

New York State household credit table 3
Filing status ③ only (Married filing separate return)

If Form IT-203, line 18 *******, *Federal amount* column total from both returns is:

And the number of exemptions from both *Dependent exemption worksheets*, line c, page 39, is:

| Over | but not over | Enter on Form IT-203, line 39: | | | | | | | |
|--------------|---|--------------------------------|-------|-------|-------|-------|-------|-------|----------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | over 7** |
| \$ | \$ 5,000* | \$45 | 52.50 | 60 | 67.50 | 75 | 82.50 | 90 | 7.50 |
| 5,000 | 6,000 | 37.50 | 45 | 52.50 | 60 | 67.50 | 75 | 82.50 | 7.50 |
| 6,000 | 7,000 | 32.50 | 40 | 47.50 | 55 | 62.50 | 70 | 77.50 | 7.50 |
| 7,000 | 20,000 | 30 | 37.50 | 45 | 52.50 | 60 | 67.50 | 75 | 7.50 |
| 20,000 | 22,000 | 30 | 35 | 40 | 45 | 50 | 55 | 60 | 5 |
| 22,000 | 25,000 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 5 |
| 25,000 | 28,000 | 20 | 22.50 | 25 | 27.50 | 30 | 32.50 | 35 | 2.50 |
| 28,000 | 32,000 | 10 | 12.50 | 15 | 17.50 | 20 | 22.50 | 25 | 2.50 |
| 32,000 | No credit is allowed; do not make an entry on Form IT-203, line 39. | | | | | | | | |

* This may be any amount up to \$5,000, including 0 or a negative amount.
 ** For each exemption over 7, add amount in this column to column 7 amount.
 *** If spouse is filing Form IT-201, use the amount from Form IT-201, line 18.

Line 41 — New York State child and dependent care credit

Did you qualify to claim the **federal** child and dependent care credit for 2007 (whether or not you actually claimed it)?

If **No**, you do not qualify for this credit. Go to line 42.

If **Yes**, complete Form IT-216, *Claim for Child and Dependent Care Credit*, and transfer the amount from Form IT-216 to Form IT-203, line 41. Attach Form IT-216 to your return.

For more information, see the instructions for Form IT-216.

Line 43 — New York State earned income credit

Did you claim the **federal** earned income credit for 2007 on your federal income tax return?

If **No**, you do not qualify for this credit. Go to line 44.

If **Yes**, complete Form IT-215, *Claim for Earned Income Credit*, and transfer the amount from Form IT-215 to Form IT-203, line 43. Attach Form IT-215 to your return. For more information, see the instructions for Form IT-215.

If the IRS is computing your federal earned income credit, write **EIC** in the white area to the left of the money column and leave the money column blank on line 43. You must complete Form IT-203, lines 45, 47, 49, 51 through 57, and 60 through 65, but **do not complete** lines 66 through 71.

Complete Form IT-215, lines 1 through 9 (and lines 21, 23, and 24, if you are a part-year resident), and attach it to your return. The Tax Department will compute your New York State earned income credit and the resulting refund or amount due.

If you are due a refund, we will send you the refund along with an explanatory statement. If you owe tax, you will receive a bill that must be paid within 21 days, or by April 15, 2008, whichever is later.

Line 45 — Income percentage

To compute your income percentage, divide the amount from line 31 in the *New York State amount* column by the amount from line 31 in the *Federal amount* column. (These amounts must be entered in the boxes to the left of line 45.) **Round the result to the fourth decimal place.** For example, if the amounts used were \$12,000 divided by \$36,000, the result would be .3333. Enter this decimal on line 45; **do not convert to a percentage.**

If the amount on line 31 in either the *Federal amount* column or *New York State amount* column is zero or less, enter **0** on line 45.

If the amount on line 31 in the *New York State amount* column is more than the amount on line 31 in the *Federal amount* column, **the income percentage will be more than 100%**. For example, if the amounts used were \$25,000 divided by \$15,000, the result would be 1.6667.

If you used Form IT-230, Part 2, you must complete the *Nonresident and part-year resident income percentage schedule* on page 3 of Form IT-230-I, *Instructions for Form IT-230*, to compute the income percentage to enter on line 45.

Line 47 — New York State nonrefundable credits

See the credit charts beginning on page 6 for a list of nonrefundable credits. If you are claiming any nonrefundable credits, complete the appropriate credit forms and Form IT-203-ATT. Transfer the amount of nonrefundable credits to line 47. **You must attach the completed credit forms and Form IT-203-ATT to your return.**

Line 49 — Net other New York State taxes

See the *Other credits and taxes* chart on pages 53 through 55. If you are subject to any other taxes, complete the appropriate forms and Part 2 of Form IT-203-ATT. Transfer the total amount of net other New York State taxes to line 49. **You must attach the completed forms and Form IT-203-ATT to your return.**

Line 51 — Part-year New York City resident tax

If you were a New York City resident for part of 2007, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 51 and attach Form IT-360.1 to your return. For more information see Form IT-360.1-I, *Instructions for Form IT-360.1*.

