

**Tax Reporting**  
**SMD Graduate Students**  
**February 26, 2019**  
**Detailed Examples**

**2018 Tax Return Examples**

2018 Tax Forms Received:

1. W-2 from hourly job.
  - a. Box 1 (Wages, tips, other) = \$2,000
  - b. Box 2 (federal income tax withheld) = \$140
  - c. Box 16 (State wages) = \$2,000
  - d. Box 17 (state income tax withheld) = \$80
2. UR fellowship/assistantship letter - \$28,000 for 2018 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.
3. Student cannot be claimed as a dependent on someone else's tax return.
4. All of the \$28,000 is taxable because the student does not have any qualified expenditures (tuition or required books/equipment for classes).
5. Student is a NY resident and not a resident of any other state for tax purposes.
6. No other income or deductions. Not eligible for any other credit for IRS or NY.

**Example A** – Student has withholding noted above. Student did not make any estimated tax payments for 2018.

Form 1040 – pages 2-3.

Form IT-201 – pages 4-7.

**Example B** – Student has withholding noted above. Student made timely estimated tax payments for 2018 to the IRS (\$1,000) and to NY state (\$1,000).

Form 1040 – pages 8-10.

Form IT-201 – pages 11-14.

**EXAMPLE A - NO ESTIMATED TAXES PAID DURING 2018**

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial **YOUR FIRST NAME** Last name **YOUR LAST NAME** Your social security number **YOUR SSN**

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial Last name Spouse's social security number

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)  
 Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. **YOUR ADDRESS** Apt. no. Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **YOUR ADDRESS** If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.			
Firm's address ▶				

**EXAMPLE A - NO ESTIMATED TAXES PAID DURING 2018**

	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . <b>SCH = 28,000</b>		<b>1</b>	<b>30,000</b>
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>		<b>2b</b>	<b>100</b>
	<b>3a</b> Qualified dividends . . . . . <b>3a</b>		<b>3b</b>	
	<b>4a</b> IRAs, pensions, and annuities . . . . . <b>4a</b>		<b>4b</b>	
	<b>5a</b> Social security benefits . . . . . <b>5a</b>		<b>5b</b>	
	<b>6</b> Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 . . . . .		<b>6</b>	<b>30,100</b>
	<b>7</b> Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 . . . . .		<b>7</b>	<b>30,100</b>
	<b>8</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .		<b>8</b>	<b>12,000</b>
	<b>9</b> Qualified business income deduction (see instructions) . . . . .		<b>9</b>	
	<b>10</b> Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .		<b>10</b>	<b>18,100</b>
	<b>11</b> <b>a</b> Tax (see inst.) _____ (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> _____) <b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>		<b>11</b>	<b>1,985</b>
	<b>12</b> <b>a</b> Child tax credit/credit for other dependents _____ <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>		<b>12</b>	
	<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0- . . . . .		<b>13</b>	<b>1,985</b>
	<b>14</b> Other taxes. Attach Schedule 4 . . . . .		<b>14</b>	
	<b>15</b> Total tax. Add lines 13 and 14 . . . . .		<b>15</b>	<b>1,985</b>
	<b>16</b> Federal income tax withheld from Forms W-2 and 1099 . . . . .		<b>16</b>	<b>140</b>
	<b>17</b> Refundable credits: <b>a</b> EIC (see inst.) _____ <b>b</b> Sch. 8812 _____ <b>c</b> Form 8863 _____ <b>Add</b> any amount from Schedule 5 _____		<b>17</b>	<b>0</b>
	<b>18</b> Add lines 16 and 17. These are your total payments . . . . .		<b>18</b>	<b>140</b>
	<b>19</b> If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b> . . . . .		<b>19</b>	<b>0</b>
	<b>20a</b> Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>		<b>20a</b>	
Direct deposit? See instructions.	<b>b</b> Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	<b>d</b> Account number _____			
	<b>21</b> Amount of line 19 you want <b>applied to your 2019 estimated tax</b> . . . . . <b>21</b>			
<b>Amount You Owe</b>	<b>22</b> <b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions . . . . .		<b>22</b>	<b>1,845</b>
	<b>23</b> Estimated tax penalty (see instructions) . . . . . <b>23</b>			

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Amount owed is more than \$1,000.  
Estimated tax payments should have been made during 2018. Will likely be subject to the estimated tax penalty.



