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.

104 0	Department of the Treasury—Internal Re U.S. Individual Incon		(99) turn	20	18 OMB NO	. 1545-007	A IRS I lea	Only—Do not w	vrite or staple in this space.
Filing status:				arately	lead of household		ifying widov		vine or staple in this space.
Your first name	<u> </u>	Last					.,		ocial security number
YOUR FI	RST NAME	JOY	JR L	AST NA	ME			YOUR	R SSN
Your standard	deduction: Someone can claim	you as a depend	ent	You were	oorn before Janua	ry 2, 1954	Yo	u are blind	
If joint return,	spouse's first name and initial	Last	ame					Spouse	's social security number
Spouse standar		•	•		ouse was born bef	ore January	y 2, 1954		year health care coverage kempt (see inst.)
Home address YOUR AD	(number and street). If you have a P.O	. box, see instruc	tions.				Apt. no	Presider (see inst.	ntial Election Campaign You Spouse
City, town or p	ost office, state, and ZIP code. If you h	ave a foreign ad	dress, at	ttach Schedule	e 6.				than four dependents, t. and ✓ here ►
Dependents	s (see instructions):	(2	Social s	security number	(3) Relationshi	to you		(4) ✓ if qualifie	es for (see inst.):
(1) First name	Last nam	e					Child	ax credit	Credit for other dependents
Sign Here	Under penalties of perjury, I declare that I had correct, and complete. Declaration of prepa								
Joint return? See instructions.	Your signature		D	ate	Your occupation			If the IRS se PIN, enter in here (see ins	
Keep a copy for your records.	Spouse's signature. If a joint retu	ırn, both must si	gn. D	ate	Spouse's occupa	ion		If the IRS se PIN, enter it here (see ins	
Paid	Preparer's name	Preparer's s	gnature)		PTIN		Firm's EIN	Check if:
Preparer									3rd Party Designee
Use Only	Firm's name ▶					Phone n	10.		Self-employed
———	Firm's address ►								
For Disclosure	, Privacy Act, and Paperwork Reduct	ion Act Notice,	see sep	arate instruct	ions.				Form 1040 (2018)

Form 1040 (2018)					Page	e 2
	1	Wages, salaries, tips, etc. Attach	Form(s) W-2	SCH = 28,000	1	30,000	
	2a	Tax-exempt interest	2a	b Taxable interest	2b	100	
Attach Form(s) W-2. Also attach	3a	Qualified dividends	3a	b Ordinary dividends	3b		
Form(s) W-2G and 1099-R if tax was	4a	IRAs, pensions, and annuities .	4a	b Taxable amount	4b		
withheld.	5a	Social security benefits	5a	b Taxable amount	5b		
	6	Total income. Add lines 1 through 5. A	dd any amount from Schedule 1, line 2	2	6	30,100	
Standard	7	Adjusted gross income. If you h subtract Schedule 1, line 36, from		enter the amount from line 6; otherwise,	7	30,100	
Deduction for—	_8_	Standard deduction or itemized d	8	12,000			
 Single or married filing separately, 	9	Qualified business income deduc	ction (see instructions)		9		
\$12,000	10	Taxable income. Subtract lines 8	10	18,100			
Married filing jointly or Qualifying	11	a Tax (see inst.) (chec					
widow(er), \$24,000		b Add any amount from Schedule	e 2 and check here		11	1,985	
Head of	12	a Child tax credit/credit for other deper	12				
household, \$18,000	13	Subtract line 12 from line 11. If ze	13	1,985			
If you checked	14	Other taxes. Attach Schedule 4.	14				
any box under Standard	15	Total tax. Add lines 13 and 14 .	15	1,985			
deduction, see instructions.	16	Federal income tax withheld from	n Forms W-2 and 1099		16	140	
	17	Refundable credits: a EIC (see inst.)) b Sch. 8812	c Form 8863			
		Add any amount from Schedule 5	5		17	0	
	18	Add lines 16 and 17. These are yo	our total payments	<u> </u>	18	140	
Refund	19	If line 18 is more than line 15, sub	otract line 15 from line 18. This is t	he amount you overpaid	19	0	
11010110	20a	•	-	hed, check here	20a		
Direct deposit? See instructions.	►b	Routing number		Type: Checking Savings			
See instructions.	►d	Account number		<u></u>	-		
	21	Amount of line 19 you want applied	d to your 2019 estimated tax .	. ▶ 21			
Amount You Owe	22	Amount you owe. Subtract line 1	18 from line 15. For details on how	to pay, see instructions	22	1,845	
	23	Estimated tax penalty (see instruc	ctions)	. ▶ 23			
						4040	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2018)

