Fellowship/Assistantship only - Example A
Explanation of Information

U.S. (or resident alien for tax purposes) graduate student has 6000 and/or 6002 fellowships/ assistantships for the 2017 calendar year that will total $27,000.

The following has been assumed about the graduate student for 2017:

1 Student has no other job (at UR or elsewhere) - so expects to have $0 W-2 wages for 2017.
2 Student is a resident of NY but not a resident of NYC.
3 Student estimates that they will have $500 in other income in 2017 ($500 in taxable interest) - from 1099-INTs received from banks/investments.
4 Filing status is single.
5 Student has no dependents.
6 Student cannot be claimed as a dependent on someone else's return.
7 All of the $27,000 is taxable because the student does not have any other qualified expenditures (tuition or required books/equipment for classes).
8 Because the student's 6000/6002 fellowships/assistantships will not have income tax withheld, student will have $0 in federal and NY income tax withholding.
9 Student has completed their 2016 IRS and NY state tax returns. For 2016, the student had $24,000 in W-2 wage income and $500 in taxable interest income. For 2016, the student had $2,191 in federal income tax withheld and $760 in NY state income tax withheld from their W-2 wage income. On student's 2016 Form 1040A, tax was $1,663 and student had $528 overpayment. On student's 2016 Form NY IT-201, tax was $719 with $41 overpayment.

How to Calculate 2017 Estimated Tax Payments - IRS:

Step 1 Obtain IRS Form 1040-ES (2017) and complete 2017 Estimated Tax Worksheet on page 8 of the Form as follows (see page 4):

Line 1 = $27,500 ($27,000 fellowships/assistantships + $500 taxable interest income).
Line 2 is found on page 2 of IRS Form 1040-ES (2017) and is the standard deduction amount of $6,350 for single filing status for 2017.
Complete Line 3
Line 4 is $4,050 per exemption (so $4,050 if filing single, no dependents because only have exemption for yourself).
Complete Line 5
Line 6 is the tax calculation computed from the Schedule X Table on page 7 of IRS Form 1040-ES (2017):

Take Line 5 amount of $17,100 from the 2017 Estimated Tax Worksheet
Since this amount is over $9,325 but not over $37,950, the tax is:

	$ 932.50	
+	<u>$ 1,166.25</u>	15% ($17,100-$9,325) or 15%($7,775)
	$ 2,098.75	Tax to report on Lines 6, 8, 10, 13a &13c

Complete Lines 14-17
Line 17 is the **minimum** **<u>quarterly</u>** estimated tax payment that you are required to pay in 2017- payments due as follows: April 18, 2017, June 15, 2017, September 15, 2017 & January 16, 2018

Step 2 Determine how much in federal income tax you <u>want</u> to pay in and when:

Option 1 If you want to pay in the **<u>minimum</u>** required (to avoid an estimated tax penalty), payments due as follows:
$0 on April 18, 2017 (student had a $528 refund from their 2016 Form 1040A (Line 49) that was applied to 2017 estimated tax)
$304 on June 15, 2017 ($416 less $112 - which is the left over amount of 2016 refund after applying $416 of 2016 refund to April 18 payment)
$416 on September 15, 2017
$416 on January 16, 2018
OR pay entire 2017 required amount of $1,136 on April 18, 2017 ($1,663 less $528 overpayment from 2016)

***** REMEMBER - this only avoids the estimated tax penalty for 2017. If your 2017 tax return (when filed in 2018) matches your 2017 estimated tax worksheet, you will owe $436 when you file your 2017 tax return (tax of $2,099 less estimated tax payments during 2017 of $1,136).**

***** If student did not know their 2016 tax due or had no overpayment from 2016, student would pay $416 by April 18, 2017, June 15, 2017, September 15, 2017 and January 16, 2018 (or $1,663 by April 18, 2017).**

