New York State Department of Taxation and Finance

Nonresident and Part-Year Resident

Income Tax Return New York State • City of New York • City of Yonkers

2002 **IT-203**

0 2

For the year January 1, 2002, through December 31, 2002, or fiscal tax year beginning .... **and ending** ....

For office use only

Attach label if available. If not, print or type.

Important: You **must** enter your social security number(s) in the boxes to the right.

Your first name and middle initial	**Your** last name *(for a joint return, enter spouse's name on line below)*
Spouse's first name and middle initial	Spouse's last name

▼ Your social security number

▼ Your spouse's social security number

Mailing address *(number and street or rural route)*	Apartment number	New York State county of residence ●
City, village, or post office	State	ZIP code

New York State school district name ●●

Permanent home address *(see page 32) (number and street or rural route)* | Apartment number

New York State 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 – mark an *X* in 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

* For filing status 2 or 3, enter both spouses' social security numbers above, unless filing Form IT-203-C (see instructions).

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

(C) **If you do not need forms mailed** to you next year, mark an *X* in the box *(see page 13)* .... ☐

(D) **City of New York part-year residents only:** *(see page 13)*

(1) Number of months **you** lived in New York City in 2002 ....

(2) Number of months **your spouse** lived in New York City in 2002 ..

Enter federal amounts in the left-hand column and New York State amounts in the right-hand column. See instructions, page 13. Part-year residents: complete page 14 worksheet first.

		Federal amount		New York State amount	
		Dollars	Cents	Dollars	Cents
1	Wages, salaries, tips, etc.	**1.**		**1.**	
2	Taxable interest income	**2.**		**2.**	
3	Ordinary dividends	**3.**		**3.**	
4	Taxable refunds, credits, or offsets of state and local income taxes *(also enter on line 23)* ...	**4.**		**4.**	
5	Alimony received	**5.**		**5.**	
6	Business income or loss *(attach copy of federal Schedule C or C-EZ, Form 1040)*	**6.**		**6.**	
7	Capital gain or loss *(attach copy of federal Schedule D, Form 1040)*	**7.**		**7.**	
8	Other gains or losses *(attach copy of federal Form 4797)*	**8.**		**8.**	
9	Taxable amount of IRA distributions	**9.**		**9.**	
10	Taxable amount of pensions and annuities	**10.**		**10.**	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(attach copy of federal Schedule E, Form 1040)*	**11.**		**11.**	
12	Farm income or loss *(attach copy of federal Schedule F, Form 1040)*	**12.**		**12.**	
13	Unemployment compensation	**13.**		**13.**	
14	Taxable amount of social security benefits *(also enter on line 25)*	**14.**		**14.**	
15	Other income *(see page 17)* Identify:	**15.**		**15.**	
16	Add lines **1** through **15**	**16.**		**16.**	
17	Total federal adjustments to income *(see page 18)* Identify:	**17.**		**17.**	
18	Subtract line 17 from line 16. This is your **federal adjusted gross income**	**18.**		**18.**	

New York additions *(see instructions, pages 19 - 22)*

19	Interest income on state and local bonds (but not those of NYS or its localities) ..	**19.**		**19.**	
20	Public employee 414(h) retirement contributions	**20.**		**20.**	
21	Other *(see page 19)* Identify:	**21.**		**21.**	
22	Add lines **18** through **21**	**22.**		**22.**	

New York subtractions *(see instructions, pages 22 - 26)*

23	Taxable refunds, credits, or offsets of state and local income taxes *(from line 4 above)*	**23.**		**23.**	
24	Pensions of New York State and local governments and the federal government	**24.**		**24.**	
25	Taxable amount of social security benefits *(from line 14 above)*	**25.**		**25.**	
26	Interest income on U.S. government bonds	**26.**		**26.**	
27	Pension and annuity income exclusion *(see page 22)*	**27.**		**27.**	
28	Other *(see page 23)* Identify:	**28.**		**28.**	
29	Add lines **23** through **28**	**29.**		**29.**	
30	Subtract line **29** from line **22**. This is your **New York adjusted gross income.** *Enter here and next to line 43, Income percentage. (If zero or less, see instructions, page 26.)*	**30.**		**30.**	

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This is a scannable form; please file this original return with the Tax Department.

IT-203 2002

				Dollars	Cents

Tax Computation

31 Enter the amount from line 30, *Federal amount* column on the front page .... **31.**

32 Enter the **larger** of your **standard deduction** *(from page 26)* or your **itemized deduction** *(from Form IT-203-ATT,* Sch. C, line 15; attach form). Mark an *X* in the appropriate box: ▪● ☐ **Standard** ▪: ☐ **Itemized** **32.**

33 Subtract line **32** from line **31** (if line 32 is more than line 31, leave blank) .... **33.**

34 Exemptions **for dependents only** *(not the same as total federal exemptions; see page 26)* .... **34.** 0 0 0 . 0 0

35 Subtract line 34 from line 33. This is your **taxable income** .... **35.**

36 New York State tax on line **35** amount *(use the tan NY State Tax Table on page 43; If line 31 is more than $100,000, see page 26)* **36.**