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

IT-201

New York State ● New York City ● Yonkers ● MCTMT

For the full year January 1, 2018, through December 31, 2018, or fiscal year beginning

Fo	r help completing	your re	eturn, see the i	nstru	ctions. Form	IT-201-I.		, , , , , , , , , , , , , , , , , , , ,	and ending		1
	ur first name	MI	Your last name (for				elow) Yo	our date of birth (mmddyyyy)	Your social	security number	
_											
Sp	ouse's first name	MI	Spouse's last name)			S	pouse's date of birth (mmddyyyy) Spouse's so	ocial security num	ber
Ma	ailing address (see instru	ections na	age 14) (number and	street or	PO hox)			Apartment number	New York S	tate county of res	idence
1110	annig address (See moad	otrono, po	ige 14) (nambor and t	ou oot or	1 0 500)			7 (partition riambo)	THOM TOTAL C	iato dodiny di 100	пастос
Cit	y, village, or post office			State	ZIP code	Countr	y (if not l	United States)	School distr	ict name	
Ta	xpayer's permanent ho	me addre	ess (see instruction	s, page	14) (number and st	reet or rural rou	rte) Apa	artment number	School distr	ict	
				T -	T				code numbe	er	
Cit	y, village, or post office			State	ZIP code	Deced	ent 🗀	xpayer's date of death (mmde	dyyyy) Spous	e's date of death (n	nmddyyyy)
				NY		informa	ation				
Α	Filing ① X	Single)			D1 Di	d you h	ave a financial accoun	t located in a	,	Na X
	status						-	ountry? (see page 15)			NO L
	(mark an ②		ed filing joint retur spouse's social sec		mher ahove)		4	residents and Yonker			_
	X in one box):	_ `	•	,	nber above)	(1		ou receive a property toage 15)			No
	3		ed filing separate spouse's social sec		mber above)						
		٦				(2) Enter	the amount	. 00		
	4	Head	of household (with	n quality	ring person)	D3 W	ere vou	required to report, any r	ongualified		
	(5)	Qualif	ying widow(er)			de	ferred c	compensation, as require	ed by IRC § 45		No X
	© _		ying maon(oi)				1	018 federal return? (see)	,	Yes L	No L
В	Did you itemize yo your 2018 federal in			Yes	No X	E (1		ou or your spouse main ters in NYC during 2018		5) Yes	No X
С	Can you be claime on another taxpayer			Yes [No X	(2		r the number of days spoart of a day spent in NYC			
								dents and NYC part-y	ear		
								s only (see page 15): ber of months you lived	t in NVC in 20	110	
						(1	, ivaiiii	ber of months you live	J 111 1 1 1 0 111 2 0	710	
						(2) Numl	per of months your spo	use lived in N	YC in 2018	
								r 2-character special			
Н	Dependent inform	nation	(see page 16)	1.		CC	ode(s) i	f applicable (see page	15)		
	First name			name	l F	Relationship		Social security nur	nber	Date of birth (mi	mddvvvv)
						- 1				(****	,,,,,
			L()								
_			()								
	4		*								
		X									
	47										
	\sim			·							
lf n	nore than 7 depend	lents, m	ark an X in the	box.							
	204004404000										
	201001181039				For office t	use only					

Page 2 of 4	IT-201	(2018)
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Your social security number

1 Wages, salaries, tips, etc. 1 2 Taxable interest income 2 3 Ordinary dividends 3 4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) 4 5 Alimony received 5 6 Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040) 6 7 Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040) 7	30000.00 100.00 .00 .00 .00 .00
3 Ordinary dividends	.00 .00 .00 .00
3 Ordinary dividends	.00 .00 .00 .00
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	.00 .00 .00
6 Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	.00 .00
	.00
7. Conital pain or loss (the wind a short a series of dead Orbertal D. France (0.40)	
7 Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	00
8 Other gains or losses (submit a copy of federal Form 4797)	
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	. 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	
13 Farm income or loss (submit a copy of federal Schedule F, Form 1040)	.00
14 Unemployment compensation	.00
16 Other income (see page 16) Identify:	.00
	.00
17 Add lines 1 through 11 and 13 through 16	30100.00
18 Total federal adjustments to income (see page 16) Identify:	. 00
19 Federal adjusted gross income (subtract line 18 from line 17)	30100.00
20 Interest income on state and local bonds and obligations (but not those of NYS or its local governments) 20 21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 17) 21 22 New York's 529 college savings program distributions (see page 17) 22 23 Other (Form IT-225, line 9) 23 24 Add lines 19 through 23 24	.00 .00 .00 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	
29 Pension and annuity income exclusion (see page 19) 29 .00	
30 New York's 529 college savings program deduction/earnings 30 .00 31 Other (Form IT-225, line 18) 31 .00	
32 Add lines 25 through 31	.00
33 New York adjusted gross income (subtract line 32 from line 24)	30100.00
Standard deduction or itemized deduction (see page 21)	
34 Enter your standard deduction (table on page 21) or your itemized deduction (from Form IT-196)	
Mark an X in the appropriate box: X Standard - or - Itemized 34	8000.00
35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	22100.00
36 Dependent exemptions (enter the number of dependents listed in item H; see page 21)	00.00
37 Taxable income (subtract line 36 from line 35)	22100.00