Option 2 If you want to **<u>avoid paying any tax when you file your 2017 income tax return</u>** in 2018, pay in the estimated tax of $2,099 ($525 quarterly) during 2017 as follows:
$0 on April 18, 2017 (student had a $528 refund from their 2016 Form 1040A (Line 49) that was applied to 2017 estimated tax)
$522 on June 15, 2017 ($525 less $3 - which is the left over amount of 2016 refund after applying $525 of 2016 refund to April 18 payment)
$525 on September 15, 2017
$525 on January 16, 2018
***** OR** pay entire 2017 required amount of $1,571 on April 18, 2017 ($2,099 less $528 overpayment from 2016)

***** If student did not know their 2016 tax due or had no overpayment from 2016, student would pay $525 by April 18, 2017, June 15, 2017, September 15, 2017 and January 16, 2018 (or $2,099 by April 18, 2017).**

NEXT - NEED TO COMPUTE NY TAX DUE . . .

How to Calculate 2017 Estimated Tax Payments - New York State:

Step 1 Obtain NY Form IT-2105-I (2017) and complete Estimated Tax Worksheet on page 7 of the Form as follows (see page 6):

Line 1 = $27,500 ($27,000 fellowships/assistantships + $500 taxable interest income).
Line 2 is found on page 2 of NY Form IT-2105-I (2017) and is the standard deduction amount of $8,000 for single filing status for 2017.
Complete Line 3
Line 6 is the tax calculation computed from the Tax Rate Schedule for "Single and married filing separately" from page 8 of NY Form IT-2105-I (2017) :

Take Line 5 amount of $19,500 from the Estimated Tax Worksheet
Since this amount is over $13,900 but not over $21,400, the tax is:

	$	600	
+	$	330	5.9% ($19,500-$13,900) or 5.9% times $5,600
	$	930	Tax to report on Lines 6, 15, 17, 19, 21 & 23 (assuming no credits)

Complete Lines 24-28
Line 28 is the **minimum annual** estimated tax payment that you are required to pay in 2017. Quarterly payments of $180 are due as follows:

April 18, 2017, June 15, 2017, September 15, 2017 & January 16, 2018

Step 2 Determine how much in New York State income tax you want to pay in and when:

Option 1 If you want to pay in the **minimum** required (to avoid an estimated tax penalty), payments due as follows:

$139 on April 18, 2017 ($180 less $41 - student had a $41 refund from their 2016 Form IT-201 (Line 79) that was applied to 1st Quarter 2017 estimated tax payment).
$180 on June 15, 2017
$180 on September 15, 2017
$179 on January 16, 2018
OR pay entire 2017 required amount of $678 on April 18, 2017 ($719 less $41 overpayment from 2016)

***** REMEMBER - this only avoids the estimated tax penalty for 2017. If your 2017 tax return (when filed in 2018) matches your 2017 estimated tax worksheet, you will owe $211 when you file your 2017 tax return (tax of $930 less estimated tax payments during 2017 of $719).**

***** If student did not know their 2016 tax due or had no overpayment from 2016, student would pay $180 by April 18, 2017, June 15, 2017, September 15, 2017 and January 16, 2018 (or $719 by April 18, 2017).**

Option 2 If you want to **<u>avoid paying any tax when you file your 2017 income tax return</u>** in 2018, pay in the estimated tax of $930 ($233 quarterly) during 2017 as follows:
$192 on April 18, 2017 (student had a $41 refund from their 2016 Form IT-201 (Line 79) that was applied to 2017 estimated tax)
$232 on June 15, 2017
$233 on September 15, 2017
$232 on January 16, 2018
OR pay entire 2017 required amount of $889 on April 18, 2017 ($930 less $41 overpayment from 2016)

***** If student did not know their 2016 tax due or had no overpayment from 2016, student would pay $232.50 by April 18, 2017, June 15, 2017, September 15, 2017 and January 16, 2018 (or $930 by April 18, 2017).**

