

# Nonresident and Part-Year Resident

Income Tax Return

# IT-203

For office use only

|   |  |       |   |                  |                             |  |  |
|---|--|-------|---|------------------|-----------------------------|--|--|
| Attach label, or print or type  | Last name  |       | First name and middle initial (if joint return, enter both names) |                  | Your social security number |  |  |
|   | Mailing address (number and street or rural route) |       |   |                  | Apartment number            |  |  |
|   | City, village or post office                       |       | State   |                  | ZIP code                    |  |  |
| If you are a part-year resident, print or type in the space below your permanent home address for the part of the year you were a resident of New York State if it is not the same as your mailing address above (see instructions, page 23). |  |       |   |                  | School district name        |  |  |
| Permanent home address (number and street or rural route)   |  |       |   | Apartment number |                             | School district code number                                  |  |
| City, village or post office  |  | State |   | ZIP code         |                             | If taxpayer is deceased, enter first name and date of death. |  |

**(A) Filing status check one box:**

1 Single  
 2 Married filing joint return  
 3 Married filing separate return  
 4 Head of household (with qualifying person)  
 5 Qualifying widow(er) with dependent child

**(B)** Did you itemize your deductions on your 1992 federal income tax return? Yes  No

**(C)** Can you be claimed as a dependent on another taxpayer's federal return? Yes  No

**(D)** If you do not need forms mailed to you next year, check box (see instructions, page 10)

**(E)** If you filed federal Form 1040A or 1040, enter the number of exemptions from line 6e; 1040EZ filers enter "0"

**(F) Part-year residents:** If you were a New York State resident for only part of the year, check the box which describes your situation on the last day of the tax year:

(1) moved into New York State. Enter date of move: \_\_\_\_\_

(2) moved out of New York State and received income from New York State sources during your nonresident period. Enter date of move: \_\_\_\_\_

(3) moved out of New York State and received no income from New York State sources during your nonresident period. Enter date of move: \_\_\_\_\_

**(G) Nonresidents:** Did you or your spouse maintain living quarters in New York State in 1992? (If Yes, complete Form IT-203-ATT, Schedule B.) Yes  No

Enter on lines 1 through 19 in the **Federal Amount** column the amounts entered on your federal return. Enter in the **New York State Amount** column the amounts from New York State sources (see instructions, page 10).

|   | Federal Amount | New York State Amount |
|---|----------------|-----------------------|
| 1 Wages, salaries, tips, etc.   | 1              |                       |
| 2 Taxable interest income   | 2              |                       |
| 3 Dividend income   | 3              |                       |
| 4 Taxable refunds, credits, or offsets of state and local income taxes (also enter Federal Amount on line 24)   | 4              |                       |
| 5 Alimony received  | 5              |                       |
| 6 Business income or (loss) (attach copy of federal Schedule C or C-EZ, Form 1040)  | 6              |                       |
| 7 Capital gain or (loss) (attach copy of federal Schedule D, Form 1040)   | 7              |                       |
| 8 Capital gain distributions not reported on line 7   | 8              |                       |
| 9 Other gains or (losses) (attach copy of federal Form 4797)  | 9              |                       |
| 10 Taxable amount of IRA distributions  | 10             |                       |
| 11 Taxable amount of pensions and annuities   | 11             |                       |
| 12 Rents, royalties, partnerships, estates, trusts, etc. (attach copy of federal Schedule E, Form 1040)   | 12             |                       |
| 13 Farm income or (loss) (attach copy of federal Schedule F, Form 1040)   | 13             |                       |
| 14 Unemployment compensation  | 14             |                       |
| 15 Taxable amount of social security benefits (also enter Federal Amount on line 25)  | 15             |                       |
| 16 Other income (see instructions, page 13) Identify:   | 16             |                       |
| 17 Add lines 1 through 16   | 17             |                       |
| 18 Total federal adjustments to income (see instructions, page 13) Identify:  | 18             |                       |
| 19 Subtract line 18 from line 17. Enter here and next to line 56, <b>Income percentage</b> . (If zero or less, see instructions, page 13.) <b>This is your federal adjusted gross income.</b>                                     | 19             |                       |
| <b>New York Additions:</b> (see instructions, page 14)  |                |                       |
| 20 Interest income on state and local bonds (but not those of New York State or its localities)   | 20             |                       |
| 21 Public employee 414(h) retirement contributions (see instructions, page 14)  | 21             |                       |
| 22 Other (see instructions, page 15) Identify:  | 22             |                       |
| 23 Add lines 19 through 22 in the <b>Federal Amount</b> column  | 23             |                       |
| <b>New York Subtractions:</b> (see instructions, page 16)   |                |                       |
| 24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4, Federal Amount column)  | 24             |                       |
| 25 Taxable amount of social security benefits (from line 15, Federal Amount column)   | 25             |                       |
| 26 Interest income on US government bonds   | 26             |                       |
| 27 Pension and annuity income exclusion   | 27             |                       |
| 28 Other (see instructions, page 16) Identify:  | 28             |                       |
| 29 Add lines 24 through 28  | 29             |                       |
| 30 Subtract line 29 from line 23. <b>This is your New York adjusted gross income.</b> (If you claimed the standard deduction on your federal return, skip lines 31 through 45 and enter this amount on line 46 on the back page.) | 30             |                       |