Nan	ne(s) as shown on page 1		Your soc	ial security nun	nber		IT-201 (2018)	Page 3 of 4
$\overline{}$	computation, credits, and other taxes							
38	Taxable income (from line 37 on page 2)					38	*	22100.00
39	NYS tax on line 38 amount (see page 22)					39		1088.00
	NYS household credit (page 21, table 1, 2, or 3)				.00			
	Resident credit (see page 23)				.00			•
	Other NYS nonrefundable credits (Form IT-201-ATT, line 7) Add lines 40, 41, and 42				. 00	43		00
	, ,					43		.00
	Subtract line 43 from line 39 (if line 43 is more than line 39, leading to the subtract line 43 from line 39).		,			44	0	1088.00
45	Net other NYS taxes (Form IT-201-ATT, line 30)					45	\mathbf{V}	.00
46	Total New York State taxes (add lines 44 and 45)					46		1088.00
Ne	w York City and Yonkers taxes, credits, and surcharges,	. and l	МСТМТ	1				
_				ر	-61			
	NYC taxable income (see instructions)	-			.00		See instructions	on
	NYC household credit (page 23)				.00		pages 23 through	
	Subtract line 48 from line 47a (if line 48 is more than				.00		compute New Yor Yonkers taxes, cr	
	line 47a, leave blank)	49			.00		surcharges, and	
50	Part-year NYC resident tax (Form IT-360.1)	50		X	.00		G ,	
	Other NYC taxes (Form IT-201-ATT, line 34)				.00			
	Add lines 49, 50, and 51				.00			
	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53			. 00			
54	Subtract line 53 from line 52 (if line 53 is more than	54			00			
5/12	line 52, leave blank)	54	(7)		.00			
Jau	earnings base 54a .00							
54b		54b			. 00			
55	Yonkers resident income tax surcharge (see page 26)	55			. 00			
	Yonkers nonresident earnings tax (Form Y-203)	_			. 00			
	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	_			. 00		I	
58	Total New York City and Yonkers taxes / surcharges and M	ICTMT	(add line	s 54 and 54b	through 57)	58		.00
50	Salas or use tay (see page 27) de not leave lie 50 blank)					59		.00
$\overline{}$	Sales or use tax (see page 27; do not leave line 59 blank)					39		.00
Vo	untary contributions (see page 28)							
60a	Return a Gift to Wildlife 60a .00 60o Veteran	ns' Hom	nes	60o	. 00			
60b	Missing/Exploited Children 60b .00 60p Love Yo	our Libr	ary Fund	60p	. 00			
	Breast Cancer Research 60c .00 60q Lupus F			60q	.00			
	Alzheimer's Fund 60d .00 60r Military		Fund	60r	.00			
	Olympic Fund (\$2 or \$4) 60e .00 60s CUNY Function 60f .00 .00 60f .00 .00 60f .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .0	runa		60s	. 00			
	9/11 Memorial 60g .00							
•	Volunteer Firefighting 60h .00							
	Teen Health Education 60i .00							
60j	Veterans Remembrance 60j .00							
	Homeless Veterans .00							
	Mental Illness Anti-Stigma 60I .00							
	Women's Cancers Fund 60m .00							
	Autism Fund 60n .00 Total voluntary contributions (add lines 60a through 60s)					60		. 00
						J		.00
61	Total New York State, New York City, Yonkers, and sale							1000
	voluntary contributions (add lines 46, 58, 59, and 60)					61	1	1088.00