Credits

37 New York State household credit *(from table I, II, or III, page 27 of instructions)* .... **37.**

38 Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank) .... **38.**

39 New York State child and dependent care credit *(from Form IT-216; attach form; see page 27)* .... **39.**

40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) .... **40.**

41 New York State earned income credit *(from Form IT-215; attach form; see page 27)* .... **41.**

42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank). This is your **base tax** .... **42.**

43 Income percentage   New York State amount from line 30   Federal amount from line 30   Carry result to 4 decimal places.
(see page 27) [   ] . [   ] ÷ [   ] . [   ] = **43.**

44 Multiply line 42 by the **decimal** on line 43. This is your **allocated New York State tax** .... **44.**

45 New York State nonrefundable credits *(from Form IT-203-B, line 50)* .... **45.**

46 Subtract line 45 from line 44 (if line 45 is more than line 44, leave blank) .... **46.**

47 Net other New York State taxes *(from Form IT-203-B, line 24)* .... **47.**

48 Add lines 46 and 47. This is the total of your **New York State taxes** .... **48.**

Cities

49 Other city of New York taxes *(from Form IT-203-B, line 27)* .... **49.**

50 City of Yonkers nonresident earnings tax *(attach Form Y-203)* .. **50.**

51 Part-year Yonkers resident income tax surcharge *(attach Form IT-360.1)* **51.**

See instructions on page 28 for figuring city of New York and city of Yonkers taxes and surcharges.

52 Add lines 49 through 51. This is the total of your **New York City and Yonkers taxes** .... **52.**

53 Voluntary gifts/contributions *(whole dollar amounts only; see page 28)* [Olympic Fund] ▪ o. [   ]
[Return a Gift to Wildlife] ▪ w. [   ]   [Missing/Exploited Children Fund] ▪ c. [   ]
[Breast Cancer Research Fund] ▪ b. [   ]   [Alzheimer's Fund] ▪ a. [   ] **Total gifts =** ▪ **53.** 0 0

54 Add lines 48, 52, and 53. This is the total of your **state and city taxes and gifts** .... **54.**

Payments

55 Part-year city of New York school tax credit *(also complete item D on front)* ... ▪ **55.**

56 Other refundable credits *(from Form IT-203-B, line 67)* .... ▪ **56.**

57 Total New York State tax withheld *(see page 28)* .... ▪ **57.**

58 Total city of New York tax withheld *(see page 29)* .... ▪ **58.**

59 Total city of Yonkers tax withheld *(see page 29)* .... ▪ **59.**

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 32 for further instructions on assembling your return.

60 Total of estimated tax payments, and amount paid with extension Form IT-370 ...... ▪ **60.**

61 Add lines 55 through 60. This is the total of your **payments** .... **61.**

62 Amount overpaid. If line 61 is more than line 54, subtract line 54 from line 61 *(also see lines 63 and 64)* ..... **62.**

Refund

63 Amount of line 62 that you want **refunded to you** .... **Refund** **63.**

a Routing number ▪ : ● [   ] **b** Type: ● ☐ Checking : ☐ Savings ◄

c Account number ● [   ]

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 63a, 63b, and 63c.

64 Estimated tax: Amount of line 62 that you want applied to your 2003 estimated tax *(subtract line 63 from line 62)* .... **64.**

Owe

65 Amount you owe. If line 61 is less than line 54, subtract line 61 from line 54
For details on how to pay, see pages 30 and 31 .... **Owe** ▪ **65.**

66 Penalty for underpayment of tax *(will reduce line 62 or increase line 65; see page 31)* **66.**   **Staple payment to front of return.**

See instructions. **Part-year residents** must complete **item E.**
                    Nonresidents must complete **item F.**

(1) moved **into** New York State .... ▪ ☐

(E) **Part-year residents:** If you were a New York State resident for only part of the year, enter the date and check the box (1, 2, or 3) which describes your situation on the last day of the tax year: ▶
Date of last move (MM-DD-YY): [   ]

(2) moved **out** of New York State and received income from New York State sources during your nonresident period .... ▪ ☐

(3) moved **out** of New York State and received **no** income from New York State sources during your nonresident period .... ▪ ☐

(F) **Nonresidents:** Did you or your spouse maintain living quarters in New York State in 2002? *(If Yes, complete Schedule B of Form IT-203-ATT; attach form)* .... ▼ Yes ☐   ▼ No ☐

Third – party designee
Do you want to allow another person to discuss this return with the Tax Dept? *(see instructions)* ▪ **Yes** ☐ *(complete the following)* ▪ **No** ☐

Designee's name [   ]   Designee's phone number ( )   Personal identification number (PIN) [   ]

Paid preparer's use only
Preparer's signature [   ]   ▼ Preparer's SSN or PTIN [   ]
Firm's name *(or yours, if self-employed)* [   ]   ● Employer identification number [   ]
Address [   ]   Date [   ]   Mark *X* if self-employed ☐

Sign your return here
Your signature [   ]
Spouse's signature *(if joint return)* [   ]
Date [   ]   Daytime phone number (optional) ( )