ISSO New York State
Tax Information
instructions

We are not tax experts, we are volunteers. If you have a complicated tax question, you may need to seek answers elsewhere!

Federal forms software: http://issony.cornell.edu/financial/taxes
SPRINTAX software can do your New York State taxes also!!!

- When you use the SPRINTAX software we have purchased for you to do your federal forms, you will have an option to have SPRINTAX also complete your New York state tax forms for a fee of $25.

- If you do not want to pay the fee, you can use our directions here to fill out the New York state forms yourself.
NY State Tax Filing

- This information is for filing New York State forms

- You should have ALREADY completed your U.S. Federal non-resident forms and have them in front of you.
DATES

- **DEADLINE** for filing U.S. federal and state tax forms:
  - April 18, 2016 (postmarked by not received by)

- **U.S. 2015 Tax Year is:**
  - January 1, 2015 to December 31, 2015
FORMS from your employer/school: What Income Does a W-2 Report?

- The W-2 reports wages (including the stipend portion of teaching assistantships) paid to employees (box 1).
- It also reports the amount of federal and state taxes withheld by your employer (box 2) and paid to the IRS and State tax authority (box 17).
FORMS from your employer/school: What Does a 1042-S Report?

- “non-wage” portions of scholarships, fellowships, grants, awards and any other payment made to an individual who is NOT an employee.

- Income exempted from tax due to an income tax treaty.

Note: “non-wage” refers to income received for which no service or work was provided, like a travel grant or fellowship.
OTHER FORMS: 
Other Forms You may have received

You also might have received:

1. **1099-INT**: For interest on a income producing bank account (not personal savings)

2. **1098-T**: Reporting tuition you paid
The 1098-T form is a tax document that reports to the student (and the IRS) tuition charges and financial aid for a calendar year.

The 1098-T is used by U.S. residents to claim educational credits such as the Hope Credit or Life Time Learning Credit. Unfortunately, any international who is filing tax returns as a NON-resident for U.S. federal tax purposes is NOT eligible for any of these educational credits.

THEREFORE: Internationals filing U.S. federal taxes as Non-Residents should IGNORE the 1098-T form when filing U.S. tax returns.

The parents of Canadian undergraduates MIGHT be able to use the 1098-T when filing Canadian taxes.
Other Forms

Report of State Tax refund:

1. **1099-G:** the state no longer sends out the form reporting your past year’s refund, so to get that information, you can:

   - get your form online,* using our 1099-G online service, which will be available in late January
   - call (518) 457-5181 (income taxpayers) or (518) 485-2392 (MCTMT taxpayers)
NY State Tax Status
NY State Tax Status

First, determine if you are a

RESIDENT or

NON-RESIDENT

for tax purposes in New York State. (This is not the same as your tax status for the U.S. federal tax forms.)
NY State Tax Status: Undergraduate Students

- All undergraduate students who are considered NON residents for U.S. federal tax purposes, ARE considered NYS non-residents for tax purposes.
NY State Tax Status:
Graduate Students & J-1 Researchers who are non-residents for US federal tax purposes—answer these questions

- Did you rent an apartment (not a dorm room) in New York State for 11 months or more of the year 2015?
  [NOTE: if you sublease your apartment but you still held the lease, this still counts as renting the apartment]

- Did you spend more than 183 total days in New York state in 2015?

If you answered **YES to BOTH** of these questions, you are considered a resident for tax purposes in New York State. If you answered **NO to either one of these questions**, you are a nonresident for tax purposes in New York State.
NY State Tax Filing: Do I need to file NY state taxes?

IF you are a NON-resident for New York State Tax purposes, then you are only required to file NY State forms IF:

- You want a refund for NY state tax withheld
- OR, received more than $7900 in 2015 and some of that income was from a New York source

If the above do NOT apply to you, you are NOT REQUIRED to file a New York State tax return!
NY State Tax Filing:
Do I need to file NY state taxes?