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, 2018, through December 31, 2018, or fiscal year beginning ... 18

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

and ending ...

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 14) (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 14) (number and street or rural route)					Apartment number	School district code number
City, village, or post office			State	ZIP code	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
			NY		Decedent information	

**A Filing status**

- ①  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)

**B Did you itemize** your deductions on your 2018 federal income tax return? ..... Yes  No

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

**D1** Did you have a financial account located in a foreign country? (see page 15) ..... Yes  No

**D2 Yonkers residents and Yonkers part-year residents only:**

- (1) Did you receive a property tax relief credit? (see page 15) ..... Yes  No
- (2) Enter the amount ...  .00

**D3** Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2018 federal return? (see page 15) ..... Yes  No

**E** (1) Did you or your spouse **maintain living quarters in NYC** during 2018? (see page 15) .. Yes  No

(2) Enter the number of days spent in NYC in 2018 (any part of a day spent in NYC is considered a day).....

**F NYC residents and NYC part-year residents only** (see page 15):

- (1) Number of months **you** lived in NYC in 2018 .....
- (2) Number of months **your spouse** lived in NYC in 2018 .....

**G** Enter your **2-character special condition code(s) if applicable** (see page 15) .....

**H Dependent information** (see page 16)

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

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



For office use only

EXAMPLE A - NO ESTIMATED TAXES PAID DURING 2018

Your social security number
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**Federal income and adjustments** (see page 16)

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 (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 ... <input type="checkbox"/>	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	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 ..... <b>12</b>		.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 16) Identify: .....	16	.00
17	Add lines 1 through 11 and 13 through 16 .....	17	30100 .00
18	Total federal adjustments to income (see page 16) Identify: .....	18	.00
19	<b>Federal adjusted gross income</b> (subtract line 18 from line 17) .....	19	30100 .00

**New York additions** (see page 17)

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 17) .....	21	.00
22	<b>New York's</b> 529 college savings program distributions (see page 17) .....	22	.00
23	Other (Form IT-225, line 9) .....	23	.00
24	Add lines 19 through 23 .....	24	30100 .00

**New York subtractions** (see page 18)

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 18) .....	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 19) .....	29	.00
30	<b>New York's</b> 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	<b>New York adjusted gross income</b> (subtract line 32 from line 24) .....	33	30100 .00

**Standard deduction or itemized deduction** (see page 21)

34	Enter your <b>standard deduction</b> (table on page 21) or your <b>itemized deduction</b> (from Form IT-196) Mark an X in the appropriate box: <input checked="" type="checkbox"/> <b>Standard</b> - or - <input type="checkbox"/> <b>Itemized</b>	34	8000 .00
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 21) .....	36	000 .00
37	<b>Taxable income</b> (subtract line 36 from line 35) .....	37	22100 .00



Name(s) as shown on page 1

Your social security number

**Tax computation, credits, and other taxes**

<b>38</b> Taxable income (from line 37 on page 2)	<b>38</b>	22100.00
<b>39</b> NYS tax on line 38 amount (see page 22)	<b>39</b>	1088.00
<b>40</b> NYS household credit (page 21, table 1, 2, or 3)	<b>40</b>	.00
<b>41</b> Resident credit (see page 23)	<b>41</b>	.00
<b>42</b> Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	<b>42</b>	.00
<b>43</b> Add lines 40, 41, and 42	<b>43</b>	.00
<b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	<b>44</b>	1088.00
<b>45</b> Net other NYS taxes (Form IT-201-ATT, line 30)	<b>45</b>	.00
<b>46</b> Total New York State taxes (add lines 44 and 45)	<b>46</b>	1088.00

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

<b>47</b> NYC taxable income (see instructions)	<b>47</b>	.00
<b>47a</b> NYC resident tax on line 47 amount (see page 23)	<b>47a</b>	.00
<b>48</b> NYC household credit (page 23)	<b>48</b>	.00
<b>49</b> Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank)	<b>49</b>	.00
<b>50</b> Part-year NYC resident tax (Form IT-360.1)	<b>50</b>	.00
<b>51</b> Other NYC taxes (Form IT-201-ATT, line 34)	<b>51</b>	.00
<b>52</b> Add lines 49, 50, and 51	<b>52</b>	.00
<b>53</b> NYC nonrefundable credits (Form IT-201-ATT, line 10)	<b>53</b>	.00
<b>54</b> Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	<b>54</b>	.00
<b>54a</b> MCTMT net earnings base	<b>54a</b>	.00
<b>54b</b> MCTMT	<b>54b</b>	.00
<b>55</b> Yonkers resident income tax surcharge (see page 26)	<b>55</b>	.00
<b>56</b> Yonkers nonresident earnings tax (Form Y-203)	<b>56</b>	.00
<b>57</b> Part-year Yonkers resident income tax surcharge (Form IT-360.1)	<b>57</b>	.00
<b>58</b> Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	<b>58</b>	.00
<b>59</b> Sales or use tax (see page 27; do not leave line 59 blank)	<b>59</b>	.00

