number (PTIN) if you have it; otherwise, use your Social Security number. Exemption types by
code Code Exemption type Code Exemption type Code Exemption type 01 Attorney 02 Employee of enrolled agent 09 Volunteer tax preparer 10 Employee of business preparing that business' return See our website for more info about the tax preparer
registration requirements. Your signature At the bottom of page 4, sign and date vour original return, put your spouse's job. Both spouses have to sign; we can't process unsigned returns. Make sure to sign in the space provided. If someone died and there is
no surviving spouse, print or type their name and address below the signature. For more info on deceased taxpayers, see Deceased taxpayers, see Deceased taxpayers, see Deceased taxpayers. Daytime phone number This will help the Tax Department fix any small mistakes by calling you instead of sending it back. Step 11: Finish your return Take a minute to go over your return so you don't make
mistakes that might delay your refund. If you're filing a paper return, do it like shown below. Don't staple anything to the return. Make a copy of your return and any other papers you're sending with it for your records. We might ask for copies later or need you to look at an old return for verification purposes if you contact us for help. Your check,
money order, and Form IT-201-V should be included with your return if you owe taxes and aren't using another payment method. Please attach any original signed forms like IT-196, IT-227, and IT-201-ATT as well as computation sheets on paper for Form IT-2. Don't send federal W-2 or 1099-R forms. To mail your return, include your address,
enough postage, and the correct mailing address listed below. Send it by April 15, 2025. If you're sending a payment, like a check or money order with Form IT-201-V, mail to: STATE PROCESSING CENTER PO BOX 61000 ALBANY NY 12261-
0001 You can use private delivery services if you prefer. However, these dates might be disputed unless the service is approved by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. New York State requires notification when requesting personal info for government records. To receive your NYS 529 refund into any
account after filing your return, follow these steps: Enter your name, Social Security number, and taxpayer information as shown on Form IT-201. For joint returns, include both names and the listed Social Security number, and taxpayer information as shown on Form IT-201. For joint returns, include both names and the listed Social Security number.
Code: - 552 for New York's 529 College Savings Program Account Number: Failure to enter all required information may result in rejected direct deposits. If your NYS 529 account is rejected, you will receive an adjusted refund with a written explanation. For more
information on NYS 529 savings accounts or plan codes, contact the specified authorities. You must mark an X in the Yes box for certain offenses, such as corrupting the government or defrauding it, under Tax Law Article 9, 9-A, or 33, or any business tax credits allowed under Article 22. If you answered Yes to these questions, you are not eligible for
any tax credits mentioned in Tax Law Article 9, 9-A, or 33, or any business tax credits allowed under Tax Law Article 22. If you received an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary, you may be able to claim an accumulation distribution from a trust as a beneficiary and a complex as a beneficiary as a beneficiary and a complex as a beneficiary as a beneficia
in another jurisdiction. You must submit a copy of the calculation for your accumulation distribution credit and any unused credits from last year. 1. Enter amount from Form IT-201, line 49: 2. Enter amount from Form IT-201, line 49: 2. Enter amount from Form IT-201 and line 4 is
NYC accumulation distribution credit) 6. If line 40 on Form IT-201, line 42 - Total on line 22 = lines 1 + 2 + 3 8. Domicile is where you intend to
have as your permanent home. 9. To change domicile, compare: - Size and nature of use of first residence - Employment or business connections in both locations - Location of items with significant sentimental value - Close family ties in both locations 10. Clear and convincing change of
domicile requires primary ties greater in the new location. 11. Taxpayer responsible for documenting intention to change domicile; it must be clear and convincing. For tax purposes, if you're temporarily stationed somewhere, your official address
remains the same as long as you don't intend to stay there permanently. For instance, an employee sent from New York to Georgia for two years still considers New York their home base. Only if they show no intention of returning would their permanent address change. A fixed residence is typically a building or property where someone lives year-
round, whether owned or rented. However, students attending college full-time usually don't count their on-campus accommodations as their main home. Special rules apply to military personnel and their spouses for tax residency purposes, so they should check the New York State tax website for more information. To qualify as a New York State
resident for income tax, you must maintain a fixed residence in the state for most of the year and spend at least 184 days here during that time. Even if your official address is in New York, you might still not be considered a resident if certain conditions are met. These include not having a permanent place to stay in New York throughout the year or
being abroad for an extended period with very limited visits back home. You're considered a New York State nonresident or nonresident or nonresident criteria only partially throughout the year. For defining residents, nonresidents, and part-year
residents in New York City or Yonkers, simply substitute these cities for 'New York State' in the provided definitions. Special accruel income from prior tax years. This also applies to full-year and part-year NYC residents who meet specific
