

NEW YORK STATE RESIDENT Tax Information (Forms IT-201 or IT-150, and IT-2)

The forms and the instruction booklet are **ONLY available on the web!** (either on our website or the New York State web site): <http://www.isso.cornell.edu/tax/nytaxinfo.php>

You **are required** to file a New York State tax return if you are a New York State RESIDENT for tax purposes (see the back of this page) AND:

- New York State taxes were withheld from your pay in 2008 and you want a refund, or
- You received more than \$4000 in 2008, AND you earned income in New York State.

If the above do NOT apply to you, you are **NOT REQUIRED** to file a New York State tax return!

****In order to file your New York State Tax forms, you need to first complete a federal tax form. Please see our web site to use the federal tax software: <http://www.isso.cornell.edu/tax/tax.php>**

Tips for filing the IT-201 or IT-150: These tips do not relieve you of the obligation to read and follow the Instruction Booklet! The instruction booklet is ONLY available on the web and NOT available in hard copy: http://www.tax.state.ny.us/pdf/2008/inc/it150_201i_2008.pdf

1. If you are ONLY reporting wage income, you can file IT-150, if you received fellowship or you claimed treaty exempt income or you got a 1099-G for a state tax refund, you must file IT-201.
2. On the top, if you live in Ithaca, county of residence is Tompkins, School district name is Ithaca and the code number is 305. If you live elsewhere, look at the instruction booklet, page 39.
3. For filing status, you may only choose Single or Married filing separately.
4. Wages are reported on **Line 1 of either IT-201 or IT-150**. You must also complete “**Form IT-2, Summary of Federal Form W-2 Statements**” and attach it to IT-201 or IT-150 instead of the W-2.
5. State income tax refund (if you received a 1099-G) is reported on **IT-201, line 4 and line 25**.
6. Scholarships fellowships and grants should be reported on **IT-201, Line 15**.
7. Treaty exempt income NOT added in on line 1, should be added on **IT-201, Line 15 and Line 17**.
8. **Line 10 on IT-150 or Line 18 of IT-201 MUST equal the federal adjusted gross income on Form 1040NREZ or 1040NR.**
9. **Enter your standard deduction on Line IT-150, Line 22 or IT-201, Line 34 -- \$7500 for Married filing separately or Single (not counted as dependent on another’s return).**

The above tips do not relieve you of the responsibility to read and follow the information provided in the Instruction Booklet which is ONLY available on the web and NOT available in hard copy: http://www.tax.state.ny.us/pdf/2008/inc/it150_201i_2008.pdf

New York State Tax Status

First, determine if you are a resident or non-resident for tax purposes in New York State. (This is not dependent on your tax status for the U.S. federal tax forms.)

- Did you rent an apartment (not a dorm room) for 11 months or more of the year 2008?

- Did you spend more than 183 total days in New York state in 2008?

If you answered **YES to BOTH** of these questions, you are considered a resident for tax purposes in New York State. If you answered **no to either one of these questions**, you are a nonresident for tax purposes in New York State. Please follow the directions for New York State forms for your appropriate New York State tax status.