

NEW YORK CITY DEPARTMENT OF FINANCE

www.nyc.gov.Finance



**SOFTWARE VENDOR TEST PACKAGE
FOR
FORM NYC-1127
RETURN FOR NONRESIDENT EMPLOYEE OF THE CITY OF NEW YORK
WITH
BUSINESS TAX E-FILE**

**TAX YEAR 2018
VERSION 1.0
JANUARY 10, 2019**

Revision History

Version	Author	Date	Change Highlights
1.0	Lani Mcleod	01/10/2019	Initial Version

This package describes the New York City (NYC) Acceptance Testing System procedures for software developers participating in the NYC Business Tax e-File Program (BTeFile).

WHO MUST TEST

All software developers participating in the NYC BTeFile Program must test.

WHAT TO TEST

The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYC returns according to the XML specifications.

Software developers must test the NYC-1127 Return for Non Resident Employees of the City of New York Hired After January 4, 1973 if they support it. Before testing you should inform NYC of your intent to support this form by email to BTeFile@finance.nyc.gov.

TEST CASES TO SUBMIT

All vendors supporting the NYC-1127 in Business Tax e-File must submit the following test case scenario:

Test Case	Taxpayer Name	EIN	Primary Form	Associated Forms
1	PEON 2018 NYC1127 TC TWO	400-00-1036	NYC-1127	NYS IT-203
2	GARD 2018 NYC1127 TC ONE	400-00-1038	NYC-1127	NYS IT-203
3	HEAT 2018 NYC1127 TC THREE	400-00-1035	NYC-1127	NYS IT-203

- If you do not support the primary form do not submit the test.
- Please submit the associated form as a PDF attachment(s). If this is done, an e-mail must be sent to BTeFile@finance.nyc.gov indicating the forms sent as PDF attachments.
- Contact NYC BTeFile@finance.nyc.gov if you desire to send additional test returns not covered in this test package.
- A complete copy of the NYS IT-203 must be submitted as a PDF attachment named **1127_NYState_Rtn**.

WHEN TO TEST

Testing for NYC-1127 is scheduled to begin January 10, 2019. To ensure adequate time for testing before the filing season, software developers should submit their initial NYC test files as soon as possible. There is no cutoff date for testing with NYC, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYC. Software developers may conduct federal and City testing concurrently if the IRS allows it.

TRANSMITTING TEST FILES

Software developers must transmit NYC test files through the IRS MeF system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYC will retrieve your test files. If your test file is rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final set of acceptable test returns must be submitted in order to be accepted into the NYC BTeFile Program.

When your test has been transmitted to the IRS, you must send an email to BTeFile@Finance.nyc.gov. This email must include the test case(s) being submitted, and any deviation from the test data.

COMMUNICATING TEST RESULTS

Software Developers will be given confirmation by telephone and email from the New York City Business Tax e-File Coordinator when software has been successfully tested and approved. Only approved software may be released and distributed by the developer. NYC will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

TEST ACKNOWLEDGMENT

For each submission a software developer sends through the IRS, DOF will acknowledge. The acknowledgment they receive will be either positive (ACK) or negative (NACK). The acknowledgment will be sent back to the IRS system for the vendor to pick up.

APPROVAL OF E-FILE SOFTWARE

To be accepted into the NYC Business Tax e-file program, software developers are required to successfully complete the NYC testing, in addition to completing the IRS testing. Once software developers successfully complete the NYC test, NYC will inform them by email that their e-file software has been approved for NYC BTeFile. A list of approved BTeFile software packages will be posted on NYC Department of Finance's Web site, with a link to the software Web site (if provided by the software developers).

NYC-1127 Test Case One

Begins on the next page

Taxpayer name	PEON 2018 NYC1127 TC ONE
EIN	400-00-1036
Primary Form	NYC-1127
Associated Form(s)	None
Attachments	NYS IT-203
Purpose of test	To test e-File submission of the 2018 NYC-1127 Filing Status: Head of household
Other instructions	A complete copy of the NYS IT-203 must be submitted as a PDF attachment named 1127_NYState_Rtn.



PRINT OR TYPE ▼

Enter 2-character special condition code if applicable. (See instructions):

First names and initials of employee and spouse: DAVID		Last name: PEON TC ONE		Name Change <input checked="" type="checkbox"/>		<input type="checkbox"/> AMENDED RETURN	
Home address (number and street): 15 Bank Street		Apt. no.: 106J		Address Change <input checked="" type="checkbox"/>		TAXPAYER'S EMAIL ADDRESS	
City and State: White Plains, NY		Zip Code: 10605		Country (if not US)		EMPLOYEE'S SOCIAL SECURITY NUMBER 4 0 0 - 0 0 - 1 0 3 6	
NYC Department or Agency where employed: Employee ▼ Small Business Svcs		Spouse ▼				SPOUSE'S SOCIAL SECURITY NUMBER	
Daytime telephone number:		9 1 7 - 2 2 2 - 1 2 1 2					

1 - FILING STATUS

A. MARRIED FILING JOINTLY OR SURVIVING SPOUSE **Note:** If you file a joint Federal tax return but elect to exclude a spouse's income, see the special computation Schedule A on the back of this form and use Filing Status C.

B. HEAD OF HOUSEHOLD

C. SINGLE OR MARRIED FILING SEPARATELY

A. NUMBER OF MONTHS EMPLOYED IN 2018 EMPLOYEE: 12 SPOUSE: _____

B. DATE RETIRED FROM NYC SERVICE EMPLOYEE: _____ SPOUSE: _____

C. CHECK BOX IF YOU AND YOUR SPOUSE ARE BOTH SUBJECT TO SECTION 1127.

A. Payment	Amount being paid electronically with this return	A.	Payment Amount 1,091
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2 - 1127 LIABILITY CALCULATION

All the information you will need to complete this 1127 form comes directly from your NYS Income Tax Return. For your convenience, we have listed where on your State tax return you can find this information depending on whether you filed a NYS Resident Income Tax Return (NYS IT-201) or a NYS Non-Resident and Part-Year Resident Income Tax Return (NYS IT-203).

