Tax Reporting SMD Graduate Students March 8, 2018

This document is produced for informational purposes only, and should not be considered tax, financial or legal advice. Please consult your own tax or financial advisor with any questions.

Caroline Burnicki Sr Director Tax Compliance **Debbie Toms Payroll Manager**



Tax Reporting:

U.S. Citizens, Permanent Residents and Resident Aliens for Tax Purposes



U.S. Citizens, Permanent Residents and Resident Aliens for Tax Purposes – Tax Reporting

- Fellowships/assistantships coded as 6000 and 6002 are not considered compensation for services (i.e., wages). These amounts are for your educational benefit (whether that fulfills research or teaching requirements for your degree).
- The IRS provides that amounts received as fellowships are <u>not</u> required to be reported as wages on a W-2 or as income on a Form 1099-MISC. However, these amounts are taxable income if used for **nonqualified** expenditures.
- Because these fellowships are not considered wages, they are <u>not</u> subject to income tax withholding.



U.S. Citizens, Permanent Residents and Resident Aliens for Tax Purposes – Tax Reporting

- Fellowships/assistantships are <u>not</u> taxable if used for <u>qualified</u> expenditures.
 - Qualified expenditures candidate for degree and amount used for tuition or fees, books, supplies and equipment required for courses
- Fellowships/assistantships <u>are</u> taxable if used for <u>non-qualified</u> expenditures.
 - Nonqualified expenditures amounts used for room, board, travel, equipment, living expenses not required as part of education





Step 1 – Gather your documents necessary to complete your 2017 federal and state income tax returns.

Step 2 – Determine the federal/state income tax returns that you will need to complete.

Step 3 – Complete the federal/state income tax returns.

Step 4 – File your tax returns by April 17, 2018 (or file extensions with IRS/NY to extend due date to October 15, 2018).



Step 1 – Gather your documents necessary to complete your 2017 federal and state income tax returns.

- W-2 forms from employment you may have had during 2017
- U of R fellowship/assistantship letter for 2017
- 1099 Forms
 - 1099-MISC
 - 1099-DIV
 - 1099-INT
- Documentation/receipts for any qualified educational expenses (fees, books, and supplies required for a course)



Step 2 – Determine the federal/state income tax returns that you will need to complete.

- Federal (IRS) file either Form 1040, 1040A or 1040-EZ
 - Form 1040-EZ can be used if:
 - 1. filing single or married filing jointly
 - 2. you don't claim any dependents
 - 3. you only had wage income, salaries, tips, taxable scholarship/fellowships or unemployment comp
 - 4. your taxable interest wasn't over \$1,000
 - 5. etc.



Step 2 – cont'd

- State
 - If NY resident file Form IT-201
 - If non-resident/part-year resident
 - May need to file Form IT-203 (Non-resident/Part-year resident) with NY state
 - May also need to file an income tax return in your state of residence

Step 3 – Complete the federal/state income tax returns

a) Determine your taxable income

How to Report Fellowship/Assistantship Income on Your 2017 Income Tax Return:

1. Determine taxable amount of fellowship/assistantship -



Example -

Scott is receiving 100% tuition support from the University. In addition, he was awarded a fellowship (6002 job code) of \$28,400 for the 2017-18 academic year (July 1, 2017 – June 30, 2018). How much of the \$28,400 is taxable for 2017?

Calendar Year 2017

Assistantship payments received in calendar year 2017 - \$14,200 (\$14,200 received in calendar year 2018)

Cost of books/equipment required for and paid in 2017 for his 2017 classes - \$500

<u>\$13,700</u> - should be reported as taxable income from his 6000 assistantship on Scott's 2017 tax return (\$14,200 less \$500)**

** To support this amount on his 2017 return, Scott should keep his fellowship letter from the University (received in January 2018), receipts, and course information that lists required books/equipment totaling \$500.



- a) Determine your taxable income
- 1. Determine taxable amount of fellowship/assistantship.
- 2. Complete applicable wage/income lines on tax returns
- If filing Form 1040, Form 1040A or Form 1040EZ, enter "SCH = \$(XX)" in the space to the left of the "Wages, salaries, tips" line of your tax return. The amount reported as "SCH" is the amount of your fellowship/assistantship that you determined is taxable.
- "Wages, salaries, tips" line of your tax return should include:
 - Amounts from Box 1 of your W-2s plus
 - Taxable scholarships/fellowship amounts received



- If using a commercial software program such as TurboTax or TaxSlayer, follow the instructions provided by the software provider to report your fellowship/assistantship.
- Some commercial software programs will force the federal self-employment tax to calculate if you enter an amount as wages but this amount is not reflected on a W-2.
- Most commercial software program have a help or chat feature if you need assistance.



Step 3 (cont'd) - Complete the federal/state income tax returns

• TurboTax:

You should report your fellowship as follows:

- 1. Go to Federal Taxes>Wages and Income
- 2. Scroll to the Less Common Income section and choose Miscellaneous Income (the last choice)
- 3. Choose Other income not already reported on a Form W-2 or Form 1099



- 4. Answer Yes on the Other Wages Received screen
- 5. Continue past Wages Earned as a Household Employee and Sick or Disability Pay
- 6. Answer Yes on the Any Other Earned Income screen
- 7. Choose Other on the Enter Source of Other Earned Income screen
- 8. Enter your fellowship information on the Any Other Earned Income screen.
- This will report your fellowship on line 7 of your Form 1040, and you will not be subject to Self-Employment Tax.



- b) Calculate your total tax withholdings/payments for 2017 be sure to include:
 - IRS/Federal return
 - W-2 Form, Box 2 federal income tax withheld
 - Estimated income tax payments made to the IRS for the 2017 tax year
 - NY/state return
 - W-2 Form, Box 17 state income tax withheld
 - Estimated income tax payments made to NY/state for the 2017 tax year



- c) Determine the tax you owe based on the taxable income you reported
 - Refer back to instructions to calculate tax owed. The tax owed will generally be found in the tax tables in the back of the instructions.
 - Determine whether you are due a refund or need to make a payment with each of your returns.



Step 4 – File your tax returns by April 17, 2018 (or file extension with IRS/NY to extend due date to October 15, 2018)

Federal – options:

- Mail paper form
- Use IRS Free File if your adjusted gross income is \$66,000 or less (go to IRS website)
- Use commercial tax software (TurboTax, TaxSlayer, etc.)
- See individual tax provider to prepare returns (ex H&R Block)
- If your taxable income is generally \$54,000 or less, you can make an appointment with the IRS Volunteer Income Tax Assistance (VITA) which offers free help. Check the IRS website for available locations/times (appointment may be required depending on location).

Step 4 – File your tax returns by April 17, 2018 (or file extension with IRS/NY to extend due date to October 15, 2018)

• NY – options:

- Mail paper form
- Use Free File software if your adjusted gross income is \$66,000 or less (go to NYS Tax & Finance website)
- Use commercial tax software (TurboTax, TaxSlayer, etc.)
- See individual tax provider to prepare returns (ex H&R Block)



Record Keeping – IRS Guidance on Keeping Income Tax Records

- Keep records for 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later, if you file a claim for credit or refund after you file your return.
- Keep records for 6 years if you do not report income that you should report, and it is more than 25% of the gross income shown on your return.
- Keep records indefinitely if you do not file a return.
- Keep records indefinitely if you file a fraudulent return.



Obtaining IRS Records – Get Transcript

- Can view your tax accounts with the IRS for current and prior years.
- Need to register first and provide identifying information (including information from prior year filed return)
- You can get various Form 1040-series transcript types online or by mail. If you need your prior year Adjusted Gross Income (AGI) to e-file, choose the *tax return transcript* type when making your request. If you only need to find out how much you owe or verify payments you made within the last 18 months, you can view your tax account.
- The method you used to file your tax return, e-file or paper, and whether you had a balance due, affects your current year transcript availability.
- https://www.irs.gov/individuals/get-transcript



U.S. Citizens, Permanent Residents and Resident Aliens for Tax Purposes

DETAILED EXAMPLE –

ATTACHMENTS AND COMPLETED EXAMPLE FORMS



Graduate Student SMD – 2017 Tax Return Example (2017 Form 1040A & NY Form IT-201)

2017 Tax Forms Received:

- W-2 from hourly job. Box 1 (Wages, tips, other) = \$2,000. Box 2 (federal income tax withheld) = \$200. Box 16 (state wages) = \$2,000. Box 17 (state income tax withheld) = \$80.
- 2. UR fellowship/assistantship letter \$28,000 for 2017 calendar year.
- 3. 1099-INT from bank with \$100 of taxable interest in Box 1.

Other Assumptions:

- 1. Filing status is single.
- 2. Student has no dependents.
- 4. Student cannot be claimed as a dependent on anyone else's tax return.
- 5. All of the \$28,000 is taxable because the student does not have any qualified expenditures (tuition or required books/equipment for classes).
- 6. Student is a NY resident and not a resident of any other state for tax purposes.
- 7. Student is not eligible for any credits.

Scenario A – Student has withholding noted above and made estimated tax payments in 2017 of the following:

IRS - \$2,250 in estimated tax payments; NY - \$1000 in estimated tax payments

Scenario B – Student did not make any estimated tax payments for 2017; only has withholding as noted above.