Pag	e 4 of 4 IT-201 (2018)	Your social security number						
62	Enter amount from line 61			1088.00				
_	yments and refundable credits (see pages							
	Empire State child credit		.00					
	NYS/NYC child and dependent care credit		.00					
	NYS earned income credit (EIC)		.00					
	NYS noncustodial parent EIC	·	. 00					
	Real property tax credit		.00					
68	College tuition credit	68	.00					
	NYC school tax credit (fixed amount) (also comp		. 00					
	NYC school tax credit (rate reduction amou		.00	•				
	NYC earned income credit		. 00					
	NYC enhanced real property tax credit		. 00					
71	Other refundable credits (Form IT-201-ATT, lin	ne 18) 71	. 00	If applicable, complete Form(s) IT-2				
72	Total New York State tax withheld	72	80.00	and/or IT-1099-R and submit them				
73	Total New York City tax withheld	73	.00	with your return (see page 13).				
74	Total Yonkers tax withheld	74	.00	Do not send federal Form W-2 with your return.				
75	Total estimated tax payments and amount paid v	vith Form IT-370 75	.00	with your return.				
76	Total payments (add lines 63 through 75)			76 80.00				
	ur refund, amount you owe, and account			100				
_	· · · · · · · · · · · · · · · · · · ·			77				
	Amount overpaid (see instructions)			77 .00 78 .00				
	Amount of line 78 that you want to deposit into a N							
78b	Total refund after NYS 529 account deposit	(subtract line 78a from line)	78)	78b .00				
	Mark one refund choice: din	rect deposit to checking	paper check	Refund? Direct deposit is the				
79	Amount of line 77 that you want applied to	virigo account (iiii iii iiiio co	on oncon	easiest, fastest way to get your				
. •	estimated tax (see instructions)		.00	refund.				
80	Amount you owe (if line 76 is less than line 62		62). To pay by electronic	See page 34 for payment options				
	funds withdrawal, mark an X in the box			<u> </u>				
	or money order you must complete Form	n IT-201-V and mail it with	your return	1008.00				
81	Estimated tax penalty (include this amount in			See page 37 for the proper				
00	reduce the overpayment on line 77; see page		.00	assembly of your return.				
	Other penalties and interest (see page 34)		.00					
83	83 Account information for direct deposit or electronic funds withdrawal (see page 35).							
				mark an Y in this how (see no. 35)				
	If the funds for your payment (or refund) wou	uld come from (or go to) ar	n account outside the U.S.,					
	If the funds for your payment (or refund) wou		n account outside the U.S.,	mark an X in this box (see pg. 35) ecking - or - Business savings				
	If the funds for your payment (or refund) wot 83a Account type: Personal checking -	uld come from (or go to) ar	n account outside the U.S., gs - or - Business ch					
	If the funds for your payment (or refund) wou	or - Personal saving	n account outside the U.S., gs - or - Business ch					
84	If the funds for your payment (or refund) wot 83a Account type: Personal checking -	or - Personal saving 83c Account	n account outside the U.S., gs - or - Business ch	ecking - or - Business savings				
84	If the funds for your payment (or refund) works as Account type: Personal checking - 83b Routing number	or - Personal saving 83c Account	n account outside the U.S., gs - or - Business ch	ecking - or - Business savings t .00 Personal identification				
	If the funds for your payment (or refund) would be a same as a Account type: Personal checking - same as a Routing number Electronic funds withdrawal (see page 35)	or - Personal saving 83c Account	n account outside the U.S., gs - or - Business ch	ecking - or - Business savings t .00				
	If the funds for your payment (or refund) would be said to be said the funds for your payment (or refund) would be said to be said t	or - Personal saving 83c Account	n account outside the U.S., gs - or - Business ch	ecking - or - Business savings t .00 Personal identification				
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des Yes	If the funds for your payment (or refund) wou 83a Account type: □ Personal checking - 83b Routing number □ Electronic funds withdrawal (see page 35) Third-party signee? (see instr.) S □ No □ □ E-mail: Paid preparer must complete ▼ Preparer's NY (see instructions)	Personal saving 83c Account Date TPRIN NYTPRIN excl. code	n account outside the U.S., gs - or - Business ch t number Amoun Designee's phone number	ecking - or - Business savings t .00 Personal identification				
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des Yes ▼ F (Prep	If the funds for your payment (or refund) wou 83a Account type: □ Personal checking 83b Routing number □ Electronic funds withdrawal (see page 35) Third-party Print designee's name signee? (see instr.) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer signature Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions) Paid preparer must complete ▼ Preparer's NY (see instructions)	Personal saving 83c Account Date TPRIN NYTPRIN excl. code printed name Preparer's PTIN or SSN	Amount Designee's phone number Taxpa Your occupation	Personal identification number (PIN) yer(s) must sign here Business savings .00				
des Yes	83a Account type: Personal checking - 83b Routing number Electronic funds withdrawal (see page 35) Third-party signee? (see instr.) ■ No	Personal saving 83c Account Date TPRIN NYTPRIN excl. code printed name Preparer's PTIN or SSN Employer identification num	Amoun Designee's phone number Taxpa Your signature Your occupation Spouse's signature and Date	ecking - or - Business savings t				
des Yes ▼ F (Prep	83a Account type: Personal checking - 83b Routing number Electronic funds withdrawal (see page 35) Third-party signee? (see instr.) ■ No E-mail: Paid preparer must complete ▼ Preparer's NY (see instructions) Parer's signature Preparer's Preparer's Preparer's Preparer's Preparer's	Personal saving 83c Account Date Preparer's PTIN or SSN Employer identification num Date	Amoun Designee's phone number Taxpa Your signature Your occupation Date E-mail:	ecking - or - Business savings t				
des Yes	83a Account type: Personal checking - 83b Routing number Electronic funds withdrawal (see page 35) Third-party signee? (see instr.) ■ No E-mail: Paid preparer must complete ▼ Preparer's NY (see instructions) Parer's signature Preparer's Preparer's Preparer's Preparer's Preparer's	Personal saving 83c Account Date TPRIN NYTPRIN excl. code printed name Preparer's PTIN or SSN Employer identification num	Amoun Designee's phone number Taxpa Your signature Your occupation Date E-mail:	ecking - or - Business savings t				