- IF you are a RESIDENT for New York State Tax purposes, then you are only required to file NY State forms IF:
  - You want a refund for NY state tax withheld
  - OR, received more than $4000 in 2015 and some of that income was from a New York source

- If the above do NOT apply to you, you are NOT REQUIRED to file a New York State tax return!
New York State
Tax Filing
Line by Line Instructions
New York State Tax Forms

**Resident:**
- IT-201
- IT-2

**NON-Resident:**
- IT-203
- IT-203-B
- IT-2
If you do NOT have a social security number, and you also do NOT have an ITIN, but you have filed a W-7 to apply for ITIN, write “ITIN Pending” in the social security box.
On the IT-203, you do NOT need to fill in county of residence and school district—leave blank.

Fill in your mailing address in New York State in the mailing address section—and ALSO fill in your home country address in the permanent home address section.
NYS Tax – Form IT-201

• On the IT-201, you do need to fill in the county and school:
  • If you live in Ithaca, county of residence is Tompkins, School district name is Ithaca and the code number is 305. If you live elsewhere, look at the instruction booklet.
• On the IT-201, you do not have to fill in your home country address (leave it blank): only fill in your mailing address in New York State
IT-201 and IT-203, Lines A-D

- **Line A:** You may ONLY choose either filing status 1 “single” or 3 “married filing separately”

- **Line B:** Answer “yes” ONLY if the software allowed you to itemize deductions on your federal return (line 11 on 1040NRez OR line 35 on 1040NR—do not check yes for the India treaty standard deduction on federal forms)
• Line C: For any internationals who are NON-residents for U.S. tax purposes, the answer should be “No”
• Line D1: MOST internationals filing as non-residents for federal tax purposes should check “NO.” Check “yes” ONLY if you are carrying on a trade or business and are required to complete federal schedule B.
• **Line D2: MOST will answer “no.”** If you lived in Yonkers at least part of the year, and you received a check in the mail (in the previous Fall) called “property tax freeze credit,” then answer “yes.”
**Line E:** Complete this only if you lived part of the year in New York City.

**Line F and G:** leave blank.
• **Line E:** Complete only if you lived in New York City part of the year.

• **Line F:** Complete only if you lived in New York City part of the year.

• **Line G:** leave blank
• **Line H: Check “Yes” and fill out IT-203-B.**

• **We will show the IT-203-B later in this powerpoint**
IT-201 Line H, IT-203 Line I: Dependent exemption information. ONLY fill this in if the federal tax software allowed you to include dependents on your federal form—citizens of very few countries are allowed to claim dependents.
**Line by Line instructions**

- **USE whole dollar amounts ONLY on your form.**
- **We will go through the lines that need to have an amount entered... if the line is not relevant to you at all, you can leave it blank!**
Two columns: federal and NY STATE

- Federal uses numbers from federal form
- New York State ONLY different if earned income in a different state
• **USE whole dollar amounts ONLY on your form.**

• **LINE 1:** Report wages from the wage line on your 1040NR line 8, or 1040NR-EZ line 3

• **LINE 4:** If you reported your last year state refund on the federal form, enter it on line 4 (1040NR line 11; 1040NR-EZ line 4)
• **USE whole dollar amounts ONLY on your form.**

• **LINE 1:** Report wages from the wage line on your 1040NR line 8, or 1040NR-EZ line 3

• **LINE 4:** If you reported your last year state refund on the federal form, enter it on line 4 (1040NR line 11; 1040NR-EZ line 4)
LINE 16 “other income”: Scholarships, fellowships and grants should be reported on Line 16—NOT treaty exempt income.

Leave treaty exempt income off of your New York state form—you do not have to report it anywhere on the NY state form.

If you have treaty exempt income that was incorrectly included on your W-2 as taxable wage income (instead of on a 1042-S), send in a copy of your federal tax return with your state return to prove that it is treaty exempt (and still leave it off your state return).
NOTES on Treaty Exempt Income

1) If all of your income was exempt by treaty AND it was reported to you by Cornell on a 1042-S, then you do NOT have to file NEW YORK State tax forms at all (exemption code “04” will appear on the 1042-S box 6; if the exemption code is “00” then your income is not exempt from tax by treaty). You still can file if you had NY State tax withheld and you want to get it back.