SCENARIO A - \$2,250 IN ESTIMATED TAXES PAID & \$200 IN W-2 WITHHOLDING

Form 1040A		rtment of the Treasury—In 5. Individual Ind			(99)	2017	IE)nlv—	Do not y	write or staple in this	s space
Your first name and in			Last name		(55)	2017	11	13 036 0	niiy—	1	OMB No. 1545-007	
											social security nur	
YOUR FIRST	' NAI	ME	YOUR I	LAST NAM	1E							
If a joint return, spous	se's first	name and initial	Last name							Spous	e's social security n	umber
Home address (numb	er and s	street). If you have a P.O. b	oox, see instruc	ctions.				Apt. no.			ake sure the SSN(s	
YOUR STREE		DDRESS nd ZIP code. If you have a for	reign address, a	ilso complete spac	es helow (se	e instructions)					and on line 6c are co	
YOUR TOWN,		ATE AND ZIP	.			e metruetione).					here if you, or your spo	
Foreign country name				Foreign provin	ce/state/co	unty	Forei	gn postal	code		bintly, want \$3 to go to	
										tax or re		• •
Filing	1 [X Single								•	g person). (See inst	
status	2	Married filing join						0.			but not your depe	endent,
Check only	3	Married filing separa	ately. Enter s	spouse's SSN a	above and		er this chil					
one box.		full name here. ►								(see i	nstructions)	
Exemptions	6a		someone c x 6a.	can claim yo	ou as a d	ependent	, do no	t chec	K		Boxes checked on	1
	b		x 0a.							ſ	6a and 6b No. of children	1
		Dependents:						(4) 🗸	if chil	d under	on 6c who:	
If more than six	•	Dopondonio		(2) Depender security n		(3) Depe relationsh		age 17	' qualify	ying for dit (see	 lived with you 	
dependents, see		(1) First name	Last name	Security II	umber	Telationsh	ip to you		structio		 did not live 	
instructions.											with you due to divorce or	
											separation (see	
											instructions)	
											Dependents on 6c not	
											entered above	
											Add numbers	
	d	Total number of e	vomntion	e eloimod							on lines above ►	1
Income	<u>u</u>		.xemption	s claimeu.								<u> </u>
Income	7	Wages, salaries,	tips, etc. A	Attach Form	(s) W-2.	SCH =	\$28,	,000		7	30,000	
Attach					. ,							
Form(s) W-2	8a	Taxable interest.								8a	100	
here. Also attach	b	Tax-exempt inte								_		
Form(s)	9a	Ordinary dividend			if requir					9a		
1099-R if	<u>b</u>	Qualified dividend	· ·	,		9b				- 40		
tax was withheld.	10	Capital gain distri	ibutions (s	see instruction	ons).	44h Ta				10		
	11a	IRA	110				kable an		`	116		
If you did not get a W-2, see	12a	distributions. Pensions and	11a				e instru kable an).	11b		
instructions.	120	annuities.	12a				e instru		`	12b		
		annunco.	120			(50		ctions,	<i>)</i> .	120		+
	13	Unemployment c	ompensat	ion and Ala	ska Perr	nanent Fu	ind divid	dends.		13		
	14a	Social security					kable an					
		benefits.	14a			(se	e instru	ctions)).	14b		
	45				· · ·						20 100	
	15	Add lines 7 throu	yn 140 (fa	i right colur	nn). This	s is your to		ome.	•	15	30,100	00
Adjusted	16	Educator expense	as lead inc	structions)		16						
gross	17	IRA deduction (se		,		10				-		
income	18	Student loan inter		,	tructions					-		
						,				-		
	19	Tuition and fees.	Attach Fo	rm 8917.		19				_		
	20	Add lines 16 thro	ugh 19. Th	nese are you	ur total a	adjustme	nts.			20	0	00
	04	Outstand the option		с ть:- '-					•	04	20 100	00
For Disclosure	21 Privaci	Subtract line 20 f y Act, and Paperwo								21	30,100 Form 1040A	
i oi Disciosuie, r	invac.	y ποι, απα Γαμει WO			, , , , , , , , , , , , , , , , , , , ,	eparate III	อเเ นษแบไ	13.			1 UIII 1040A	(2017)

Form 1040A (2017)								P	age 2
Tax, credits,	22	Enter the amount from line 21 (adjuste	d gross inco	ome).			22	30,100	00
and	23a	Check (DYOU were born before .	January 2	2, 1953, 🗌 E	Total b ן	oxes		1		
payments		if: 1 Spouse was born before	January	2, 1953, 🗍 E	Blind) checke	d ▶ 23a	0			
payments	b	If you are married filing separat			e itemizes			-		
Standard		deductions, check here	,	, ,		► 23b				
Deduction	24	Enter your standard deduction	1.					24	6,350	
People who	25	Subtract line 24 from line 22. If		is more that	n line 22 ent	er -0-		25	23,750	00
check any	26	Exemptions. Multiply \$4,050 b				51 0 .		26	4,050	00
box on line 23a or 23b or	27	Subtract line 26 from line 25. If				2r -0-		20	1,000	
who can be claimed as a	21	This is your taxable income .	1116 20	is more that		51 -0		27	19,700	00
dependent,	28	Tax, including any alternative minir	num tov	lago instruct	ions). 28	2,493		21	1,100	00
see instructions.	20					2,495	<u> </u>	-		
All others:	29	Excess advance premium tax c	real re	payment. A						
Single or		Form 8962.			29			-00	0 400	
Married filing separately,	30	Add lines 28 and 29.		A + 4				30	2,493	00
\$6,350	31	Credit for child and dependent	care ex	penses. Att						
Married filing		Form 2441.			31			-		
Qualifying	32	Credit for the elderly or the disa	abled. A	ttach						
widow(er), \$12,700		Schedule R.			32			_		
Head of	33	Education credits from Form 88			33			_		
household, \$9,350	34	Retirement savings contributions	credit. A	Attach Form	8880. 34			_		
	35	Child tax credit. Attach Schedu	le 8812	, if required	. 35			-		
	36	Add lines 31 through 35. These	are you	ur total cred	dits.			36	0	00
	37	Subtract line 36 from line 30. If	line 36	is more that	n line 30, ente	ər -0		37	2,493	00
	38	Health care: individual responsib					X	38		
	39	Add line 37 and line 38. This is			, ,	0		39	2,493	00
	40	Federal income tax withheld from			099. 40	200			-	L
	41	2017 estimated tax payments a						-		
If you have a qualifying		from 2016 return.			41	2,250				
child, attach	42a	Earned income credit (EIC).			42a	_,		-		
Schedule	b	Nontaxable combat pay election	n 42h				L	-		
EIC.	43	Additional child tax credit. Atta		dulo 8812	43		1			
	44	American opportunity credit fro					<u> </u>	-		
	44	Net premium tax credit. Attach			45		<u> </u>	-		
	45	Add lines 40, 41, 42a, 43, 44, a			=	monto		46	2,450	
	40					ments.		40	2,430	
Refund	47	If line 46 is more than line 39, s		line 39 from	i iine 40.			47		
	40-	This is the amount you overpai						47		<u> </u>
Direct	48a	Amount of line 47 you want refund	ed to yo	u. If Form 88	88 is attached	, cneck nere		48a		
deposit? See	⊾ b	Routing		c Type:	Checking	Savings				
instructions		number) [_		g.				
and fill in 48b, 48c,	► d	Account								
and 48d or		number						_		
Form 8888.	49	Amount of line 47 you want app	plied to	your						
		2018 estimated tax.			49					
Amount	50	Amount you owe. Subtract line	e 46 fro	m line 39. F	or details on	how to pay	,			
you owe		see instructions.						50	43	00
you owe	51	Estimated tax penalty (see instr	ructions	.).	51					
Third party	Do	you want to allow another person to dis	cuss this	return with the	IRS (see instru	ctions)? 🗌 Ye	s. Cor	mplete th	ne following.	No
		signee's		Phone	,	,		ntification		
designee		me ►		no. ►		numbe			•	
<u></u>	Ur	der penalties of perjury, I declare that I have e	xamined th	nis return and ac	companying sched	ules and statem	ients, a	and to the	best of my kno	wledge
Sign	an tha	d belief, they are true, correct, and accurately an the taxpayer) is based on all information of v	list all amo vhich the p	ounts and source reparer has any	es of income I rece knowledge.	eived during the	tax yea	ar. Declara	ation of prepare	r (other
here		ur signature		Date	Your occupation		Da	ytime pho	ne number	
Joint return?		-			-					
See instructions. Keep a copy		ouse's signature. If a joint return, both must si	gn.	Date	Spouse's occupa	ation		ne IRS sent	you an Identity Pr	otection
for your records.	. .		•		,	-	PIN	V, enter it		
	,	nt/Type preparer's name	Prenarer's	s signature		Date		e (see inst.)	PTIN	
Paid	FI	na ispo proparor o name	i iopaiei s	, signature		Duit	1	k ► 🛄 if employed	1 1114	
preparer										
use only		m's name ►						s EIN ►		
	Fir	m's address 🕨					Phon	e no.		

Go to www.irs.gov/Form1040A for instructions and the latest information.

SCENARIO A: \$1000 IN 2017 ESTIMATED TAXES PAID & \$80 IN W-2 WITHHOLDING

5	NEW
2	STATE
2017	Y

Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

For the full year January 1, 2017, through December 31, 2017, or fiscal year beginning ...