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

1040	Department of the Treasury—Internal Reverues U.S. Individual Income		(99) 2(018	OMB No.	1545-007	4 IRS Use	Onlv—Do not w	vrite or staple in this space.	
Filing status:	X Single Married filing jointly	Married filing		Head o	of household	Quali	! ifying widow		· ·	
Your first name		Last nam					, ,	` '	ocial security number	
YOUR FI	RST NAME	YOUR	LAST	NAME				YOUR	R SSN	
Your standard	deduction: Someone can claim y	ou as a dependen	t 🔲 You w	ere born	before January	2, 1954	☐ Yo	u are blind		
If joint return, s	pouse's first name and initial	Last nan	ne					Spouse	's social security number	
Spouse standard	I deduction: Someone can claim you	r spouse as a dep	endent	Spouse	was born befo	re January	y 2, 1954	X Full-	year health care coverage	
Spouse is b	lind Spouse itemizes on a sep	arate return or you	were dual-stat	us alien					cempt (see inst.)	
Home address YOUR AD	(number and street). If you have a P.O. b	oox, see instructio	ns.				Apt. no	Presider (see inst.	ntial Election Campaign You Spouse	
City, town or po	ost office, state, and ZIP code. If you had DRESS	ve a foreign addre	ss, attach Sche	edule 6.					than four dependents, and ✓ here ►	
Dependents	(see instructions):	(2) So	(2) Social security number (3) Relationship to you			to you		(4) ✓ if qualifie	es for (see inst.):	
(1) First name	Last name						Child tax credit		Credit for other dependents	
Sign Here	Under penalties of perjury, I declare that I have correct, and complete. Declaration of prepare							y knowledge an	d belief, they are true,	
Joint return? See instructions.	Your signature		Date	Your	occupation			If the IRS sent you an Identity Protection PIN, enter it here (see inst.)		
Keep a copy for your records.	Spouse's signature. If a joint return	n, both must sign.	Date	Spou	use's occupation	on		If the IRS se PIN, enter it here (see ins		
Paid	Preparer's name	Preparer's signa	ature	•		PTIN		Firm's EIN	Check if:	
									3rd Party Designee	
Preparer	Firm's name ▶	Firm's name ▶							Self-employed	
Use Only	Firm's address ►									
For Disclosure,	Privacy Act, and Paperwork Reduction	n Act Notice, see	separate inst	tructions.					Form 1040 (2018)	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