2) If all of your income was exempt by treaty (the federal tax software will show this on your federal form), but Cornell reported that income to you on a W-2, then you still do not have to file the New York State forms. You still can file if you had NY State tax withheld and you want to get it back.
3) If you have a mixture of some income exempt by treaty and some not, then you need to file New York State forms if the non-treaty exempt income from New York source was more than $7900 if you are a NY non-resident, or $4000 if you are a NY resident.
• **LINE 17**: Add lines 1-11 and 13-16

| 15 | Taxable amount of social security benefits (also enter on line 26) | 15 | .00 | 15 | .00 |
| 16 | Other income (see page 22) | Identify: | 16 | .00 | 16 | .00 |
| 17 | Add lines 1 through 11 and 13 through 16 | .00 | 17 | .00 | 17 | .00 |
| 18 | Total federal adjustments to income (see page 22) | Identify: | 18 | .00 | 18 | .00 |
| 19 | Federal adjusted gross income (subtract line 18 from line 17) | .00 | 19 | .00 | 19 | .00 |

**IT-201 & IT-203,**

**LINE 17 – total lines 1-16**
LINE 18 “total federal adjustments to income”:

- Include any deductions the federal software allowed you to take on lines 8 or 9 on 1040NR-EZ or lines 24-34 of the 1040NR (such as deductions for books or student loan interest)
• Line 19 of IT-201 & IT-203 should equal the federal adjusted gross income on Form 1040NR-EZ line 10 or 1040NR line 36.
<table>
<thead>
<tr>
<th>Line 23, same amount as line 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 24, if you entered your previous year NY state tax refund on line 4, enter that amount again here and on line 30</td>
</tr>
<tr>
<td>Line 31, subtract line 30 from line 23—this is your NY State adjusted gross income</td>
</tr>
<tr>
<td>Line 32, repeat the federal column line 31</td>
</tr>
</tbody>
</table>
• Line 24, same amount as line 19
• Line 25, if you entered your previous year NY state tax refund on line 4, enter that amount again here and on line 32
• Line 33, subtract line 32 from line 24—this is your NY State adjusted gross income
• Line 33, enter standard deduction = $7900
• Line 34, subtract line 33 from line 32 (do not enter < 0)
• Line 35, dependent exemptions – from Line I – internationals can NOT take personal exemptions for self or spouse; for NON-residents for U.S. federal tax purposes, only citizens of canada, mexico or south korea can claim dependent children (check instruction booklet)
• Line 36, subtract line 35 from line 34 (do not enter < 0) — this is your taxable income for NY State
- **Line 34:** enter standard deduction = $7900
- **Line 35:** subtract line 34 from line 33
- **Line 36,** dependent exemptions – from Line H – internationals can NOT take personal exemptions for self or spouse; for NON-residents for U.S. federal tax purposes, only citizens of canada, mexico or south korea can claim dependent children (check instruction booklet)
- **Line 37,** subtract line 36 from line 35—this is your taxable income for NY State
• Line 37, repeat amount from line 36
• Line 38: Figure the tax on your taxable income from the tax table (see instruction booklet).
<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>38</td>
<td>Taxable income (from line 37 on page 2)</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>NYS tax on line 38 amount (see page 25 and Tax computation on pages 57, 58, and 59)</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>NYS household credit (page 25, table 1, 2, or 3)</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Resident credit (see page 26)</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Other NYS nonrefundable credits (Form IT-201-ATT, line 7)</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Add lines 40, 41, and 42</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Net other NYS taxes (Form IT-201-ATT, line 30)</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Total New York State taxes (add lines 44 and 45)</td>
<td></td>
</tr>
</tbody>
</table>