Subtract line 29 from line 23 and enter the result on line 30.

If you itemized your deductions on federal Form 1040, fill in lines 31 through 45 and continue on line 46.

|   |  |    |     |   |  |
|---|--|----|-----|---|--|
| Tax Computation   | 31 Medical and dental expenses (from federal Schedule A, line 4) . . . . .   | 31 |     |   |  |
|   | 32 Taxes you paid (from federal Schedule A, line 8) . . . . .  | 32 |     |   |  |
|   | 33 Interest you paid (from federal Schedule A, line 12) . . . . .  | 33 |     |   |  |
|   | 34 Gifts to charity (from federal Schedule A, line 16) . . . . .   | 34 |     |   |  |
|   | 35 Casualty and theft losses (from federal Schedule A, line 17) . . . . .  | 35 |     |   |  |
|   | 36 Moving expenses (from federal Schedule A, line 18) . . . . .  | 36 |     |   |  |
|   | 37 Job expenses and most other miscellaneous deductions (from federal Schedule A, line 24) . . . . .                                       | 37 |     |   |  |
|   | 38 Other miscellaneous deductions (from federal Schedule A, line 25) . . . . .   | 38 |     |   |  |
|   | 39 Total itemized deductions (from federal Schedule A, line 26) . . . . .  | 39 |     |   |  |
|   | 40 State, local and foreign income taxes and other subtraction adjustments (see instructions) . . . . .                                    | 40 |     |   |  |
|   | 41 Subtract line 40 from line 39 . . . . .   | 41 |     |   |  |
|   | 42 Addition adjustments (see instructions, page 18) . . . . .  | 42 |     |   |  |
|   | 43 Add lines 41 and 42 . . . . .   | 43 |     |   |  |
|   | 44 Itemized deduction adjustment (if line 30 is more than \$100,000, see instructions, page 18; all others enter "0" on line 44) . . . . . | 44 |     |   |  |
|   | 45 Subtract line 44 from line 43. This is your itemized deduction . . . . .  | 45 |     |   |  |
| 46 Enter the amount from line 30 on the front page. (This is your New York adjusted gross income) . . . . .   | 46   |    |     |   |  |
| 47 Check appropriate box and <input type="checkbox"/> your standard deduction from instructions, page 18, enter the larger of: <b>OR</b> <input type="checkbox"/> your itemized deduction from line 45 . . . . .  | 47   |    |     |   |  |
| 48 Subtract line 47 from line 46 . . . . .  | 48   |    |     |   |  |
| 49 Dependent exemptions (from line c of Dependent Exemption Worksheet, instructions page 19) . . . . .  | 49   |    | 000 | 00  |  |
| 50 Subtract line 49 from line 48. This is your taxable income . . . . .   | 50   |    |     |   |  |
| 51 New York State tax on line 50 amount (If line 46 above is \$100,000 or less, use the NY State Tax Table on green pages 26 through 33. If line 46 is more than \$100,000, you must complete Tax Computation Worksheet I or II on page 19 of the instructions to figure your tax.) . . . . . | 51   |    |     |   |  |
| 52 NY State child and dependent care credit • number of qualifying persons <input type="checkbox"/> cared for in 1992<br>• amount of federal credit for child and dependent care <input type="checkbox"/> × 20% (.20) =   | 52   |    |     |   |  |
| 53 New York State household credit (from Table I, II, or III, instructions page 20) . . . . .   | 53   |    |     |   |  |
| 54 Add lines 52 and 53. This is the total of your credits allowed before base tax . . . . .   | 54   |    |     |   |  |
| 55 Subtract line 54 from line 51 (if line 54 is more than line 51, enter "0"). This is your base tax . . . . .  | 55   |    |     |   |  |
| 56 Income percentage (see instructions, page 20) <b>New York State Amount</b> (line 19): = <b>Federal Amount</b> (line 19):   | 56   |    |     |   |  |
| 57 Multiply line 55 by the decimal on line 56. This is your allocated New York State tax . . . . .  | 57   |    |     |   |  |