Line	Where do I get the amount?	Amount
1	NYS Taxable Income. See instructions. ◆ NYS IT-201, line 37 ◆ NYS IT-203, line 36 Note: If you file a joint Federal tax return but elect to exclude a spouse's income, see the special computation Schedule A on the back of this form and use Filing Status C.	57,050
2	Section 1127 liability plus Other New York City Taxes, if any. See instructions. ◆ Page 2 liability rate schedules ◆ NYS IT-201, line 51	2,063
3	New York City School tax and other credits ◆ See Page 2, Schedule B and Instructions	185
4	New York City 1127 amount withheld ◆ Form 1127.2	787
5	Balance Due ◆ If line 2 is greater than the sum of lines 3 and 4, enter balance due	1,091
6	Refund ◆ If line 2 is less than the sum of lines 3 and 4, enter refund amount (not to exceed the amount on line 4). (See instr.)	

3 - CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

I authorize the Department of Finance to discuss this return with the preparer listed below. (see instructions)YES

SIGN HERE: _____ 2019-04-16 _____
YOUR SIGNATURE DATE

PREPARER'S USE ONLY	112-23-3445	2019-04-02	Donald@duckcpa.com
	SIGNATURE OF PREPARER OTHER THAN TAXPAYER	EIN OR SSN OR PTIN	DATE
	Donald Duck	100 Main Street	Lawrence, NC 27707
	PREPARER'S PRINTED NAME	ADDRESS	CITY STATE ZIP CODE

ATTACH A COMPLETE COPY OF YOUR NEW YORK STATE INCOME TAX RETURN INCLUDING ALL SCHEDULES
Payment must be made in U.S. dollars, drawn on a U.S. bank.

ALL RETURNS EXCEPT REFUND RETURNS
NYC DEPARTMENT OF FINANCE
SECTION 1127
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT
NYC.GOV/ESERVICES OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE
SECTION 1127
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

SCHEDULE A Schedule for Married Filing Jointly for State Purposes and Separately for 1127 Purposes (Spouse is not a NYC mayoral agency employee)

Line		Amount
1	NYS Adjusted Gross Income	♦ NYS IT-201, line 33; NYS IT-203, line 32.
2	Non NYC Employee Income	♦ Enter all income, additions and subtractions attributable to the non NYC employee
3	Net NYS Gross Income	♦ Line 1 less Line 2
4	Compute limitation percentage	Line 3: \$ = % Line 1: \$ Part-year employees must prorate standard deduction and dependent exemption amounts based on number of months employed by NYC.
5	Check only one box:	<input type="checkbox"/> Standard Deduction: \$8,000. OR <input type="checkbox"/> Itemized deduction: \$ X % = (See instructions) amount from IT 201, line 34 amount from IT 203, line 33
6	New York Dependent Exemption from NYS return. No exemption is allowed for employee or spouse. (If married filing separately for Section 1127 purposes, apply the limitation percentage from line 4).	♦ NYS IT-201, line 36; NYS IT-203, line 35.
7	Total Deductions and Exemptions	♦ Line 5 + line 6
8	Allocated New York State Taxable Income	♦ Line 3 less line 7. Enter on Page 1, line 1.

SCHEDULE B Nonrefundable credits

Line	Where do I get the amount?	Amount
A1.	NYC School Tax Credit (fixed amount)	♦ See Instructions 63
A2.	NYC School Tax Credit (rate reduction amount)	♦ See Instructions 122
B.	UBT Paid Credit	♦ See Instructions
C.	NYC household credit	♦ from IT-201 Instructions NYC table 4, 5 or 6
D.	NYC Claim of Right Credit	♦ from Form IT-201-ATT, line 16 or IT-203-ATT, line 15 (attach Form IT-257)
E.	NYC Earned Income Credit	♦ (attach IT-215)
F.	Other NYC taxes	♦ See Instructions
G.	NYC Child and Dependent Care Credit	♦ See Instructions (attach IT-216)
H.	Total of lines A1 - G	♦ enter on page 1, line 3 185

NEW YORK CITY 1127 LIABILITY RATES

Table A - Married filing jointly or surviving spouse

If Form NYC-1127, line 1 is:		THE LIABILITY IS:	
OVER	BUT NOT OVER		
\$ 0	\$ 21,600	3.078%	of Form 1127, line 1
\$ 21,600	\$ 45,000	\$ 665 plus 3.762%	of the excess over \$ 21,600
\$ 45,000	\$ 90,000	\$ 1,545 plus 3.819%	of the excess over \$ 45,000
\$ 90,000		\$ 3,264 plus 3.876%	of the excess over \$ 90,000

Table B - Head of household

If Form NYC-1127, line 1 is:		THE LIABILITY IS:	
OVER	BUT NOT OVER		
\$ 0	\$ 14,400	3.078%	of Form 1127, line 1
\$ 14,400	\$ 30,000	\$ 443 plus 3.762%	of the excess over \$ 14,400
\$ 30,000	\$ 60,000	\$ 1,030 plus 3.819%	of the excess over \$ 30,000
\$ 60,000		\$ 2,176 plus 3.876%	of the excess over \$ 60,000

Table C - Single or married filing separately

If Form NYC-1127, line 1 is:		THE LIABILITY IS:	
OVER	BUT NOT OVER		
\$ 0	\$ 12,000	3.078%	of Form 1127, line 1
\$ 12,000	\$ 25,000	\$ 369 plus 3.762%	of the excess over \$ 12,000
\$ 25,000	\$ 50,000	\$ 858 plus 3.819%	of the excess over \$ 25,000
\$ 50,000		\$ 1,813 plus 3.876%	of the excess over \$ 50,000





Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

For the year January 1, 2018, through December 31, 2018, or fiscal year beginning

IT-203

18

and ending

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial David		Your last name (for a joint return, enter spouse's name on line below) PEONY		Your date of birth (mmdyyyyy) 08161988		Your social security number 400-00-1036	
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mmdyyyyy)		Spouse's social security number	
Mailing address (see instructions, page 14) (number and street or PO box) 15 Bank Street				Apartment number 106J		New York State county of residence	
City, village, or post office White Plains			State NY	ZIP code 10605	Country (if not United States)		School district name
Taxpayer's permanent home address (see instr., pg. 14) (no. and street or rural route) 15 Bank Street				Apartment no.	City, village, or post office White Plains		School district code number
State NY	ZIP code 10605	Country (if not United States)			Decedent information	Taxpayer's date of death	Spouse's date of death

A Filing status (mark an X in one box):

