

2017 New York Laws

TAX - Tax

Article 22 - PERSONAL INCOME TAX

Part 2 - (611 - 630-E) RESIDENTS

612 - New York adjusted gross income of a resident individual.

Universal Citation: NY Tax L § 612 (2017)

612. New York adjusted gross income of a resident individual. (a)

General. The New York adjusted gross income of a resident individual means his federal adjusted gross income as defined in the laws of the United States for the taxable year, with the modifications specified in this section.