Line 52 — New York City minimum income tax

Enter your New York City minimum income tax. If you were a New York City resident for part of 2007 and you are subject to the New York State minimum income tax, you must also compute your New York City minimum income tax for that part of the year that you were a New York City resident on Form IT-220 and attach it to your return. For more information, see Form IT-220-I, *Instructions for Form IT-220*.

Line 52b — New York City child and dependent care credit

If you qualify to claim the federal child and dependent care credit for 2007 (whether or not you actually claimed it) and:

- 1) have federal AGI (Form IT-203, line 19, *Federal amount* column) of \$30,000 or less, and
- 2) have a qualifying child under 4 years of age as of December 31, 2007,

you may qualify for this credit. Review the instructions for Form IT-216 and, if you qualify, complete Form IT-216 and transfer the amount from Form IT-216 to Form IT-203, line 52b. Attach Form IT-216 to your return.

Line 53 — Yonkers nonresident earnings tax

Did you earn wages or conduct a trade or business in Yonkers either as an individual or as a member of a partnership? If **No**, go to line 54.

If **Yes**, complete Form Y-203, *Yonkers Nonresident Earnings Tax Return*. Enter the amount of tax on line 53 and attach Form Y-203 to your return.

Line 54 — Part-year Yonkers resident income tax surcharge

If you were a resident of Yonkers for part of 2007, complete Form IT-360.1, *Change of City Resident Status*. Enter the tax amount on line 54 and attach Form IT-360.1 to your return.

Line 56 — Sales or use tax

See pages 62 through 68 for information on New York State and local sales or use tax, and how to calculate sales or use tax due.

If you do not owe any New York State or local sales or use tax, you must enter 0 on line 56. Do not leave line 56 blank. Then continue with the instructions for line 57.

Step 7 — Add voluntary contributions**Line 57 (57a through 57g)**

You may make voluntary contributions to the funds listed below. Enter the whole dollar amount (no cents, please) of your contribution(s) in the amount boxes (lines 57a through 57g). Enter the total amount of all your contributions combined on line 57.



Caution: Your contribution(s) will reduce your refund or increase your tax payment. You cannot change the amount(s) you give after you file your return.

Return a Gift to Wildlife

Your contribution will benefit New York's fish, wildlife, and marine resources, and you will receive a free issue of *Conservationist* magazine. For more information about New York State's environmental conservation programs go to www.dec.ny.gov. For information about *Conservationist*, go to www.TheConservationist.org.

Missing and Exploited Children Clearinghouse (MECC) Fund (Missing/Exploited Children Fund)

Each year over 20,000 children are reported missing in New York State. Your contribution will benefit the New York State Missing and Exploited Children Clearinghouse. This organization works with police agencies and parents to locate missing children and to promote child safety through education. Contributions are used to distribute educational materials, disseminate missing child alerts, and conduct investigative training for police officers. For additional information about services and free safety publications visit www.criminaljustice.state.ny.us or call 1 800 FIND-KID (346-3543). Also see Publication 40, *Missing Children and Young Adults*.

Breast Cancer Research and Education Fund (Breast Cancer Research Fund)

Your contributions to the Breast Cancer Research and Education Fund have supported ground-breaking research projects in New York State. More dollars will support more studies that bring us closer to the cures and prevention of breast cancer. Help make breast cancer a disease of the past. Your contribution will be used to fund important biomedical research studies and education projects. New York State will match your contribution to the Breast Cancer Research and Education Fund, dollar for dollar.

Alzheimer's Disease Fund (Alzheimer's Fund)

Contributions to this fund support services provided by the Alzheimer's Disease Program administered by the New York State Department of Health. This program is designed to provide education, counseling, respite, support groups, and other supportive services to people with Alzheimer's disease, their families, caregivers, and health care professionals.

United States Olympic Committee/Lake Placid Olympic Training Center (Olympic Fund)

Contributions to this fund help support the Olympic Training Center in Lake Placid. The \$16 million complex is one of just three U.S. Olympic training centers in the United States. The center is used primarily by U.S. athletes who are training to compete in future winter and summer Olympic and Paralympic sports. Individual contributions must be \$2. If you are married filing jointly and your spouse also wants to contribute, enter \$4.

Prostate Cancer Research, Detection, and Education Fund (Prostate Cancer Research Fund)

Your contribution will benefit the New York State Coalition to Cure Prostate Cancer. The coalition coordinates and manages prostate cancer research, detection, and education efforts in our state. New York State will match your contribution to the Prostate Cancer Research, Detection, and Education Fund, dollar for dollar.

World Trade Center Memorial Foundation Fund (WTC Memorial Fund)

Your contribution this year to the World Trade Center Memorial Foundation Fund will help create the Memorial and Memorial Museum which will commemorate and honor the thousands of people who died in the attacks of September 11, 2001, and February 26, 1993. The Memorial will recognize the endurance of those who survived, the courage of those who risked their lives to save others, and the compassion of all who supported us in our darkest hours. Help New York State, the nation, and the world remember by making a contribution. For more information go to www.buildthememorial.org.