

**UR Graduate Student Tax Information Session for U.S. Students and Resident Aliens**  
**March 15, 2022**  
**Detailed Examples**

**2021 Tax Return Examples**

**Example A – Single filer, only have income from fellowship, no W-2 income**

2021 Tax Forms Received:

1. UR fellowship/assistantship letter - \$20,000 for 2021 calendar year.
2. 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 \$20,000 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.
7. Eligible for NYS household credit on NY IT-201 (because Line 19a on NY IT-201 is less than \$28,000).
8. Not eligible for any other credit for IRS or NY state tax purposes.
9. Student did not make any estimated tax payments for 2021.

Form **1040**

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

**2021**

OMB No. 1545-0074

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

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial		Last name		Your social security number	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below.			State	ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	

**Presidential Election Campaign**  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1957  Are blind **Spouse:**  Was born before January 2, 1957  Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): 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"/>

Attach Sch. B if required.  <b>Standard Deduction for—</b> • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>SCH</b>	<b>20,000</b>	<b>1</b>	<b>20,000</b>
	<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>	IRA distributions . . . . .	<b>4a</b>		<b>4b</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>		<b>5b</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>		<b>6b</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .			<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 10 . . . . .			<b>8</b>	
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .			<b>9</b>	<b>20,100</b>
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .			<b>10</b>	
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .			<b>11</b>	<b>20,100</b>
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12a</b>	<b>12,550</b>		
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>			
	<b>c</b>	Add lines 12a and 12b . . . . .			<b>12c</b>	<b>12,550</b>
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .			<b>13</b>	
<b>14</b>	Add lines 12c and 13 . . . . .			<b>14</b>	<b>12,550</b>	
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .			<b>15</b>	<b>7,550</b>	

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

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	<b>758</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>758</b>
<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	<b>0</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>758</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>758</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>0</b>
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	
<b>27a</b>	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	<b>27a</b>	
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	<b>0</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>0</b>
<b>Refund</b>	<b>34</b> If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>0</b>
	<b>35a</b> Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</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>36</b> Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b> <b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	<b>758</b>
	<b>38</b> Estimated tax penalty (see instructions)	<b>38</b>	<b>0</b>

If you have a qualifying child, attach Sch. EIC.

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

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

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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 your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. \_\_\_\_\_ Email address \_\_\_\_\_

**Paid Preparer Use Only**

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



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, 2021, through December 31, 2021, or fiscal year beginning ... 21 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	
						XXXXXXXXXX	
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 12) (number and street or PO Box)					Apartment number	New York State county of residence	
City, village, or post office			State	ZIP code	Country	School district name	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number	School district code number	
City, village, or post office			State	ZIP code	Decedent information	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
			NY				

**A Filing status**

- 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 2021 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 13) ..... Yes  No

**D2** Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2021 federal return? (see page 13) ..... Yes  No

**E (1)** Did you or your spouse **maintain living quarters in NYC** during 2021? (see page 13) .. Yes  No

(2) Enter the number of days spent in NYC in 2021 (any part of a day spent in NYC is considered a day).....

**F NYC residents and NYC part-year residents only** (see page 13):

(1) Number of months **you** lived in NYC in 2021 .....

(2) Number of months **your spouse** lived in NYC in 2021 .....

**G** Enter your **2-character special condition code(s) if applicable** (see page 13) .....

**H Dependent information** (see page 14)

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

Your Social Security number  
**XXXXXXXXXX**

**Federal income and adjustments** (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc. ....	1	20000	.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, 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 .....	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 14) Identify: .....	16		.00
17	Add lines 1 through 11 and 13 through 16 .....	17	20100	.00
18	Total federal adjustments to income (see page 14) Identify: .....	18		.00
19	Federal adjusted gross income (subtract line 18 from line 17) .....	19	20100	.00
19a	Recomputed federal adjusted gross income (see page 14, Line 19a worksheet) .....	19a		.00

**New York additions** (see page 15)

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 15) .....	21		.00
22	New York's 529 college savings program distributions (see page 15) .....	22		.00
23	Other (Form IT-225, line 9) .....	23		.00
24	Add lines 19a through 23 .....	24	20100	.00