See instructions on pages 23 through 26 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

**Voluntary contributions** (see page 28)

<b>60a</b> Return a Gift to Wildlife	<b>60a</b>	.00	<b>60o</b> Veterans' Homes	<b>60o</b>	.00
<b>60b</b> Missing/Exploited Children	<b>60b</b>	.00	<b>60p</b> Love Your Library Fund	<b>60p</b>	.00
<b>60c</b> Breast Cancer Research	<b>60c</b>	.00	<b>60q</b> Lupus Fund	<b>60q</b>	.00
<b>60d</b> Alzheimer's Fund	<b>60d</b>	.00	<b>60r</b> Military Family Fund	<b>60r</b>	.00
<b>60e</b> Olympic Fund (\$2 or \$4)	<b>60e</b>	.00	<b>60s</b> CUNY Fund	<b>60s</b>	.00
<b>60f</b> Prostate Cancer	<b>60f</b>	.00			
<b>60g</b> 9/11 Memorial	<b>60g</b>	.00			
<b>60h</b> Volunteer Firefighting	<b>60h</b>	.00			
<b>60i</b> Teen Health Education	<b>60i</b>	.00			
<b>60j</b> Veterans Remembrance	<b>60j</b>	.00			
<b>60k</b> Homeless Veterans	<b>60k</b>	.00			
<b>60l</b> Mental Illness Anti-Stigma	<b>60l</b>	.00			
<b>60m</b> Women's Cancers Fund	<b>60m</b>	.00			
<b>60n</b> Autism Fund	<b>60n</b>	.00			
<b>60</b> Total voluntary contributions (add lines 60a through 60s)	<b>60</b>	.00			

<b>61</b> Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	<b>61</b>	1088.00
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201003181039



Your social security number

62 Enter amount from line 61 ..... **62** **1088.00**

**Payments and refundable credits** (see pages 29 through 32)

63 Empire State child credit	63	.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 (fixed amount) (also complete F on page 1)	69	.00
69a NYC school tax credit (rate reduction amount)	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
72 Total New York State tax withheld	72	80.00
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 13). Do not send federal Form W-2 with your return.

76 Total payments (add lines 63 through 75) ..... **76** **80.00**

**Your refund, amount you owe, and account information** (see pages 33 through 35)

77 Amount overpaid (see instructions)	77	.00
78 Amount of line 77 available for refund (subtract line 79 from line 77)	78	.00
78a Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	78a	.00
78b Total refund after NYS 529 account deposit (subtract line 78a from line 78)	78b	.00

Mark one refund choice:  direct deposit to checking or savings account (fill in line 83) - or -  paper check

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

79 Amount of line 77 that you want applied to your 2019 estimated tax (see instructions) ..... **79** **.00**

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. ....

See page 34 for payment options **80** **1008.00**

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 34) ..... **81** **.00**

See page 37 for the proper assembly of your return.

82 Other penalties and interest (see page 34) ..... **82** **.00**

83 Account information for direct deposit or electronic funds withdrawal (see page 35). 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. 35)

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 35) ..... Date  Amount  **.00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	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
	E-mail:	Date

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

201004181039

See instructions for where to mail your return.



