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. These contributions are exempt from Federal tax but are not exempt from New York State tax; therefore, the amount must be added to your New York State 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

Be sure that any tax preparation software you may use performs this calculation.

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

For more information, contact the New York State Department of Taxation and Finance at 1-800-225-5829.