**New York subtractions** (see page 16)

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 16) .....	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 17) .....	29		.00
30	New York's 529 college savings program deduction/earnings .....	30		.00
31	Other (Form IT-225, line 18) .....	31		.00
32	Add lines 25 through 31 .....	32		.00
33	New York adjusted gross income (subtract line 32 from line 24) .....	33	20100	.00

**Standard deduction or itemized deduction** (see page 19)

34	Enter your <b>standard deduction</b> (table on page 19) 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	12100	.00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 19) .....	36	000	.00
37	<b>Taxable income</b> (subtract line 36 from line 35) .....	37	12100	.00

201002211039



Name(s) as shown on page 1

Your Social Security number  
XXXXXXXXXX

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

<b>38</b> Taxable income (from line 37 on page 2) .....	<b>38</b>	12100.00
<b>39</b> NYS tax on line 38 amount (see page 20) .....	<b>39</b>	506.00
<b>40</b> NYS household credit (page 20, table 1, 2, or 3) .....	<b>40</b>	40.00
<b>41</b> Resident credit (see page 21) .....	<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>	40.00
<b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank) .....	<b>44</b>	466.00
<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>	466.00

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

<b>47</b> NYC taxable income (see page 21).....	<b>47</b>	.00
<b>47a</b> NYC resident tax on line 47 amount (see page 21).....	<b>47a</b>	.00
<b>48</b> NYC household credit (page 21) .....	<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 24) .....	<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 25; do not leave line 59 blank) .....	<b>59</b>	.00
<b>60</b> Voluntary contributions (Form IT-227, Part 2, line 1) .....	<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>	466.00

See instructions on pages 21 through 24 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

Complete Document Before Filing



Your Social Security number  
XXXXXXXXXX

62 Enter amount from line 61 ..... **62** 466.00

**Payments and refundable credits** (see pages 26 through 29)

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	This line intentionally left blank	70a	
71	Other refundable credits (Form IT-201-ATT, line 18)	71	.00
72	Total <b>New York State</b> tax withheld	72	.00
73	Total <b>New York City</b> tax withheld	73	.00
74	Total <b>Yonkers</b> tax withheld	74	.00
75	Total estimated tax payments and amount paid with Form IT-370	75	.00
76	<b>Total payments</b> (add lines 63 through 75)	76	.00

If applicable, complete **Form(s) IT-2 and/or IT-1099-R** and submit them with your return (see page 11).  
**Do not send federal Form W-2 with your return.**

**Your refund, amount you owe, and account information** (see pages 30 through 32)

77	<b>Amount overpaid</b> (if line 76 is more than line 62, subtract line 62 from line 76; see page 30)	77	.00
78	Amount of line 77 available for refund (subtract line 79 from line 77) <b>TIP:</b> Use this amount to check your refund status online.	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.  
**See page 31 for payment options.**

79	Amount of line 77 that you want applied to your 2022 estimated tax (see instructions)	79	.00
80	Amount you <b>owe</b> (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an <b>X</b> in the box <input type="checkbox"/> and fill in lines 83 and 84. If you pay by check or money order you <b>must</b> complete Form IT-201-V and mail it with your return.	80	466.00
81	Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 31)	81	.00
82	Other penalties and interest (see page 31)	82	.00

**See page 34 for the proper assembly of your return.**

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

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

83b Routing number  83c Account number

84 Electronic funds withdrawal (see page 32) ..... Date  Amount  .00

<b>Third-party designee?</b> (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number	Personal identification number (PIN)
Email: <input type="text"/>			

<b>▼ Paid preparer must complete ▼</b> (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	
Email:		Date	

<b>▼ Taxpayer(s) must sign here ▼</b>	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number
Email:	



## **Example B – Single filer, student has income from fellowship and W-2 income**

### 2021 Tax Forms Received:

1. UR fellowship/assistantship letter - \$30,000 for 2021 calendar year.
2. 2021 W-2 from job:
  - a. Box 1 (Wages, tips, other) & Box 16 (State wages) = \$5,000
  - b. Box 2 (Federal income tax withheld) = \$500
  - c. Box 17 (State income tax withheld) = \$300
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 \$30,000 of fellowship income 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. Not eligible for any other credit for IRS or NY state tax purposes.
7. Student made estimated tax payments for 2021 as follows:
  - a. Estimated tax paid to IRS for 2021 tax year: \$1,700
  - b. Estimated tax paid to NYS for 2021 tax year: \$600