IT-201

or help completing yo	ur re	turn, see the ir	nstruc	ctions, Form IT-2	01 -I .		and ending		
four first name	MI	Your last name (for a	i joint re	eturn, enter spouse's name	on line below)	Your date of birth (mmddyyyy)	Your social sec	urity number	
YOUR FIRST NAME		YOUR LAST	NAMI	Ξ					Þ
Spouse's first name	MI	Spouse's last name				Spouse's date of birth (mmddyyyy)	Spouse's socia	I security nur	nber
Mailing address (see instructio	ons, pa	ge 13) (number and s	treet or	PO box)		Apartment number	New York State	county of re	sidence
YOUR STREET ADDR	ESS								
City, village, or post office			State	ZIP code	Country (if n	not United States)	School district	name	
YOUR TOWN			NY	YOURZ					
Taxpayer's permanent home	addre	ss (see instructions	, page	13) (number and street o	r rural route)	Apartment number			
							School district code number .		
City, village, or post office			State	ZIP code		Taxpayer's date of death (mmddy		date of death (mmddyyyy
			NY		Decedent information				
status (mark an 2 6 6 X in one box):	(enter s Marrie	d filing joint returr pouse's social securi d filing separate r spouse's social secu	ty numb eturn	er above)	located D2 Yonke (1) Dia (se	u have a financial account d in a foreign country? (see ers residents and Yonkers d you receive a property ta se page 14)	s part-year resinx relief credit?	idents only	No
		of household <i>(with</i> /ing widow(er) wit			D3 Were y §801(d	rou required to report, under ()(2), any nonqualified deferre 2017 federal return? (see pa	P.L. 110-343, Di ed compensation	n 🗌	No
3 Did you itemize your of your 2017 federal incor			Yes [No X		d you or your spouse maint arters in NYC during 2017		. Yes	No
Can you be claimed a on another taxpayer's f			Yes [nter the number of days spe ny part of a day spent in NYC is			
				S	(1) Nu (2) Nu live G Enter y	ents only (see page 14): umber of months you lived umber of months your spou ed in NYC in 2017 your 2-character special c s) if applicable (see page 1-	se		
Dependent exemption				-					
First name					onship	Social security num		te of birth (n	
more than 7 dependent		ark an X in the b	oox. [
201001171039				For office use c	nly				

Your social security number

			\sim
Fe	deral income and adjustments (see page 15)		Whole dollars only
1	Wages, salaries, tips, etc.	1	30000.00
2	Taxable interest income	2	100.00
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 (<i>if required</i> , <i>submit a copy of federal Schedule D</i> , <i>Form 1040</i>)	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)		.00
12	Rental real estate included in line 11 12		/
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	30100.00
18		18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	30100.00
\sim	w York additions) (see page 16) 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)		.00
	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	30100.00
Ne	w York subtractions (see page 17)		
25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4) 25 .00]	
	Pensions of NYS and local governments and the federal government (see page 17) 26 .00		
	Taxable amount of social security benefits (from line 15) 27		
	Interest income on U.S. government bonds		
29	Pension and annuity income exclusion (see page 18) 29		
30	New York's 529 college savings program deduction/earnings 30 .00		
31	Other (Form IT-225, line 18)		
32	Add lines 25 through 31	32	.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	30100.00
St	andard deduction or itemized deduction (see page 20)		
<u> </u>			
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	8000.00
25	Subtract line 24 from line 22 (if line 24 is more than line 22 logue blank)	25	22100.00
35 36	Subtract line 34 from line 33 (<i>if line 34 is more than line 33, leave blank</i>) Dependent exemptions (<i>enter the number of dependents listed in item H; see page 20</i>)	35 36	22100.00 000.00
50			
37	Taxable income (subtract line 36 from line 35)	37	22100.00
	201002171039		

Nan	ne(s) a	s shown on page 1	Your social	security number		IT-201 (2017) Page 3 of 4
YOU	UR FI	IRST NAME YOUR LAST NAME				
						\frown
Tax	x com	putation, credits, and other taxes				
20	Taxak	ble income (from line 37 on page 2)			20	22100.00
30	Taxat	Sie income (from line 37 on page 2)			. 30	22100.00
		tax on line 38 amount (see page 21)			. 39	1089.00
		household credit (page 21, table 1, 2, or 3)		.0	0	
		lent credit (see page 22) 41		.0	0	
		NYS nonrefundable credits (Form IT-201-ATT, line 7) 42		.0	-	
43	Add li	nes 40, 41, and 42			. 43	.00
44	Subtra	act line 43 from line 39 (if line 43 is more than line 39, leave bla	ank)		. 44	1089.00
		ther NYS taxes (Form IT-201-ATT, line 30)	,			.00
46	Total	New York State taxes (add lines 44 and 45)			. 46	1089.00
Ne	w Yorl	k City and Yonkers taxes, credits, and surcharges, and I	мстмт			
-			-			See instructions on
		resident tax on line 38 amount (see page 22)		.0	0	pages 22 through 25 to
		household credit (page 22, table 4, 5, or 6)		-0		compute New York City and
49		ract line 48 from line 47 (if line 48 is more than			_	Yonkers taxes, credits, and
		9 47, leave blank)		.0	-	surcharges, and MCTMT.
		year NYC resident tax (<i>Form IT-360.1</i>)		.0	_	
		r NYC taxes (Form IT-201-ATT, line 34)		.0	_	
		lines 49, 50, and 51		.0		
		nonrefundable credits (Form IT-201-ATT, line 10) 53		.0	0	
54		ract line 53 from line 52 (if line 53 is more than				
54 0		9 <i>52, leave blank)</i>		.0	0	
54 a		rnings base 54a .00		•		
51h		MT	V	.0	0	IIII 544°54765779877495642/7741111
		ers resident income tax surcharge (see page 25) 55		.0		
		ers nonresident lacone tax suicharge (see page 20) 56		.0		
		year Yonkers resident income tax surcharge (Form IT-360.1) 57		.0		
		New York City and Yonkers taxes / surcharges and MCTMT	(add lines !		-	.00
	iotai		(444 11/00 0			
59	Sale	s or use tax (see page 26; do not leave line 59 blank)			. 59	.00
-						· · · ·
Vo	luntar	y contributions (see page 27)				
	60a	Return a Gift to Wildlife	6	0a .0	0	
	60b	Missing/Exploited Children Fund	6	0b .0	0	
	60c	Breast Cancer Research Fund	6	0c .0	0	
	60d	Alzheimer's Fund		0d .0	0	
	60e	Olympic Fund (\$2 or \$4; see page 27)		0e .0	0	
	60f	Prostate and Testicular Cancer Research and Education I		6 0f .0	0	
	60g	9/11 Memorial		0g . 0	0	
	60h	Volunteer Firefighting & EMS Recruitment Fund		0h .0	0	
	60i	Teen Health Education		5 0i . 0	0	
	60j	Veterans Remembrance	[(5 0j . 0	0	
	60k	Homeless Veterans		0k .0	0	
	60I	Mental Illness Anti-Stigma Fund		.0	0	
	60m	Women's Cancers Education and Prevention Fund			0	
	60n	Autism Fund	6	0n .0	0	
	60o	Veterans' Homes			_	
60	Total	voluntary contributions (add lines 60a through 60o)			. 60	.00
61_	Total	New York State, New York City, Yonkers, and sales or u	use taxes	MCTMT, and		
		untary contributions (add lines 46, 58, 59, and 60)			. 61	1089.00



Page	e 4 of 4 IT-201 (2017)	Your social sec	curity n	umber				
62	Enter amount from line 61					62	2	1089.00
Pay	ments and refundable credits (see pages 2	8 through 31)						
63	Empire State child credit		63		.00)		
	NYS/NYC child and dependent care credit				.00			
65	NYS earned income credit (EIC)		65		.00)		
66	NYS noncustodial parent EIC		66		.00)		n v stander hanne hanne hanne i her i her som en som e Ner som en so
67	Real property tax credit				.00)		
68	College tuition credit				.00	2		
	NYC school tax credit (fixed amount) (also comple				.00			zorodka v dzeraceni i i
	NYC school tax credit (rate reduction amount	·	69a		.00		\square	
	NYC earned income credit		70		.00	- ·		
	NYC enhanced real property tax credit				.00			
71	Other refundable credits (Form IT-201-ATT, line	18)	71		.00			complete Form(s) IT-2
72	Total New York State tax withheld		72		80.08			9-R and submit them
73	Total New York City tax withheld		73		.00		-	rn (see page 12).
74	Total Yonkers tax withheld		74		.00		o not send ith your ret	federal Form W-2
75	Total estimated tax payments and amount paid wit	h Form IT-370	75		1000.00		illi your rei	um.
76	Total payments (add lines 63 through 75)					76	5	1080.00
You	ur refund, amount you owe, and account in	formation	(see p	ages 31 thro	ugh 34)			
77	Amount overpaid (if line 76 is more than line 6	2, subtract line	e 62 fr	om line 76) .		77	,	.00
78	Amount of line 77 to be refunded dire	ct deposit to	o chec	ckina or	👝 paper			
		ngs account				7	В	.00
79	Amount of line 77 that you want applied to yo 2018 estimated tax (see instructions)		79		.00		of und 2 Dire	at dap agit is the
79a	Amount of line 77 that you want as a NYS 52 deposit (submit Form IT-195)		79a	\mathbf{O}	.00	e		ct deposit is the st way to get your
80	Amount you owe (if line 76 is less than line 62,	_				S	ee page 32	for payment options
	funds withdrawal, mark an X in the box							
	or money order you must complete Form I	T-201-V and	mail i	it with your	return	80		9.00
81	Estimated tax penalty (include this amount in lin reduce the overpayment on line 77; see page 32		81		.00			for the proper
82	Other penalties and interest (see page 32)		82		.00) a	ssembly of	your return.
	Account information for direct deposit or elec		withdr	awal (see p	age 33).			
	If the funds for your payment (or refund) would					, ma	ark an X in t	his box <i>(see pg.</i> 33)
	83a Account type: Personal checking o	r - Per	sonal	savings - o	r - Business of	heck	king - or -	Business saving
	83b Routing number	8	3c Ac	count numb	er			
84	Electronic funds withdrawal (see page 33)	Date			Amou	nt [.00
04		Date						.00
	Third-party Print designee's name			Desi	gnee's phone number			Personal identification
des	ignee? (see instr.)							number (PIN)
Yes	No E-mail:			l				
	aid preparer must complete V Preparer's NYTP	RIN N	YTPRIN		▼ Taxp	avei	(s) must si	ign here ▼
	see instructions) Preparer's pr		cl. cod	9	Your signature		. ,	<u> </u>
Firm	s name (or yours, if self-employed)	Preparer's PT	IN or S	SN	Your occupation			
Addr	ess	Employer ider	ntificatio	on number	Spouse's signature an	d occ	upation <i>(if joint</i>	return)
	\mathbf{O}	Da	ate		Date		Daytime p	hone number
E-ma					E-mail:			
	See instruction	s for where	to ma	ail your ret	urn.			