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

Form 1040 (2018)	• •			Page 2
	1	Wages, salaries, tips, etc. Attach Form(s) W-2	SCH = 28,000	1	30,000
	2a	Tax-exempt interest 2a	b Taxable interest	2b	100
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was	3a	Qualified dividends 3a	b Ordinary dividends	3b	
	4a	IRAs, pensions, and annuities . 4a	b Taxable amount	4b	
withheld.	5a	Social security benefits 5a	b Taxable amount	5b	
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22		6	30,100
Standard	7	Adjusted gross income. If you have no adjustments to income, entra subtract Schedule 1, line 36, from line 6	7	30,100	
Deduction for—	8	Standard deduction or itemized deductions (from Schedule A)	8	12,000	
 Single or married filing separately, 	9	Qualified business income deduction (see instructions)	9		
\$12,000	10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter	10	18,100	
Married filing jointly or Qualifying	11	a Tax (see inst.) (check if any from: 1 Form(s) 8814 2			
widow(er), \$24,000		b Add any amount from Schedule 2 and check here	 ▶ □	11	1,985
Head of	12	a Child tax credit/credit for other dependents b Add any an	12		
household, \$18,000	13	Subtract line 12 from line 11. If zero or less, enter -0	13	1,985	
If you checked	14	Other taxes. Attach Schedule 4	14		
any box under Standard	15	Total tax. Add lines 13 and 14	15	1,985	
deduction, see instructions.	16	Federal income tax withheld from Forms W-2 and 1099	16	140	
	17	Refundable credits: a EIC (see inst.) b Sch. 8812	c Form 8863		
		Add any amount from Schedule 51,000		17	1,000
	18	Add lines 16 and 17. These are your total payments		18	1,140
Refund	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the	amount you overpaid	19	0
rtorana	20a	Amount of line 19 you want refunded to you. If Form 8888 is attached	, check here >	20a	
Direct deposit?	►b	Routing number	ype: Checking Savings		
See instructions.	►d	Account number			
	21	Amount of line 19 you want applied to your 2019 estimated tax	≥ 21		
Amount You Owe	22	Amount you owe. Subtract line 18 from line 15. For details on how to	pay, see instructions	22	845
	23	Estimated tax nenalty (see instructions)	• 23		

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2018)

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)

Other Payments and Refundable Credits

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service ► Attach to Form 1040.

► Go to www.irs.gov/Form1040 for instructions and the latest information.

2018 Attachment Sequence No. 05

Name(s) shown on Fo	Your social security number				
YOUR NAME			YOUR	SSN	
Other	65	Reserved	65		
Payments	66	2018 estimated tax payments and amount applied from 2017 return	66	1,000	
and	67a	Reserved	67a		
	b	Reserved	67b		
Refundable	efundable 68-69 Reserved				
Credits	70	Net premium tax credit. Attach Form 8962	70		
	71	Amount paid with request for extension to file (see instructions)	71		
	72	Excess social security and tier 1 RRTA tax withheld	72		
	73	Credit for federal tax on fuels. Attach Form 4136	73		
	74	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	74		
	75	Add the amounts in the far right column. These are your total other payments and refundable credits. Enter here and include on Form 1040, line 17	75	1,000	0.0

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

Schedule 5 (Form 1040) 2018



Department of Taxation and Finance

IT-201

Resident Income Tax Return
New York State • New York City • Yonkers • MCTMT
For the full year January 1, 2018, through December 31, 2018, or fiscal year beginning

٠ -	r help complet	ina voi	ur rei	turn, see the instru	• • •	•	per 31, 2018, or fiscal year	and ending	
_	ur first name	3,3	MI		return, enter spouse's name		Your date of birth (mmddyyyy)	Your social securi	ty number
Sp	ouse's first name		MI	Spouse's last name			Spouse's date of birth (mmddyyyy)	Spouse's social s	ecurity number
Ma	ailing address (see in	nstruction	ns, pag	ge 14) (number and street o	r PO box)		Apartment number	New York State of	ounty of residence
Ci	y, village, or post off	fice		State	zIP code	Country (if n	ot United States)	School district na	me
Та	xpayer's permaner	nt home a	addres	ss (see instructions, page	2 14) (number and street or	rural route)	Apartment number	School district code number	
Ci	ty, village, or post off	fice		State NY		Decedent information	Taxpayer's date of death (mmddy,		e of death (mmddyyyy)
3	Can you be cla	M (6)	Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Married Marrie	d filing joint return pouse's social security no d filing separate return pouse's social security no of household (with quality ring widow(er) ions on return?	umber above) umber above) fying person) No X No X	D1 Did you foreign D2 Yonke (1) Did (se (2) En (2) En (3) Were y deferre (1) Did (4) Qu (2) En (4) (2) En (4) (2) En (5) (2) En (6) (1) Nu (6) Enter y	u have a financial account I country? (see page 15)	part-year residence relief credit? .00 nqualified by IRC § 457A ge 15) Year in NYC in 201 ar in NYC in 2018 See lived in	ents only: Yes No X Yes No X 8
1	Dependent in		ion (Relati	onship	Social security number	,	of birth (mmddyyyy)
	nore than 7 dan	andost	c. mc	ark an X in the box.					
	2010011810		J, 1110	2 11 110 00/1	For office use o	nlv			