**EXAMPLE B - \$1,000 ESTIMATED TAXES PAID DURING 2018**

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial **YOUR FIRST NAME** Last name **YOUR LAST NAME** Your social security number **YOUR SSN**

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial Last name Spouse's social security number

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)  
 Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. **YOUR ADDRESS** Apt. no. Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **YOUR ADDRESS** If more than four dependents, see inst. and ✓ here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.			
Firm's address ▶				



**EXAMPLE B - \$1,000 ESTIMATED TAXES PAID DURING 2018**

	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . <b>SCH = 28,000</b>		<b>1</b>	<b>30,000</b>
	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>		<b>2b</b>	<b>100</b>
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	<b>3a</b> Qualified dividends . . . . . <b>3a</b>		<b>3b</b>	
	<b>4a</b> IRAs, pensions, and annuities . . . . . <b>4a</b>		<b>4b</b>	
	<b>5a</b> Social security benefits . . . . . <b>5a</b>		<b>5b</b>	
	<b>6</b> Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 . . . . .		<b>6</b>	<b>30,100</b>
	<b>7</b> Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 . . . . .		<b>7</b>	<b>30,100</b>
	<b>8</b> <b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .		<b>8</b>	<b>12,000</b>
	<b>9</b> Qualified business income deduction (see instructions) . . . . .		<b>9</b>	
	<b>10</b> Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .		<b>10</b>	<b>18,100</b>
	<b>11</b> <b>a</b> Tax (see inst.) _____ (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> _____) <b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>		<b>11</b>	<b>1,985</b>
	<b>12</b> <b>a</b> Child tax credit/credit for other dependents _____ <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>		<b>12</b>	
	<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0- . . . . .		<b>13</b>	<b>1,985</b>
	<b>14</b> Other taxes. Attach Schedule 4 . . . . .		<b>14</b>	
	<b>15</b> Total tax. Add lines 13 and 14 . . . . .		<b>15</b>	<b>1,985</b>
	<b>16</b> Federal income tax withheld from Forms W-2 and 1099 . . . . .		<b>16</b>	<b>140</b>
	<b>17</b> Refundable credits: <b>a</b> EIC (see inst.) _____ <b>b</b> Sch. 8812 _____ <b>c</b> Form 8863 _____ <b>Add</b> any amount from Schedule 5 <b>1,000</b>		<b>17</b>	<b>1,000</b>
	<b>18</b> Add lines 16 and 17. These are your total payments . . . . .		<b>18</b>	<b>1,140</b>
	<b>19</b> If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b> . . . . .		<b>19</b>	<b>0</b>
	<b>20a</b> Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>		<b>20a</b>	
Direct deposit? See instructions.	<b>b</b> Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	<b>d</b> Account number _____			
	<b>21</b> Amount of line 19 you want <b>applied to your 2019 estimated tax</b> . . . . . <b>21</b>			
<b>Amount You Owe</b>	<b>22</b> <b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions . . . . .		<b>22</b>	<b>845</b>
	<b>23</b> Estimated tax penalty (see instructions) . . . . . <b>23</b>			

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Amount owed is less than \$1,000. No estimated tax penalty if file and pay amount owed by April 15, 2019.

**SCHEDULE 5**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Other Payments and Refundable Credits**

▶ **Attach to Form 1040.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **05**

Name(s) shown on Form 1040

Your social security number

**YOUR NAME**

**YOUR SSN**

<b>Other</b>	<b>65</b>	Reserved . . . . .	<b>65</b>		
<b>Payments</b>	<b>66</b>	2018 estimated tax payments and amount applied from 2017 return . . . . .	<b>66</b>	<b>1,000</b>	
<b>and</b>	<b>67a</b>	Reserved . . . . .	<b>67a</b>		
<b>Refundable</b>	<b>b</b>	Reserved . . . . .	<b>67b</b>		
<b>Credits</b>	<b>68-69</b>	Reserved . . . . .	<b>68-69</b>		
	<b>70</b>	Net premium tax credit. Attach Form 8962 . . . . .	<b>70</b>		
	<b>71</b>	Amount paid with request for extension to file (see instructions) . . . . .	<b>71</b>		
	<b>72</b>	Excess social security and tier 1 RRTA tax withheld . . . . .	<b>72</b>		
	<b>73</b>	Credit for federal tax on fuels. Attach Form 4136 . . . . .	<b>73</b>		
	<b>74</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/> _____	<b>74</b>		
	<b>75</b>	Add the amounts in the far right column. These are your total <b>other payments and refundable credits</b> . Enter here and include on Form 1040, line 17. . . . .	<b>75</b>	<b>1,000</b>	<b>00</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 5 (Form 1040) 2018



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, 2018, through December 31, 2018, or fiscal year beginning ... 18 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 14) (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 14) (number and street or rural route)					Apartment number	School district code number
City, village, or post office			State	ZIP code	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
			NY		Decedent information	

