



# City of New York Nonresident Earnings Tax Return

# NYC-203

For January 1 - December 31, 1998, or fiscal tax year beginning \_\_\_\_\_, 1998 ending \_\_\_\_\_, 19

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

Your social security number

Grid for social security number

A Were you a city of New York 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 New York residence. From (month, day, year) to (month, day, year)
2. Are you reporting the city of New York resident tax 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 New York during any part of the year? ... Yes No
If Yes, give address below and enter the number of days spent in the city of New York during 1998: days
Address

C If you are reporting income from self-employment on line 5 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

Table for calculation of nonresident earnings tax with lines 1 through 9. Includes descriptions like 'Gross wages and other employee compensation' and 'Total nonresident earnings tax'.

### Exclusion Table (for lines 2 and 6)

Table with 4 columns: Number of months of New York City nonresidence or short tax year, and three columns for exclusion amounts based on total wages and net earnings (over \$0, over \$10,000, over \$20,000).

### Checklist - before filing your return, be sure to:

- Complete items A and B and lines 1 through 9.
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.



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

**Schedule A — Allocation of wage and salary income to the city of New York - 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.

<b>10</b>	Total days (see instructions on page 3).....	<b>10</b>		
	<b>Nonworking days included in line 10:</b>			
<b>11</b>	Saturdays and Sundays (not worked) .....	<b>11</b>		
<b>12</b>	Holidays (not worked) .....	<b>12</b>		
<b>13</b>	Sick leave .....	<b>13</b>		
<b>14</b>	Vacation .....	<b>14</b>		
<b>15</b>	Other nonworking days .....	<b>15</b>		
<b>16</b>	Total nonworking days (add lines 11 through 15) .....	<b>16</b>		
<b>17</b>	Total days worked in year at this job (subtract line 16 from line 10) .....	<b>17</b>		
<b>18</b>	Total days included in line 17 worked outside the city of New York (attach schedule or explanation) .....	<b>18</b>		
<b>19</b>	Enter number of days worked at home included in line 18 amount .....	<b>19</b>		
<b>20</b>	Days worked in the city of New York (subtract line 18 from line 17) .....	<b>20</b>		
<b>21</b>	Enter number of days from line 17 above .....	<b>21</b>		
<b>22</b>	Divide line 20 by line 21; carry the result to four decimal places .....	<b>22</b>	.	
<b>23</b>	Gross wages and other employee compensation to be allocated .....	<b>23</b>		
<b>24</b>	Multiply line 22 by line 23; this is your city of New York allocated wage and salary income. Include this amount on line 1 .....	<b>24</b>		



**Schedule B — List all places, both in and out of the city of New York, 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 New York.)**

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

**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.)

You may use the business allocation percentage determined by the formula on Form IT-204-NYC, *City of New York Nonresident Partner Allocation*. If you use the percentage from Form IT-204-NYC, skip lines 25 through 31 and enter the allocation percentage on line 32 below.

Items used as factors		(1) Totals — in and out of the city of New York	(2) City of New York amount	(3) Percent column 2 is of column (1)
Property percentage (see instructions):				
<b>25</b> Real property owned .....	<b>25</b>			
<b>26</b> Real property rented from others .....	<b>26</b>			
<b>27</b> Tangible personal property owned .....	<b>27</b>			
<b>28</b> Property percentage (add lines 25, 26, and 27; see instructions) ..	<b>28</b>			%
<b>29</b> Payroll percentage (see instructions) .....	<b>29</b>			%
<b>30</b> Gross income percentage (see instructions) .....	<b>30</b>			%
<b>31</b> Total percentages (add lines 28, 29, and 30, column (3)) .....			<b>31</b>	%
<b>32</b> Business allocation percentage (divide total percentages on line 31 by three or by actual number of percentages if less than three) .....			<b>32</b>	%
<b>33</b> Net earnings from self-employment to be allocated (see instructions) .....			<b>33</b>	
<b>34</b> Allocated net earnings from self-employment (multiply line 33 by line 32; enter result here and on line 5) .....			<b>34</b>	