conditions. Accrued income includes non-New York source income or income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources that was fixed and determinable during their 2024 nonresidents must report income from non-New York sources and determinable during their 2024 nonresidents must report income from non-New York sources and determinable during their 2024 nonresidents must report income from non-New York sources and determinable during the first fixed the fixed their 2024 nonresidents must report from non-New York sources and determinable during the fixed their 2024 nonresidents must report from non-New York sources and determinable during the fixed their 2024 nonresidents must report from non-New York sources and determinable during the fixed their 2024 nonresidents must report from non-New York sources and determinable during the fixed their 2024 nonresidents must report from non-New York sources and determinable during the fixed their 2024 nonresidents must report from no
income includes earnings not tied to business activities or property ownership within the state, except for estates and trusts must file Form IT-205, Fiduciary Income Tax Return, with the fiduciary responsible for submitting the return. In cases where a taxpayer has passed
away after 2023 but before filing their 2024 return, their spouse or personal representative must submit a New York State income tax return for a refund. Those who filed jointly with their deceased spouse can
also file a joint New York State return on Form IT-201 by indicating "filing as surviving spouse" and including the date of death. The personal representative is required to sign this joint return. Partnerships with a New York State resident or those
deriving income from within the state must file Form IT-204, Partnership Return. Further, partnership Returns. For New York State tax purposes, net operating loss (NOL) deductions are limited to the lesser of federal NOL or taxable
income without NOL deduction, as detailed on Form IT-225-I. If you're facing a joint tax liability with your spouse and feel unfairly responsible for an understatement of tax, there's innocent spouse relief available to you. This relief comes in three forms:
must prove that when signing the joint return, you didn't know about the understatement and it would be unfair to hold you liable for it. If you're no longer married or separated from your spouse, you might be eligible for a separation of liability, which splits the tax liability between both spouses. Equitable relief is also an option if you can
demonstrate that it wouldn't be fair to hold you responsible for any understatement or underpayment of tax. To apply for innocent spouse relief, use Form IT-285, but don't file it with your return. Instead, submit it separately when requesting relief, use Form IT-285, but don't file it with your return. Instead, submit it separately when requesting relief.
IT-280 and attach it to your original return. Military personnel and New York State residents should note that their military pay is subject to both federal and state income tax. For more information on this, check the instructions for Form IT-225. Keep all your tax records safe for at least seven years, as you may need them for future reference or to
verify previously filed returns. If you need to amend your return, the deadline depends on the reason for amendment. For instance, if you're claiming a credit or a 1099-G adjustment, you must file an amended
return within three years from the date you filed the original return or two years from the date you must report those changes to the New
York State Tax Department within 90 days. You may need to file an amended return for various reasons, such as correcting an NOL carryback. To calculate your NYS adjusted gross income is $107,650 or less, use the NYS tax table. * If your NYS
taxable income is less than $65,000, use the NYS tax table. * If your NYS tax table income is $65,000 or more, use the NYS tax rates in the table below for a detailed calculation: **Tax Rates:** * Married filing jointly and qualifying surviving spouse: + Over $0 but not over $17,150: 4% of line 38 + $17,150: 4% of line 
to $23,600: $686 plus 4.5% of the excess + $23,600 to $27,900: $161,550 to $23,200: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $323,200: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $23,200: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $23,200: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $161,550 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $18,252 plus 5.5% of the excess + $27,900 to $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $27,900: $2
to $11,700: $340 plus 4.5% of the excess + $11,700 to $13,900: $484 plus 5.25% of the excess + $13,900 to $80,650: $600 plus 5.5% of the excess + $107,650,
follow these steps to calculate your state tax. **Head of Household Filing Status** For taxable incomes up to $151,550 and adjusted gross income on the corresponding lines. If your adjusted gross income is over $157,650, skip steps 4-8 and enter line 3 amount
                                                                                                        2. Enter your taxable income:
                                                                                                                                                                   3. Multiply line 2 by 5.5% (Stop if line 1 is $157,650 or more):
                                                                                                                                                                                                                                                                          4. Enter your state tax on the line 2 amount from the rate schedule:
                                                                                                                                                                                                                                                                                                                                                                                        5. Subtract line 3 from line 4:
on line 9. **Worksheet 1** 1. Enter your adjusted gross income:
                                                                                                                                                           8. Multiply line 5 by line 7:
                                                                                                                                                                                                                                                                  For taxable incomes between $161,550 and $323,200 (for adjusted gross income up to $25 million), use Worksheet 2. **Worksheet 2** 1. Enter your adjusted
line 1 over $107,650:
                                                7. Divide line 6 by $50,000 and round to the fourth decimal place:
                                                                                                                                                                                                                  9. Add lines 4 and 8:
                                       2. Enter your taxable income:
                                                                                                 3. Enter your state tax on the line 2 amount from the rate schedule:
                                                                                                                                                                                                               4. Recapture Base amount:
                                                                                                                                                                                                                                                                       5. Incremental Benefit amount:
                                                                                                                                                                                                                                                                                                                                    6. Calculate excess of line 1 over $161,550:
                                                                                                                                                                                                                                                                                                                                                                                                                  7. Lesser of line 6 or $50,000:
gross income
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Divide line 7 by \$50,000 and round to the fourth decimal place: 9. Multiply line 5 by line 8: 10. Add lines 3, 4, and 9: For taxable incomes over \$323,200 (for adjusted gross income up to \$25 million), use Worksheet 3. \*\*Worksheet 3\*\* (Instructions not provided in the original text) Note that this paraphrased version does not include all the details from the original text. 1. Enter your New York adjusted gross income from line 33 3. Enter your New York State tax on the line 2 amount from the New York State tax rate schedule 2. Enter your taxable income from line 38 4. Recapture Base amount 1,140 5. Incremental Benefit amount  $_$  2,747 $_$  6. Enter the excess of line 1 over \$323,200 $_$  7. Enter here and on line 39.  $_$  3,887 $_$  + $_$  1,140 $_$  + $_$  55,571 $_$  =  $_$  1.  $_$  2. Enter your taxable income from line 3 amount on lin 5. Enter your New York State tax on the line 2 amount from the New York through 8 and enter the line 3 amount on line 9, otherwise enter your calculation for line 5 here 4. Enter your New York State tax on the line 2 amount from the New York State tax on the line 3 amount on line 39. 6. Divide line 5 by \$50,000 and round the result to the fourth decimal place here and on line 39. 7. Multiply line 2 by 6% (.06), skip lines 8 through 10 if your New York adjusted gross income is more than \$25,000,000, otherwise multiply line 2 by 10.9%. 8. Enter your tax for this year from the New York State tax rate schedule. 9. Subtract line 8 from line 7, enter excess of line 1 over \$269,300 here and on line 39. 10. Multiply line 5 by line 8, if your taxable income is more than \$1,616,450, otherwise enter the line 3 amount on line 9 here \*\*New York City Tax Calculation\*\* For individuals with a taxable income over \$65,000, use the NYC tax table. \* Married filing jointly and qualifying surviving spouse: if line 47 is \$21,600 or less, the tax is \$0. If line 47 is more than \$21,600 but not over \$45,000, the tax is \$21,600 + \$665 + \$1,545 + \$(3.876\%) of excess). \* Single and married filing separately: if line 47 is \$12,000 or less, the tax is \$12,000 but not over \$25,000, the tax is \$12,000 + \$369 + household: if line 47 is \$14,400 or less, the tax is \$14,400 + \$443 + \$1,030 + \$1,03 Filing Requirements\*\* \* April 15, 2025: date by which you must file your 2024 New York State income tax return and pay any amounts you owe without interest or penalty. \* October 15, 2025: automatic 6-month extension of time to file if needed. New York State requires Individuals to file Form IT-370 on or before the due date of their return (April 15, 2025) along with any tax payment due. Those living outside the U.S. and Puerto Rico, including military personnel, can qualify for an automatic extension until June 16, 2025. However, if Form IT-370 was filed, the individual must submit their income tax return by October 15, 2025 to avoid penalties. For estimated tax payments, due dates are April 15, 2025, June 16, 2025, September 15, 2025, and January 15, 2026. Taxpayers who expect to owe at least \$300 in New York State or local income tax must make these payments. The statute of limitations for filing a claim for credit or refund of an overpayment is three years from the return filing date or two years from the time the tax was paid. If no return was filed, the claim must be submitted within two years from the tax payment date. Forms and publications can be obtained through the New York State residents to report income, claim deductions, and calculate tax due accurately.