- ① Single
- ② Married filing joint return (enter both spouses' social security numbers above)
- ③ Married filing separate return (enter both spouses' social security numbers above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying widow(er)

B Did you itemize your deductions on your 2018 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

D1 Did you have a financial account located in a foreign country? (see page 15) Yes No

D2 Yonkers part-year residents only:

(1) Did you receive a property tax relief credit? (see pg. 15) Yes No

(2) Enter the amount00

D3 Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2018 federal return? (see page 15) Yes No

E New York City part-year residents only (see page 15)

(1) Number of months you lived in NY City in 2018

(2) Number of months your spouse lived in NY City in 2018

F Enter your 2-character special condition code(s) if applicable (see page 15)

G New York State part-year residents (see page 16)

Enter the date you moved into or out of NYS (mmdyyyyy)

On the last day of the tax year (mark an X in one box):

1) Lived in NYS

2) Lived outside NYS; received income from NYS sources during nonresident period

3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 16)

Did you or your spouse maintain living quarters in NYS in 2018? Yes No
(if Yes, complete Form IT-203-B)

I Dependent information (see page 16)

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mmdyyyyy)
Rose	Peony	Daughter	400-00-9037	06182015

If more than 6 dependents, mark an X in the box.

203001180094



For office use only

Enter your social security number
400-00-1036

Federal income and adjustments (see page 17)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	98775.00	1	98775.00
2	Taxable interest income	2	2750.00	2	2750.00
3	Ordinary dividends	3	1000.00	3	1000.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	750.00	4	750.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 1200		
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 23) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	103275.00	17	103275.00
18	Total federal adjustments to income (see page 23) Identify:	18	33275.00	18	33275.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	70000.00	19	70000.00

New York additions (see page 25)

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	70000.00	23	70000.00

New York subtractions (see page 26)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 26)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ...	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	70000.00	31	70000.00

32 Enter the amount from line 31, **Federal amount** column **32** 70000.00

Standard deduction or itemized deduction (see page 28)

33	Enter your standard deduction (table on page 28) or your itemized deduction (from Form IT-196). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	11200.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	58800.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 28)	35	1000.00
36	New York taxable income (subtract line 35 from line 34)	36	57800.00



Tax computation, credits, and other taxes

37 New York taxable income (from line 36 on page 2).....	37	57800.00
38 New York State tax on line 37 amount (see page 29)	38	3221.00
39 New York State household credit (page 29, table 1, 2, or 3).....	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank).....	40	3221.00
41 New York State child and dependent care credit (see page 30)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank).....	42	3221.00
43 New York State earned income credit (see page 30)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) **44** 3221.00

45 Income percentage (see page 30) New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = **45** Round result to 4 decimal places 100.0000

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	3221.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	3221.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	3221.00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 30 and 31 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
52b MCTMT net earnings base	52b	.00	
52c MCTMT	52c	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 52a, and 52c through 54)	55	.00	
56 Sales or use tax (See the instructions on page 32. Do not leave line 56 blank.)	56	.00	

Voluntary contributions (see page 33)

57a Return a Gift to Wildlife	57a	.00	57o Veterans' Homes	57o	.00
57b Missing/Exploited Children	57b	.00	57p Love Your Library Fund	57p	.00
57c Breast Cancer Research	57c	.00	57q Lupus Fund	57q	.00
57d Alzheimer's Fund	57d	.00	57r Military Family Fund	57r	.00
57e Olympic Fund (\$2 or \$4)	57e	.00	57s CUNY Fund	57s	.00
57f Prostate Cancer	57f	.00			
57g 9/11 Memorial	57g	.00			
57h Volunteer Firefighting	57h	.00			
57i Teen Health Education	57i	.00			
57j Veterans Remembrance	57j	.00			
57k Homeless Veterans	57k	.00			
57l Mental Illness Anti-Stigma	57l	.00			
57m Women's Cancers Fund	57m	.00			
57n Autism Fund	57n	.00			

57 Total voluntary contributions (add lines 57a through 57s)	57	.00
58 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 50, 55, 56, and 57)	58	3221.00



Enter your social security number 400-00-1036
--

59 Enter amount from line 58 **59** 3221.00

Payments and refundable credits (see page 34)

60 Part-year NYC school tax credit (fixed amount) (also complete E on front)	60	.00	If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 13). Do not send federal Form W-2 with your return.
60a NYC school tax credit (rate reduction amount)	60a	.00	
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00	
62 Total New York State tax withheld	62	3500.00	
63 Total New York City tax withheld	63	1100.00	
64 Total Yonkers tax withheld	64	.00	
65 Total estimated tax payments/amount paid with Form IT-370	65	.00	
66 Total payments and refundable credits (add lines 60 through 65)	66	4600.00	

Your refund, amount you owe, and account information (see pages 37 through 39)

67 Amount overpaid (see instructions)	67	1379.00
68 Amount of line 67 available for refund (subtract line 69 from line 67)	68	.00
68a Amount of line 68 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	68a	.00
68b Total refund after NYS 529 account deposit (subtract line 68a from line 68)	68b	.00

Mark one refund choice: **direct deposit** to checking or savings account (fill in line 73) - or - **paper check**

Refund? Direct deposit is the easiest, fastest way to get your refund.
See page 38 for payment options.

69 Amount of line 67 that you want applied to your 2019 estimated tax (see instructions)	69	1379.00
70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box <input type="checkbox"/> and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.....	70	.00
71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 38)	71	.00
72 Other penalties and interest (see page 38)	72	.00

See page 41 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 39).
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an **X** in this box (see pg. 39)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 39) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature	Preparer's printed name		
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN		
Address	Employer identification number		
	Date		
E-mail:			

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.

203004180094



NYC-1127 Test Case Two

Begins on the next page

Taxpayer name	GARD 2018 NYC1127 TC TWO
EIN	400-00-1038
Primary Form	NYC-1127
Associated Form(s)	None
Attachments	NYS IT-203
Purpose of test	To test e-File submission of the 2018 NYC-1127 Filing Status: Married, filing separately, both spouses employed, one spouse is a NYC employee
Other instructions	A complete copy of the NYS IT-203 must be submitted as a PDF attachment named 1127_NYState_Rtn.



