



# 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 .....	1	.00	
2 Enter amount from Form IT-201 or IT-203, line 19a .....	2	.00	
3 Multiply line 2 by 10% (0.10) .....	3	.00	
4 Subtract line 3 from line 1 (if line 3 is more than line 1, leave blank) .....	4	.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 ..	5	.00	
6 State and local real estate taxes .....	6	.00	
7 State and local personal property taxes .....	7	.00	
8 Other taxes. List type and amount _____	8	.00	
9 Add lines 5 through 8 .....	9	.00	

**Interest you paid** (see instructions)

10 Home mortgage interest and points reported to you on federal Form 1098 .....	10	.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 _____	11	.00	
12 Points not reported to you on federal Form 1098 .....	12	.00	
13 Mortgage insurance premiums .....	13	.00	
14 Investment interest .....	14	.00	
15 Add lines 10 through 14 .....	15	.00	

**Gifts to charity** (see instructions)

16 Gifts by cash or check .....	16	.00	
16a Qualified contributions included in line 16 ....	16a	.00	
17 Other than by cash or check .....	17	.00	
18 Carryover from prior year .....	18	.00	
19 Add lines 16, 17, and 18 .....	19	.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 19a .....	<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 miscellaneous 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 Reserved .....	<b>38</b>	
39 Add lines 29 through 37 .....	<b>39</b>	.00

**Total itemized deductions** (see instructions)

Is Form IT-201 or IT-203, line 19a, over \$167,000? (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

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