1987 Or fiscal year ending 1988

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

CITY OF YONKERS NONRESIDENT FIDUCIARY EARNINGS TAX RETURN Y-206

Attach this return to the back of Form IT-205	Name of estate or trust	Employer identification number
	Name and title of fiduciary	

A. Check ☐ if the income reported on this return represents an allocated portion of income from services performed, or from sources both in and out of the City of Yonkers. If so, attach a detailed statement of the allocation *(see instructions below).*

Calculation of Earnings Tax

1	Net earnings from self-employment *(attach detailed statement; if a loss, write "Loss" on line 1)*		1
2	Net earnings from self-employment:		
	a Paid or permanently set aside for charitable purposes	a	
	b Distributed or distributable to residents of the City of Yonkers *(attach schedule; see instructions)*	b	
	Add lines a and b		2
3	Subtract line 2 from line 1		3
4	Gross wages *(attach employee's withholding statement)*		4
5	Add lines 3 and 4		5
6	Exclusion *(see instructions; use table below)*		6
7	Taxable amount *(subtract line 6 from line 5)*		7
8	Total earnings tax *(multiply line 7 by .5% [.005]; enter here and on Form IT-205, line 27)*		8

Signature of fiduciary or officer representing fiduciary	Date	Paid preparer's signature	Date

Table

Total of Wages and Net Earnings		Exclusion
over	*but not over*	
$ 0	$10,000	$3,000
10,000	20,000	2,000
20,000	30,000	1,000
30,000		None

Instructions

The fiduciary of a nonresident estate or trust must file a City of Yonkers Nonresident Fiduciary Earnings Tax Return on Form Y-206 if the estate or trust has income from wages earned or net earnings from self-employment in the City of Yonkers. This form must be attached to New York State Form IT-205. Complete general instructions for the nonresident fiduciary earnings tax are in the instruction booklet IT-205-I.

Print or type the name of the estate or trust and the name and title of the fiduciary in the spaces provided. Enter the federal employer identification number of the estate or trust.

Privacy Act: The Personal Privacy Protection Act requires the Tax Department to set forth its authority for asking for personal information from you or your employer, how such information will be used, what could happen to you if you fail to provide such information, and its authority to maintain such information.

For more information on the Personal Privacy Protection Act, see instructions for Form IT-205 or call toll free 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Item A: If only a part of wages or net earnings from self-employment were earned in the City of Yonkers, you must determine the amounts allocable to the city.

Wages: If wage or salary income does not directly depend on the volume of business transacted, figure the amount allocable to the City of Yonkers by determining the ratio of days worked in the city to the total number of days (exclusive of nonwork days, such as Saturdays, Sundays, holidays, sick leave, vacation, etc.) worked both in and out of the city during the year. Multiply this ratio by the total wage or salary income for the year. Work days are days on which the individual who earned wages was required to perform the usual duties of his or her employment, which do not include activities carried on at home. Attach a schedule to the return showing the computation of this allocation.

Instructions *(continued)*

If the wages subject to the allocation depend entirely on the volume of business transacted, as when a salesperson is working on commission, figure the amount of wages allocable to the City of Yonkers by determining the ratio of business transacted in the city to the total volume of business transacted both in and out of the city by that person. Multiply wages subject to allocation by this ratio. The location where the services or sales activities were actually performed determines where business is transacted. Attach a schedule to the return showing the computation of this allocation.

If the wages are allocated on a basis other than those covered in the preceding paragraphs, attach a schedule showing complete details.

Net earnings from self-employment: If the business that produces such earnings maintains no regular place of business outside the city, all net earnings from self-employment must be allocated to the city.

If books and records fairly and equitably show net earnings from self-employment in the city, they may be used to determine the portion allocable to the city.

If the City of Yonkers net earnings cannot be determined from the books and records, make the allocation by multiplying total net earnings from self-employment by the average of the following three percentages:

1. Property percentage. The percentage computed by dividing (a) the average of the value, at the beginning and end of the taxable year, of real and tangible personal property connected with net earnings from self-employment and located in the city, by (b) the average of the value, at the beginning and end of the taxable year, of all real and tangible personal property connected with the net earnings from self-employment and located both in and out of the city. Include both owned and rented real property.

2. Payroll percentage. The percentage computed by dividing (a) the total wages, salaries and other personal service compensation paid or incurred during the taxable year to employees in connection with the net earnings from self-employment derived from a trade or business carried on in the city, by (b) the total of all wages, salaries and other personal service compensation paid or incurred during the taxable year to employees in connection with the net earnings from self-employment derived from a trade or business carried on both in and out of the city.

3. Gross income percentage. The percentage computed by dividing (a) the gross sales or charges for services performed by or through an agency located in the city, by (b) the total of all gross sales or charges for services performed in and out of the city. The sales or charges to be allocated to the city include all sales negotiated or consummated, and charges for services performed by an employee, agent, agency, or independent contractor chiefly situated at, connected by contract or otherwise with, or sent out from, offices or other agencies of the trade or business from which the estate or trust is deriving net earnings from self-employment, situated in the city.

Special rule for real estate: Income and deductions from the rental of real property and gain and loss from the sale, exchange or other disposition of real property are not subject to allocation but are considered as entirely derived from or connected with the place where the property is located.

Calculation of Earnings Tax

The estate or trust shall not be liable for the City of Yonkers earnings tax on nonresidents in an amount greater than it would be required to pay if it were a City of Yonkers resident estate or trust subject to the city's income tax surcharge on resident estates or trusts. Use Form IT-205 and instructions to determine the tax liability as a resident estate or trust.

Line 1—Net earnings from self-employment: "Net earnings from self-employment" is defined in instruction booklet IT-205-I under *City Nonresident Fiduciary Earnings Tax.* Enter such earnings for the taxable year. See preceding instructions if allocation is required. Attach a detailed statement showing the computation of the net earnings, including the gross income from the underlying trade or business and the deductions prescribed in Section 1402(a) of the Internal Revenue Code.

Line 2a—Net earnings from self-employment: Enter any amount included on line 1 that was paid or permanently set aside for charitable purposes in accordance with Section 642(c) of the Internal Revenue Code.

Line 2b—Enter any amount included on line 1 that was distributed or distributable to residents of the City of Yonkers in accordance with Sections 651 or 661 of the Internal Revenue Code.

Line 4—Gross Wages: The definition of "wages" is the same as in instruction booklet IT-205-I under *City Nonresident Fiduciary Earnings Tax.* Enter wages earned during the taxable year. See instructions above if allocation is required.

Line 6—Exclusion: The estate or trust is allowed an exclusion against the total wages earned during the taxable year and net earnings from self-employment (see table on front page of form).

Line 8—Total earnings tax: Enter the tax on line 8 and transfer it to New York State Form IT-205, line 27. Attach Form Y-206 to Form IT-205.