

**REMINDER**

Employees of the State of New York:
*Report retirement contributions on your
State income tax return*

If you are an employee of the State of New York and make contributions to a retirement system, you **must** add these contributions to the amount of the Federal adjusted gross income that you report on your New York State Personal Income Tax return.

You can find the amount of your 2008 retirement contribution (known as “414(h)” contributions) in Box 14 on your W-2 Statement.

Report this amount on the correct line of your income tax return:

Line 13 of Form IT-150 NYS Resident Income Tax Return (short form) *or*

Line 21 of Form IT-201 NYS Resident Income Tax Return (long form) *or*

Line 21 of Form IT-203 NYS Nonresident/Part-Year Resident Income Tax Return

Employees of the City University of New York:
*Report deferred income contributions on your
State income tax return*

If you are an employee of the City University of New York and an amount was deducted or deferred from your salary under a flexible benefits program (IRC 125), you **must** add this amount to the Federal adjusted gross income on your New York State Personal Income Tax return.

The amount of your IRC benefits (known as “125” contributions) will be shown in Box 14 of your W-2 Statement.

Report this amount on the correct line of your income tax return:

Line 14 of Form IT-150 NYS Resident Income Tax Return (short form) *or*

Line 23 of Form IT-201 NYS Resident Income Tax Return (long form) *or*

Line 22 of Form IT-203 NYS Nonresident/Part-Year Resident Income Tax Return

Be sure that any tax preparation software you may use performs these calculations.

**Failure to add these amounts to the
Federal adjusted gross income on your New
York State Tax return may result in
additional tax, interest and penalties.**