- A Filing status**  
(mark an X in one box):
- ①  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)

**B Did you itemize** your deductions on your 2018 federal income tax return? Yes  No

**C Can you be claimed** as a dependent on another taxpayer's federal return? Yes  No

**D1** Did you have a financial account located in a foreign country? (see page 15) ..... Yes  No

**D2 Yonkers residents and Yonkers part-year residents only:**  
 (1) Did you receive a property tax relief credit? (see page 15) ..... Yes  No   
 (2) Enter the amount ...  .00

**D3** Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2018 federal return? (see page 15) ..... Yes  No

**E** (1) Did you or your spouse **maintain living quarters in NYC** during 2018? (see page 15) .. Yes  No

(2) Enter the number of days spent in NYC in 2018 (any part of a day spent in NYC is considered a day).....

**F NYC residents and NYC part-year residents only** (see page 15):  
 (1) Number of months **you** lived in NYC in 2018 .....   
 (2) Number of months **your spouse** lived in NYC in 2018 .....

**G** Enter your **2-character special condition code(s) if applicable** (see page 15) .....

**H Dependent information** (see page 16)

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

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



For office use only

**EXAMPLE B - \$1,000 ESTIMATED TAXES PAID DURING 2018**

Your social security number
-----------------------------

**Federal income and adjustments** (see page 16)

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 (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 <b>X</b> in the box ... <input type="checkbox"/>	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box <input type="checkbox"/>	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 ..... <input type="text" value="12"/>	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 16) Identify: .....	16	.00
17	Add lines 1 through 11 and 13 through 16 .....	17	30100 .00
18	Total federal adjustments to income (see page 16) Identify: .....	18	.00
19	<b>Federal adjusted gross income</b> (subtract line 18 from line 17) .....	19	30100 .00

**New York additions** (see page 17)

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 17) .....	21	.00
22	<b>New York's</b> 529 college savings program distributions (see page 17) .....	22	.00
23	Other (Form IT-225, line 9) .....	23	.00
24	Add lines 19 through 23 .....	24	30100 .00

**New York subtractions** (see page 18)

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 18) .....	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 19) .....	29	.00
30	<b>New York's</b> 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	<b>New York adjusted gross income</b> (subtract line 32 from line 24) .....	33	30100 .00

**Standard deduction or itemized deduction** (see page 21)

34	Enter your <b>standard deduction</b> (table on page 21) or your <b>itemized deduction</b> (from Form IT-196) Mark an <b>X</b> in the appropriate box: <input checked="" type="checkbox"/> <b>Standard</b> - or - <input type="checkbox"/> <b>Itemized</b>	34	8000 .00
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 21) .....	36	000.00
37	<b>Taxable income</b> (subtract line 36 from line 35) .....	37	22100 .00



**EXAMPLE B - \$1,000 ESTIMATED TAXES PAID DURING 2018**

Name(s) as shown on page 1

Your social security number

**Tax computation, credits, and other taxes**

<b>38</b> Taxable income (from line 37 on page 2) .....	<b>38</b>	22100.00
<b>39</b> NYS tax on line 38 amount (see page 22) .....	<b>39</b>	1088.00
<b>40</b> NYS household credit (page 21, table 1, 2, or 3) .....	<b>40</b>	.00
<b>41</b> Resident credit (see page 23) .....	<b>41</b>	.00
<b>42</b> Other NYS nonrefundable credits (Form IT-201-ATT, line 7) ...	<b>42</b>	.00
<b>43</b> Add lines 40, 41, and 42 .....	<b>43</b>	.00
<b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank) .....	<b>44</b>	1088.00
<b>45</b> Net other NYS taxes (Form IT-201-ATT, line 30) .....	<b>45</b>	.00
<b>46</b> Total New York State taxes (add lines 44 and 45) .....	<b>46</b>	1088.00