Enter 2-character special condition code if applicable. (See instructions): 7 5

PRINT OR TYPE ▼

First names and initials of employee and spouse: SAM and GLORIA		Last name: GARD NYC1127 TC TWO		Name Change <input checked="" type="checkbox"/> <input type="checkbox"/> AMENDED RETURN	
Home address (number and street): 175 Adams Ln		Apt. no.: 		Address Change <input checked="" type="checkbox"/>	
City and State: New Canaan, CT		Zip Code: 06840		Country (if not US) 	
NYC Department or Agency where employed: Finance		Employee ▼ 		Spouse ▼ 	
Daytime telephone number: 7 1 8 - 2 2 2 - 5 5 5 5					
TAXPAYER'S EMAIL ADDRESS gard@email.com					
EMPLOYEE'S SOCIAL SECURITY NUMBER 4 0 0 - 0 0 - 1 0 3 8					
SPOUSE'S SOCIAL SECURITY NUMBER 4 0 0 - 0 0 - 1 0 7 1					

1 - FILING STATUS

A. MARRIED FILING JOINTLY OR SURVIVING SPOUSE **Note:** If you file a joint Federal tax return but elect to exclude a spouse's income, see the special computation Schedule A on the back of this form and use Filing Status C.

B. HEAD OF HOUSEHOLD

C. SINGLE OR MARRIED FILING SEPARATELY

A. NUMBER OF MONTHS EMPLOYED IN 2018 EMPLOYEE: 12 SPOUSE: _____

B. DATE RETIRED FROM NYC SERVICE EMPLOYEE: _____ - _____ - _____ SPOUSE: _____ - _____ - _____

C. CHECK BOX IF YOU AND YOUR SPOUSE ARE BOTH SUBJECT TO SECTION 1127.

A. Payment	Amount being paid electronically with this return	A.	Payment Amount 308
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2 - 1127 LIABILITY CALCULATION

All the information you will need to complete this 1127 form comes directly from your NYS Income Tax Return. For your convenience, we have listed where on your State tax return you can find this information depending on whether you filed a NYS Resident Income Tax Return (NYS IT-201) or a NYS Non-Resident and Part-Year Resident Income Tax Return (NYS IT-203).

Line	Description	Where do I get the amount?	Amount
1	NYS Taxable Income. See instructions.	◆ NYS IT-201, line 37 ◆ NYS IT-203, line 36	36,526
2	Section 1127 liability plus Other New York City Taxes, if any. See instructions.	◆ Page 2 liability rate schedules ◆ NYS IT-201, line 51	1,298
3	New York City School tax and other credits	◆ See Page 2, Schedule B and Instructions	140
4	New York City 1127 amount withheld	◆ Form 1127.2	850
5	Balance Due	◆ If line 2 is greater than the sum of lines 3 and 4, enter balance due	308
6	Refund	◆ If line 2 is less than the sum of lines 3 and 4, enter refund amount (not to exceed the amount on line 4). (See instr.)	

3 - CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

I authorize the Department of Finance to discuss this return with the preparer listed below. (see instructions)YES

SIGN HERE: _____ 2019/04/16
YOUR SIGNATURE DATE

<p>PREPARER'S SIGNATURE Donald Duck</p>	<p>EIN OR SSN OR PTIN 123-45-6789</p>	<p>DATE 2019-04-13</p>	<p>PREPARER'S EMAIL ADDRESS donald@dduckcpa.com</p>
<p>PREPARER'S PRINTED NAME</p>	<p>ADDRESS 200 Main Street Sandy</p>	<p>CITY OR</p>	<p>STATE 97055</p>

ATTACH A COMPLETE COPY OF YOUR NEW YORK STATE INCOME TAX RETURN INCLUDING ALL SCHEDULES
Payment must be made in U.S. dollars, drawn on a U.S. bank.

ALL RETURNS EXCEPT REFUND RETURNS
NYC DEPARTMENT OF FINANCE
SECTION 1127
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT
NYC.GOV/ESERVICES OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE
SECTION 1127
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

SCHEDULE A Schedule for Married Filing Jointly for State Purposes and Separately for 1127 Purposes (Spouse is not a NYC mayoral agency employee)

Line			Amount
1	NYS Adjusted Gross Income	♦ NYS IT-201, line 33; NYS IT-203, line 32.	87,749
2	Non NYC Employee Income	♦ Enter all income, additions and subtractions attributable to the non NYC employee	41,647
3	Net NYS Gross Income	♦ Line 1 less Line 2	46,102
4	Compute limitation percentage	Line 3: \$ = <u>52.54</u> % Line 1: \$ Part-year employees must prorate standard deduction and dependent exemption amounts based on number of months employed by NYC.	
5	Check only one box:	<input checked="" type="checkbox"/> Standard Deduction: \$8,000. OR <input type="checkbox"/> Itemized deduction: \$ X % = (See instructions) amount from IT 201, line 34 amount from IT 203, line 33	8,000
6	New York Dependent Exemption from NYS return. No exemption is allowed for employee or spouse. (If married filing separately for Section 1127 purposes, apply the limitation percentage from line 4).	♦ NYS IT-201, line 36; NYS IT-203, line 35.	1,576
7	Total Deductions and Exemptions	♦ Line 5 + line 6	9,576
8	Allocated New York State Taxable Income	♦ Line 3 less line 7. Enter on Page 1, line 1.	36,526

SCHEDULE B Nonrefundable credits

Line	Where do I get the amount?	Amount
A1.	NYC School Tax Credit (fixed amount)	♦ See Instructions 63
A2.	NYC School Tax Credit (rate reduction amount)	♦ See Instructions 77
B.	UBT Paid Credit	♦ See Instructions
C.	NYC household credit	♦ from IT-201 Instructions NYC table 4, 5 or 6
D.	NYC Claim of Right Credit	♦ from Form IT-201-ATT, line 16 or IT-203-ATT, line 15 (attach Form IT-257)
E.	NYC Earned Income Credit	♦ (attach IT-215)
F.	Other NYC taxes	♦ See Instructions
G.	NYC Child and Dependent Care Credit	♦ See Instructions (attach IT-216)
H.	Total of lines A1 - G	♦ enter on page 1, line 3 140

