New York State Department of Taxation and Finance

1986

Y-204

City of Yonkers

Nonresident Partner Allocation

- **This form when complete constitutes the return required under Yonkers Local Law**
- **Attach to Form IT-204**

Name (as shown on Form IT-204)	Employer identification number

PART I

Nonresident Partners' Distributive Shares of:

	Nonresident partner's name:		Nonresident partner's name:		Nonresident partner's name:	
	a. Amount reported on federal Form 1065, Sch. K-1, line 13a	b. Amount to be reported on nonresident partner's return	a. Amount reported on federal Form 1065, Sch. K-1, line 13a	b. Amount to be reported on nonresident partner's return	a. Amount reported on federal Form 1065, Sch. K-1, line 13a	b. Amount to be reported on nonresident partner's return
Net earnings from self-employment						

PART II — Formula Basis Allocation of Income, If Books Do Not Reflect Income Earned in the City of Yonkers *(See instructions on back)*

Items Used as Factors		(1) Totals – In and Out of the City of Yonkers	(2) City of Yonkers Amounts	(3) Percent column (2) is of column (1)
1 Average value of the real and tangible personal property of the business:				
a Real property owned	a			
b Real property rented from others	b			
c Tangible personal property owned	c			
Add lines a, b and c	1			%
2 Wages, salaries and other personal service compensation paid during the year	2			%
3 Gross sales of merchandise, or charges for services, during the year	3			%
4 Total of percentages			4	%
5 **Business allocation percentage** *(divide total percentages on line 4 by 3 or by actual number of percentages if less than 3)*			5	%

SIGN HERE	Signature of general partner		Date	
PAID PREPARER'S USE ONLY	Preparer's signature	Date	Check if self-employed ☐	Preparer's social security number
	Firm's name *(or yours, if self-employed)*	Address		E.I. No.

GENERAL INSTRUCTIONS

Who Must File

Every partnership doing business in the City of Yonkers and having a partner who is a nonresident of the City of Yonkers must complete Form Y-204. **Attach Form Y-204 to your New York State Partnership Return, Form IT-204.**

A partnership is doing business in the City of Yonkers if:

1. It maintains or operates in the city an office, a shop, a store, a warehouse, a factory, an agency or other place where its affairs are systematically and regularly carried on, or;
2. It performs a series of acts or transactions in the city with regularity and continuity for livelihood or profit, as distinguished from isolated or incidental transactions.

SPECIFIC INSTRUCTIONS

Print or type the partnership name and employer identification number in the spaces provided.

PART I

You must complete Part I for each partner who is a nonresident of the City of Yonkers.

Column a: Enter in this column the amount of net earnings from self-employment as reported on federal Schedule K-1, line 13a.

Column b: Enter in this column the amount of net earnings from self-employment to be reflected in the partner's City of Yonkers Nonresident Earnings Tax Return, Form Y-203. A partnership carrying on a business both within and without the City of Yonkers that maintains records from which the City of Yonkers income can be determined, will enter in this column the nonresident partner's distributive share of net earnings from self-employment derived from the City of Yonkers sources as determined from the books of account (attach computation).

A partnership carrying on business within and without the City of Yonkers that does not maintain books and records from which the City of Yonkers net earnings from self-employment can be determined must use the business allocation percentage computed at line 5.

PART II

This part must be completed if the partnership carries on a business both within and without the City of Yonkers but does not maintain books and records from which the City of Yonkers net earnings from self-employment can be determined. To complete Part II, use the instructions for Schedule A, Part II of Form IT-204 and substitute "City of Yonkers" for "New York State."

Paid Preparer Must Sign the Return

Anyone you pay to prepare the return must sign it and fill in the other blanks in the paid preparer's area of the return. The preparer required to sign the return must sign it by hand; signature stamps or labels are not acceptable. If someone prepares the return and does not charge, the paid preparer's area should not be filled in.

Paid tax return preparers should be familiar with their responsiblities. They should get Publication 50, *Information for Paid Preparers of New York Income Tax Returns*, for more details.