2017 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2017 (see instructions)				1	27,500	
2	• If you plan to itemize deductions, enter the estimated total of your itemized deductions. **Caution:** *If line 1 is over $156,900 your deduction may be reduced. See Pub. 505 for details.* • If you do not plan to itemize deductions, enter your standard deduction.				2	6,350	
3	Subtract line 2 from line 1.				3	21,150	00
4	Exemptions. Multiply $4,050 by the number of personal exemptions. **Caution:** *See Worksheet 2-6 in Pub. 505 to figure the amount to enter if line 1 is over: $156,900*				4	4,050	
5	Subtract line 4 from line 3				5	17,100	00
6	**Tax.** Figure your tax on the amount on line 5 by using the **2017 Tax Rate Schedules**. **Caution:** *If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see Worksheets 2-7 and 2-8 in Pub. 505 to figure the tax.*				6	2,099	
7	Alternative minimum tax from **Form 6251** or included on **Form 1040A, line 28**				7		
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44				8	2,099	00
9	Credits (see instructions). **Do not** include any income tax withholding on this line				9		
10	Subtract line 9 from line 8. If zero or less, enter -0-				10	2,099	00
11	Self-employment tax (see instructions)				11		
12	Other taxes (see instructions)				12		
13a	Add lines 10 through 12				13a	2,099	00
b	Earned income credit, additional child tax credit, fuel tax credit, net premium tax credit, refundable American opportunity credit, and refundable credit from Form 8885				13b		
c	**Total 2017 estimated tax.** Subtract line 13b from line 13a. If zero or less, enter -0- ►				13c	2,099	00
14a	Multiply line 13c by 90% ($66^{2}/_{3}$% for farmers and fishermen)	14a	1,889				
b	Required annual payment based on prior year's tax (see instructions)	14b	1,663				
c	**Required annual payment to avoid a penalty.** Enter the **smaller** of line 14a or 14b ►				14c	1,663	00
	Caution: *Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see chapter 2 of Pub. 505.*						
15	Income tax withheld and estimated to be withheld during 2017 (including income tax withholding on pensions, annuities, certain deferred income, etc.)				15	0	
16a	Subtract line 15 from line 14c	16a	1,663	00			
	Is the result zero or less? ☐ **Yes.** Stop here. You are not required to make estimated tax payments. ☒ **No.** Go to line 16b.						
b	Subtract line 15 from line 13c	16b	2,099	00			
	Is the result less than $1,000? ☐ **Yes.** Stop here. You are not required to make estimated tax payments. ☒ **No.** Go to line 17 to figure your required payment.						
17	If the first payment you are required to make is due April 18, 2017, enter ¼ of line 16a (minus any 2016 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order				17	416	

Form **1040A** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return (99) 2016

IRS Use Only—Do not write or staple in this space.

Your first name and initial	Last name		OMB No. 1545-0074 **Your social security number**
If a joint return, spouse's first name and initial	Last name		**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).			**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing status
Check only one box.

1 [X] Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7	24,000	
8a	**Taxable** interest. Attach Schedule B if required.		8a	500	
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b			
9a	Ordinary dividends. Attach Schedule B if required.		9a		
b	Qualified dividends (see instructions).	9b			
10	Capital gain distributions (see instructions).		10		
11a	IRA distributions. 11a	11b Taxable amount (see instructions).	11b		
12a	Pensions and annuities. 12a	12b Taxable amount (see instructions).	12b		
13	Unemployment compensation and Alaska Permanent Fund dividends.		13		
14a	Social security benefits. 14a	14b Taxable amount (see instructions).	14b		
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15	24,500	00

Adjusted gross income

16	Educator expenses (see instructions).	16			
17	IRA deduction (see instructions).	17			
18	Student loan interest deduction (see instructions).	18			
19	Tuition and fees. Attach Form 8917.	19			
20	Add lines 16 through 19. These are your **total adjustments.**		20	0	00
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21	24,500	00

