



# New York Resident, Nonresident, and Part-Year Resident Itemized Deductions

Submit this form with Form IT-201 or IT-203. See instructions for completing Form IT-196.

Name(s) as shown on your Form IT-201 or IT-203	Your Social Security number

**Medical and dental expenses** (see instructions)

**Caution:** Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses .....	<b>1</b>	.00
2 Enter amount from Form IT-201 or IT-203, line 19 .....	<b>2</b>	.00
3 Multiply line 2 by 10% (0.10) .....	<b>3</b>	.00
4 Subtract line 3 from line 1 (if line 3 is more than line 1, leave blank) .....	<b>4</b>	.00

**Taxes you paid** (see instructions)

5 State and local (Mark an <b>X</b> in only one box) a <input type="checkbox"/> Income taxes - or - b <input type="checkbox"/> General sales tax ..	<b>5</b>	.00
6 State and local real estate taxes .....	<b>6</b>	.00
7 State and local personal property taxes .....	<b>7</b>	.00
8 Other taxes. List type and amount _____ _____	<b>8</b>	.00
9 Add lines 5 through 8 .....	<b>9</b>	.00

**Interest you paid** (see instructions)

10 Home mortgage interest and points reported to you on federal Form 1098 .....	<b>10</b>	.00
11 Home mortgage interest not reported to you on federal Form 1098. If paid to the person from whom you bought the home, show that person's name, identifying number, and address _____ _____	<b>11</b>	.00
12 Points not reported to you on federal Form 1098 .....	<b>12</b>	.00
13 Reserved .....	<b>13</b>	.00
14 Investment interest .....	<b>14</b>	.00
15 Add lines 10 through 14 .....	<b>15</b>	.00

**Gifts to charity** (see instructions)

16 Gifts by cash or check .....	<b>16</b>	.00
16a Qualified contributions included in line 16 ....	<b>16a</b>	.00
17 Other than by cash or check .....	<b>17</b>	.00
18 Carryover from prior year .....	<b>18</b>	.00
19 Add lines 16, 17, and 18 .....	<b>19</b>	.00

Your Social Security number

**Casualty and theft losses**

20 Casualty or theft loss(es) other than federal qualified disaster losses (see instructions) ..... **20** ..... .00

**Job expenses and certain miscellaneous deductions** (see instructions)

21 Unreimbursed employee expenses – job travel, union dues, etc. ....	<b>21</b>	.00
22 Job related education expenses .....	<b>22</b>	.00
23 Tax preparation fees .....	<b>23</b>	.00
24 Other expenses – investment, safe deposit box, etc. List type and amount _____ _____	<b>24</b>	.00
25 Add lines 21 through 24 .....	<b>25</b>	.00
26 Enter amount from Form IT-201 or IT-203, line 19 .....	<b>26</b>	.00
27 Multiply line 26 by 2% (0.02) .....	<b>27</b>	.00
28 Subtract line 27 from line 25 (if line 27 is more than line 25, leave blank) .....	<b>28</b>	.00

**Other itemized deductions**

29 Gambling losses (see instructions) .....	<b>29</b>	.00
30 Casualty and theft losses of income-producing property (see instructions) .....	<b>30</b>	.00
31 Federal estate tax on income in respect of a decedent (see instructions) .....	<b>31</b>	.00
32 Deduction for amortizable bond premiums (see instructions) .....	<b>32</b>	.00
33 An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument .....	<b>33</b>	.00
34 Deduction for repayment of amounts under a claim of right if over \$3000 (see instructions) .....	<b>34</b>	.00
35 Certain unrecovered investments in a pension (see instructions) .....	<b>35</b>	.00
36 Impairment-related work expenses of a disabled person (see instructions) .....	<b>36</b>	.00
37 Federal qualified disaster loss (see instructions) .....	<b>37</b>	.00
38 Other itemized deductions from partnerships (see instructions) .....	<b>38</b>	.00
39 Add lines 29 through 38 .....	<b>39</b>	.00

**Total itemized deductions** (see instructions)

Is Form IT-201 or IT-203, line 19, over \$187,900? (Mark an **X** in the appropriate box)

If **No**, your deduction is not limited. Add the amounts in the far right column for lines 4 through 39 and enter the amount on line 40.

If **Yes**, your deduction may be limited. See the *Line 40, Total itemized deductions worksheet*, in the instructions to compute the amount to enter on line 40.

40 ..... **40** ..... .00

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**Adjustments** (see instructions)

<b>41</b> State, local, and foreign income taxes (or general sales tax, if applicable), and other subtraction adjustments (see instructions) .....	<b>41</b>	.00
<b>42</b> Subtract line 41 from line 40 (see instructions) .....	<b>42</b>	.00
<b>43</b> College tuition itemized deduction (Form IT-203 filers only, IT-201 filers leave blank and skip to line 44) (Form IT-203-B, line 2; see instructions) .....	<b>43</b>	.00
<b>44</b> Addition adjustments (see instructions) .....	<b>44</b>	.00
<b>45</b> Add lines 42, 43, and 44 .....	<b>45</b>	.00
<b>46</b> Itemized deduction adjustment (see instructions) .....	<b>46</b>	.00
<b>47</b> Subtract line 46 from line 45 (see instructions) .....	<b>47</b>	.00
<b>48</b> College tuition itemized deduction (Form IT-201 filers only, IT-203 filers leave blank and skip to line 49) (See Form IT-272, Claim for College Tuition Credit or Itemized Deduction) (see instructions) ...	<b>48</b>	.00
<b>49 New York State itemized deduction</b> (add lines 47 and 48; enter on Form IT-201, line 34 or Form IT-203, line 33) (see instructions) .....	<b>49</b>	.00