Page 2 of 4 IT-201 (2018)

Your social security number

1 Wages, salaries, tips, etc. 1 2 Taxable interest income 2 3 Ordinary dividends 3 4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) 4 5 Alimony received 5	30000.00 100.00 .00 .00
3 Ordinary dividends	.00
3 Ordinary dividends	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	.00
5 Alimony received	•00
6 Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	.00
7 Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	.00
8 Other gains or losses (submit a copy of federal Form 4797)	. 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	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	.00
10.5	
12 Rental real estate included in line 11	20
13 Farm income or loss (submit a copy of federal Schedule F, Form 1040)	.00
14 Unemployment compensation	.00
16 Other income (see page 16) Identify:	.00
	.00
17 Add lines 1 through 11 and 13 through 16	30100.00
18 Total federal adjustments to income (see page 16) Identify: 18	. 00
19 Federal adjusted gross income (subtract line 18 from line 17)	30100.00
20 Interest income on state and local bonds and obligations (but not those of NYS or its local governments) 20 21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 17) 21 22 New York's 529 college savings program distributions (see page 17) 22 23 Other (Form IT-225, line 9) 23 24 Add lines 19 through 23 24	.00 .00 .00 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	
28 Interest income on U.S. government bonds	
29 Pension and annuity income exclusion (see page 19) 29 .00	
30 New York's 529 college savings program deduction/earnings 30 .00 31 Other (Form IT-225, line 18)	
31 Other (Form IT-225, line 18)	.00
33 New York adjusted gross income (subtract line 32 from line 24)	30100.00
Standard deduction or itemized deduction (see page 21)	
34 Enter your standard deduction (table on page 21) or your itemized deduction (from Form IT-196)	0000
Mark an X in the appropriate box: X Standard - or - Itemized 34	8000.00
35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	22100.00
36 Dependent exemptions (enter the number of dependents listed in item H; see page 21)	000.00
37 Taxable income (subtract line 36 from line 35)	22100.00



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

Nan	ne(s) as shown on page 1		Your soc	ial security nur	nber		IT-201 (2018)	Page 3 of 4
$\overline{}$	computation, credits, and other taxes							
38	Taxable income (from line 37 on page 2)					38	*	22100.00
39	NYS tax on line 38 amount (see page 22)					39		1088.00
	NYS household credit (page 21, table 1, 2, or 3)				.00			
	Resident credit (see page 23)				.00			•
	Other NYS nonrefundable credits (Form IT-201-ATT, line 7) Add lines 40, 41, and 42				. 00	43		00
	, ,					43		.00
	Subtract line 43 from line 39 (if line 43 is more than line 39, leading to the subtract line 43 from line 39).		,			44	0	1088.00
45	Net other NYS taxes (Form IT-201-ATT, line 30)					45	\mathbf{V}	.00
46	Total New York State taxes (add lines 44 and 45)					46		1088.00
Ne	w York City and Yonkers taxes, credits, and surcharges,	. and l	МСТМТ	1				
_				ر	-61			
	NYC taxable income (see instructions)	-			.00		See instructions	on
	NYC household credit (page 23)				.00		pages 23 through	
	Subtract line 48 from line 47a (if line 48 is more than				.00		compute New Yor Yonkers taxes, cr	
	line 47a, leave blank)	49			.00		surcharges, and	
50	Part-year NYC resident tax (Form IT-360.1)	50		X	.00		G ,	
	Other NYC taxes (Form IT-201-ATT, line 34)				.00			
	Add lines 49, 50, and 51				.00			
	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		<u> </u>	. 00			
54	Subtract line 53 from line 52 (if line 53 is more than	54			00			
5/12	line 52, leave blank)	54	(7)		.00			
Jau	earnings base 54a .00							
54b		54b			. 00			
55	Yonkers resident income tax surcharge (see page 26)	55			. 00			
	Yonkers nonresident earnings tax (Form Y-203)	_			. 00			
	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	_			. 00		I	
58	Total New York City and Yonkers taxes / surcharges and M	ICTMT	(add line	s 54 and 54b	through 57)	58		.00
50	Salas or use tay (see page 27) de not leave lie 50 blank)					59		.00
$\overline{}$	Sales or use tax (see page 27; do not leave line 59 blank)					39		.00
Vo	untary contributions (see page 28)							
60a	Return a Gift to Wildlife 60a .00 60o Veteran	ns' Hom	nes	60o	. 00			
60b	Missing/Exploited Children 60b .00 60p Love Yo	our Libr	ary Fund	60p	. 00			
	Breast Cancer Research 60c .00 60q Lupus F			60q	.00			
	Alzheimer's Fund 60d .00 60r Military		Fund	60r	.00			
	Olympic Fund (\$2 or \$4) 60e .00 60s CUNY Function 60f .00 60s CUNY Function 60s CUNY Functio	runa		60s	. 00			
	9/11 Memorial 60g .00							
•	Volunteer Firefighting 60h .00							
	Teen Health Education 60i .00							
60j	Veterans Remembrance 60j .00							
	Homeless Veterans .00							
	Mental Illness Anti-Stigma 60I .00							
	Women's Cancers Fund 60m .00							
	Autism Fund 60n .00 Total voluntary contributions (add lines 60a through 60s)					60		. 00
						J		.00
61	Total New York State, New York City, Yonkers, and sale							1000
	voluntary contributions (add lines 46, 58, 59, and 60)					61	1	1088.00