- Line 38, repeat amount from line 37
- Line 39: Figure the tax on your taxable income from the tax table (see instruction booklet).
New York State Tax table

(see tax table in the instruction booklet)
New York State Tax table

Find your income range and the tax on that, enter that amount on IT-201 line 39 or IT-203 line 38
Household Credit—most people CAN take it

IT-203, line 39, IT-201, line 40

IF YOU:

■ Cannot be claimed on another person’s federal income tax return AND

■ Your tax filing status and income on the NYS income tax return (either as a New York resident or nonresident) are:
  ■ Single and federal adjusted gross income is $28,000 or less
  ■ Married and federal adjusted gross income is $32,000 or less
### Household Credit

#### New York State household credit table 1

<table>
<thead>
<tr>
<th>AGI Range (see Note 2)</th>
<th>Credit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000</td>
<td>$75</td>
</tr>
<tr>
<td>6,000</td>
<td>60</td>
</tr>
<tr>
<td>7,000</td>
<td>50</td>
</tr>
<tr>
<td>20,000</td>
<td>40</td>
</tr>
<tr>
<td>25,000</td>
<td>20</td>
</tr>
<tr>
<td>28,000</td>
<td>No credit is allowed; do not make an entry on Form IT-201, line 40.</td>
</tr>
</tbody>
</table>

#### New York State household credit table 2

<table>
<thead>
<tr>
<th>AGI Range (see Note 2)</th>
<th>Exemptions Listed on Form IT-201 Item H Plus One for You &amp; One for Your Spouse (Married Filing Joint Return)</th>
<th>Credit Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000</td>
<td>$70.00, 90.00, 105.00, 120.00, 135.00, 150.00, 165.00, 180.00, 15.00</td>
<td></td>
</tr>
<tr>
<td>6,000</td>
<td>65.00, 80.00, 95.00, 110.00, 125.00, 140.00, 155.00, 15.00</td>
<td></td>
</tr>
<tr>
<td>7,000</td>
<td>60.00, 75.00, 90.00, 105.00, 120.00, 135.00, 150.00, 15.00</td>
<td></td>
</tr>
<tr>
<td>20,000</td>
<td>50.00, 60.00, 70.00, 80.00, 90.00, 100.00, 110.00, 10.00</td>
<td></td>
</tr>
<tr>
<td>25,000</td>
<td>40.00, 45.00, 50.00, 55.00, 60.00, 65.00, 70.00, 5.00</td>
<td></td>
</tr>
<tr>
<td>28,000</td>
<td>20.00, 25.00, 30.00, 35.00, 40.00, 45.00, 50.00, 5.00</td>
<td></td>
</tr>
<tr>
<td>32,000</td>
<td>No credit is allowed; do not make an entry on Form IT-201, line 40.</td>
<td></td>
</tr>
</tbody>
</table>

- Find your income range and the household credit for that, enter that amount on IT-201 line 40 or IT-203 line 39.
- On the married table, use column “1” even if you had 0 exemptions.
- Line 40: subtract line 39 from line 38
- Line 44: same as line 40
If you only received income from a New York State source, Line 45 will equal 1.

If part of your income was from outside of NY, this will be less than 1.

Line 46: multiply line 44 by line 45
Line 48 and line 50: same as 46
• Line 43: repeat the household credit amount
• Line 44: subtract line 43 from line 39
• Line 46: same as line 44
<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>51</td>
<td>Part-year New York City resident tax (Form IT-360.1)</td>
<td>0.00</td>
</tr>
<tr>
<td>52</td>
<td>New York City minimum income tax (Form IT-220)</td>
<td>0.00</td>
</tr>
<tr>
<td>52a</td>
<td>Add lines 51 and 52</td>
<td>0.00</td>
</tr>
<tr>
<td>52b</td>
<td>Part-year resident nonrefundable New York City child and dependent care credit</td>
<td>0.00</td>
</tr>
<tr>
<td>52c</td>
<td>Subtract line 52b from 52a</td>
<td>0.00</td>
</tr>
<tr>
<td>53</td>
<td>Yonkers nonresident earnings tax (Form Y-203)</td>
<td>0.00</td>
</tr>
<tr>
<td>54</td>
<td>Part-year Yonkers resident income tax surcharge (Form IT-360.1)</td>
<td>0.00</td>
</tr>
<tr>
<td>55</td>
<td>Total New York City and Yonkers taxes (add lines 52c, 53, and 54)</td>
<td>0.00</td>
</tr>
<tr>
<td>56</td>
<td>Sales or use tax (See the instructions on page 36. Do not leave line 56 blank.)</td>
<td>0.00</td>
</tr>
</tbody>
</table>