NEW YORK CITY 1127 LIABILITY RATES	Table A - Married filing jointly or surviving spouse				
	If Form NYC-1127, line 1 is:				
	OVER	BUT NOT OVER	THE LIABILITY IS:		
	\$ 0	\$ 21,600	3.078%	of Form 1127, line 1	
	\$ 21,600	\$ 45,000	\$ 665 plus 3.762%	of the excess over \$ 21,600	
	\$ 45,000	\$ 90,000	\$ 1,545 plus 3.819%	of the excess over \$ 45,000	
	\$ 90,000		\$ 3,264 plus 3.876%	of the excess over \$ 90,000	
	Table B - Head of household				
	If Form NYC-1127, line 1 is:				
	OVER	BUT NOT OVER	THE LIABILITY IS:		
\$ 0	\$ 14,400	3.078%	of Form 1127, line 1		
\$ 14,400	\$ 30,000	\$ 443 plus 3.762%	of the excess over \$ 14,400		
\$ 30,000	\$ 60,000	\$ 1,030 plus 3.819%	of the excess over \$ 30,000		
\$ 60,000		\$ 2,176 plus 3.876%	of the excess over \$ 60,000		
Table C - Single or married filing separately					
If Form NYC-1127, line 1 is:					
OVER	BUT NOT OVER	THE LIABILITY IS:			
\$ 0	\$ 12,000	3.078%	of Form 1127, line 1		
\$ 12,000	\$ 25,000	\$ 369 plus 3.762%	of the excess over \$ 12,000		
\$ 25,000	\$ 50,000	\$ 858 plus 3.819%	of the excess over \$ 25,000		
\$ 50,000		\$ 1,813 plus 3.876%	of the excess over \$ 50,000		





Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

For the year January 1, 2018, through December 31, 2018, or fiscal year beginning

IT-203

18

and ending

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial Sam		Your last name (for a joint return, enter spouse's name on line below) Gardenia		Your date of birth (mmdyyyyy) 01191975		Your social security number 400-00-1038	
Spouse's first name and middle initial Gloria		Spouse's last name Gardenia		Spouse's date of birth (mmdyyyyy) 01061975		Spouse's social security number 400-00-1071	
Mailing address (see instructions, page 14) (number and street or PO box) 175 Adams Ln				Apartment number		New York State county of residence	
City, village, or post office New Canaan			State CT	ZIP code 06840	Country (if not United States)		School district name
Taxpayer's permanent home address (see instr., pg. 14) (no. and street or rural route) 175 Adams Ln				Apartment no.	City, village, or post office New Canaan		School district code number
State CT	ZIP code 06840	Country (if not United States)			Decedent information	Taxpayer's date of death	Spouse's date of death

A Filing status (mark an X in one box):

- ① Single
- ② Married filing joint return (enter both spouses' social security numbers above)
- ③ Married filing separate return (enter both spouses' social security numbers above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying widow(er)

B Did you itemize your deductions on your 2018 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

D1 Did you have a financial account located in a foreign country? (see page 15) Yes No

D2 Yonkers part-year residents only:

(1) Did you receive a property tax relief credit? (see pg. 15) Yes No

(2) Enter the amount00

D3 Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2018 federal return? (see page 15) Yes No

E New York City part-year residents only (see page 15)

- (1) Number of months you lived in NY City in 2018
- (2) Number of months your spouse lived in NY City in 2018

F Enter your 2-character special condition code(s) if applicable (see page 15)

G New York State part-year residents (see page 16)

- Enter the date you moved into or out of NYS (mmdyyyyy)
- On the last day of the tax year (mark an X in one box):
- 1) Lived in NYS
- 2) Lived outside NYS; received income from NYS sources during nonresident period
- 3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 16)

Did you or your spouse maintain living quarters in NYS in 2018? Yes No
(if Yes, complete Form IT-203-B)

I Dependent information (see page 16)

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mmdyyyyy)
Rose	Gardenia	Daughter	400-00-0500	04012000
Lily	Gardenia	Daughter	400-00-5014	09012002
Paul	Gardenia	Son	400-00-5015	06182004

If more than 6 dependents, mark an X in the box.

203001180094



For office use only

Enter your social security number
400-00-1038

Federal income and adjustments (see page 17)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	38840.00	1	38840.00
2	Taxable interest income	2	4300.00	2	550.00
3	Ordinary dividends	3	6190.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	-500.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	72.00	7	-50.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	23200.00	11	.00
12	Rental real estate included in line 11 (federal amount) 1200		
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	18447.00	13	18447.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 23) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	91049.00	17	57287.00
18	Total federal adjustments to income (see page 23) Identify:	18	3300.00	18	3256.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	87749.00	19	54031.00

New York additions (see page 25)

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	87749.00	23	54031.00

New York subtractions (see page 26)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 26)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ...	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	87749.00	31	54031.00

32 Enter the amount from line 31, **Federal amount** column **32** 87749.00

Standard deduction or itemized deduction (see page 28)

33	Enter your standard deduction (table on page 28) or your itemized deduction (from Form IT-196). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	16050.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	71699.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 28)	35	3000.00
36	New York taxable income (subtract line 35 from line 34)	36	68699.00



Tax computation, credits, and other taxes

37 New York taxable income (from line 36 on page 2)	37	68699.00
38 New York State tax on line 37 amount (see page 29)	38	3751.00
39 New York State household credit (page 29, table 1, 2, or 3)	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40	3751.00
41 New York State child and dependent care credit (see page 30)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42	3751.00
43 New York State earned income credit (see page 30)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44	3751.00
--	-----------	---------

45 Income percentage (see page 30)	New York State amount from line 31	Federal amount from line 31	Round result to 4 decimal places
	54031.00	87749.00	45 61.5745

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	2316.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	2316.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	2316.00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 30 and 31 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
52b MCTMT net earnings base	52b	.00	
52c MCTMT	52c	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 52a, and 52c through 54)	55	.00	
56 Sales or use tax (See the instructions on page 32. Do not leave line 56 blank.)	56	.00	

Voluntary contributions (see page 33)