Form **1040**

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

**2021**

OMB No. 1545-0074

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

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial		Last name		Your social security number	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below.			State	ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	

**Presidential Election Campaign**  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1957  Are blind **Spouse:**  Was born before January 2, 1957  Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): 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"/>

Attach Sch. B if required.  <b>Standard Deduction for—</b> • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>SCH 30,000</b>	<b>1</b>	<b>35,000</b>
	<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>	IRA distributions . . . . .	<b>4a</b>	<b>4b</b>	
	<b>5a</b>	Pensions and annuities . . . . .	<b>5a</b>	<b>5b</b>	
	<b>6a</b>	Social security benefits . . . . .	<b>6a</b>	<b>6b</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 10 . . . . .		<b>8</b>	
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .		<b>9</b>	<b>35,100</b>
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .		<b>10</b>	
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .		<b>11</b>	<b>35,100</b>
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12a</b>	<b>12,550</b>	
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>		
	<b>c</b>	Add lines 12a and 12b . . . . .		<b>12c</b>	<b>12,550</b>
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .		<b>13</b>	
<b>14</b>	Add lines 12c and 13 . . . . .		<b>14</b>	<b>12,550</b>	
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .		<b>15</b>	<b>22,550</b>	

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

<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	<b>2,510</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>2,510</b>
<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	<b>0</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>2,510</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>2,510</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	<b>500</b>
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>500</b>
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	<b>1,700</b>
<b>27a</b>	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	<b>27a</b>	
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	<b>0</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>2,200</b>
<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>0</b>
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>36</b>	Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>37</b>	<b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	<b>310</b>
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	<b>0</b>

If you have a qualifying child, attach Sch. EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe**

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

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

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no.	Email address		

**Paid Preparer Use Only**

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



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, 2021, through December 31, 2021, or fiscal year beginning ... 21 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
						XXXXXXXXXX
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 12) (number and street or PO Box)					Apartment number	New York State county of residence
City, village, or post office			State	ZIP code	Country	School district name
Taxpayer's permanent home address (see instructions, page 12) (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			

- 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 2021 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 13) ..... Yes  No
- D2** Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2021 federal return? (see page 13) ..... Yes  No
- E** (1) Did you or your spouse **maintain living quarters in NYC** during 2021? (see page 13) .. Yes  No
- (2) Enter the number of days spent in NYC in 2021 (any part of a day spent in NYC is considered a day).....
- F NYC residents and NYC part-year residents only** (see page 13):
- (1) Number of months **you** lived in NYC in 2021 .....
- (2) Number of months **your spouse** lived in NYC in 2021 .....
- G** Enter your **2-character special condition code(s) if applicable** (see page 13) .....

**H Dependent information** (see page 14)

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

Your Social Security number  
XXXXXXXXXX

**Federal income and adjustments** (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc. ....	1	35000 .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, 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 .....	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 14) Identify: .....	16	.00
17	Add lines 1 through 11 and 13 through 16 .....	17	35100 .00
18	Total federal adjustments to income (see page 14) Identify: .....	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17) .....	19	35100 .00
19a	Recomputed federal adjusted gross income (see page 14, Line 19a worksheet) .....	19a	.00

**New York additions** (see page 15)

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 15) .....	21	.00
22	New York's 529 college savings program distributions (see page 15) .....	22	.00
23	Other (Form IT-225, line 9) .....	23	.00
24	Add lines 19a through 23 .....	24	35100 .00

**New York subtractions** (see page 16)

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 16) .....	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 17) .....	29	.00
30	New York's 529 college savings program deduction/earnings .....	30	.00
31	Other (Form IT-225, line 18) .....	31	.00
32	Add lines 25 through 31 .....	32	.00
33	New York adjusted gross income (subtract line 32 from line 24) .....	33	35100 .00