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

SCENARIO B - NO 2017 ESTIMATED TAXES PAID & \$200 IN W-2 WITHHOLDING

Your first name and initial Last name OMB No. 1545-0074 YOUR FIRST NAME YOUR LAST NAME 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 2IP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign Oracle and on line 6c are correct. Foreign country name Foreign province/state/country Foreign postal code filing jointly, vers 3 to go to the first on line 6c are correct. Filing status 1 Single 4 Head of household (with qualifying person). (see instructions) Check only one box. 1 Married filing separately. Enter spouse's SSN above and on the etc. ▶ 5 Qualifying widow(er) (see instructions) Exemptions 6a Yourself. If someone can claim you as a dependent'. relationship to you with you due to diver with you due to diver end	Form 1040A		rtment of the Treasury—Ir			(99)	201	7 "	RS Lise Oni	v—Do n	ot w	rite or staple in this	snace
YOUR FIRST NAME YOUR LAST NAME Sports If a plot roturn, sports in far name and initial Last name Apt. ro. Make scale scale your womber If other address humber and street IF 20 DBESB Apt. ro. Make scale scale your womber Apt. ro. Make scale scale your womber Out STATE AND ZIP CODE Foreign province it are context. Foreign provincext. Foreign p				· · · · · · · · · · · · · · · · · · ·		()				, 2011		•	
If a joint return, sposer's first name and initial Last name Sposer's social security number VOUR STREET ADDRESS Apt. no. Apt. no. Apt. no. Couptom or pool of them, takes and 20 cooks, tyon here is finding address, take complete space balow (see instructions). Presidential BecConcentry Presidential BecConcentry Primage noundry name 1 It is single 1 It is single Presidential BecConcentry Presidential BecConcentry Status 2 Married filling operately concentration concentry name Presidential BecConcentry Presidenti										Yo			
Prome address (number end street). If you have a P.O. Do. ve ele instructions. Apt. no. A	YOUR FIRST	NAI	ME	YOUR I	LAST NAM	Œ							
YOUR STREET ADDRESS and an the & servement Origo prove office, state, and 2P code. Type how a point officer, state, and 2P code. Type how a point officer, state, and 2P code. Type how a point of the servement of the state convent. Prededicate difficure convent. Proven country name 1 Single 1 Single 1 Here convent. Proven country name 1 Single 1 Here convent. 1 Here convent. Proven country name 1 Married filing pointly (even if only one had income) 1 Here convent. 1 Here convent. Status 2 Married filing separately. Enter spouse's SSN above and fill name here. ► 1 Here convent. 1 Single 1 Exemptions 6a 2 Yourself. If someone can claim you as a dependent, do not check do not see and do the servent with one with enter servent. 1 Now do to checke do not servent. If no and the enter servent. (1) First name Last name (2) Dependent's convent. (4) V if dittore with enter servent. Attach Form(s) 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 9a Ordinary dividends. Attach Schedule B if required. 8a 100 Interestinal servent has and the servent has and the servent has anot the servent has anot the servent has anot the serve	If a joint return, spous	se's first	name and initial	Last name						Sp	ouse	e's social security nu	umber
Concent of production Predential Barcino Campaign Concent of product your have a lowign address, also complete spuces below (see instruction). Predential Barcino Campaign Concent of the state, and 20 more than a lowign address, also complete spuces below (see instruction). Predential Barcino Campaign Concent of the state, and 20 more than a lowign address, also complete spuces below (see instruction). Predential Barcino Campaign Concent of the state, and 20 more than a lowign address, also complete spuces below (see instruction). Predential Barcino Campaign Concent of the spuce sp	· ·		, .	oox, see instruc	ctions.				Apt. no.				
YOUR TOWN, STATE AND ZIP CODE Foreign produce/state/county Foreign postal color Foreign postal co				roign addross a		os bolow (so		nc)					
Foreign country name Foreign province/state/country Foreign province/state/country Foreign province/state/country Foreign province/state/country Foreign province/state/country Image province/state/country Image province/state/country Filing status 1 X Single 4 Head of household (with qualifying person). [See instructions) Check only one box. 3 Married filing sparately. Enter spouse's SN above and full name here. ▶ 5 Countifying widdow(er) (see instructions) Exemptions 6a X Yourself. If someone can claim you as a dependent, do not check box 6a. Boxes checked on structions. 1 If more than ax dependents.see 0 Oppondents: (1) First name (2) Dependent's social security number (3) Dependent's relationship to you instructions. (4) / if inducter with you with security with you with security manuations. 0 6d not the security with you with security with you with security instructions. 10 If norme 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) 9 0 10 Dependent's entered above > 9a 10 109-R if tax was withHeld. 10 Capital gain distributions (see instructions). 9b 10					iso complete spac	es delow (se		115 <i>)</i> .					
Filing status 1 Single 4 Head thousehold (with quilying person). Se instructions. Check only 3 Married filing separately. Enter spouse's SN above and one box. 4 Head thousehold (with quilying person). Se instructions. Exemptions Ga Yourself. If someone can claim you as a dependent, do not check box 6a. Box 6a. b Spouse (1) First name Last name (2) Dependent's social security number (3) Dependent's (4).7/1 trittume instructione) Box 6a. I' more than six dependents. (1) First name Last name (2) Dependent's social security number (3) Dependent's (4).7/1 trittume instructione) Dependent's (4).7/1 trittume instructione) Dow 6a instructione) I' more than six dependents. 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) W-2 instructions. Taxable interest. Attach Schedule B if required. Ba 100 Ba Taxable interest. Do not include on line 8a. 8b 9a 100 Gainary dividends, Attach Schedule B if required. Ba 100 Ba Taxable interest. 10 Capital gain distributions (see instructions). 9b 10 If a RA Ordinary				CODE	Foreign provine	ce/state/co	unty	Fore	ign postal co	filir	ng joi	ntly, want \$3 to go to t	his fund.
Status Creac-only 2 Married filing pointly (even if only one had income) full name here. > If the qualifying widow(er) (see instructions) Exemptions 6 ■ X Yourself. If someone can claim you as a dependent, do not check box 6a. 5 □ Qualifying widow(er) (see instructions) It more than six dependents, see without does. 6 ■ X Pourself. If someone can claim you as a dependent, do not check box 6a. 8 Bares on 6 with the bares do not do not whete issued on the security number (a) Dependent's relationship to you child tax cells for elationship to you 8 Bares on 6 with the security number 10 (a) Dependent's relationship to you child tax cells for elationship to you It more than six dependents, see with white security number 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) W-2 break was withheld. 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) W-2 break was withheld. 10 Taxable interest. Do not include on line 8a. 8a 100 9 a 10 Capital gain distributions (see instructions). 9b 10 10 annuities. 11a (see instructions). 10 11a 12a 12b 13 14a 12a 12a 12b 13 14a 13a 14a <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
3 ■ Married filling separately. Enter spouse's SSN above and enter this child's mane here. ► Image here. ► S Qualifying widow(er) (see instructions) Exemptions 6a ■ X Yourseff. If someone can claim you as a dependent, do not check box 6a. Bar and 6b Image here. ► b ■ Spouse C Dependents: (a) Dependent's social security number (a) Dependent's (b) Image here. ► Image here. ► if more than aix dependents. see (b) First name Last name (a) Dependent's (a) Dependent's (b) Image here. ► Image here.	Filing	1 [_ •						•			• • •	
Tome box. full name here ▶ 5 Qualifying widow(er) (see instructions) Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. Boxes box 6a. Box 6a. Index with box 6a. Index box 6a. Index with box 6a. Index	-								• •			out not your depe	endent,
Exemptions 6a If yourseff. If someone can claim you as a dependent, do not check box 6a. Image box		3	_ • •	ately. Enter s	spouse's SSN a	above and					_		
box 6a. b Spouse c Dependents: (1) First name (1) First n		62		comeone c	an claim vo							,	
b Spouse iso or bitkreem c Dependents: (2) Dependent's social security number (3) Dependent's social security number (4) / it oftal are in security number iso or bitkreem (i) First name Last name (2) Dependent's social security number (3) Dependent's social security number (4) / it oftal are instructions iso or bitkreem (i) First name Last name (2) Dependent's social security number (3) Dependent's social security number iso or bitkreem (ii) First name Last name (2) Dependent's social security number (3) Dependent's social security number iso or bitkreem (ii) First name Last name (2) Dependent's social security number (3) Dependent's social security number iso or bitkreem (ii) First name Last name (3) Dependent's social security number iso or bitkreem iso or bitkreem (iii) First name Last name (3) Dependent's social security number (3) Dependent's social security number iso or bitkreem (iii) First name Last name (3) Dependent's social security number (3) Dependent's social security number iso of bitkreem (iii) For name Iiii Tobitkreem (3) Tobitkreem 1 Iiiiiiii Tobitkreem 1 <td>Exemptions</td> <td>va</td> <td></td> <td></td> <td>an claim yo</td> <td>u as a u</td> <td>repende</td> <td></td> <td>CHECK</td> <td></td> <td>ļ</td> <td>checked on</td> <td>1</td>	Exemptions	va			an claim yo	u as a u	repende		CHECK		ļ	checked on	1
Immore than six dependents, see instructions. C Dependents: (1) First name (2) Dependent's security number (3) Dependent's relationship to you (4) First manual security number (1) First manual security number (2) Dependent's relationship to you (4) First manual security number (1) First manual security number (1) First manual security number (1) Perpendent's relationship to you (1) Perpendent's relationship to you (1) Perpendent's of manual security number (1) Perpendent's relationship to you (1) Perpendent's of mered above (1) Perpendent's relationship to you (1) Perpende		b									J		
If more than six dependents, see instructions, in the security number relationship to you related boxe relationship to you related boxe relations		С	Dependents:		(2) Depender		(2) D	an and ant's					
instructions: 0			-					•					
d Total number of exemptions claimed. 0			(1) First name	Last name					instru	uctions)			
d Total number of exemptions claimed. Dependents on Ge not entered above 1 Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) W-2 here. Also attach 8a Taxable interest. Attach Schedule B if required. 8a 100 b Tax-exempt interest. Do not include on line 8a. 8b 9a 9a 9a Ordinary dividends. Attach Schedule B if required. 9a 9a 10 Capified dividends (see instructions). 9b 10 11a IRA 11b Taxable amount (see instructions). 10 11a IRA 11b Taxable amount (see instructions). 12b 11a IRA 12b Taxable amount (see instructions). 12b 11a IRA 14b Taxable amount (see instructions). 12b 11a IRA eduction (see instruction										_		divorce or	
d Total number of exemptions claimed. a										=			
Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) W-2 here. Also 8a Taxable interest. Attach Schedule B if required. 8a 100 b Tax-exempt interest. Attach Schedule B if required. 8a 100 b Tax-exempt interest. Attach Schedule B if required. 9a 10 Capital gain distributions (see instructions). 9b 10 11a IRA 11b Taxable amount distributions. 10 11a IRA 12b Taxable amount annuities. 12b 12a Pensions and annuities. 12a 12b 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a 14a Social security benefits. 14a (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Add lines 16 through 19. These are your total adjustments. 20 0 00 14 Student loan interest deduction (see instructions). 18 19 10.100 00 20 Add line													
d Total number of exemptions claimed. on lines above ▶ 1 Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) W-2 here. Also attach Form(s) 8a Taxable interest. Attach Schedule B if required. 8a 100 b Tax-exempt interest. Do not include on line 8a. 8b 9a 9a 9a 10 Capital gain distributions (see instructions). 9b 10 10 11a IRA 11b Taxable amount distributions. 10 11a IRA 11b Taxable amount distributions. 11b 12a Pensions and annuities. 12a 12b Taxable amount distributions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a 14a Social security benefits. 14b 14b 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 17 18 19 10 20 0 00 20 Add lines 16 through 19. These are your total adjustments. 20 0 00											_		
d Total number of exemptions claimed. on lines above ▶ 1 Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) W-2 here. Also attach Form(s) 8a Taxable interest. Attach Schedule B if required. 8a 100 b Tax-exempt interest. Do not include on line 8a. 8b 9a 9a 9a 10 Capital gain distributions (see instructions). 9b 10 10 11a IRA 11b Taxable amount distributions. 10 11a IRA 11b Taxable amount distributions. 11b 12a Pensions and annuities. 12a 12b Taxable amount distributions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a 14a Social security benefits. 14b 14b 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 17 18 19 10 20 0 00 20 Add lines 16 through 19. These are your total adjustments. 20 0 00											_		
Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) W-2 here. Also attach Form(s) 8a Taxable interest. Attach Schedule B if required. 8a 100 9a Ordinary dividends. Attach Schedule B if required. 9a 9a 9a 1099-R if tax was withheld. b Qualified dividends (see instructions). 9b 10 11a IRA 11b Taxable amount distributions. 10 11a 11a IRA 11b Taxable amount distributions. 11a 12b 11a IRA 12b Taxable amount distributions. 12b 12b 11a IRA (see instructions). 12b 12b 11a IRA (see instructions). 12b 11a IRA 12a (see instructions). 12b 11a Stadent compensation and Alaska Permanent Fund dividends. 13 14a			Total assessments on after		lo:							on lines	1
7 Wages, salaries, tips, etc. Attach Form(s) W-2. SCH = \$28,000 7 30,000 Attach Form(s) 8a Taxable interest. Attach Schedule B if required. 8a 100 b Tax-exempt interest. Do not include on line 8a. 8b 9a 9a 9a Ordinary dividends. Attach Schedule B if required. 9a 9a 9a Ordinary dividends (see instructions). 9b 9a 10 Capital gain distributions (see instructions). 9b 10 11a IRA 11b Taxable amount distributions. 11a (see instructions). 12b 12a Pensions and 12b Taxable amount annuities. 12a (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security 14b 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted 16 Educator expenses (see instructions). 17 18 30,100 00 19 Tuition and fees. Attach Form 8917.		a	Total number of e	exemption	s claimed.							above ►	\vdash
Attach Form(s) W-2 here, Also 8a Taxable interest. Attach Schedule B if required. 8a 100 b Tax-exempt interest. Do not include on line 8a. 8b 9a Ordinary dividends. Attach Schedule B if required. 9a 1099-R if tax was withheld. 10 Capital gain distributions (see instructions). 9b 10 11a IRA 11b Taxable amount distributions. 10 11a If you did not get a W-2, see instructions. 12a Pensions and annuities. 12a Pensions and annuities. 12b Taxable amount (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security benefits. 14b 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 17 18 30,100 00 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 30,100 00	income	7	Wages, salaries,	tips. etc. A	Attach Form	(s) W-2.	SCH	= \$28	,000	7	7	30,000	
here. Ålso attach Form(s) b Tax-exempt interest. Do not include on line 8a. 8b 9a 9a Ordinary dividends. Attach Schedule B if required. 9a 9a 1099-R if tax was withheld. b Qualified dividends (see instructions). 9b 10 11a IRA distributions. 11a IB Taxable amount (see instructions). 10 11a IRA distributions. 11a (see instructions). 10 11b 12a Pensions and annuities. 12a Taxable amount (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security benefits. 14b Taxable amount (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 1RA deduction (see instructions). 17 18 Student loan interest deduction (see instructions). 17 19 20 0 00 20 Add lines 16 through 19. These are your total adjustments. 20 0 00	Attach					(-)					-		<u> </u>
attach Form(s) 1099-R if tax was withheld. 10 10 9a 9a 1099-R if tax was withheld. 10 Capital gain distributions (see instructions). 9b 10 11a IRA 11b Taxable amount distributions. 10 11b 11a IRA 11b Taxable amount distributions. 11c 11b 12a Pensions and annuities. 12a Taxable amount distributions. 11b 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14b 14b 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 1RA deduction (see instructions). 18 19 Tuition and fees. Attach Form 8917. 19 20 0 00 21 Subtract line 20 from line 15. This is your adjusted gross income. 21 30,100 00		8a								8	а	100	
Form(s) 1099-R if tax was withheld. 9a 9a 9a 10 Qualified dividends (see instructions). 9b 10 11a IRA 10 10 11a IRA 11b Taxable amount distributions. 11b 12a Pensions and annuities. 12a Taxable amount (see instructions). 11b 12a Pensions and annuities. 12a (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security benefits. 14b Taxable amount (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 IRA deduction (see instructions). 17 18 Student loan interest deduction (see instructions). 18 20 0 00 21 Subtract line 20 from line 15. This is your adjusted gross income. 21 30,100 00			•										
tax was withheld. 10 Capital gain distributions (see instructions). 10 If you did not get a W-2, see instructions. 11a IRA 11b Taxable amount (see instructions). 11b 12a Pensions and annuities. 12a Taxable amount (see instructions). 12b Taxable amount (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security (see instructions). 14b 14a Social security 14b Taxable amount (see instructions). 14b 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 17 18 Student loan interest deduction (see instructions). 18 19 Tuition and fees. Attach Form 8917. 19 20 0 00 00 21 Subtract line 20 from line 15. This is your adjusted gross income. 21 30,100 00	Form(s)					if requir				9	a		
withheld. 11a IRA 11b Taxable amount If you did not get a W-2, see instructions. 11a IRA 11b Taxable amount 12a Pensions and annuities. 12a Taxable amount 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security benefits. 14b Taxable amount (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 IRA deduction (see instructions). 17 18 Student loan interest deduction (see instructions). 18 20 0 00 21 Subtract line 20 from line 15. This is your adjusted gross income. 21 30,100 00						ne)	90			1	0		
If you did not distributions. 11a (see instructions). 11b 12a Pensions and annuities. 12b Taxable amount (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security 14b 13 14a Social security 14b Taxable amount (see instructions). 14b 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 1RA deduction (see instructions). 17 18 Student loan interest deduction (see instructions). 18 19 20 0 00 21 Subtract line 20 from line 15. This is your adjusted gross income. 21 30,100 00						JII3).	11b	Taxable ar	mount		0		+
get a W-2, see instructions. 12a Pensions and annuities. 12a Taxable amount (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a 14a Social security benefits. 14b Taxable amount (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 18A deduction (see instructions). 17 18 Student loan interest deduction (see instructions). 18 20 0 00 21 Subtract line 20 from line 15. This is your adjusted gross income. 21 30,100 00	If you did not			11a						11	b		
annuities. 12a (see instructions). 12b 13 Unemployment compensation and Alaska Permanent Fund dividends. 13 14a Social security benefits. 14b Taxable amount (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 17 IRA deduction (see instructions). 17 18 19 10 19 Tuition and fees. Attach Form 8917. 19 20 0 00 21 Subtract line 20 from line 15. This is your adjusted gross income. 21 30,100 00	get a W-2, see	12a					12b ⁻	Taxable ar	mount				
14a Social security benefits. 14b Taxable amount (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 15 30,100 00 16 Educator expenses (see instructions). 16 17 18 17 18 17 18 18 19 100 18 19 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 30,100 00	instructions.		annuities.	12a				see instru	ctions).	12	2b		<u> </u>
14a Social security benefits. 14b Taxable amount (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 15 30,100 00 16 Educator expenses (see instructions). 16 17 18 17 18 17 18 18 19 100 18 19 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 30,100 00		10	Unomployment	omnonoot	ion and Ala	aka Darr	monont	Fund divis	dondo	4	n		
benefits. 14a (see instructions). 14b 15 Add lines 7 through 14b (far right column). This is your total income. ▶ 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 17 18A deduction (see instructions). 16 17 IRA deduction (see instructions). 17 18 19 19 19 19 Tuition and fees. Attach Form 8917. 19 20 0 00 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 30,100 00				ompensal	ion and Alas	ska Perr				1.	<u> </u>		+
15 Add lines 7 through 14b (far right column). This is your total income. ► 15 30,100 00 Adjusted gross income 16 Educator expenses (see instructions). 16 16 17 18 17 18 17 18 18 19 19 19 19 19 19 19 19 10 00 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 30,100 00		Ita	-	14a						14	b		
Adjusted gross 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 30,100 00							,	(<u> </u>
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 30,100 00		15	Add lines 7 throu	gh 14b (fa	r right colun	nn). This	s is you	r total inc	ome. 🕨	► 1	5	30,100	00
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 30,100 00	Adjusted			, .									
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 30,100 00	gross				,								
19Tuition and fees. Attach Form 8917.1920Add lines 16 through 19. These are your total adjustments.20021Subtract line 20 from line 15. This is your adjusted gross income.►2130,100	income		· · ·		,	tructions							
20Add lines 16 through 19. These are your total adjustments.2000021Subtract line 20 from line 15. This is your adjusted gross income.►2130,10000		10	Student loan inter		1011 (300 1115		<i>.</i> , 10						
20Add lines 16 through 19. These are your total adjustments.2000021Subtract line 20 from line 15. This is your adjusted gross income.►2130,10000		19	Tuition and fees. Attach Form 8917. 19										
						ur total a				2	0	0	00
		•	0 1 1 1 1 0 1									20 100	
	For Disclosure									▶ 2	1		