57a Return a Gift to Wildlife	57a	.00	57o Veterans' Homes	57o	.00
57b Missing/Exploited Children	57b	.00	57p Love Your Library Fund	57p	.00
57c Breast Cancer Research	57c	.00	57q Lupus Fund	57q	.00
57d Alzheimer's Fund	57d	.00	57r Military Family Fund	57r	.00
57e Olympic Fund (\$2 or \$4)	57e	.00	57s CUNY Fund	57s	.00
57f Prostate Cancer	57f	.00			
57g 9/11 Memorial	57g	.00			
57h Volunteer Firefighting	57h	.00			
57i Teen Health Education	57i	.00			
57j Veterans Remembrance	57j	.00			
57k Homeless Veterans	57k	.00			
57l Mental Illness Anti-Stigma	57l	.00			
57m Women's Cancers Fund	57m	.00			
57n Autism Fund	57n	.00			

57 Total voluntary contributions (add lines 57a through 57s)	57	.00
58 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 50, 55, 56, and 57)	58	2316.00



Enter your social security number 400-00-1038
--

59 Enter amount from line 58 **59** 2316.00

Payments and refundable credits (see page 34)

60 Part-year NYC school tax credit (fixed amount) (also complete E on front)	60	.00	If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 13). Do not send federal Form W-2 with your return.
60a NYC school tax credit (rate reduction amount)	60a	.00	
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00	
62 Total New York State tax withheld	62	2516.00	
63 Total New York City tax withheld	63	599.00	
64 Total Yonkers tax withheld	64	.00	
65 Total estimated tax payments/amount paid with Form IT-370	65	.00	
66 Total payments and refundable credits (add lines 60 through 65)	66	3115.00	

Your refund, amount you owe, and account information (see pages 37 through 39)

67 Amount overpaid (see instructions)	67	799.00
68 Amount of line 67 available for refund (subtract line 69 from line 67)	68	799.00
68a Amount of line 68 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	68a	.00
68b Total refund after NYS 529 account deposit (subtract line 68a from line 68)	68b	.00

Mark one refund choice: direct deposit to checking or savings account (fill in line 73) - or - paper check

Refund? Direct deposit is the easiest, fastest way to get your refund.
See page 38 for payment options.

69 Amount of line 67 that you want applied to your 2019 estimated tax (see instructions)	69	799.00
70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box <input type="checkbox"/> and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.....	70	.00
71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 38)	71	.00
72 Other penalties and interest (see page 38)	72	.00

See page 41 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 39).
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an **X** in this box (see pg. 39)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 39) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature		Preparer's printed name	
Firm's name (or yours, if self-employed)		Preparer's PTIN or SSN	
Address		Employer identification number	
		Date	
E-mail:			

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.



GARD 2018 NYC-1127 TC TWO
SSN: 400-00-1071

Statement 1

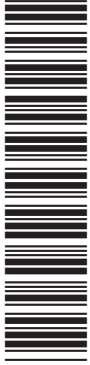
Form NYC1127, Schedule A, Page 2

Line 1 NYS AGI (From Form NYS IT-203, line 32)	87,749
Line 2 Non NYC Employee income:	
From federal Form 1040, Schedule E	23,200
From federal Form 1040, Schedule F	18,447
Total Non NYC Employee Income	<u>41,647</u>
Line 3 Net NYC Gross Income	46,102

NYC-1127 Test Case Three

Begins on the next page

Taxpayer name	HEAT 2018 NYC1127 TC THREE
EIN	400-00-1035
Primary Form	NYC-1127
Associated Form(s)	None
Attachments	NYS IT-203
Purpose of test	To test e-File submission of the 2018 NYC-1127 Filing Status: Married filing jointly, both spouses employed, both spouses are NYC employees
Other instructions	A complete copy of the NYS IT-203 must be submitted as a PDF attachment named 1127_NYState_Rtn.



PRINT OR TYPE ▼

Enter 2-character special condition code if applicable. (See instructions):

First names and initials of employee and spouse: LYNETTE & PAUL		Last name: HEAT TC THREE		Name Change <input checked="" type="checkbox"/> <input type="checkbox"/> AMENDED RETURN	
Home address (number and street): 2525 Juniper Street		Apt. no.:		TAXPAYER'S EMAIL ADDRESS →] ^ æ \ \ æ M å æ á \ å æ ä È ´ ~ ↑	
City and State: Paul, ID		Zip Code: 83347		EMPLOYEE'S SOCIAL SECURITY NUMBER 4 0 0 - 0 0 - 1 0 3 5	
NYC Department or Agency where employed: Employee ▼ Ô↔^á^´æ		Spouse ▼ Ô↔^á^´æ		SPOUSE'S SOCIAL SECURITY NUMBER 4 0 0 - 0 0 - 1 9 9 9	
Daytime telephone number:		9 1 7 ■ 5 5 5 ■ 1 2 1 2			

1 - FILING STATUS

A. MARRIED FILING JOINTLY OR SURVIVING SPOUSE **Note:** If you file a joint Federal tax return but elect to exclude a spouse's income, see the special computation Schedule A on the back of this form and use Filing Status C.

B. HEAD OF HOUSEHOLD C. SINGLE OR MARRIED FILING SEPARATELY

A. NUMBER OF MONTHS EMPLOYED IN 2018 EMPLOYEE: 12 SPOUSE: 12

B. DATE RETIRED FROM NYC SERVICE EMPLOYEE: - - SPOUSE: - -

C. CHECK BOX IF YOU AND YOUR SPOUSE ARE BOTH SUBJECT TO SECTION 1127.

A. Payment	Amount being paid electronically with this return	A.	Payment Amount	
-------------------	---	----	----------------	--

2 - 1127 LIABILITY CALCULATION

All the information you will need to complete this 1127 form comes directly from your NYS Income Tax Return. For your convenience, we have listed where on your State tax return you can find this information depending on whether you filed a NYS Resident Income Tax Return (NYS IT-201) or a NYS Non-Resident and Part-Year Resident Income Tax Return (NYS IT-203).

