

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-150, line 21; 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	<div style="display: flex; justify-content: space-between;"> <div> Line 3: \$..... = _____ % Line 1: \$ </div> <div style="border: 1px solid black; padding: 2px; font-size: small;"> Part-year employees must prorate standard deduction and dependent exemption amounts based on number of months employed by NYC. </div> </div>
5	Check only one box:	<input type="checkbox"/> Standard Deduction: \$7,500. OR <input type="checkbox"/> Itemized deduction - \$ _____ X _____ % = _____ (See instructions) amount from IT 201, line 34 % from line 4 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).	
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
a.	New York City School Tax Credit	♦ See Instructions
b.	UBT Paid Credit	♦ See Instructions
c.	NYC household credit	♦ from IT-201 Instructions NYC table 4, 5 or 6 or IT-150 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.	New York City 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 a - g	♦ enter on page 1, line 3

NEW YORK CITY 1127 LIABILITY RATE SCHEDULE	Schedule A - Married filing jointly or surviving spouse					
	If Form NYC-1127, line 1 is:					
	OVER	BUT NOT OVER	THE TAX IS:			
	\$ 0	\$ 21,600		2.907%	of Form 1127, line 1	
	\$ 21,600	\$ 45,000	\$ 628 plus	3.534%	of the excess over \$ 21,600	
	\$ 45,000	\$ 90,000	\$ 1,455 plus	3.591%	of the excess over \$ 45,000	
	\$ 90,000		\$ 3,071 plus	3.648%	of the excess over \$ 90,000	
	Schedule B - Head of household					
	If Form NYC-1127, line 1 is:					
	OVER	BUT NOT OVER	THE TAX IS:			
\$ 0	\$ 14,400		2.907%	of Form 1127, line 1		
\$ 14,400	\$ 30,000	\$ 419 plus	3.534%	of the excess over \$ 14,400		
\$ 30,000	\$ 60,000	\$ 970 plus	3.591%	of the excess over \$ 30,000		
\$ 60,000		\$ 2,047 plus	3.648%	of the excess over \$ 60,000		
Schedule C - Single or married filing separately						
If Form NYC-1127, line 1 is:						
OVER	BUT NOT OVER	THE TAX IS:				
\$ 0	\$ 12,000		2.907%	of Form 1127, line 1		
\$ 12,000	\$ 25,000	\$ 349 plus	3.534%	of the excess over \$ 12,000		
\$ 25,000	\$ 50,000	\$ 808 plus	3.591%	of the excess over \$ 25,000		
\$ 50,000		\$ 1,706 plus	3.648%	of the excess over \$ 50,000		



Instructions for Form NYC-1127

NEW YORK CITY DEPARTMENT OF FINANCE

**2009**

Form for Nonresident Employees of the City of New York hired on or after January 4, 1973

GENERAL INFORMATION

WHO MUST FILE

If you became an employee of the City of New York on or after January 4, 1973, and if, while so employed, you were a nonresident of the City during any part of 2009, you are subject to Section 1127 of the New York City Charter and must file Form NYC-1127.

If you are subject to that law, you are required to pay to the City an amount by which a City personal income tax on residents, computed and determined as if you were a resident of the City, exceeds the amount of any City tax liability computed and reported by you on the City portion of your 2009 New York State tax return.

NOTE: The payment required by Section 1127 of the New York City Charter is not a payment of any City tax, but is a payment made to the City as a condition of employment. If you are subject to the filing requirements of the City Resident Income Tax during any part of 2009, you must file tax returns with the New York State Department of Taxation and Finance in the manner and at the time provided in the instructions for the State tax forms, regardless of any obligation you may have under Section 1127 of the Charter.

WHEN AND WHERE TO FILE

Your completed Form NYC-1127 with attachments must be filed with:

**NYC Department of Finance
P. O. Box 5090
Kingston, NY 12402-5090**

on or before May 17, 2010.

If you have been granted an extension of time to file either your federal income tax return or your New York State tax return, Form NYC-1127 must be filed within 15 days after such extended due date. In this case, you must submit to the Section 1127 Unit, no later than May 17, 2010, a copy of the letter or other document evidencing the granting of the extension.

If you file a State tax return or amended return and the information reported on your original Form NYC-1127 is changed or corrected as a result of the later filing of the State tax return or amended return, you must file an amended Form NYC-1127 with the New York City Department of Finance, Section 1127 Unit.