Form 1040A (2016) Page **2**

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).	22	24,500 00
23a	Check if: ☐ **You** were born before January 2, 1952, ☐ Blind; ☐ **Spouse** was born before January 2, 1952, ☐ Blind. **Total boxes checked** ▶ 23a	0	
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐		
24	Enter your **standard deduction**.	24	6,300
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	18,200 00
26	**Exemptions.** Multiply $4,050 by the number on line 6d.	26	4,050 00
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶	27	14,150 00
28	**Tax,** including any alternative minimum tax (see instructions).	28 1,663	
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
30	Add lines 28 and 29.	30	1,663 00
31	Credit for child and dependent care expenses. Attach Form 2441.	31	
32	Credit for the elderly or the disabled. Attach Schedule R.	32	
33	Education credits from Form 8863, line 19.	33	
34	Retirement savings contributions credit. Attach Form 8880.	34	
35	Child tax credit. Attach Schedule 8812, if required.	35	
36	Add lines 31 through 35. These are your **total credits.**	36	0 00
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	1,663 00
38	Health care: individual responsibility (see instructions). Full-year coverage ☐	38	
39	Add line 37 and line 38. This is your **total tax.**	39	1,663 00
40	Federal income tax withheld from Forms W-2 and 1099.	40 2,191	
41	2016 estimated tax payments and amount applied from 2015 return.	41	
42a	**Earned income credit (EIC).**	42a	
b	Nontaxable combat pay election. 42b		
43	Additional child tax credit. Attach Schedule 8812.	43	
44	American opportunity credit from Form 8863, line 8.	44	
45	Net premium tax credit. Attach Form 8962.	45	
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.** ▶	46	2,191 00

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,300

Married filing jointly or Qualifying widow(er), $12,600

Head of household, $9,300

If you have a qualifying child, attach Schedule EIC.

Refund

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid.**	47	528 00
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	48a	
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		
49	Amount of line 47 you want **applied to your 2017 estimated tax.**	49 528	

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. ▶	50	
51	Estimated tax penalty (see instructions).	51	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

How to compute your estimated tax – Complete the worksheet below to compute your 2017 estimated tax. Use your 2016 New York State, New York City, and Yonkers tax returns and instructions as a guide for computing your estimated tax. Use your 2016 income, net earnings from self-employment, and deductions as a starting point and make any necessary adjustments for 2017. Line instructions for the worksheet begin on page 2 of these instructions.

Estimated tax worksheet *(see instructions)*		A - New York State	B - New York City	C - Yonkers	D - MCTMT
1	Enter amount of New York adjusted gross income (NYAGI) you expect in 2017	1. 27,500			
2	Enter either your standard deduction or estimated itemized deduction	2. 8,000			
3	Subtract line 2 from line 1	3. 19,500			
4	Dependent exemptions *(multiply $1,000 by number of dependents)*	4.			
5	Estimated NYS taxable income *(subtract line 4 from line 3)*	5. 19,500			
6	NYS tax on line 5 amount *(see instructions)*	6. 930			
7	NYC resident tax on line 5 amount *(see instructions)*		7.		
8	NYC household credit and NYC accumulation distribution credit		8.		
9	Subtract line 8 from line 7		9.		
10	NYC tax on ordinary income portion of lump-sum distribution		10.		
11	Add lines 9 and 10		11.		
12	NYC unincorporated business tax credit		12.		
12a	NYC general corporation tax credit		12a.		
12b	Add lines 12 and 12a		12b.		
13	Subtract line 12b from line 11		13.		
14	Enter household credit; nonresidents and part-year residents also enter child and dependent care credit and earned income credit *(see instructions)*	14.			
15	Subtract line 14 from line 6 *(see instructions)*	15. 930			
16	Other taxes *(see instructions)*	16.			
17	Add lines 15 and 16 *(in NYC column: add lines 13 and 16)*	17. 930			
18	Resident credit and other nonrefundable credits *(see instructions)*	18.			
19	Total estimated NYS and NYC income tax (New York State *column: subtract line 18 from line 17;* New York City *column: enter amount from line 17)*	19. 930			
20	Refundable credits *(see instructions)*	20.			
21	NYS/NYC estimated income tax *(subtract line 20 from line 19)*	21. 930			
22	Yonkers: (a) resident tax surcharge *(multiply line 21,* New York State *column, by 16.75% (.1675))*			22a.	
	(b) nonresident earnings tax *(from Form Y-203)*			22b.	
	(c) total *(add lines 22a and 22b)*			22c.	
23	Totals (New York State *column, line 21;* New York City *column, line 21;* Yonkers *column, line 22c; Estimated MCTMT worksheet, line 5)*	23. 930			
24	Multiply line 23 by 90% (.90) (66⅔% (.6667) for farmers and fishermen)	24. 837			
25	Enter your 2016 tax *(see instructions)*	25. 719			
26	Enter the **lesser** of line 24 or 25. This is your required annual payment *(see* Penalty for underpayment of estimated tax*)*	26. 719			
27	Estimate of income tax to be withheld, estimated income tax paid with Form IT-2663 and/or IT-2664, and estimated tax paid on your behalf by a partnership or corporation	27. 0			
28	Balance *(subtract line 27 from line 26)*. If any amount on this line, columns A, B, or C, is $300 or more, or if **any** amount is shown in column D, fill out and file the payment voucher along with your payment. If each amount on this line (columns A, B, and C only) is less than $300, no payment is required at this time. If you are applying an overpayment from 2016 to 2017, see *How to complete the payment voucher*	28. 719			