Line	Where do I get the amount?	Amount
1	NYS Taxable Income. See instructions. ◆ NYS IT-201, line 37 Note: If you file a joint Federal tax return but elect to exclude a spouse's income, see the special computation Schedule A on the back of this form and use Filing Status C. ◆ NYS IT-203, line 36	89,925
2	Section 1127 liability plus Other New York City Taxes, if any. See instructions. ◆ Page 2 liability rate schedules ◆ NYS IT-201, line 51	3,261
3	New York City School tax and other credits ◆ See Page 2, Schedule B and Instructions	318
4	New York City 1127 amount withheld ◆ Form 1127.2	4,250
5	Balance Due ◆ If line 2 is greater than the sum of lines 3 and 4, enter balance due	
6	Refund ◆ If line 2 is less than the sum of lines 3 and 4, enter refund amount (not to exceed the amount on line 4). (See instr.)	1,307

3 - CERTIFICATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

I authorize the Department of Finance to discuss this return with the preparer listed below. (see instructions)YES

SIGN HERE: _____ 4-16-19 _____
YOUR SIGNATURE DATE

PREPARER'S USE ONLY	123-45-6789	4-12-19	donald@dduckcpa.com
	SIGNATURE OF PREPARER OTHER THAN TAXPAYER	EIN OR SSN OR PTIN	DATE
	Donald Duck	500 2nd Ave New York, NY 10022	
	PREPARER'S PRINTED NAME	ADDRESS	CITY STATE ZIP CODE

ATTACH A COMPLETE COPY OF YOUR NEW YORK STATE INCOME TAX RETURN INCLUDING ALL SCHEDULES
Payment must be made in U.S. dollars, drawn on a U.S. bank.

ALL RETURNS EXCEPT REFUND RETURNS
NYC DEPARTMENT OF FINANCE
SECTION 1127
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

REMITTANCES
PAY ONLINE WITH FORM NYC-200V AT
NYC.GOV/ESERVICES OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE
SECTION 1127
P.O. BOX 5563
BINGHAMTON, NY 13902-5563

SCHEDULE A Schedule for Married Filing Jointly for State Purposes and Separately for 1127 Purposes (Spouse is not a NYC mayoral agency employee)

Line		Amount
1	NYS Adjusted Gross Income	♦ NYS IT-201, line 33; NYS IT-203, line 32.
2	Non NYC Employee Income	♦ Enter all income, additions and subtractions attributable to the non NYC employee
3	Net NYS Gross Income	♦ Line 1 less Line 2
4	Compute limitation percentage	Line 3: \$ = % Line 1: \$ Part-year employees must prorate standard deduction and dependent exemption amounts based on number of months employed by NYC.
5	Check only one box:	<input type="checkbox"/> Standard Deduction: \$8,000. OR <input type="checkbox"/> Itemized deduction: \$ X % = (See instructions) amount from IT 201, line 34 amount from IT 203, line 33
6	New York Dependent Exemption from NYS return. No exemption is allowed for employee or spouse. (If married filing separately for Section 1127 purposes, apply the limitation percentage from line 4).	♦ NYS IT-201, line 36; NYS IT-203, line 35.
7	Total Deductions and Exemptions	♦ Line 5 + line 6
8	Allocated New York State Taxable Income	♦ Line 3 less line 7. Enter on Page 1, line 1.

SCHEDULE B Nonrefundable credits

Line	Where do I get the amount?	Amount
A1.	NYC School Tax Credit (fixed amount)	♦ See Instructions 125
A2.	NYC School Tax Credit (rate reduction amount)	♦ See Instructions 193
B.	UBT Paid Credit	♦ See Instructions
C.	NYC household credit	♦ from IT-201 Instructions NYC table 4, 5 or 6
D.	NYC Claim of Right Credit	♦ from Form IT-201-ATT, line 16 or IT-203-ATT, line 15 (attach Form IT-257)
E.	NYC Earned Income Credit	♦ (attach IT-215)
F.	Other NYC taxes	♦ See Instructions
G.	NYC Child and Dependent Care Credit	♦ See Instructions (attach IT-216)
H.	Total of lines A1 - G	♦ enter on page 1, line 3 318

NEW YORK CITY 1127 LIABILITY RATES

Table A - Married filing jointly or surviving spouse

If Form NYC-1127, line 1 is:		THE LIABILITY IS:	
OVER	BUT NOT OVER		
\$ 0	\$ 21,600	3.078%	of Form 1127, line 1
\$ 21,600	\$ 45,000	\$ 665 plus 3.762%	of the excess over \$ 21,600
\$ 45,000	\$ 90,000	\$ 1,545 plus 3.819%	of the excess over \$ 45,000
\$ 90,000		\$ 3,264 plus 3.876%	of the excess over \$ 90,000

Table B - Head of household

If Form NYC-1127, line 1 is:		THE LIABILITY IS:	
OVER	BUT NOT OVER		
\$ 0	\$ 14,400	3.078%	of Form 1127, line 1
\$ 14,400	\$ 30,000	\$ 443 plus 3.762%	of the excess over \$ 14,400
\$ 30,000	\$ 60,000	\$ 1,030 plus 3.819%	of the excess over \$ 30,000
\$ 60,000		\$ 2,176 plus 3.876%	of the excess over \$ 60,000

Table C - Single or married filing separately

If Form NYC-1127, line 1 is:		THE LIABILITY IS:	
OVER	BUT NOT OVER		
\$ 0	\$ 12,000	3.078%	of Form 1127, line 1
\$ 12,000	\$ 25,000	\$ 369 plus 3.762%	of the excess over \$ 12,000
\$ 25,000	\$ 50,000	\$ 858 plus 3.819%	of the excess over \$ 25,000
\$ 50,000		\$ 1,813 plus 3.876%	of the excess over \$ 50,000





Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

For the year January 1, 2018, through December 31, 2018, or fiscal year beginning

IT-203

18

and ending

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial LYNETTE		Your last name (for a joint return, enter spouse's name on line below) HEATHER		Your date of birth (mmddyyyy) 10291954	Your social security number 400-00-1035
Spouse's first name and middle initial PAUL		Spouse's last name HEATHER		Spouse's date of birth (mmddyyyy) 06181953	Spouse's social security number 400-00-1999
Mailing address (see instructions, page 14) (number and street or PO box) 2525 Juniper Street				Apartment number	New York State county of residence
City, village, or post office Paul		State IN	ZIP code 83347	Country (if not United States)	School district name
Taxpayer's permanent home address (see instr., pg. 14) (no. and street or rural route) 2525 Juniper Street				Apartment no.	City, village, or post office Paul
State IN		ZIP code 83347		Country (if not United States)	School district code number
				Decedent information	Taxpayer's date of death Spouse's date of death

A Filing status (mark an X in one box):

- ① Single
- ② Married filing joint return (enter both spouses' social security numbers above)
- ③ Married filing separate return (enter both spouses' social security numbers above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying widow(er)