Form 1040A (2	2017)								Pa	age 2
Tax, credits,	22	Enter the amount from line 21 (adjuste	d gross inco	ome).			22	30,100	00
and	23a	Check (🗌 You were born before .	January 2	2, 1953, 🗌 E	Total b ן	oxes		7		
payments		if: 1 Spouse was born before	January	2, 1953, 🗍 E	Blind) checke	d ▶ 23a	0	1		
payments	b	If you are married filing separat			e itemizes			=		
Standard		deductions, check here	,	, ,		► 23b				
Deduction	24	Enter your standard deduction	1.			,		24	6,350	
People who	25	Subtract line 24 from line 22. If		is more that	n line 22 ent	ər -0-		25	23,750	00
check any	26	Exemptions. Multiply \$4,050 b				51 0 .		26	4,050	00
box on line 23a or 23b or	27	Subtract line 26 from line 25. If				2r -0-			1,000	
who can be claimed as a	21	This is your taxable income .	1116 20	is more that		51 -0		27	19,700	00
dependent,	28	Tax, including any alternative mini	num tov	(and instruct	ions). 28	2,493		21	1,00	00
see instructions.	20					2,495		_		
All others:	29	Excess advance premium tax o	real re	payment. A						
Single or		Form 8962.			29			-00	0 400	
Married filing separately,	30	Add lines 28 and 29.		A + 4				30	2,493	00
\$6,350	31	Credit for child and dependent	care ex	penses. Att						
Married filing		Form 2441.			31			_		
Qualifying	32	Credit for the elderly or the disa	abled. A	ttach						
widow(er), \$12,700		Schedule R.			32					
Head of	33	Education credits from Form 88			33			_		
household, \$9,350	34	Retirement savings contributions	credit. A	Attach Form	8880. 34			_		
, , , , , , , , , , , , , , , , , , , ,	35	Child tax credit. Attach Schedu	le 8812	, if required	. 35			_		
	36	Add lines 31 through 35. These	are you	ur total cred	dits.			36	0	00
	37	Subtract line 36 from line 30. If				ər -0		37	2,493	00
	38	Health care: individual responsib					X	38		
	39	Add line 37 and line 38. This is						39	2,493	00
	40	Federal income tax withheld fro			099. 40	200			_,	
	41	2017 estimated tax payments a					<u> </u>	-		
If you have		from 2016 return.		ant applied	41					
a qualifying child, attach	42a	Earned income credit (EIC).			42a			-		
Schedule	b	Nontaxable combat pay election	n 12h					_		
EIC.	43	Additional child tax credit. Atta		dulo 9912	43		1			
	44	American opportunity credit fro						-		
					<u>6. 44</u> 45		-	_		
	45	Net premium tax credit. Attach			=		Ļ	-40	200	
	46	Add lines 40, 41, 42a, 43, 44, a				ments.		46	200	00
Refund	47	If line 46 is more than line 39, s		line 39 from	1 line 46.			47		
		This is the amount you overpa			<u></u>			47		L
Direct	48a	Amount of line 47 you want refund	ed to yo	u. If Form 88	88 is attached	, check here		_48a		
deposit? See	⊾ b	Routing		c Type:	Checking	Savings				
instructions		number			j eeeg					
and fill in 48b, 48c,	⊾ d	Account								
and 48d or	P u	number								
Form 8888.	49	Amount of line 47 you want ap	plied to	your						
		2018 estimated tax.			49					
Amount	50	Amount you owe. Subtract line	e 46 froi	m line 39. F	or details on	how to pay	,			
		see instructions.						50	2,293	00
you owe	51	Estimated tax penalty (see inst	ructions).	51					
Third party	Do	you want to allow another person to dis		,	IRS (see instru	ctions)? Ye	s. Co	mplete th	ne followina.	No
Third party						,		•		
designee	na	signee's ne ►		Phone no.		numbe		ntification	•	
		der penalties of perjury, I declare that I have e	xamined th		companying scheo		· · ·	/	best of my kno	wledge
Sign	an	d belief, they are true, correct, and accurately in the taxpayer) is based on all information of v	list all amo	ounts and source	es of income I rece	eived during the	tax ye	ar. Declar	ation of prepare	r (other
here		ur signature	villen trie p	Date	Your occupation		De	avtime phc	one number	
Joint return?				Duio				Aytimo prio		
See instructions.		ouso's signature. If a joint roturn, both must si	an	Data	Spouso's occup	tion	lf t	the IRS sent	you an Identity Pr	otection
Keep a copy for your records.	. .	ouse's signature. If a joint return, both must si	yıı.	Date	Spouse's occupa		PI	N, enter it	, you an identity FI	
	,		Droze	algeot		Dete	T '	re (see inst.)		
Paid	Pri	nt/Type preparer's name	Preparer's	signature		Date	1	ck ► 🗌 if	PTIN	
preparer							seit-e	employed		
use only	Fir	n's name ►					Firm	's EIN ►		
use only	Fir	n's address ►					Phor	ne no.		

Go to www.irs.gov/Form1040A for instructions and the latest information.