Computation of installments: **If the first installment is paid:**	**Enter in the appropriate spaces on the voucher (less any 2016 overpayment you are applying to this installment):**
April 18, 2017	25%(.25) of line 28
June 15, 2017	50%(.50) of line 28
September 15, 2017	75%(.75) of line 28
January 16, 2018	amount on line 28

NEW YORK STATE 2016

Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2016, through December 31, 2016, or fiscal year beginning ... 16

and ending ...

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name *(for a **joint return**, enter spouse's name on line below)*	Your date of birth *(mmddyyyy)*	Your social security number
Spouse's first name	MI	Spouse's last name	Spouse's date of birth *(mmddyyyy)*	Spouse's social security number

Mailing address ***(see instructions, page 13)*** *(number and street or PO box)*	Apartment number	New York State county of residence

City, village, or post office	State	ZIP code	Country *(if not United States)*	School district name

Taxpayer's permanent home address *(see instructions, page 13)* *(number and street or rural route)*	Apartment number	School district code number ....

City, village, or post office	State	ZIP code	Decedent information	Taxpayer's date of death *(mmddyyyy)*	Spouse's date of death *(mmddyyyy)*
	NY				

A Filing status *(mark an **X** in one box):*

① [X] Single

② [ ] Married filing joint return *(enter spouse's social security number above)*

③ [ ] Married filing separate return *(enter spouse's social security number above)*

④ [ ] Head of household *(with qualifying person)*

⑤ [ ] Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2016 federal income tax return? .... Yes [ ] No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? .... Yes [ ] No [X]

D1 Did you have a financial account located in a foreign country? *(see page 14)* .... Yes [ ] No [ ]

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze or property tax relief credit? *(see page 14)* .... Yes [ ] No [ ]

(2) If *Yes*, enter the total amount .... .00

E (1) Did you or your spouse **maintain living quarters in NYC** during 2016? *(see page 14)* .. Yes [ ] No [X]

(2) Enter the number of days spent in NYC in 2016 *(any part of a day spent in NYC is considered a day)*.........

F NYC residents and NYC part-year residents only *(see page 14)*:

(1) Number of months **you** lived in NYC in 2016 ....

(2) Number of months **your spouse** lived in NYC in 2016 ....

G Enter your **2-character special condition code(s) if applicable** *(see page 14)* ....

