

Five Steps to Completing New York State Tax Forms

(after completing the federal form)

Please note that mentions of income do not include income that is exempt by a treaty. NYS recognizes all the same treaties as the federal government; and you may simply avoid mentioning that income anywhere on your NYS form. Only include on NYS forms income that is NOT treaty-exempt. If ALL your income is treaty-exempt, you need not file any forms with New York State.

STEP ONE - Determine if you are a resident or a non-resident for tax purposes in New York State. (this may be different from your tax status for U.S. federal tax forms).

You are a Nonresident for NYS income tax purposes if you are an undergraduate student, whose permanent home is not New York.

You are a Resident for NYS income tax purposes if you are a graduate student or J-1 researcher who answers YES to both of the following questions:

1. Did you rent an apartment (not a residence hall room) in New York State for 11 months or more in 2011?
2. Did you spend more than 183 total days in New York State in 2011?

(Graduate students who answer NO to either of these questions are non-residents for tax purposes)

STEP TWO - Find out if you need to file a New York State Tax Form

If you are a NON-RESIDENT for New York State tax purposes, then you are only required to file NY State forms if:

- You earned more than \$7,500 in 2011 and some of that income was earned in New York State
OR
- You earned \$7500 or less, and want a refund of the state tax money that was withheld.

If you are considered a RESIDENT for New York State tax purposes you are only required to file a New York State tax return if:

- You earned more than \$7,500 in 2011 and some of that income was earned in New York State
OR
- New York State taxes were withheld from your paycheck during 2011 and you are due a refund,
OR
- Not enough was withheld from your paycheck to cover your New York State taxes, so you owe New York State more money.

If none the above apply to you, you are not required to file a New York State tax return. If you did not earn any income at all in 2011, you are not required to file a New York State tax return.

STEP THREE - Choose the correct forms

New York State RESIDENT Forms:

1. **Form IT-201.**
2. **Form IT-2 Summary of Federal Form W-2 Statements**

You will have to fill out the IT-2 if you received a W-2 for income you earned in 2011.

New York State NON RESIDENT Forms:

1. Form IT 203 Nonresident and Part-Year Resident Income Tax Return This is the basic form required for international students who are New York State non-residents for tax purposes.
2. Form IT-2 Summary of Federal Form W-2 Statements You will have to fill out the IT-2 along with either of the above forms if you received a W-2 for income you earned in 2011.
3. IT-203-B Complete only "Schedule B" of this form.

STEP FOUR- Get help filling out the forms

- Attend a Tax Workshop (schedule on the ISS website)
- Go Online

NYS Non-resident students will find IT-2, IT-203 (non-resident form), and IT-203 Instructions at:

http://www.tax.ny.gov/forms/income_nonresident_forms.htm

NYS resident students will find IT-2, IT-201 (resident form), and IT-201 Instructions at:

http://www.tax.ny.gov/forms/income_fullyear_forms.htm

STEP FIVE - Mail the forms

If enclosing a payment (check or money order), mail your return to:

State Processing Center PO Box 15555 Albany, NY 12212-5555

If not enclosing a payment, mail your return to:

State Processing Center PO Box 61000 Albany, NY 12261-0001