**Standard deduction or itemized deduction** (see page 19)

34	Enter your <b>standard deduction</b> (table on page 19) 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	27100 .00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 19) .....	36	000 .00
37	<b>Taxable income</b> (subtract line 36 from line 35) .....	37	27100 .00



Name(s) as shown on page 1

Your Social Security number  
XXXXXXXXXX

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

<b>38</b> Taxable income (from line 37 on page 2) .....	<b>38</b>	27100.00
<b>39</b> NYS tax on line 38 amount (see page 20) .....	<b>39</b>	1384.00
<b>40</b> NYS household credit (page 20, table 1, 2, or 3) .....	<b>40</b>	.00
<b>41</b> Resident credit (see page 21) .....	<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>	1384.00
<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>	1384.00

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

<b>47</b> NYC taxable income (see page 21).....	<b>47</b>	.00
<b>47a</b> NYC resident tax on line 47 amount (see page 21).....	<b>47a</b>	.00
<b>48</b> NYC household credit (page 21) .....	<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 24) .....	<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 25; do not leave line 59 blank) .....	<b>59</b>	.00
<b>60</b> Voluntary contributions (Form IT-227, Part 2, line 1) .....	<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>	1384.00

See instructions on pages 21 through 24 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

Complete Document Before Filing



Your Social Security number  
XXXXXXXXXX

62 Enter amount from line 61 ..... 62 1384.00

Payments and refundable credits (see pages 26 through 29)

Table with 3 columns: Line number, Description, Amount. Includes lines 63-75 for various credits and withholdings, and line 76 for total payments (900.00).

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 11). Do not send federal Form W-2 with your return.

Your refund, amount you owe, and account information (see pages 30 through 32)

Table with 3 columns: Line number, Description, Amount. Includes lines 77-78 for amount overpaid and refund, and lines 78a-78b for account deposit and total refund (484.00).

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. See page 31 for payment options.

Table with 3 columns: Line number, Description, Amount. Includes lines 79-82 for tax application, amount owed (484.00), and penalties.

See page 34 for the proper assembly of your return.

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

83a Account type: [ ] Personal checking - or - [ ] Personal savings - or - [ ] Business checking - or - [ ] Business savings

83b Routing number [ ] 83c Account number [ ]

84 Electronic funds withdrawal (see page 32) ..... Date [ ] Amount [ ] .00

Third-party designee? (see instr.) Yes [ ] No [ ] Print designee's name, Designee's phone number, Personal identification number (PIN), Email.

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

Taxpayer(s) must sign here Your signature, Your occupation, Spouse's signature and occupation (if joint return), Date, Daytime phone number, Email.



## **Example C – Married filing jointly, student only has income from fellowship, spouse has W-2 income**

### 2021 Tax Forms Received:

1. UR fellowship/assistantship letter - \$30,000 for 2021 calendar year.
2. Spouse's 2021 W-2 from job:
  - a. Box 1 (Wages, tips, other) & Box 16 (State wages) = \$45,000
  - b. Box 2 (Federal income tax withheld) = \$1,700
  - c. Box 17 (State income tax withheld) = \$1,200
3. 1099-INT from bank with \$100 of taxable interest in Box 1.

### Other Assumptions:

1. Filing status is married filing jointly.
2. Couple has no dependents.
3. Neither spouse can be claimed as a dependent on someone else's tax return.
4. All of the \$30,000 of fellowship income is taxable because the student does not have any qualified expenditures (tuition or required books/equipment for classes).
5. Couple are NY residents 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 state tax purposes.
7. Student made estimated tax payments for 2021 as follows:
  - a. Estimated tax paid to IRS for 2021 tax year: \$3,000
  - b. Estimated tax paid to NYS for 2021 tax year: \$1,800

EXAMPLE C - MARRIED FILING JOINTLY FILER, FELLOWSHIP AND W-2

Form **1040**

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

**2021**

OMB No. 1545-0074

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

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)  
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial		Last name		Your social security number	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below.			State	ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	

**Presidential Election Campaign**  
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

**Standard Deduction** **Someone can claim:**  You as a dependent  Your spouse as a dependent  
 Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** **You:**  Were born before January 2, 1957  Are blind **Spouse:**  Was born before January 2, 1957  Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instructions): 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"/>

