



City of Yonkers Nonresident Earnings Tax Return

Y-203

For January 1 - December 31, 1997, or fiscal tax year beginning _____, 1997
ending _____, 19

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

Your social security number

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A Were you a city of Yonkers resident for any part of the taxable year? Yes No (see instructions)

(See the Form IT-201 or IT-203 instructions for the definition of resident.)

If Yes: 1. Give period of city of Yonkers residence. From (month, day, year) _____ to (month, day year) _____

2. Are you reporting the city of Yonkers resident income tax surcharge on your New York State return? Yes No (attach explanation)

B Did you or your spouse maintain an apartment or other living quarters in the city of Yonkers during any part of the year? Yes No

If Yes, give address below and enter the number of days spent in the city of Yonkers during 1997: Days _____

Address _____

C If you are reporting income from self-employment on line 2 below, complete the following:

Business name _____ Business address _____

Employer identification number _____ Principal business activity _____

Form of business: Sole proprietorship Partnership Other (explain): _____

Calculation of Nonresident Earnings Tax

1	Gross wages and other employee compensation (see instructions; if allocation is claimed, enter amount from line 21 of Schedule A on the back page)	1		
2	Net earnings from self-employment (see instructions; if allocation is claimed, enter amount from line 31 of Schedule C on the back page; if a loss, write Loss on line 2).....	2		
3	Add lines 1 and 2	3		
4	Exclusion (see instructions; use Exclusion Table below)	4		
5	Taxable amount (subtract line 4 from line 3; if line 4 is more than line 3, enter "0").....	5		
6	Total nonresident earnings tax (multiply line 5 by .5% (.005). Enter here and transfer the line 6 amount to your New York State return as follows: Form IT-200, line 27; Form IT-201, line 52; Form IT-203, line 51). ▶	6.		

Checklist - before filing your return, be sure to:

- Complete items A and B and lines 1 through 6.
- Complete item C above and Schedules A, B and C on the back, if required.
- Enter your total nonresident 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 (for line 4)

Number of months of Yonkers nonresidence or short tax year	If line 3 (total wages and net earnings)* is:		
	over \$0 but not over \$10,000	over \$10,000 but not over \$20,000	over \$20,000 but not over \$30,000
12	\$3,000	\$2,000	\$1,000
11	2,750	1,833	917
10	2,500	1,667	833
9	2,250	1,500	750
8	2,000	1,333	667
7	1,750	1,167	583
6	1,500	1,000	500
5	1,250	833	417
4	1,000	667	333
3	750	500	250
2	500	333	167
1	250	167	83

* If the total of wages and net earnings (amount from line 3) exceeds \$30,000 for the year, there is no exclusion amount.



Schedule A — Allocation of wage and salary income to the city of Yonkers *Do not use this schedule for income based on the volume of business transacted. See the instructions on page 3 if:*

- you had more than one job, or
- you had a job for only part of the year

7	Total days (see instructions on page 3).....	7	
	Nonworking days included in line 7:		
8	Saturdays and Sundays (not worked)	8	
9	Holidays (not worked)	9	
10	Sick leave	10	
11	Vacation	11	
12	Other nonworking days	12	
13	Total nonworking days (add lines 8 through 12)	13	
14	Total days worked in year at this job (subtract line 13 from line 7)	14	
15	Total days worked outside the city of Yonkers (attach schedule or explanation)	15	
16	Enter number of days worked at home included in line 15 amount	16	
17	Days worked in the city of Yonkers (subtract line 15 from line 14).....	17	
18	Enter number of days from line 14 above	18	
19	Divide line 17 by line 18; carry the result to four decimal places	19	.
20	Gross wages and other employee compensation to be allocated	20	
21	Multiply line 19 by line 20; this is your city of Yonkers allocated wage and salary income. Include this amount on line 1	21	



Schedule B — List all places, both in and out of the city of Yonkers, where you carry on business *(Use only if your net earnings from self-employment are from a business carried on both in and out of the city of Yonkers).*

(1) Street address	(2) City and state	(3) Description (see instructions)

Schedule C — Allocation of net earnings from self-employment to the city of Yonkers

(Use only if your business is carried on both in and out of the city of Yonkers. If the net earnings are from a partnership, the factors must be the partnership amounts.)

You may use the business allocation percentage determined by the formula on Form Y-204, *City of Yonkers Nonresident Partner Allocation*. If you use the percentage from Form Y-204, skip lines 22 through 28 and enter the allocation percentage on line 29 below. Attach a copy of Form Y-204.

Items used as factors	(1) Totals - in and out of the city of Yonkers	(2) City of Yonkers amount	(3) Percent column (2) is of column (1)
Property percentage (see instructions):			
22 Real property owned	22		
23 Real property rented from others	23		
24 Tangible personal property owned	24		
25 Property percentage (add lines 22, 23 and 24; see instructions)	25		%
26 Payroll percentage (see instructions)	26		%
27 Gross income percentage (see instructions).....	27		%
28 Total of percentages (add lines 25, 26 and 27, column (3))		28	%
29 Business allocation percentage (divide total percentages on line 28 by three or by actual number of percentages if less than three).....		29	%
30 Net earnings from self-employment to be allocated (see instructions).....		30	
31 Allocated net earnings from self-employment (multiply line 30 by line 29: enter the result here and on line 2)		31	