New York State Department of Taxation and Finance

Yonkers Nonresident Earnings Tax Return

Y-203

2007

For the full year January 1, 2007, through December 31, 2007, or fiscal year beginning [   ] **and ending** [   ]

Name(s) as shown on Form IT-150, IT-201, or IT-203	▼ Your social security number

A Were you a Yonkers resident for any part of the taxable year? *(mark an **X** in the appropriate box)* Yes ☐ No ☐ *(see instructions)*
  (See the combined instructions for Forms IT-150 and IT-201, or the instructions for Form IT-203 for the definition of a resident.)
  If *Yes:* 1. Give period of Yonkers residence. From *(mm/dd/yyyy)* _____ to *(mm/dd/yyyy)* _____
  2. Are you reporting Yonkers resident income tax surcharge on
     your New York State return?.. Yes ☐ No ☐ *(attach explanation)*
     If *Yes*, you must attach Form IT-360.1 *(see instructions).*

B Did you or your spouse maintain an apartment or other living quarters
  in Yonkers during any part of the year?.. Yes ☐ No ☐
  If *Yes,* give address below and enter the number of days spent in Yonkers during **2007:** _____ days

  Address: _____

C Are you reporting income from self-employment (on line 2 below)?......... Yes ☐ No ☐ If *Yes*, 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 claiming an allocation, include amount from line 22)*	**1.**	
2 Net earnings from self-employment *(see instructions; if claiming an allocation, include amount from line 32; if a loss, write **loss** on line 2)*	**2.**	
3 Add lines 1 and 2 *(if line 2 is a loss, enter amount from line 1)*	**3.**	
4 Allowable 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 0.5% (.005)).* Enter the line 6 amount on Form IT-150, line 34; Form IT-201, line 56; or Form IT-203, line 53.	**6.**	.

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
	Exclusion amount is:	Exclusion amount is:	Exclusion amount is:
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

Checklist

Before filing your return, be sure to:

● Complete items A, B, and C and lines 1 through 6.

● Complete Schedules A, B, and C on the back, if required.

● Enter your total nonresident earnings tax on Form IT-150, IT-201, or IT-203.

● **Attach this form to your New York State return: Form IT-150, IT-201, or IT-203.**

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

Please file this original scannable attachment with the Tax Department.

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Schedule A — **Allocation of wage and salary income to Yonkers**

Do not use this schedule for income based on the volume of business transacted.
See instructions, Form Y-203-I, page 3 if you had **more than one job, or** if you had a **job for only part of the year.**

7 Total days *(see instructions, 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 of Yonkers *(attach schedule or explanation)*	**15.**	
16 Enter number of days worked at home included in line 15 amount....................	**16.**	
17 Subtract line 16 from line 15..	**17.**	
18 Days worked in Yonkers *(subtract line 17 from line 14)*	**18.**	
19 Enter number of days from line 14 above	**19.**	
20 Divide line 18 by line 19; round the result to the fourth decimal place	**20.** .	
21 Gross wages and other employee compensation to be allocated.................................	**21.**	
22 Multiply line 20 by line 21; this is your ***Yonkers allocated wage and salary income.*** Include this amount on line 1	**22.**	

Schedule B — **List all places, both in and out 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 Yonkers.

Street address	City and state	Description *(see instructions)*

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

Use only if your business is carried on both in and out of Yonkers. If the net earnings are from a partnership, the factors must be the partnership amounts. If you are a partner in a partnership, you may use the business allocation percentage determined by the formula on Form Y-204, *Yonkers Nonresident Partner Allocation.* If you use the percentage from Form Y-204, skip lines 23 through 29 and enter the allocation percentage on line 30 below. Attach a copy of Form Y-204.

Items used as factors		**Column 1** Totals — in and out of Yonkers		**Column 2** Yonkers amount		**Column 3** Percent Column 2 is of Column 1
Property percentage **23** Real property owned	**23.**					
24 Real property rented from others......	**24.**					
25 Tangible personal property owned....	**25.**					
26 Property percentage *(add lines 23, 24, and 25; see instructions)*..............	**26.**					**%**
27 Payroll percentage *(see instructions)*	**27.**					**%**
28 Gross income percentage *(see instructions)*	**28.**					**%**
29 Total of percentages *(add lines 26, 27, and 28, Column 3)*					**29.**	**%**
30 **Business allocation percentage** *(divide total percentages on line 29 by three, or by actual number of percentages if less than three)*					**30.**	**%**
31 Net earnings from self-employment to be allocated *(see instructions)*					**31.**	
32 Allocated net earnings from self-employment *(multiply line 31 by line 30; enter here and include on line 2)* ..					**32.**	

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