

Department of Taxation and Finance

Summary of W-2 Statements New York State • New York City • Yonkers

IT-2

Do not detach of sep	anale inc v				2 a5 a11	entire	bage with your	return. C		ructions on the back.
W-2 Record	1		Employer's information over's name	n						
Box a Employee's Social S		ar .								
for this W-2 Record			yer's address (number a	and stree	et)					
Box b Employer identificatio	n number (EIN	l) City				State	ZIP code	Co	ountry <i>(if n</i>	ot United States)
Box 1 Wages, tips, other co	mpensation	Box 12a A	Amount		Code	Во	x 14a Amount			Description
	.00			.00					.00	
Box 8 Allocated tips		Box 12b A	Amount		Code	Во	x 14b Amount			Description
	.00			.00					.00	
Box 10 Dependent care ber		Box 12c A	Amount		Code	Во	x 14c Amount			Description
	.00			.00					.00	
Box 11 Nonqualified plans		Box 12d A	Amount		Code	Во	x 14d Amount			Description
	.00			.00					.00	
		L								
Box 13 Statutory employee	Retire	ement plan	Third-party sic	ck pay	\square					Corrected (W-2c)
			Box 16a NYS wages,	, tips, e	tc.	Box	17a NYS income t	tax withheld	ł	
NY State information:	Box 15a NY State	NY			.00				.00	
			Box 16b Other state	wages,		Box	17b Other state inc			
Other state information:	Box 15b other state			-	.00				.00	
	UNE SIGIO					L				
NYC and Yonkers	Box	18 Local w	ages, tips, etc.		Вох	19 Loca	al income tax withh	neld		Box 20 Locality name
information (see instr.):	Locality a		.00	Loc	ality a			.00	Locality a	
	Locality b		.00		ality b			.00	Locality b	
Do no	ot detach.	Box c	Emplover's information	n						
			Employer's informatior oyer's name	n						
W-2 Record	2	Emplo		n						
	2	Emplo er								
W-2 Record Box a Employee's Social S	2	Emplo er	yer's name							
W-2 Record Box a Employee's Social S	2 Security numbe	Emplo er Emplo	yer's name			State	ZIP code			ot United States)
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W-2 Record Box a Employee's Social S for this W-2 Record Box b Employer identificatio Box 1 Wages, tips, other co Box 8 Allocated tips Box 10 Dependent care ber Box 11 Nonqualified plans Box 13 Statutory employee NY State information: Other state information:	2 Security number on number (EIN ompensation .00 .00 .00 .00 Retire Box 15a NY State Box 15b other state	Emplo er Emplo City Box 12a / Box 12a / Box 12b / Box 12d / Emplo Box 12d / City Box 12d / City City Box 12d / City City Box 12d / City City City City City City City City	yer's name yer's address (number a yer's address (number a Amount Amount Amount Third-party sic Box 16a NYS wages, Box 16b Other state v	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00	Code Code Code Code Code Code Code Code	Bo Bo Bo Box	x 14a Amount x 14b Amount x 14c Amount x 14c Amount x 14d Amount 17a NYS income t 17b Other state inc	tax withheld	.00 .00 .00 .00 .00	Description Description Description Description Corrected (W-2c)



Instructions

General instructions

Who must file this form – You must complete Form IT-2, *Summary* of *W-2 Statements*, if you file a New York State (NYS) income tax return and you received federal Form(s) *W-2, Wage and Tax Statement.* Complete one *W-2 Record* section for **each** federal Form W-2 you (and if filing jointly, your spouse) received even if your federal Form W-2 does not show any NYS, New York City (NYC), or Yonkers wages or tax withheld.

If you received foreign earned income but did not receive a federal Form W-2 you must also complete Form IT-2. *Foreign earned income* includes, but is not limited to salaries, wages, commissions, bonuses, professional fees, certain noncash income, and allowances or reimbursements.

Specific instructions

How to complete each W-2 Record – each box in the *W-2 Record* corresponds to a similarly named or numbered box or area on federal Form W-2. Enter the amount, code, or description provided on your federal Form W-2 in the corresponding boxes in the *W-2 Record*. Enter only the information requested on Form IT-2. Complete additional Forms IT-2 if necessary.