Attach Sch. B if required.  <b>Standard Deduction for—</b> • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under <i>Standard Deduction</i> , see instructions.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>SCH 30,000</b>	<b>1</b>	<b>75,000</b>
	<b>2a</b>	Tax-exempt interest . . . . .		<b>2b</b>	<b>100</b>
	<b>3a</b>	Qualified dividends . . . . .		<b>3b</b>	
	<b>4a</b>	IRA distributions . . . . .		<b>4b</b>	
	<b>5a</b>	Pensions and annuities . . . . .		<b>5b</b>	
	<b>6a</b>	Social security benefits . . . . .		<b>6b</b>	
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here . . . . .		<b>7</b>	
	<b>8</b>	Other income from Schedule 1, line 10 . . . . .		<b>8</b>	
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b> . . . . .		<b>9</b>	<b>75,100</b>
	<b>10</b>	Adjustments to income from Schedule 1, line 26 . . . . .		<b>10</b>	
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b> . . . . .		<b>11</b>	<b>75,100</b>
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>12a</b>	<b>25,100</b>	
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>		
	<b>c</b>	Add lines 12a and 12b . . . . .	<b>12c</b>		<b>25,100</b>
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	<b>13</b>		
<b>14</b>	Add lines 12c and 13 . . . . .	<b>14</b>		<b>25,100</b>	
<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0- . . . . .	<b>15</b>		<b>50,000</b>	

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

Form **1040** (2021)



<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	<b>16</b>	<b>5,605</b>
<b>17</b>	Amount from Schedule 2, line 3	<b>17</b>	
<b>18</b>	Add lines 16 and 17	<b>18</b>	<b>5,605</b>
<b>19</b>	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	<b>19</b>	
<b>20</b>	Amount from Schedule 3, line 8	<b>20</b>	
<b>21</b>	Add lines 19 and 20	<b>21</b>	<b>0</b>
<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	<b>5,605</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>23</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>	<b>24</b>	<b>5,605</b>
<b>25</b>	Federal income tax withheld from:		
<b>a</b>	Form(s) W-2	<b>25a</b>	<b>1,700</b>
<b>b</b>	Form(s) 1099	<b>25b</b>	
<b>c</b>	Other forms (see instructions)	<b>25c</b>	
<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>1,700</b>
<b>26</b>	2021 estimated tax payments and amount applied from 2020 return	<b>26</b>	<b>3,000</b>
<b>27a</b>	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	<b>27a</b>	
<b>b</b>	Nontaxable combat pay election	<b>27b</b>	
<b>c</b>	Prior year (2019) earned income	<b>27c</b>	
<b>28</b>	Refundable child tax credit or additional child tax credit from Schedule 8812	<b>28</b>	
<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>	
<b>30</b>	Recovery rebate credit. See instructions	<b>30</b>	
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>	
<b>32</b>	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>	<b>0</b>
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>4,700</b>
<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	<b>0</b>
<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>36</b>	Amount of line 34 you want <b>applied to your 2022 estimated tax</b>	<b>36</b>	
<b>37</b>	<b>Amount you owe</b> . Subtract line 33 from line 24. For details on how to pay, see instructions	<b>37</b>	<b>905</b>
<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	<b>0</b>

If you have a qualifying child, attach Sch. EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe**

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions  **Yes**. Complete below.  **No**

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

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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.) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Phone no.	Email address		

**Paid Preparer Use Only**

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



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, 2021, through December 31, 2021, or fiscal year beginning ... 21 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	
						XXXXXXXXXX	
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 12) (number and street or PO Box)					Apartment number	New York State county of residence	
City, village, or post office			State	ZIP code	Country	School district name	
Taxpayer's permanent home address (see instructions, page 12) (number and street or rural route)					Apartment number	School district code number	
City, village, or post office			State	ZIP code	Decedent information	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
			NY				

- A Filing status** (mark an X in one box):
- ①  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 2021 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 13) ..... Yes  No
- D2** Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2021 federal return? (see page 13) ..... Yes  No
- E** (1) Did you or your spouse **maintain living quarters in NYC** during 2021? (see page 13) .. Yes  No   
 (2) Enter the number of days spent in NYC in 2021 (any part of a day spent in NYC is considered a day).....
- F NYC residents and NYC part-year residents only** (see page 13):  
 (1) Number of months **you** lived in NYC in 2021 .....   
 (2) Number of months **your spouse** lived in NYC in 2021 .....
- G** Enter your **2-character special condition code(s) if applicable** (see page 13) .....