Pag	e 4 of 4 IT-201 (2018)	Your social security number				
62	Enter amount from line 61			62 1088.00		
Pa	yments 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			
	NYS noncustodial parent EIC		.00			
	Real property tax credit		.00			
	College tuition credit		. 00			
	NYC school tax credit (fixed amount) (also comp		.00			
	NYC school tax credit (rate reduction amoun		.00	·		
	NYC earned income credit	- 	.00	(/)		
	NYC enhanced real property tax credit		.00	10		
71	Other refundable credits (Form IT-201-ATT, lin	ne 18) 71	.00	If applicable, complete Form(s) IT-2		
72	Total New York State tax withheld	72	80.00	and/or IT-1099-R and submit them with your return (see page 13).		
73	- · · · · · · · · · · · · · · · · · · ·		.00	Do not send federal Form W-2		
74			.00	with warm matrima		
75	Total estimated tax payments and amount paid w	/ith Form IT-370 75	1000.00			
76	Total payments (add lines 63 through 75)			76 1080.00		
Yo	ur refund, amount you owe, and account i	nformation (see pages 33 t	hrough 35)			
	Amount overpaid (see instructions)			77 .00		
	Amount of line 77 available for refund (sub	,		78 .00		
78a	Amount of line 78 that you want to deposit into a N	YS 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		
	dir	ect deposit to checking or	or - paper	Defended Direct description the		
	Mark one refund choice: sav		r or check	Refund? Direct deposit is the easiest, fastest way to get your		
79	Amount of line 77 that you want applied to y estimated tax (see instructions)		.00	refund.		
80	Amount you owe (if line 76 is less than line 62			See page 34 for payment options.		
	funds withdrawal, mark an X in the box					
	or money order you must complete Form			80 8.00		
81	Estimated tax penalty (include this amount in I					
	reduce the overpayment on line 77; see page 3		. 00	See page 37 for the proper assembly of your return.		
82	Other penalties and interest (see page 34)		.00	assembly or your return.		
83	Account information for direct deposit or ele					
	If the funds for your payment (or refund) wou	ld come from (or go to) an ac	ccount outside the U.S.,	, mark an X in this box (see pg. 35)		
	83a Account type: Personal checking -	or - Personal savings	- or - Business ch	necking - or - Business savings		
		, 				
	83b Routing number	83c Account nu	mber			
84	Electronic funds withdrawal (see page 35)	Date	Amour	nt .00		
	Third-party Print designee's name	D	esignee's phone number	Personal identification		
des	signee? (see instr.)		number (PIN)			
Yes	s No E-mail:					
▼ Paid preparer must complete ▼ Preparer's NYTPRIN NYTPRIN Taxpayer(s) must sign here ▼						
((see instructions)	excl. code		yer(s) must sign here 🔻		
Prep	parer's signature Preparer's	printed name	Your signature			
Firm	's name (or yours, if self-employed)	Preparer's PTIN or SSN	Your occupation			
1			1.1			
الملم ٨	7000	Employer identification sure!	Spouso's signature	occupation (if joint return)		
Addı	ess	Employer identification number	Spouse's signature and	occupation (if joint return)		
Addr	ress	Employer identification number Date	Spouse's signature and Date	occupation (if joint return) Daytime phone number		