H Dependent exemption information *(see page 15)*

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

If more than 7 dependents, mark an ***X*** in the box. [ ]

201001161039

For office use only

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your social security number

Federal income and adjustments *(see page 15)*

Whole dollars only

1	Wages, salaries, tips, etc.	1	24000.00
2	Taxable interest income	2	500.00
3	Ordinary dividends	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes *(also enter on line 25)*	4	.00
5	Alimony received	5	.00
6	Business income or loss *(submit a copy of federal Schedule C or C-EZ, Form 1040)*	6	.00
7	Capital gain or loss *(if required, submit a copy of federal Schedule D, Form 1040)*	7	.00
8	Other gains or losses *(submit a copy of federal Form 4797)*	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an ***X*** in the box ☐	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an ***X*** in the box ☐	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(submit copy of federal Schedule E, Form 1040)*	11	.00
12	Rental real estate included in line 11 — **12** .00		
13	Farm income or loss *(submit a copy of federal Schedule F, Form 1040)*	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of social security benefits *(also enter on line 27)*	15	.00
16	Other income *(see page 15)* Identify:	16	.00
17	Add lines **1 through 11** and **13 through 16**	17	24500.00
18	Total federal adjustments to income *(see page 15)* Identify:	18	.00
19	**Federal adjusted gross income** *(subtract line 18 from line 17)*	19	24500.00

New York additions *(see page 16)*

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements *(see page 16)*	21	.00
22	**New York's** 529 college savings program distributions *(see page 16)*	22	.00
23	Other *(Form IT-225, line 9)*	23	.00
24	Add lines **19** through **23**	24	24500.00

New York subtractions *(see page 17)*

25	Taxable refunds, credits, or offsets of state and local income taxes *(from line 4)*	25	.00
26	Pensions of NYS and local governments and the federal government *(see page 17)*	26	.00
27	Taxable amount of social security benefits *(from line 15)*	27	.00
28	Interest income on U.S. government bonds	28	.00
29	Pension and annuity income exclusion *(see page 18)*	29	.00
30	**New York's** 529 college savings program deduction/earnings	30	.00
31	Other *(Form IT-225, line 18)*	31	.00
32	Add lines 25 through 31	32	.00
33	**New York adjusted gross income** *(subtract line **32** from line **24**)*	33	24500.00

Standard deduction or itemized deduction *(see page 20)*

34	Enter your **standard deduction** *(table on page 20)* **or** your **itemized deduction** *(from Form IT-201-D)* Mark an ***X*** in the appropriate box: [X] **Standard** - or - ☐ **Itemized**	34	7950.00
35	Subtract line 34 from line 33 *(if line 34 is more than line 33, leave blank)*	35	16550.00
36	Dependent exemptions *(enter the number of dependents listed in item H; see page 20)*	36	000.00
37	**Taxable income** *(subtract line 36 from line 35)*	37	16550.00

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Name(s) as shown on page 1	Your social security number

Tax computation, credits, and other taxes

38	**Taxable income** *(from line 37 on page 2)*			38	16550.00
39	NYS tax on line 38 amount *(see page 21)*			39	759.00
40	NYS household credit *(page 21, table 1, 2, or 3)*	40	.00		
41	Resident credit *(see page 22)*	41	40.00		
42	Other NYS nonrefundable credits *(Form IT-201-ATT, line 7)*	42	.00		
43	Add lines 40, 41, and 42			43	40.00
44	Subtract line 43 from line 39 *(if line 43 is more than line 39, leave blank)*			44	719.00
45	Net other NYS taxes *(Form IT-201-ATT, line 30)*			45	.00
46	**Total New York State taxes** *(add lines 44 and 45)*			46	719.00

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

See instructions on pages 22 through 25 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