SCENARIO B: NO 2017 ESTIMATED TAXES PAID & \$80 IN W-2 WITHHOLDING



Department of Taxation and Finance

Resident Income Tax Return New York State • New York City • Yonkers • MCTMT

For the full year January 1, 2017, through December 31, 2017, or fiscal year beginning

IT-201

or help completing yo	ur re	turn, see the ir	nstruo	ctions, Form IT-2	01-I.			and ending	l 🖌 🖌	
our first name	MI	Your last name (for a	a joint re	eturn , enter spouse's name	e on line below)	Your d	ate of birth (mmddyyyy)	Your social	security numb	er
OUR FIRST NAME		YOUR LAST	NAM	E						
oouse's first name	MI	Spouse's last name				Spouse	e's date of birth (mmddyyyy)	Spouse's so	ocial security n	umber
ailing address (see instructio	ns, pag	ge 13) (number and s	treet or	PO box)		A	partment number	New York S	tate county of	residence
OUR STREET ADDR	ESS									
ty, village, or post office			State	ZIP code	Country (if I	not Unite	ed States)	School dist	rict name	
OUR TOWN			NY	YOURZ						
axpayer's permanent home	addre	ss (see instructions	, page	13) (number and street o	r rural route)	Apartm	ent number	School dist	rict [
				1					er	
ity, village, or post office			State	ZIP code	Decedent	Тахрау	er's date of death (mmddy	yyy) Spous	e's date of deat	h (mmddyyyy)
			NY		information					
status	Single				locate	d in a f	e a financial account oreign country? (see] _{No} [
X in one		d filing joint returr pouse's social securi		per above)	(1) D	id you	idents and Yonkers receive a property ta	x relief cred	it?	
		d filing separate r spouse's social secu		mber above)	, i		. 14)		Yes L	」 No ∟
4 H	Head of	of household (with	qualify	ving person)			amount L	<u>.00</u> PL 110-343	Div C	
5	Qualify	ving widow(er) wit	h dep	endent child	§801(c	d)(2), ar	ny nonqualified deferre federal return? (see pa	ed compensa	ation	No
Did you itemize your of your 2017 federal incor			Yes	No X			or your spouse maint in NYC during 2017		4) Yes	No
Can you be claimed a on another taxpayer's f			Yes [No X			e number of days spe of a day spent in NYC is			
	241-24.XX			S	reside (1) N (2) N liv G Enter	ents or umber umber red in N your 2 -	hts and NYC part-ye nly (see page 14): of months you lived of months your spou IYC in 2017 character special c oplicable (see page 14	in NYC in 2 se ondition		
Dependent exemption	on in	formation (see	page	15)	0000(5) ii up		+)		
First name	М	I Last r	name	Relat	ionship		Social security num	ber	Date of birth	(mmddyyyy)
		Ø								
2										
-										
more than 7 dependent		ark an X in the t	box.							
201001171039				For office use of	only					

Your social security number

Fe	deral income and adjustments (see page 15)		Whole dollars only						
1	Wages, salaries, tips, etc.	1	30000.00						
2	Taxable interest income	2	100.00						
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 (<i>if required</i> , <i>submit a copy of federal Schedule D</i> , <i>Form 1040</i>)	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)		.00						
12	Rental real estate included in line 11 12		/						
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	30100.00						
18		18	.00						
19	Federal adjusted gross income (subtract line 18 from line 17)	19	30100.00						
-	w York additions) (see page 16) 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)		.00						
	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	30100.00						
Ne	w York subtractions (see page 17)		-						
25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4) 25 .00]							
	Pensions of NYS and local governments and the federal government (see page 17) 26 .00								
	Taxable amount of social security benefits (from line 15) 27								
	Interest income on U.S. government bonds 28 .00								
29									
30	New York's 529 college savings program deduction/earnings 30 .00								
31	Other (Form IT-225, line 18)								
32	Add lines 25 through 31	32	.00						
33	New York adjusted gross income (subtract line 32 from line 24)	33	30100.00						
St	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 -	34	00.0008						
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	22100.00						
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	22100.00						
ľ		01	22100.00						

Nan	ne(s) a	s shown on page 1	Your social	security number		IT-201 (2017) Page 3 of 4			
YOU	UR FI	IRST NAME YOUR LAST NAME							
Tax computation, credits, and other taxes									
20	Taxak	ble income (from line 37 on page 2)			20	22100.00			
30	Taxat	Sie income (from line 37 on page 2)			. 30	22100.00			
		tax on line 38 amount (see page 21)			. 39	1089.00			
		household credit (page 21, table 1, 2, or 3)		.0	0				
		lent credit (see page 22) 41		.0	0				
		NYS nonrefundable credits (Form IT-201-ATT, line 7) 42		.0	-				
43	Add li	nes 40, 41, and 42			. 43	.00			
44	Subtra	act line 43 from line 39 (if line 43 is more than line 39, leave bla	ank)		. 44	1089.00			
		ther NYS taxes (Form IT-201-ATT, line 30)	,			.00			
46	Total	New York State taxes (add lines 44 and 45)			. 46	1089.00			
Ne	w Yorl	k City and Yonkers taxes, credits, and surcharges, and I	мстмт						
-			-			See instructions on			
		resident tax on line 38 amount (see page 22)		.0	0	pages 22 through 25 to			
		household credit (page 22, table 4, 5, or 6)		-0		compute New York City and			
49		ract line 48 from line 47 (if line 48 is more than			_	Yonkers taxes, credits, and			
		9 47, leave blank)		.0	-	surcharges, and MCTMT.			
		year NYC resident tax (<i>Form IT-360.1</i>)		.0	_				
		r NYC taxes (Form IT-201-ATT, line 34)		.0	_				
		lines 49, 50, and 51		.0					
		nonrefundable credits (Form IT-201-ATT, line 10) 53		.0	0				
54		ract line 53 from line 52 (if line 53 is more than							
54 0		9 <i>52, leave blank)</i>		.0	0				
54 a		rnings base 54a .00		•					
51h		MT	V	.0	0	IIII 544°54765779877495642/7741111			
		ers resident income tax surcharge (see page 25) 55		.0					
		ers nonresident lacone tax suicharge (see page 20) 56		.0					
		year Yonkers resident income tax surcharge (Form IT-360.1) 57		.0					
		New York City and Yonkers taxes / surcharges and MCTMT	(add lines !		-	.00			
	iotai		(uuu mioo c						
59	Sale	s or use tax (see page 26; do not leave line 59 blank)			. 59	.00			
-						· · · ·			
Vo	luntar	y contributions (see page 27)							
	60a	Return a Gift to Wildlife	6	0a .0	0				
	60b	Missing/Exploited Children Fund	6	0b .0	0				
	60c	Breast Cancer Research Fund	6	0c .0	0				
	60d	Alzheimer's Fund		0d .0	0				
	60e	Olympic Fund (\$2 or \$4; see page 27)		0e .0	0				
	60f	Prostate and Testicular Cancer Research and Education I		6 0f .0	0				
	60g	9/11 Memorial		0g . 0	0				
	60h	Volunteer Firefighting & EMS Recruitment Fund		0h .0	0				
	60i	Teen Health Education		5 0i . 0	0				
	60j	Veterans Remembrance	[(5 0j . 0	0				
	60k	Homeless Veterans		0k .0	0				
	60I	Mental Illness Anti-Stigma Fund		.0	0				
	60m	Women's Cancers Education and Prevention Fund			0				
	60n	Autism Fund	6	0n .0	0				
	60o	Veterans' Homes			_				
60	Total	voluntary contributions (add lines 60a through 60o)			. 60	.00			
61_	Total	New York State, New York City, Yonkers, and sales or u	use taxes	MCTMT, and					
		untary contributions (add lines 46, 58, 59, and 60)			. 61	1089.00			



Page	e 4 of 4 IT-201 (2017)	Your social sec	curity nur	mber					
62	Enter amount from line 61						62		1089.00
Pay	vments and refundable credits) (see pages 28	through 31)							
63	Empire State child credit		63			.00			
	NYS/NYC child and dependent care credit					.00			
	NYS earned income credit (EIC)		65			.00			
	NYS noncustodial parent EIC		66			.00			
67	Real property tax credit		67			.00			
68	College tuition credit		68			.00			
69	NYC school tax credit (fixed amount) (also complete	e F on page 1)	69			.00			
69a	NYC school tax credit (rate reduction amount)	<u></u>	69a			.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	If app	licable. d	complete Form(s) IT-2
72	Total New York State tax withheld		72			80.00	and/o	or IT-109	9-R and submit them
73	Total New York City tax withheld				(.00			m (see page 12).
74	Total Yonkers tax withheld					.00			federal Form W-2
75	Total estimated tax payments and amount paid with					.00	with	your ret	urn.
-	Total payments (add lines 63 through 75)						76		80.00
	ur refund, amount you owe, and account inf				ugh 34)	······ [
\sim	Amount overpaid (if line 76 is more than line 62						77		.00
						[••••
		t deposit to gs account			- pap	er ck	78		.00
79	Amount of line 77 that you want applied to you 2018 estimated tax (see instructions)	ur				.00			
79a	Amount of line 77 that you want as a NYS 529 deposit (submit Form IT-195)	account		O		.00		st, fastes	ct deposit is the st way to get your
80	Amount you owe (if line 76 is less than line 62, s	ubtract line 7	6 from l			onic			for payment options.
	funds withdrawal, mark an X in the box								
	or money order you must complete Form IT	-201-V and	mail it	with your	return	[80		1009.00
81	Estimated tax penalty (include this amount in line reduce the overpayment on line 77; see page 32)		81			.00			for the proper
82	Other penalties and interest (see page 32)		82			.00	asse	mbly of	your return.
	Account information for direct deposit or electronic		· · · ·	wal (see p	age (33)				
	If the funds for your payment (or refund) would					ie U.S.,	mark	an X in tł	nis box <i>(see pg. 33)</i>
	83a Account type: 🗌 Personal checking 🛛 or - 📄 Personal savings - or - 📄 Business checking - or - 📄 Business savings						Business savings		
	83b Routing number	8	3c Acc	ount numbe	er				
84	Electronic funds withdrawal (see page 33)	Date				Amoun	t		.00
						Personal identification number (PIN)			
designee? (see instr.) number (PIN) Yes No E-mail:							, , ,		
	Paid preparer must complete V Preparer's NYTPR		TPRIN	1	•	Тахра	ver(s)	must si	gn here ▼
	see instructions) Preparer's prin	excl. code		Your signature					
Firm's name (or yours, if self-employed) Preparer's PTIN or SSN Your occupation									
Address Employer identification number Spouse's signature and occupation (<i>if joint return</i>)						return)			
1	\mathbf{O}	Da	ate		Date			Daytime p	hone number
E-ma					E-mail:				
		for whore	to mai						
	See instructions for where to mail your return. 201004171039								

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Calculate Your 2018 Estimated Tax Payments



- You may be required to make estimated tax payments with the IRS and/or the NYS Dept. of Tax (if you are a NY state resident).
- Estimated tax payments are due quarterly. You are always allowed to "pre-pay" your entire year tax estimate (100% of estimated tax) in your first quarterly payment. Otherwise, equal installments.



