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|-----|--|-----|----------------------|
| 1 | Enter your New York adjusted gross income from Form IT-201, line 33 | 1 | _____ |
| 2 | Enter amount from Worksheet 1, line 7..... | 2 | _____ |
| 3 | NYS dependent exemption(s) amount from Form IT-201, line 36 | 3 | _____ |
| 4 | Add lines 2 and 3 | 4 | _____ |
| 5 | Subtract line 4 from line 1..... | 5 | _____ |
| 6 | New York State tax on line 5 amount. <i>(See the instructions for Form IT-201 to compute your tax. Use the line 5 amount instead of the amount on Form IT-201, line 38, to determine which tax computation method to use and to compute your tax.)</i> | 6 | _____ |
| 7 | Enter your NY State household credit from Form IT-201, line 40 <i>(see the instructions for Form IT-201)</i> | 7 | _____ |
| 8 | Subtract line 7 from line 6..... | 8 | _____ |
| 9 | Enter amount from Form IT-216, line 14 | 9 | _____ |
| 10 | Enter amount from Form IT-215, line 16 or 17, or Form IT-209, line 42 or 43 | 10 | _____ |
| 11 | Enter amount from Form IT-214, line 33 | 11 | _____ |
| 11a | Enter the total amount from Form IT-201, lines 69 and 69a..... | 11a | _____ |
| 12 | Enter amount from Form IT-213, line 16 or 17 | 12 | _____ |
| 13 | Add lines 9 through 12 | 13 | _____ |
| 14 | Subtract line 13 from line 8..... | 14 | _____ |
| 15 | New York City resident tax <i>(see instructions)</i> | 15 | _____ |
| 16 | Enter your New York City household credit from Form IT-201, line 48 <i>(see the instructions for Form IT-201)</i> | 16 | _____ |
| 17 | Subtract line 16 from line 15..... | 17 | _____ |
| 18 | Yonkers residents, multiply line 14 by 16.75% (.1675); Yonkers nonresidents, enter amount from Form Y-203, line 6 | 18 | _____ |
| 19 | Add lines 8, 17, and 18..... | 19 | <input type="text"/> |
| 20 | Enter amount from line 1 above | 20 | _____ |
| 21 | Enter amount from Worksheet 1, line 6 or Worksheet 1, line 8, whichever is greater..... | 21 | _____ |
| 22 | Enter amount from line 3 above | 22 | _____ |
| 23 | Add lines 21 and 22..... | 23 | _____ |
| 24 | Subtract line 23 from line 20..... | 24 | _____ |
| 25 | New York State tax on line 24 amount. <i>(See the instructions for Form IT-201 to compute your tax. Use the line 24 amount instead of the amount on Form IT-201, line 38, to determine which tax computation method to use and to compute your tax.)</i> | 25 | _____ |
| 26 | Enter amount from line 7 above | 26 | _____ |
| 27 | Subtract line 26 from line 25..... | 27 | _____ |
| 28 | Enter amount from line 13 above | 28 | _____ |
| 29 | Subtract line 28 from line 27..... | 29 | _____ |
| 30 | New York City resident tax <i>(see instructions)</i> | 30 | _____ |
| 31 | Enter amount from line 16 above | 31 | _____ |
| 32 | Subtract line 31 from line 30..... | 32 | _____ |
| 33 | Yonkers residents, multiply line 29 by 16.75% (.1675); Yonkers nonresidents, enter amount from Form Y-203, line 6 | 33 | _____ |
| 34 | Add lines 27, 32, and 33 | 34 | _____ |
| 35 | Enter amount from Form IT-272, line 5 or 7, whichever applies..... | 35 | _____ |
| 36 | Subtract line 35 from line 34..... | 36 | <input type="text"/> |

- If **line 19 is less than line 36**, the college tuition **itemized deduction** offers you the greater tax savings. Enter the amount from Worksheet 1, line 5, on Form IT-196, line 48. Do **not** claim the college tuition **credit** on line 68 of Form IT-201. You must submit your completed **Form IT-272** with Form IT-201. We **cannot allow** your college tuition itemized deduction if you fail to submit Form IT-272 with Form IT-201.
- If **line 19 is more than line 36**, the college tuition **credit** offers you the greater tax savings. **Do not enter** an amount on Form IT-196, line 48. Enter the college tuition **credit** from Form IT-272, line 5 or 7, whichever applies, on Form IT-201, line 68. However, you should complete Form IT-196 to determine if your New York itemized deduction, not including the college tuition itemized deduction, is greater than your allowable standard deduction.

Keep this completed Worksheet 2 with your records; **do not mail** Worksheet 2 with your return.