- **Line 51-55**: complete this only if you worked in New York City
• Line 47-58: complete this only if you worked in New York City
Sales and Use Tax—
IT203 line 56; IT201 line 59

You owe a sales and use tax if:

- You purchase property or a service delivered to YOU in New York State without payment of sales and use tax (Ex. Internet, catalog purchases).

- Most tangible personal property such as clothing, jewelry, furniture, computers, videos, etc. is subject to New York and Local Sales tax.

NOTE: If you do not owe New York State sales and use tax, enter a ZERO on the sales tax line. DO NOT leave the line blank.
- Line 56: Sales and Use Tax (see instruction booklet):
- **MUST ENTER SOMETHING**--CAN be “0” OR… the amount specified in the instruction booklet.
• Line 59: Sales and Use Tax (see instruction booklet):
• MUST ENTER SOMETHING--CAN be “0” OR… the amount specified in the instruction booklet.
• **Line 57:** Totally “voluntary”
• **Line 58:** Total of all your NY State taxes
- **Line 60**: Totally “voluntary”
- **Line 61**: Total of all your NY State taxes
• line 59: Same as line 58 from the previous page
• line 62: NY State taxes withheld (W-2 box 17; 1042-S box 23)
• Line 63: only if you worked in NY City
• Line 66: total of lines 60-65
• line 62: Same as line 61 from the previous page
• line 68: if you are a **NON-resident** for U.S. federal tax purposes, you can **NOT** take this tuition credit
• Line 72: **NY State** taxes withheld (W-2 box 17; 1042-S box 23)
• Line 73: only if you worked in NY City
• Line 76: total of lines 63-75
• line 67: If line 66 is > line 59, subtract line 59 from line 66
• line 68: Enter amount from 67—this is your REFUND
• line 70: If line 66 is < line 59, subtract line 66 from line 59, this is the amount you OWE
• Line 73-74: account information if you want them to use it—leave it blank if you do NOT want them to
- **line 77**: If line 76 is more than 62, subtract 62 from 76
- **line 78**: Enter amount from 77—this is your **REFUND**
- **line 80**: If line 76 is less than 62, subtract 76 from 62, this is the amount you **OWE**
- **Line 83-84**: account information if you want them to use it—leave it blank if you do **NOT** want them to
FORM IT-201 & IT-203

• SIGN YOUR FORM!!!
Form IT-203-B

| Name(s) and occupation(s) as shown on Form IT-203 | Your social security number |

Complete Schedule B: Allocation of wage and salary income to New York State.

- Include your name on the top of the form
- Complete only “Schedule B” of Form IT-203-B
Include your name on the top of the form
Complete only “Schedule B” of Form IT-203-B
Fill in your address, the total days you were at that address, and write “U.S. Non-Resident”
**NYS Tax**