- You are subject to a penalty for not making 2018 quarterly estimated tax payments to the IRS/NY state if:
 - 1. You owe \$1,000 or more in tax (\$300 or more for NY) when you file your 2018 return in 2019 (after subtracting withholding that you had and overpayments from the prior year), **AND**
 - 2. Your withholding/estimated payments are less than the smaller of:
 - a. 90% of the tax on your 2018 return, or
 - b. 100% of the tax on your 2017 return.
 - Safe Harbor For 2018 estimated tax payments, pay the tax on your 2017 return (Form 1040 series) equally over the 4 quarterly payment dates (or all up front).



- IRS and NYS Tax Resources for Calculating Quarterly Estimated Tax Payments
 - Refer to IRS and NYS Forms listed below (which include explanation of how to estimate quarterly amounts owed) and IRS Publication 505 (Tax Withholding and Estimated Tax), available at:

https://www.irs.gov/businesses/small-businesses-self-employed/estimated-taxes

- Federal IRS Form 1040-ES
- New York NY Form IT-2105



Example

Anne has a 6002 assistantship. For 2018, Anne estimates her gross income to be \$28,750 ($\frac{1}{2}$ of 17/18 assistantship and $\frac{1}{2}$ of 18/19 assistantship). For 2018 she has no W-2 wages. She has no qualified expenditures other than tuition (which is offset directly by the University separate from the assistantship). Anne files single, no dependents, and can't be claimed as a dependent on someone else's return. Anne's 2017 federal Form 1040A reported tax (Line 39) of \$2,493. Anne's 2017 state Form IT-201 reported tax (Line 61) of \$1,089.

Step 1 - Calculate Anne's 2018 taxable income for federal estimated tax purposes

Assistantship payments received in 2018 - \$28,750

Cost of books/equipment required for and paid in 2018 for her 2018 classes - \$0

Taxable income for 2018: \$28,750 - \$12,000 standard deduction = \$16,750



Step 2 - Calculate 2018 estimated tax on federal taxable income of \$16,750

From Form 1040-ES:

Schedule X—Use if your 2018 filing status is Single									
If line 3									
is:		The tax is:							
			of the						
	But not		amount						
Over—	over—		over—						
\$0	\$9,525	+ 1	0% \$0						
9,525	38,700	\$952.50 + 1	9,525						
38,700	82,500	4,453.50 + 2	22% 38,700						
82,500	157,500	14,089.50 + 2	24% 82,500						
157,500	200,000	32,089.50 + 3	32% 157,500						
200,000	500,000	45,689.50 + 3	35% 200,000						
500,000		150,689.50 + 3	500,000						



Step 2, cont'd - Calculate 2018 estimated tax on federal taxable income of \$16,750

From Form 1040-ES, Schedule X (single):

\$952.50 +

 $(\$16,750 - \$9,525) \ge 12\%$ which equals $\$7,225 \ge 12\% = \867.00 So, \$952.50 + \$867.00 = \$1,819.50. Anne's estimated federal income tax on her 2018 assistantship is \$1,820.



Step 2, cont'd - Calculate 2018 estimated tax on federal taxable income of \$16,750

If Anne pays the \$1,820 when she files her 2018 income tax return (in 2019), she could be subject to an estimated tax penalty for not paying her 2018 federal income taxes on a timely basis.

To avoid estimated tax penalty, must pay in the lesser of: 90% of 2018 estimated tax (\$1,820) = \$1,638100% of 2017 tax = \$2,493

So, Anne must pay in \$1,638 at a minimum in 2018 as estimated tax payments (\$1,820 if she wants to avoid paying federal income tax again when she files her 2018 return).



ESTIMATED TAX DUE DATES FOR 2018:

Quarter 1 – April 17, 2018 Quarter 2 – June 15, 2018 Quarter 3 – September 18, 2018 Quarter 4 – January 15, 2019

Anne decides she is going to pay in \$1,820 for her estimated 2018 federal income taxes. She pays \$455 each quarter by the due dates above.

***ANNE NEEDS TO CALCULATE NY TAXABLE INCOME AND ESTIMATED TAX PAYMENTS



Step 3 - Calculate Anne's 2018 taxable income for New York State estimated tax purposes

Assistantship payments received in 2018 - \$28,750 Cost of books/equipment required for and paid in 2018 for her 2018 classes -\$0

Taxable income for 2018: \$28,750 - \$8,000 standard deduction = \$20,750



Step 3, cont'd - Calculate Anne's 2018 taxable income for New York State estimated tax purposes

From Form IT-2105 page 8:

Single and married filing separately										
	line 5 is:	but	The tax is:							
٥٧ \$	0	not over \$8,500	1 ne tax is: 4%	of 1	ine 5					
Ψ	8,500	\$0,500 11,700	\$ 340 plus 4.5%		e excess	sover	\$	8,500		
	11,700	13,900	484 plus 5.25%	"	"	"	"	11,700		
	13,900	21,400	600 plus 5.9%	"	"	"	"	13,900		
	21,400	80,650	1,042 plus 6.33%	"	"	"	"	21,400		
	80,650	215,400	4,793 plus 6.57%	"	"	"	"	80,650		
	215,400	1,077,550	13,646 plus 6.85%	"	"	"	"	215,400		
	1,077,550		72,703 plus 8.82%	"	"	"	"	1,077,550		



Step 3, cont'd - Calculate 2018 estimated tax on New York State taxable income of \$20,750

From Form IT-2105 page 8: Single and married filing separately chart:

\$600.00 + (\$20,750 - \$13,900) x 5.9% which equals \$6,850 x 5.9% = \$404.15 So, \$600 + \$404.15 = \$1,004.15. Anne's estimated New York State income tax on her 2018 assistantship is \$1,004.



Step 3, cont'd - Calculate 2018 estimated tax on New York State taxable income of \$20,750

If Anne pays the \$1,004 when she files her 2018 income tax return (in 2019), she could be subject to an estimated tax penalty for not paying her New York State income taxes on a timely basis.

To avoid estimated tax penalty, must pay the lesser of: 90% of 2018 estimated tax (\$1004) = \$904100% of 2017 tax = \$1089

So, Anne must pay in \$904 at minimum in 2018 as estimated tax payments (\$1,004 if she wants to avoid paying New York State income tax again when she files her 2018 return).



ESTIMATED TAX DUE DATES FOR 2018

Quarter 1 – April 17, 2018 Quarter 2 – June 15, 2018 Quarter 3 – September 18, 2018 Quarter 4 – January 15, 2019

Anne decides she is going to pay in \$1,004 for her estimated 2018 New York State income taxes. She pays \$251 each quarter by the due dates above.



How to make <u>IRS</u> estimated quarterly tax payments

- 1. Mail your payment (check or money order) with payment voucher (IRS Form 1040-ES, Vouchers 1-4)
- 2. Pay online at <u>www.irs.gov</u> website or using IRS2Go App
 - a) Through IRS Direct Pay pay directly from your bank account
 - b) Pay with credit card through processor (requires fee)

• How to make <u>NYS</u> estimated quarterly tax payments

- 1. Mail your payment (check or money order) with payment voucher (NY Form IT-2105, Voucher)
- 2. Pay online at <u>www.tax.ny.gov</u> website (need to create Online Services account)
 - a) Pay directly from your bank account
 - b) Pay with credit card through processor (requires fee)



Resources

- University of Rochester Graduate Student Tax Information for 2017 Tax Year (on Provost's website)
- IRS Publication 970 Tax Benefits for Education: <u>https://www.irs.gov/pub/irs-pdf/p970.pdf</u>
- IRS Publication 505 Tax Withholding and Estimated Tax for 2018: <u>https://www.irs.gov/pub/irs-pdf/p505.pdf</u>
- IRS Form 1040-ES (Quarterly Tax Payments): <u>https://www.irs.gov/pub/irs-pdf/f1040es.pdf</u>
- NYS Form IT-2105 (Quarterly Tax Payments) and Instructions: <u>https://www.tax.ny.gov/pdf/2018/inc/it2105i_2018.pdf</u>
 <u>https://www.tax.ny.gov/pdf/2018/inc/it2105_2018_fill_in.pdf</u>



Tax Reporting:

Nonresident Aliens for Tax Purposes



Non-Resident Aliens for Tax Purposes

- Review email, "Welcome to GLACIER Tax Prep" sent from GLACIER with details on how to access GTP.
 - The GTP System is available to your foreign nationals at https://www.glaciertax.com/login .
- Gather your documents to completed your 2017 federal and state tax returns.
 - Form 1042-S
 - 1099 Forms (1099-MISC, 1099-DIV, 1099-INT)
- You can receive assistance with your tax forms via GTP by scheduling an appointment on line with ISO.

