

Department of Taxation and Finance

Summary of W-2 Statements New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions on the back.

		Box c	Employer's informatio	n					
W-2 Record	1	Emplo	oyer's name						
Box a Employee's Social S	ecurity number								
for this W-2 Record			oyer's address (number	and stree)				
Box b Employer identification	n number (EIN)	City				State	ZIP code	Country	
Box 1 Wages, tips, other co	mnensation	Box 12a	Amount		Code	Bo	κ 14a Amount		Description
DOX 1 Wagoo, apo, caror cor	.00	DOX 12u	, unount	.00			k 1-ra / tillouit	.00	Bookingtion
Box 8 Allocated tips	.00	Box 12b	Amount	.00	Code	L.	x 14b Amount	.00	Description
BOX 6 Allocated tips	00	BOX 120	Amount	00	l	B0.	K 140 Amount	00	Description
Davido Davidant care han	.00	D 40-	A	.00	0-4-		. 44	.00	Di-ti
Box 10 Dependent care ben		Box 12c	Amount	0.0	Code	Б0.	k 14c Amount	0.0	Description
	.00			.00				.00	
Box 11 Nonqualified plans		Box 12d	Amount		Code	Во	k 14d Amount		Description
	.00			.00				.00	
Box 13 Statutory employee	Retire	ment plan	Third-party sid						Corrected (W-2c)
NY State information:	Box 15a	Box 16a NYS wages, tips, etc. Box 17a NYS income tax withheld							
NY State		NIY			.00			.00	
Other state information:	Box 15b		Box 16b Other state	wages,	tips, etc.	Box	17b Other state income	tax withheld	
other state information.	other state				.00			.00	
NYC and Yonkers	Вох	18 Local w	vages, tips, etc.		Вох	19 Loca	I income tax withheld		Box 20 Locality name
information (see instr.):	Locality a		.00	Loca	lity a		_	00 Locality a	
	Locality b		.00		lity b			00 Locality b	
	Loodinty 5		100	2000	y 5		•	Loodinty B	
Do no	t detach.	Boy c	Employer's informatio	n					
W-2 Record			oyer's name	"					
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Box a Employee's Social	ecurity number		oyer's address (number	and stree	1)				
I THE TY E TOOGIG			yor o address (namber	and olive	/				
Box b Employer identification	n number (EINI)	City				State	ZIP code	Country	
BOX D Employer identification	n number (Eliv)	City				State	ZIP code	Country	
Box 1 Wages, tips, other compensation		Box 12a Amount Code			Bo	x 14a Amount	Description		
	.00			.00				.00	
Box 8 Allocated tips		Box 12b Amount Code			Bo	k 14b Amount		Description	
	.00			.00				.00	
Box 10 Dependent care benefits		Box 12c Amount Code			0-4-	Box 14c Amount			Description
.00			Amount		Code	ьо.	k 140 / tilloulit		Booonplion
Box 11 Nonqualified plans	.00		Amount	.00	Code	B0.	K 140 / Milount	.00	Bookinpuori
.00		Box 12d		.00	Code		k 14d Amount	.00	Description
		Box 12d							·
		Box 12d		.00				.00.	·
Box 13 Statutory employee	.00	Box 12d		.00					Description
Box 13 Statutory employee	.00		Amount Third-party sign	.00	Code	Воз	x 14d Amount	.00	·
Box 13 Statutory employee NY State information:	.00 Retire	ement plan	Amount	.00	Code	Воз		.00	Description
	.00		Amount Third-party si Box 16a NYS wages	.00 ck pay s, tips, et	Code Code Code Code	Box	x 14d Amount 17a NYS income tax v	.00	Description
	.00 Retire Box 15a NY State Box 15b	ement plan	Amount Third-party sign	.00 ck pay s, tips, et	Code c00 tips, etc.	Box	x 14d Amount	.00 vithheld .00 tax withheld	Description
NY State information:	.00 Retire Box 15a NY State	ement plan	Amount Third-party si Box 16a NYS wages	.00 ck pay s, tips, et	Code Code Code Code	Box	x 14d Amount 17a NYS income tax v	.00	Description
NY State information: Other state information:	.00 Retire Box 15a NY State Box 15b other state	ement plan	Amount Third-party sides and the state and the state are state.	.00 ck pay s, tips, et	Code .00 tips, etc.	Box 1	x 14d Amount 17a NYS income tax v 17b Other state income	.00 vithheld .00 tax withheld	Description Corrected (W-2c)
NY State information:	.00 Retire Box 15a NY State Box 15b other state Box	ement plan	Amount Third-party sic Box 16a NYS wages Box 16b Other state vages, tips, etc.	.00 ck pay s, tips, et	Code c00 tips, etc00 Box	Box 1	x 14d Amount 17a NYS income tax v 17b Other state income	.00 vithheld .00 tax withheld .00	Description Corrected (W-2c) Box 20 Locality name
NY State information: Other state information: NYC and Yonkers	.00 Retire Box 15a NY State Box 15b other state	ement plan	Amount Third-party sides and the state and the state are state.	.00 ck pay s, tips, et	Code .00 tips, etc.	Box 1	x 14d Amount 17a NYS income tax v 17b Other state income	.00 vithheld .00 tax withheld	Description Corrected (W-2c) Box 20 Locality name

Instructions

General instructions

Who must file this form – You must complete Form IT-2, Summary of W-2 Statements, if you file a New York State (NYS) income tax return and you received federal Form(s) W-2, Wage and Tax Statement. Complete one W-2 Record section for each federal Form W-2 you (and if filing jointly, your spouse) received even if your federal Form W-2 does not show any NYS, New York City (NYC), or Yonkers wages or tax withheld.