**Form IT-2**

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<table>
<thead>
<tr>
<th>W-2 Record 1</th>
<th>W-2 Record 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Box a: Employer identification number (EIN)</td>
<td>Box a: Employer identification number (EIN)</td>
</tr>
<tr>
<td>Box b: Employer name and full address (including ZIP code)</td>
<td>Box c: Employer name and full address (including ZIP code)</td>
</tr>
<tr>
<td>Box 1a: Amount</td>
<td>Box 16: State wages, tips, etc. (for NYS)</td>
</tr>
<tr>
<td>Box 1b: Amount</td>
<td>Box 17: New York State income tax withheld</td>
</tr>
<tr>
<td>Box 1c: Amount</td>
<td>Box 18: Local wages, tips, etc. (not New York)</td>
</tr>
<tr>
<td>Box 1d: Amount</td>
<td>Box 19: Local income tax withheld</td>
</tr>
<tr>
<td>Box 2a: Filing location</td>
<td>Box 20: Locality name</td>
</tr>
<tr>
<td>Box 3a: State wages, tips, etc. (for NYS)</td>
<td></td>
</tr>
<tr>
<td>Box 3b: New York State income tax withheld</td>
<td></td>
</tr>
<tr>
<td>Box 3c: Local wages, tips, etc. (not New York)</td>
<td></td>
</tr>
<tr>
<td>Box 3d: Local income tax withheld</td>
<td></td>
</tr>
</tbody>
</table>

Do not detach or separate this W-2 Records below. Fill Form IT-2 as an entire page. See instructions on the back.

Please file this original scannable form with the Tax Department.

If you or your paid preparer use software to produce this form, it might have a two-dimensional (2-D) barcode on the bottom of this page. It will appear as a rectangular-shaped object with very small black boxes and white spaces. This barcode will be used to efficiently process your return on this form.

1021100094
NYS Tax, Form IT-2

Every box corresponds to a box number on Federal Form W-2

Follow the directions on page 2 of the Form IT-2
Follow the directions on page 2 of the Form IT-2

NOTE: you must complete the IT-2 even if your W-2 does not show any New York state tax withheld
• Fill in one “record” for W-2 you received from each employer

• NOTE: If your W-2 is a CORRECTED form (W-2C), mark “x” in corrected W-2C box
• Attach and send the IT-2 with your IT-203, or IT-201

General Instructions
Who must file this form — All filers of New York State (NYS) income tax returns who received federal Form IT-2, Wage and Tax Statement, must complete Form IT-2. Filers who received foreign earned income but did not receive a federal Form W-2 must also complete Form IT-2. Foreign earned income includes, but is not limited to salaries, wages, commissions, bonuses, professional fees, tips, certain noncash income, and allowances or reimbursements.

How to complete Form IT-2 — Complete each W-2 Record section for each federal Form W-2 you (and if filing jointly, your spouse) received. Enter only the information requested on Form IT-2. Complete additional Forms IT-2 if necessary. You must complete a W-2 Record even if your federal Form W-2 does not show any NYS, New York City (NYC), or Yorkshire wages or taxable. Each box on the W-2 Record corresponds to a similarly named or numbered box or area on federal Form W-2. Enter the amount, code, or description provided on your federal Form W-2 in the corresponding boxes on the W-2 Record.

Do not detach or separate the W-2 Records. File Form IT-2 as an entire page.

Multiple W-2 records for one federal Form W-2 — If your federal Form W-2 shows more than three coded items in box 14, complete an additional W-2 record. Fill in boxes b and c with the same information as on the first W-2 Record for the same federal Form W-2, and mark an X in the Taxpayer or Spouse box. Then enter the additional items in box 12 or box 14. Do not fill in additional W-2 Records to report withholding by other states for the same wages.

Specific Instructions
Enter your name and social security number and, if married, your spouse's name and social security number.

Enter in boxes b and c the employer identification number (EIN) and employer name and address as they appear on the corresponding federal Form W-2. Filers with foreign earned income. If the employee's identification number exceeds the space allowed, leave box b blank. If you are the employee on federal Form W-2, mark an X in the Taxpayer box on the W-2 Record. If your spouse is the employee, mark an X in the Spouse box.

Box 1 — Enter federal wages, tips, and other compensation shown in Box 1 of federal Form W-2.

Boxes 8 through 11 — If applicable, enter the amounts from federal Form W-2, for coded tips, advance income tax, dependent care benefits, and qualified plans.