B Did you itemize your deductions on your 2018 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

D1 Did you have a financial account located in a foreign country? (see page 15) Yes No

D2 Yonkers part-year residents only:

(1) Did you receive a property tax relief credit? (see pg. 15) Yes No

(2) Enter the amount00

D3 Were you required to report, any nonqualified deferred compensation, as required by IRC § 457A on your 2018 federal return? (see page 15) Yes No

E New York City part-year residents only (see page 15)

(1) Number of months you lived in NY City in 2018

(2) Number of months your spouse lived in NY City in 2018

F Enter your 2-character special condition code(s) if applicable (see page 15)

G New York State part-year residents (see page 16)

Enter the date you moved into or out of NYS (mmddyyyy)

On the last day of the tax year (mark an X in one box):

1) Lived in NYS

2) Lived outside NYS; received income from NYS sources during nonresident period

3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 16)

Did you or your spouse maintain living quarters in NYS in 2018? Yes No
(if Yes, complete Form IT-203-B)

I Dependent information (see page 16)

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mmddyyyy)

If more than 6 dependents, mark an X in the box.

203001180094



For office use only

Enter your social security number
400-00-1035

Federal income and adjustments (see page 17)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	215000.00	1	215000.00
2	Taxable interest income	2	1975.00	2	0.00
3	Ordinary dividends	3	1500.00	3	0.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	0.00	4	0.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 1200		
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 23) Identify:	16	25000.00	16	0.00
17	Add lines 1 through 11 and 13 through 16	17	243475.00	17	215000.00
18	Total federal adjustments to income (see page 23) Identify:	18	137500.00	18	137500.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	104975.00	19	77500.00

New York additions (see page 25)

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	104975.00	23	77500.00

New York subtractions (see page 26)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 26)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ...	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	104975.00	31	77500.00

32 Enter the amount from line 31, **Federal amount** column **32** 104975.00

Standard deduction or itemized deduction (see page 28)

33	Enter your standard deduction (table on page 28) or your itemized deduction (from Form IT-196). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	16050.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	88925.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 28)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	88925.00



Tax computation, credits, and other taxes

37 New York taxable income (from line 36 on page 2)	37	88925.00
38 New York State tax on line 37 amount (see page 29)	38	5055.00
39 New York State household credit (page 29, table 1, 2, or 3)	39	.00
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40	5055.00
41 New York State child and dependent care credit (see page 30)	41	.00
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42	5055.00
43 New York State earned income credit (see page 30)	43	.00

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44	5055.00
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45 Income percentage (see page 30)	New York State amount from line 31	Federal amount from line 31	Round result to 4 decimal places
	<input type="text"/> 77500.00	<input type="text"/> 104975.00	45 73.8271

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46	3732.00
47 New York State nonrefundable credits (Form IT-203-ATT, line 8)	47	.00
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48	3732.00
49 Net other New York State taxes (Form IT-203-ATT, line 33)	49	.00
50 Total New York State taxes (add lines 48 and 49)	50	3732.00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

51 Part-year New York City resident tax (Form IT-360.1)	51	.00	See instructions on pages 30 and 31 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.
52 Part-year resident nonrefundable New York City child and dependent care credit	52	.00	
52a Subtract line 52 from line 51	52a	.00	
52b MCTMT net earnings base	52b	.00	
52c MCTMT	52c	.00	
53 Yonkers nonresident earnings tax (Form Y-203)	53	.00	
54 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	54	.00	
55 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 52a, and 52c through 54)	55	.00	
56 Sales or use tax (See the instructions on page 32. Do not leave line 56 blank.)	56	.00	

Voluntary contributions (see page 33)

57a Return a Gift to Wildlife	57a	.00	57o Veterans' Homes	57o	.00
57b Missing/Exploited Children	57b	.00	57p Love Your Library Fund	57p	.00
57c Breast Cancer Research	57c	.00	57q Lupus Fund	57q	.00
57d Alzheimer's Fund	57d	.00	57r Military Family Fund	57r	.00
57e Olympic Fund (\$2 or \$4)	57e	.00	57s CUNY Fund	57s	.00
57f Prostate Cancer	57f	.00			
57g 9/11 Memorial	57g	.00			
57h Volunteer Firefighting	57h	.00			
57i Teen Health Education	57i	.00			
57j Veterans Remembrance	57j	.00			
57k Homeless Veterans	57k	.00			
57l Mental Illness Anti-Stigma	57l	.00			
57m Women's Cancers Fund	57m	.00			
57n Autism Fund	57n	.00			

57 Total voluntary contributions (add lines 57a through 57s)	57	.00
58 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 50, 55, 56, and 57)	58	3732.00



Enter your social security number 400-00-1035
--

59 Enter amount from line 58 **59** 3732.00

Payments and refundable credits (see page 34)

60 Part-year NYC school tax credit (fixed amount) (also complete E on front)	60	.00	If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 13). Do not send federal Form W-2 with your return.
60a NYC school tax credit (rate reduction amount)	60a	.00	
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00	
62 Total New York State tax withheld	62	3750.00	
63 Total New York City tax withheld	63	1250.00	
64 Total Yonkers tax withheld	64	.00	
65 Total estimated tax payments/amount paid with Form IT-370	65	.00	
66 Total payments and refundable credits (add lines 60 through 65)	66	5000.00	

Your refund, amount you owe, and account information (see pages 37 through 39)

67 Amount overpaid (see instructions)	67	1268.00
68 Amount of line 67 available for refund (subtract line 69 from line 67)	68	.00
68a Amount of line 68 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	68a	.00
68b Total refund after NYS 529 account deposit (subtract line 68a from line 68)	68b	.00

Mark one refund choice: direct deposit to checking or savings account (fill in line 73) - or - paper check

Refund? Direct deposit is the easiest, fastest way to get your refund.
See page 38 for payment options.

69 Amount of line 67 that you want applied to your 2019 estimated tax (see instructions)	69	1268.00
70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box <input type="checkbox"/> and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.....	70	.00
71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 38)	71	.00
72 Other penalties and interest (see page 38)	72	.00

See page 41 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 39).
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an **X** in this box (see pg. 39)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

74 Electronic funds withdrawal (see page 39) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature	Preparer's printed name		
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN		
Address	Employer identification number		
	Date		
E-mail:			

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.