| 58 Other New York State credits (from Form IT-203-ATT, line 7; attach form) . . . . .   | 58   |    |     |   |  |
| 59 Subtract line 58 from line 57 (if line 58 is more than line 57, enter "0") . . . . .   | 59   |    |     |   |  |
| 60 Other New York State taxes (from Form IT-203-ATT, line 16; attach form) . . . . .  | 60   |    |     |   |  |
| 61 Add lines 59 and 60. This is the total of your New York State taxes . . . . .  | 61   |    |     |   |  |
| 62 City of New York nonresident earnings tax (attach Form NYC-203) . . . . .  | 62   |    |     | See instructions for figuring city of New York taxes and city of Yonkers taxes.   |  |
| 63 Other city of New York taxes (from Form IT-203-ATT, line 21; attach form) . . . . .  | 63   |    |     |   |  |
| 64 City of Yonkers nonresident earnings tax (attach Form Y-203) . . . . .   | 64   |    |     |   |  |
| 65 Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) . . . . .   | 65   |    |     |   |  |
| 66 Add lines 62 through 65. This is the total of your city of New York and city of Yonkers taxes . . . . .  | 66   |    |     |   |  |
| 67 If you want to Return a Gift to Wildlife, enter amount: \$5, \$10, \$20, other (see instructions, pages 9 and 21) . . . . .  | 67   |    |     | 00  |  |
| 68 Add lines 61, 66 and 67. This is the total of your New York State, city of New York and city of Yonkers taxes, and Gift to Wildlife . . . . .  | 68   |    |     |   |  |
| 69 Total New York State tax withheld (staple wage and tax statements; see inst.) . . . . .  | 69   |    |     | Staple your wage and tax statements at the top of the back of this return. See Step 7, page 23, for the proper assembly of your return and attachments. |  |
| 70 Total city of New York tax withheld (staple wage and tax statements; see instructions) . . . . .   | 70   |    |     |   |  |
| 71 Total city of Yonkers tax withheld (staple wage and tax statements; see instructions) . . . . .  | 71   |    |     |   |  |
| 72 Estimated tax paid/Amount paid with Form IT-370 . . . . .  | 72   |    |     |   |  |
| 73 Add lines 69 through 72. This is the total of your payments . . . . .  | 73   |    |     |   |  |
| 74 If line 73 is more than line 68, enter amount overpaid (also see lines 75 and 76 below) . . . . .  | 74   |    |     |   |  |
| 75 Amount of line 74 to be refunded to you . . . . .  | 75   |    |     |   |  |
| 76 Amount of line 74 to be applied to your 1993 estimated tax . . . . .   | 76   |    |     |   |  |
| 77 If line 73 is less than line 68, enter amount you owe (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1992 income tax on it) . . . . .  | 77   |    |     | Sign your return below.   |  |
| 78 Estimated tax penalty (will reduce line 74 or increase line 77 - see instructions, page 22) . . . . .  | 78   |    |     |   |  |

|                          |  |                                   |   |                     |                                      |      |
|--------------------------|--|-----------------------------------|---|---------------------|--------------------------------------|------|
| Paid Preparer's Use Only | Preparer's signature                     | Date                              | Check if self-employed <input type="checkbox"/> | Sign Your 82 return | Your signature                       | Date |
|                          | Firm's name (or yours, if self-employed) | Preparer's social security number |   |                     | Spouse's signature (if joint return) | Date |
| Address                  |  | Employer identification number    |   |                     |                                      |      |