47	NYC resident tax on line 38 amount *(see page 22)*	47	.00		
48	NYC household credit *(page 22, table 4, 5, or 6)*	48	.00		
49	Subtract line 48 from line 47 *(if line 48 is more than line 47, leave blank)*	49	.00		
50	Part-year NYC resident tax *(Form IT-360.1)*	50	.00		
51	Other NYC taxes *(Form IT-201-ATT, line 34)*	51	.00		
52	Add lines 49, 50, and 51	52	.00		
53	NYC nonrefundable credits *(Form IT-201-ATT, line 10)*	53	.00		
54	Subtract line 53 from line 52 *(if line 53 is more than line 52, leave blank)*	54	.00		
54a	MCTMT net earnings base — 54a .00				
54b	MCTMT	54b	.00		
55	Yonkers resident income tax surcharge *(see page 25)*	55	.00		
56	Yonkers nonresident earnings tax *(Form Y-203)*	56	.00		
57	Part-year Yonkers resident income tax surcharge *(Form IT-360.1)*	57	.00		
58	**Total New York City and Yonkers taxes / surcharges and MCTMT** *(add lines 54 and 54b through 57)*			58	.00
59	**Sales or use tax** *(see page 26;* ***do not leave line 59 blank)***			59	.00

Voluntary contributions *(see page 27)*

60a	Return a Gift to Wildlife	60a	.00		
60b	Missing/Exploited Children Fund	60b	.00		
60c	Breast Cancer Research Fund	60c	.00		
60d	Alzheimer's Fund	60d	.00		
60e	Olympic Fund *($2 or $4; see page 27)*	60e	.00		
60f	Prostate and Testicular Cancer Research and Education Fund	60f	.00		
60g	9/11 Memorial	60g	.00		
60h	Volunteer Firefighting & EMS Recruitment Fund	60h	.00		
60i	Teen Health Education	60i	.00		
60j	Veterans Remembrance	60j	.00		
60k	Homeless Veterans	60k	.00		
60l	Mental Illness Anti-Stigma Fund	60l	.00		
60m	Women's Cancers Education and Prevention Fund	60m	.00		
60n	Autism Fund	60n	.00		
60	**Total voluntary contributions** *(add lines 60a through 60n)*			60	.00
61	**Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions** *(add lines 46, 58, 59, and 60)*			61	719.00

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Your social security number

62 Enter amount from line 61 ... **62** 719.00

Payments and refundable credits *(see page 28)*

63	Empire State child credit	63	.00
63a	Family tax relief credit	63a	.00
64	NYS/NYC child and dependent care credit	64	.00
65	NYS earned income credit (EIC)	65	.00
66	NYS noncustodial parent EIC	66	.00
67	Real property tax credit	67	.00
68	College tuition credit	68	.00
69	NYC school tax credit ***(also complete F on page 1;*** *see page 29)*	69	.00
70	NYC earned income credit	70	.00
70a	NYC enhanced real property tax credit	70a	.00
71	Other refundable credits *(Form IT-201-ATT, line 18)*	71	.00
72	Total **New York State** tax withheld	72	760.00
73	Total **New York City** tax withheld	73	.00
74	Total **Yonkers** tax withheld	74	.00
75	Total estimated tax payments **and** amount paid with Form IT-370	75	.00

If applicable, complete **Form(s) IT-2 and/or IT-1099-R** and submit them with your return *(see page 12)*.

Do not send federal Form W-2 with your return.

76 **Total payments** *(add lines 63 through 75)* ... **76** 760.00

Your refund, amount you owe, and account information *(see pages 31 through 33)*

77 **Amount overpaid** *(if line 76 is **more than** line 62, subtract line 62 from line 76)* ... **77** 41.00

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

79 Amount of line 77 that you want applied to your **2017** estimated tax *(see instructions)* ... **79** 41.00

Refund? Direct deposit is the easiest, fastest way to get your refund.

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

See page 32 for payment options.

81 Estimated tax penalty *(include this amount in line 80 or reduce the overpayment on line 77; see page 31)* ... **81** .00

82 Other penalties and interest *(see page 32)* ... **82** .00

See page 35 for the proper assembly of your return.

83 Account information for direct deposit or electronic funds withdrawal *(see page 32).*
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an ***X*** in this box *(see pg. 32)* ☐

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

83b Routing number ______ **83c** Account number ______

84 Electronic funds withdrawal *(see page 33)* ... Date ______ Amount .00

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

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

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

See instructions for where to mail your return.

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