



City of  
New York

# Nonresident Earnings

Tax  
Return

# NYC-203

New York State

Department of Taxation and Finance

For Jan. 1 — Dec. 31, 1988, or fiscal tax year beginning

, 1988, ending

, 19

Name as shown on Form IT-200, IT-201 or IT-203

Your social security number

**A** Were you a city of New York resident for any part of the taxable year?  Yes  No  
 If **Yes**, give period of city of New York residence. From (month, day, year) \_\_\_\_\_ to (month, day, year) \_\_\_\_\_  
 Are you reporting the city of New York resident tax on your New York State return?  Yes  No (If "No" explain below:)

**B** Did you or your spouse maintain an apartment or other living quarters in the city of New York during any part of the year?  Yes  No  
 If **Yes**, give address below and number of days spent in the city of New York during 1988: Days \_\_\_\_\_  
 Address \_\_\_\_\_

**C** If you are reporting income from self-employment on line 5, complete the following:  
 Business name \_\_\_\_\_ Business address \_\_\_\_\_  
 Employer identification number \_\_\_\_\_ Principal business activity \_\_\_\_\_  
 Form of business  Sole proprietorship  Partnership  Other (explain) \_\_\_\_\_

**Calculation of Earnings Tax**

|   |  |   |  |   |  |
|---|--|---|--|---|--|
| 1 | Gross wages and other employee compensation<br>(see instructions; if allocation is claimed, enter from line 16)  | 1 |  |   |  |
| 2 | Exclusion (see instructions; use table below)  | 2 |  |   |  |
| 3 | Taxable amount (subtract line 2 from line 1)   | 3 |  |   |  |
| 4 | Tax on wages: multiply line 3 by .45% (.0045)  |   |  | 4 |  |
| 5 | Net earnings from self-employment (see instructions; if allocation is claimed, enter from line 23; if a loss, write "Loss" on line 5)  | 5 |  |   |  |
| 6 | Exclusion (see instructions; use table below)  | 6 |  |   |  |
| 7 | Taxable amount (subtract line 6 from line 5)   | 7 |  |   |  |
| 8 | Tax on net earnings from self-employment: multiply line 7 by .65% (.0065)  |   |  | 8 |  |
| 9 | <b>Total earnings tax:</b> add lines 4 and 8. Enter here and transfer the line 9 amount to your New York State return as follows: Form IT-200, line 21; Form IT-201, line 66; Form IT-203, line 66 |   |  | 9 |  |

|                         |                                 |  |         |   |                                   |
|-------------------------|---------------------------------|--|---------|---|-----------------------------------|
| <b>Sign Your Return</b> | Your signature                  |  |         | Date  |                                   |
|                         | <b>Paid Preparer's Use Only</b> | Preparer's signature                     | Date    | Check if self-employed <input type="checkbox"/> | Preparer's social security number |
|                         |                                 | Firm's name (or yours, if self-employed) | Address | Employer identification number                  |                                   |

- Reminders:**
- Sign your return.
  - Enter your total earnings tax on Form IT-200, IT-201 or IT-203.
  - Attach this form to your New York State return, Form IT-200, IT-201 or IT-203.

**Exclusion Table**

| Total of Wages and Net Earnings |              | Exclusion* |
|---------------------------------|--------------|------------|
| over                            | but not over |            |
| \$ 0                            | \$10,000     | \$3,000    |
| 10,000                          | 20,000       | 2,000      |
| 20,000                          | 30,000       | 1,000      |
| 30,000                          |              | None       |

\*If you have an entry on line 1 and line 5, you must prorate the exclusion (see line 2 instructions).

Schedule A — Allocation of wage and salary income (Use only if you worked both in and out of the city of New York)

Table with 5 main rows (10-15) and sub-rows (a-e) for nonworking days. Includes calculations for total days worked and city of New York amount.

Schedule B — List all places, both in and out of the city of New York, where you carry on business (Use only if your business is carried on both in and out of the city of New York.)

Table with 3 columns: (1) Street address, (2) City and state, (3) Description (see instructions). Multiple empty rows for data entry.

Schedule C — Allocation of net earnings from self-employment to the city of New York (Use only if your business is carried on both in and out of the city of New York. If the net earnings are from a partnership, the factors must be the partnership amounts.)

If you filed Form NYC-202, City of New York Unincorporated Business Tax Return, or Form NYC-204, City of New York Partnership Return, you may use the business allocation percentage determined by the formula on either of those returns instead of figuring the percentage in Schedule C. If you use the percentage from one of those returns, check this box [ ]. Then skip lines 17 through 20 and enter the allocation percentage from either of those returns on line 21 below. Attach a copy of the return.

Table with 5 main rows (17-23) and sub-rows (a-c) for items used as factors. Includes calculations for percent of column (2) and final allocated net earnings.