**H Dependent information** (see page 14)

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

Your Social Security number  
XXXXXXXXXX

**Federal income and adjustments** (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc. ....	1	75000 .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, 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 .....	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 14) Identify: .....	16	.00
17	Add lines 1 through 11 and 13 through 16 .....	17	75100 .00
18	Total federal adjustments to income (see page 14) Identify: .....	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17) .....	19	75100 .00
19a	Recomputed federal adjusted gross income (see page 14, Line 19a worksheet) .....	19a	.00

**New York additions** (see page 15)

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 15) .....	21	.00
22	New York's 529 college savings program distributions (see page 15) .....	22	.00
23	Other (Form IT-225, line 9) .....	23	.00
24	Add lines 19a through 23 .....	24	75100 .00

**New York subtractions** (see page 16)

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 16) .....	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 17) .....	29	.00
30	New York's 529 college savings program deduction/earnings .....	30	.00
31	Other (Form IT-225, line 18) .....	31	.00
32	Add lines 25 through 31 .....	32	.00
33	New York adjusted gross income (subtract line 32 from line 24) .....	33	75100 .00

**Standard deduction or itemized deduction** (see page 19)

34	Enter your <b>standard deduction</b> (table on page 19) 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	16050 .00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) .....	35	59050 .00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 19) .....	36	000 .00
37	<b>Taxable income</b> (subtract line 36 from line 35) .....	37	59050 .00



Name(s) as shown on page 1

Your Social Security number  
XXXXXXXXXX

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

<b>38</b> Taxable income (from line 37 on page 2) .....	<b>38</b>	59050	.00
<b>39</b> NYS tax on line 38 amount (see page 20) .....	<b>39</b>	3053	.00
<b>40</b> NYS household credit (page 20, table 1, 2, or 3) .....	<b>40</b>		.00
<b>41</b> Resident credit (see page 21) .....	<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>	3053	.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>	3053	.00

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

<b>47</b> NYC taxable income (see page 21).....	<b>47</b>		.00
<b>47a</b> NYC resident tax on line 47 amount (see page 21).....	<b>47a</b>		.00
<b>48</b> NYC household credit (page 21) .....	<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 24) .....	<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 25; do not leave line 59 blank) .....	<b>59</b>		.00
<b>60</b> Voluntary contributions (Form IT-227, Part 2, line 1) .....	<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>	3053	.00

See instructions on pages 21 through 24 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

Complete Document Before Filing



Your Social Security number  
XXXXXXXXXX

62 Enter amount from line 61 ..... 62 3053.00

Payments and refundable credits (see pages 26 through 29)

Table with 3 columns: Line number, Description, Amount. Includes lines 63-75 for various credits and taxes, and line 76 for total payments of 3000.00.

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 11). Do not send federal Form W-2 with your return.

Your refund, amount you owe, and account information (see pages 30 through 32)

Table with 3 columns: Line number, Description, Amount. Includes lines 77-78 for amount overpaid and refund, and lines 78a-78b for account deposit and total refund.

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.

See page 31 for payment options.

Table with 3 columns: Line number, Description, Amount. Includes lines 79-82 for tax application, amount owed, and penalties.

See page 34 for the proper assembly of your return.

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

83a Account type: [ ] Personal checking - or - [ ] Personal savings - or - [ ] Business checking - or - [ ] Business savings

83b Routing number [ ] 83c Account number [ ]

84 Electronic funds withdrawal (see page 32) ..... Date [ ] Amount [ ] .00

Third-party designee? (see instr.) Yes [ ] No [ ] Print designee's name, Designee's phone number, Personal identification number (PIN), Email.

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

Taxpayer(s) must sign here Your signature, Your occupation, Spouse's signature and occupation (if joint return), Date, Daytime phone number, Email.