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

<b>47</b> NYC taxable income (see instructions) .....	<b>47</b>	.00
<b>47a</b> NYC resident tax on line 47 amount (see page 23) .....	<b>47a</b>	.00
<b>48</b> NYC household credit (page 23) .....	<b>48</b>	.00
<b>49</b> Subtract line 48 from line 47a (if line 48 is more than line 47a, leave blank) .....	<b>49</b>	.00
<b>50</b> Part-year NYC resident tax (Form IT-360.1) .....	<b>50</b>	.00
<b>51</b> Other NYC taxes (Form IT-201-ATT, line 34) .....	<b>51</b>	.00
<b>52</b> Add lines 49, 50, and 51 .....	<b>52</b>	.00
<b>53</b> NYC nonrefundable credits (Form IT-201-ATT, line 10) .....	<b>53</b>	.00
<b>54</b> Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank) .....	<b>54</b>	.00
<b>54a</b> MCTMT net earnings base ....	<b>54a</b>	.00
<b>54b</b> MCTMT .....	<b>54b</b>	.00
<b>55</b> Yonkers resident income tax surcharge (see page 26) .....	<b>55</b>	.00
<b>56</b> Yonkers nonresident earnings tax (Form Y-203) .....	<b>56</b>	.00
<b>57</b> Part-year Yonkers resident income tax surcharge (Form IT-360.1) .....	<b>57</b>	.00
<b>58</b> Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57) ..	<b>58</b>	.00
<b>59</b> Sales or use tax (see page 27; do not leave line 59 blank) .....	<b>59</b>	.00

See instructions on pages 23 through 26 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

**Voluntary contributions** (see page 28)

<b>60a</b> Return a Gift to Wildlife	<b>60a</b>	.00	<b>60o</b> Veterans' Homes	<b>60o</b>	.00
<b>60b</b> Missing/Exploited Children	<b>60b</b>	.00	<b>60p</b> Love Your Library Fund	<b>60p</b>	.00
<b>60c</b> Breast Cancer Research	<b>60c</b>	.00	<b>60q</b> Lupus Fund	<b>60q</b>	.00
<b>60d</b> Alzheimer's Fund	<b>60d</b>	.00	<b>60r</b> Military Family Fund	<b>60r</b>	.00
<b>60e</b> Olympic Fund (\$2 or \$4)	<b>60e</b>	.00	<b>60s</b> CUNY Fund	<b>60s</b>	.00
<b>60f</b> Prostate Cancer	<b>60f</b>	.00			
<b>60g</b> 9/11 Memorial	<b>60g</b>	.00			
<b>60h</b> Volunteer Firefighting	<b>60h</b>	.00			
<b>60i</b> Teen Health Education	<b>60i</b>	.00			
<b>60j</b> Veterans Remembrance	<b>60j</b>	.00			
<b>60k</b> Homeless Veterans	<b>60k</b>	.00			
<b>60l</b> Mental Illness Anti-Stigma	<b>60l</b>	.00			
<b>60m</b> Women's Cancers Fund	<b>60m</b>	.00			
<b>60n</b> Autism Fund	<b>60n</b>	.00			
<b>60</b> Total voluntary contributions (add lines 60a through 60s) .....	<b>60</b>	.00			
<b>61</b> Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60) .....	<b>61</b>	1088.00			

201003181039



Your social security number

62 Enter amount from line 61 ..... **62** **1088.00**

**Payments and refundable credits** (see pages 29 through 32)

63 Empire State child credit	63	.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 (fixed amount) (also complete F on page 1)	69	.00
69a NYC school tax credit (rate reduction amount)	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
72 Total New York State tax withheld	72	80.00
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	1000.00

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 13). Do not send federal Form W-2 with your return.

76 Total payments (add lines 63 through 75) ..... **76** **1080.00**

**Your refund, amount you owe, and account information** (see pages 33 through 35)

77 Amount overpaid (see instructions)	77	.00
78 Amount of line 77 available for refund (subtract line 79 from line 77)	78	.00
78a Amount of line 78 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	78a	.00
78b Total refund after NYS 529 account deposit (subtract line 78a from line 78)	78b	.00

Mark one refund choice:  direct deposit to checking or savings account (fill in line 83) - or -  paper check

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

79 Amount of line 77 that you want applied to your 2019 estimated tax (see instructions) ..... **79** ..... **.00**

See page 34 for payment options

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** ..... **8.00**

**80** **8.00**

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 34) ..... **81** ..... **.00**

See page 37 for the proper assembly of your return.

82 Other penalties and interest (see page 34) ..... **82** ..... **.00**

83 Account information for direct deposit or electronic funds withdrawal (see page 35).

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. 35)

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 35) ..... Date  Amount  **.00**

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	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
	E-mail:	Date

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

201004181039

See instructions for where to mail your return.