Multiple W-2 Records for one federal Form W-2 – If your federal Form W-2 shows more than four items in box 12 or box 14, complete an additional W-2 Record. Fill in boxes **a**, **b**, and **c** with the same information as on the first *W-2 Record* for the same federal Form W-2. Then enter the additional items in box 12 or box 14. Do not fill in additional *W-2 Records* to report withholding by more than one other state for the same wages.

Entering whole dollar amounts – When entering amounts, enter whole dollar amounts only (zeros have been preprinted). Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

Enter in box **a** your entire 9-digit SSN (or your spouse's SSN) depending on whose federal Form W-2 it is. Enter in boxes **b** and **c** the EIN and employer's name and address (including ZIP code) as they appear on the federal Form W-2. Filers with foreign earned income: if the employer's identification number exceeds the space allowed, leave box **b** blank.

Box 1 – Enter federal wages, tips, and other compensation shown in Box 1 of federal Form W-2.

Boxes 8, 10, and 11 – If applicable, enter the amounts from federal Form W-2 for allocated tips, dependent care benefits, and nongualified plans.

Boxes 12a through 12d – Enter the amount(s) and code(s), if any, shown in the corresponding boxes on federal Form W-2 (such as code J, *nontaxable sick pay*, or code AA, *designated Roth contributions under a section 401(k) plan*, etc.). If there are more than four coded amounts, see *Multiple W-2 Records for one federal Form W-2* above.

Box 13 – If your federal Form W-2 has a check mark in any of the following boxes: *Statutory employee, Retirement plan,* or *Third-party sick pay,* mark an **X** in the corresponding box of the *W-2 Record.* Otherwise, leave blank.

Corrected (W-2c) box – Mark an *X* in this box if the *W-2 Record* is for a federal Form W-2c, *Corrected Wage and Tax Statement*. Enter the corrected information from the W-2c in addition to all other requested information from your federal Form W-2.



Boxes 14a through 14d – Enter the amount(s) and description(s), if any, shown in box 14 of federal Form W-2 (such as 414(h) or IRC 125 contributions, union dues, or uniform allowances, etc.). If there are more than four amounts and descriptions, see *Multiple W-2 Records for one federal Form W-2* above.

Boxes 15a through 17a (NYS only) – Complete only for New York State wage and withholding information (the corresponding box 15a has been prefilled with NY). Enter in box 16a the New York State wages exactly as reported on federal Form W-2. Enter in box 17a the NYS withholding, labeled as *State income tax* on federal Form W-2. If you have no New York State wages or withholding, leave boxes 16a and 17a blank.

Boxes 15b through 17b (Other state information) – If the federal Form W-2 has wages and withholding for a state other than New York, complete boxes 15b, 16b, and 17b with the corresponding W-2 box information for the other state information **only**.

Boxes 18 through 20 (NYC or Yonkers only) – Complete the locality boxes 18 through 20 only for NYC or Yonkers (or both) wages and withholding, if reported on federal Form W-2. Do not enter locality information from any other state. If applicable, enter in the *Locality a* boxes the local wages, income tax, and locality name (write **NYC** for New York City or **Yonkers** for Yonkers) from Form W-2. To report both localities, enter the other local wages, income tax, and locality name (**NYC** or **Yonkers**) in the *Locality b* boxes.

Transfer the tax withheld amounts to your income tax return. Include the total NYS tax withheld amounts, the total NYC tax withheld amounts, and the total Yonkers tax withheld amounts from all your Form(s) IT-2 as follows:

- NYS tax withheld Include on Form IT-201, line 72; Form IT-203, line 62; or Form IT-205, line 34.
- NYC tax withheld Include on Form IT-201, line 73; Form IT-203, line 63; or Form IT-205, line 35.
- Yonkers tax withheld Include on Form IT-201, line 74; Form IT-203, line 64; or Form IT-205, line 36.

Submit Form(s) IT-2 (as an entire page; do not separate records; however, you do not need to submit instructions from the back page) with your New York State income tax return. **Do not submit** your federal Form(s) W-2; keep them for your records. See the instructions for Form IT-201, IT-203, or IT-205 for information on assembling your return.