If you received foreign earned income but did not receive a federal Form W-2 you must also complete Form IT-2. Foreign earned income includes, but is not limited to salaries, wages, commissions, bonuses, professional fees, certain noncash income, and allowances or reimbursements.

Specific instructions

How to complete each W-2 Record – each box in the *W-2 Record* corresponds to a similarly named or numbered box or area on federal Form W-2. Enter the amount, code, or description provided on your federal Form W-2 in the corresponding boxes in the *W-2 Record*. Enter only the information requested on Form IT-2. Complete additional Forms IT-2 if necessary.

Multiple W-2 Records for one federal Form W-2 – If your federal Form W-2 shows more than four items in box 12 or box 14, complete an additional W-2 Record. Fill in boxes **a**, **b**, and **c** with the same information as on the first *W-2 Record* for the same federal Form W-2. Then enter the additional items in box 12 or box 14. Do not fill in additional *W-2 Records* to report withholding by more than one other state for the same wages.

Entering whole dollar amounts – When entering amounts, enter **whole dollar amounts only** (zeros have been preprinted). Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

Enter in box **a** your entire 9-digit SSN (or your spouse's SSN) depending on whose federal Form W-2 it is. Enter in boxes **b** and **c** the EIN and employer's name and address (including ZIP code) as they appear on the federal Form W-2. Filers with foreign earned income: if the employer's identification number exceeds the space allowed, leave box **b** blank.

Box 1 – Enter federal wages, tips, and other compensation shown in Box 1 of federal Form W-2.

Boxes 8, 10, and 11 – If applicable, enter the amounts from federal Form W-2 for allocated tips, dependent care benefits, and nonqualified plans.

Boxes 12a through 12d – Enter the amount(s) and code(s), if any, shown in the corresponding boxes on federal Form W-2 (such as code J, *nontaxable sick pay*, or code AA, *designated Roth contributions under a section 401(k) plan*, etc.). If there are more than four coded amounts, see *Multiple W-2 Records for one federal Form W-2* above.

Box 13 – If your federal Form W-2 has a check mark in any of the following boxes: *Statutory employee*, *Retirement plan*, or *Third-party sick pay*, mark an **X** in the corresponding box of the *W-2 Record*. Otherwise, leave blank.

Corrected (W-2c) box – Mark an **X** in this box if the *W-2 Record* is for a federal Form W-2c, *Corrected Wage and Tax Statement*. Enter the corrected information from the W-2c in addition to all other requested information from your federal Form W-2.

Boxes 14a through 14d – Enter the amount(s) and description(s), if any, shown in box 14 of federal Form W-2 (such as 414(h) or IRC 125 contributions, union dues, or uniform allowances, etc.). If there are more than four amounts and descriptions, see *Multiple W-2 Records for one federal Form W-2* above.

Boxes 15a through 17a (NYS only) – Complete only for New York State wage and withholding information (the corresponding box 15a has been prefilled with NY). Enter in box 16a the New York State wages exactly as reported on federal Form W-2. Enter in box 17a the NYS withholding, labeled as *State income tax* on federal Form W-2. If you have no New York State wages or withholding, leave boxes 16a and 17a blank.

Boxes 15b through 17b (Other state information) – If the federal Form W-2 has wages and withholding for a state other than New York, complete boxes 15b, 16b, and 17b with the corresponding W-2 box information for the other state information **only**.

Boxes 18 through 20 (NYC or Yonkers only) – Complete the locality boxes 18 through 20 only for NYC or Yonkers (or both) wages and withholding, if reported on federal Form W-2. Do not enter locality information from any other state. If applicable, enter in the *Locality a* boxes the local wages, income tax, and locality name (write *NYC* for New York City or *Yonkers* for Yonkers) from Form W-2. To report both localities, enter the other local wages, income tax, and locality name (*NYC* or *Yonkers*) in the *Locality b* boxes.

Transfer the tax withheld amounts to your income tax return. Include the total NYS tax withheld amounts, the total NYC tax withheld amounts, and the total Yonkers tax withheld amounts from all your Form(s) IT-2 as follows:

- NYS tax withheld Include on Form IT-201, line 72; Form IT-203, line 62; or Form IT-205, line 34.
- NYC tax withheld Include on Form IT-201, line 73; Form IT-203, line 63; or Form IT-205, line 35.
- Yonkers tax withheld Include on Form IT-201, line 74;
 Form IT-203, line 64; or Form IT-205, line 36.

Submit Form(s) IT-2 (as an entire page; do not separate records; however, you do not need to submit instructions from the back page) with your New York State income tax return. **Do not submit your federal Form(s) W-2**; keep them for your records. See the instructions for Form IT-201, IT-203, or IT-205 for information on assembling your return.