CHANGE OF RESIDENCE

If you were a resident of the City of New York during part of 2009 and a nonresident subject to the provisions of Section 1127 of the New York City Charter during all or part of the remainder of 2009, you must file a Form NYC-1127 for all

of the year except any part when you were a nonresident not employed by the City.

IT-150 NEW YORK SHORT FORM FILERS

The City of New York will figure your liability under Section 1127 and send you a refund or a bill for any additional liability you owe. Complete sections 1 and 3 on page 1 of Form NYC-1127 and follow the mailing instructions on page 1. (*Attach Form IT-150.*)

You will be sent a statement showing how your liability was figured. If you have additional liability you must pay it before May 17, 2010, or within ten days of the date of your bill, whichever is later.

PARTIAL-YEAR EMPLOYEES

If you were a New York City employee for only part of 2009, you must report that portion of your federal items of income and deduction which is attributable to your period of employment by the City of New York.

MARRIED EMPLOYEES

A married employee whose spouse is *not* a New York City resident or an employee of the City should refer to instructions on page 1 of the return.

If you and your spouse are both employees of the City of New York subject to Section 1127 of the New York City Charter

- and you and your spouse file separate New York State returns, you and your spouse must file separate Forms NYC-1127.
- and you and your spouse file a joint New York State return and were *both* subject to Section 1127 *for the same period of time*, you and your spouse must file a joint Form NYC-1127.

Preparer Authorization: If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- Give the Department any information missing from your return,
- Call the Department for information about the processing of your return or the status of your refund or payment(s), and

- Respond to certain **notices that you have shared with the preparer** about math errors, offsets, and return preparation. The notices **will not** be sent to the preparer.

You are not authorizing the preparer to receive any refund check, bind you to anything (including any additional liability), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire no later than the due date (without regard to any extensions) for filing next year's return. **Failure to check the box will be deemed a denial of authority.**

SPECIFIC INSTRUCTIONS

In order to complete lines 1 through 6 of Form NYC-1127, it will be necessary for you to refer to the instructions for filing Form IT-150 (Resident Income Tax Return Short Form), Form IT-201 (Resident Income Tax Form - State of New York) or Form IT-203 (Nonresident and Part--Year Resident Income Tax Form - State of New York). Booklets IT-150/201-I or IT-203-I, issued by the New York State Department of Taxation and Finance, can be obtained from any District Tax Office of the New York State Income Tax Bureau.

LINE 1 - NEW YORK STATE TAXABLE INCOME

If you file NYS Form IT-201, enter the amount on line 37. If you file NYS Form IT-150, enter the amount on line 25. If you file NYS Form IT-203, enter the amount on line 36. If the amount withheld pursuant to Section 1127 was included in itemized deductions when calculating your New York State Personal Income Tax liability, you must add back that amount to the amount from line 37 of NYS IT-201, line 25 of NYS IT-150 or line 36 of NYS IT-203, as applicable, on this line.

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.

LINE 2 - LIABILITY AMOUNT

Employees who are married and include spouse's income in Form NYC-1127, use Liability Schedule A on page 2 to compute the liability amount.

Married employees who choose not to include their spouse's income on Form NYC-1127, use Liability Schedule C to compute the liability amount.

LIABILITY FOR OTHER NYC TAXES

Include on line 2 the sum of your 1127 liability and the total of your liability for other New York City taxes from New York State Form IT-201, line 51 or IT-203, line 52.

LINE 3 - NEW YORK CITY SCHOOL TAX CREDITS

Add lines **a** through **g** on page 2, Schedule B, to report credits and payments that would have reduced your New York City resident income tax liability had you been a City resident. No amount reported on line 3 is refundable. Refunds of overpayments of tax and refundable credits available to New York State residents and part-year New York City residents must be claimed by filing forms IT-150, IT-201 or IT-203.

LINE 4 - PAYMENTS

Enter on line 4 the amount withheld by the City from your wages during 2009 for the amount due under Charter Section 1127 as shown on your City Wage and Withholding Tax Statements for 2009. (Attach a copy of Form NYC-1127.2.)