Boxes 12a through 12d — Enter the amount(s) and code(s). If any, shown in the corresponding boxes on federal Form W-2 (such as code J, nonexempt sick pay, or code AA, designated Roth contributions under a section 401(k) plan, etc.). If there are more than four coded amounts, see Multiple W-2 Records for one federal Form W-2 above.

Box 13 — Mark an X in the Taxpayer or Spouse box if your federal Form W-2 has a statutory employee box and that box is checked. Otherwise, leave blank.

Boxes 14a through 14c — Enter the amount(s) and description(s). If any, shown in box 14 of federal Form W-2, such as 414(h) or IRC 125 contributions, union dues, or uniform allowances, etc.). If there are more than these amounts and descriptions, see Multiple W-2 Records for one federal Form W-2 above.

Boxes 15 through 20 — Complete boxes 15 through 20 only if your federal Form W-2 shows NYS, NYC, or Yorkshire wages or taxable. Otherwise, leave blank. Do not enter wages or taxable in boxes 15 through 20 for any state or locality other than NYS, NYC, or Yorkshire. You must complete all other boxes on the W-2 Record as applicable.

Boxes 18, 19, and 20 (NYC or Yorkshire only) — If applicable, enter in the Locality a borough, local wages, income tax, and locality name (write NYC for New York City, or Yorkshire for Yorkshire), and enter your federal Form W-2. To report both localities, enter the other local wages, income tax, and locality name (NYC or Yorkshire) in the Locality b boxes.

Corrected (W-2c) tax — Mark an X in this box if the W-2 Record is for a federal Form W-2c, Corrected Wage and Tax Statement.

Transfer the tax withheld amounts to your income tax return. Total the NYC tax withheld amounts, total the NYC tax withheld amounts, and total the Yorkshire tax withheld amounts from all W-2 Records, 1099-R Records, 1099-U Records, and federal Form W-2G. If applicable, transfer these totals separately as follows:

• NYS tax withheld — Enter on Form IT-150, line 36, Form IT-201, line 79; Form IT-203, line 82, or Form IT-205, line 34.

• NYC tax withheld — Enter on Form IT-150, line 67; Form IT-201, line 75; Form IT-203, line 63; or Form IT-205, line 55.

• Yorkshire tax withheld — Enter on Form IT-150, line 98; Form IT-201, line 100; Form IT-203, line 101; or Form IT-205, line 105.

Attach Forms: IT-1099-R, IT-1099-U, and W-2G, if applicable to your income tax return. Do not attach your federal Form W-2, 1099-R, or 1099-G; keep them for your records. See the instructions for Forms IT-150, IT-201, IT-203, or IT-205 for information on assembling your return.

Please file this original scannable form with the Tax Department.
Putting it All Together

- Be sure you signed your return
- Attach IT-2 and/or 1042-S to NYS Tax forms.
- Mail to NYS tax authorities, address listed in the instruction booklet.

  If you are enclosing a payment*:
  
  State Processing Center
  PO Box 15555
  Albany, NY 12212-5555

  *if you pay by check, make check payable to “New York State Income Tax”

  If you are NOT enclosing a payment:
  
  State Processing Center
  PO Box 61000
  Albany, NY 12261-0001
NYS residents who earned income in other states

- If you are a New York State resident for income tax purposes, your **total income**, as reported to the IRS on your federal income tax return, is reported on your NYS resident income tax return.

- However, if you are required to pay taxes to other states, you may be entitled to claim a resident tax credit by completing the other state return first and then completing *Form IT-112R, NYS Resident Tax Credit*.

- The credit you calculate is entered on line 41 of Form IT-201 and you must attach Form IT-112R to your IT-201.

- Note: There is a similar resident credit form for taxes paid to the Provence of Canada, *Form IT-112C*. 
QUESTIONS?

Come to the ISSO during walk in advising hours and we will try to help!

ISSO Walk in Advising Hours: Monday, Tuesday, Thursday & Friday; 9-12 & 1-4:30; Wednesday 1-4:30

B-50 Caldwell Hall