LINE 5 - BALANCE DUE

After completing this return, enter the amount of your remittance on line A, page 1. This must be the full amount as shown on line 5. Remittances must be made payable to the order of:

NYC DEPARTMENT OF FINANCE

LINE 6 - OVERPAYMENT

If line 2 is less than the sum of lines 3 and 4 you may be entitled to a refund. **Note: the refund may not exceed the amount on line 4.** To determine your refund amount, compute the difference between the sum of lines 3 and 4, and line 2 (subtract line 2 from the sum of lines 3 and 4). Your refund amount is the lesser of this difference and the amount on line 4.

If the amount on line 2 is equal to the sum of lines 3 and 4, enter 0 on line 6.

Refunds cannot be processed unless a complete copy of your New York State return, including all schedules, and wage and tax statement (Form 1127.2) are attached to your form.

SCHEDULE A, PAGE 2 - LINE 5

If the amount withheld pursuant to Section 1127 was included in the itemized deductions when calculating your New York State Personal Income Tax liability, you must reduce the amount of your itemized deductions for purposes of this line by that amount.

SCHEDULE B, PAGE 2

On Schedule B, report items for employee and spouse if filing a joint Form NYC-1127. Married employees who choose not to include their spouse's income in Form NYC-1127, report items for employee only.

a - NEW YORK CITY SCHOOL TAX CREDIT

A School Tax Credit is allowed for 2009 as follows:

Filing Status	If your income* is	Your credit is
<ul style="list-style-type: none"> • Single • Married filing separate return • Head of household 	\$250,000 or less	\$62.50
	Over \$250,000	\$0
<ul style="list-style-type: none"> • Married filing joint return • Qualifying widow(er) with dependent child 	\$250,000 or less	\$125
	Over \$250,000	\$0

*Income, for purposes of determining your school tax credit means your federal adjusted gross income (FAGI) from Form IT-150, line 11 or Form IT-201, line 18 minus distributions from an individual retirement account and an individual retirement annuity from Form IT-150, line 5 or IT-201, line 9, if they were included in your FAGI.

See also the instructions to Line 69 of New York State Form IT-201. Employees who were employed by the City for only part of the year should use Table 2 in those instructions to determine the allowable credit. See also instructions to the other lines of New York State Form IT-150 and Form IT-201 referred to above.

b - UBT PAID CREDIT

If you were a partner in a partnership doing business in the City, you may be entitled to a credit for a portion of the City Unincorporated Business Tax paid by that partnership. See Form IT-219 and the instructions to that form. Enter the amount of credit to which you would be entitled as a City resident from Form IT-219.

f - OTHER CITY TAXES

Part-year City residents should enter on line 3 the amount actually reported on your New York State tax return, (net of school tax credit taken) if any, as City tax (Form IT-201, lines 50 and 51 or Form IT-203, lines 51 and 52). Part-year employees should include on line 3 that portion of the City tax reported on the New York State return attributable to the period covered by this return. Attach a complete copy of your New York State tax return, including schedules.

g - NYC CHILD AND DEPENDENT CARE CREDIT

Refer to New York State Form IT-216 to determine if you qualify for this credit. Attach Form IT-216 to this form.

MAILING INSTRUCTIONS

In order for your form to be processed, you must attach the following to Form NYC-1127:

- ◆ Complete copy of New York State Income Tax Return, including all schedules
- ◆ Wage and withholding statement (Form 1127.2)

- ◆ Copy of federal Schedule A, if itemizing deductions
- ◆ Agency verification, if claiming line of duty injury deduction
- ◆ Full amount of balance due, if any, on line 5. Make remittance payable to:

NYC DEPARTMENT OF FINANCE

Mail your form to:

**NYC Department of Finance
P. O. Box 5090
Kingston, NY 12402-5090**

SIGNATURE

You must sign and date your return at the bottom of page 1. If you file jointly on Form NYC-1127, the form must be signed by both spouses. **Your return and/or refund cannot be processed if it is not signed.**

If you have a tax-related question or problem, call 311. If calling from outside of the five NYC boroughs, please call 212-NEW-YORK (212-639-9675).

ACCESSING NYC TAX FORMS

By Computer - Download forms from the Finance website at nyc.gov/finance

By Phone - Order forms by calling 311. If calling from outside of the five NYC boroughs, please call 212-NEW-YORK (212-639-9675).

PRIVACY ACT NOTIFICATION

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for taxpayers is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any report or return are requested for tax administration purposes and will be used to facilitate the processing of tax returns and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance, and, as may be required by law, or when the taxpayer gives written authorization to the Department of Finance for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his or her return.