



New York State City of New York City of Yonkers

Nonresident and Part-Year Resident

Income Tax Return

IT-203

For Jan. 1 - Dec. 31, 1991, or fiscal tax year beginning, 1991, ending, 19

For office use only

Form with fields for Last name, First name and middle initial, Your social security number, Mailing address, Apartment number, Spouse's social security number, City, village or post office, State, ZIP code, New York State county of residence, Permanent home address, School district name, 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 check 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. Includes box for filing status 2 and 3.

(D) Part-year residents: If you were a New York State resident for only part of the year, check the box which describes your situation on the last day of the tax year: (1) moved into New York State, (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.

(B) Did you itemize your deductions on your 1991 federal income tax return? Yes No

(E) Nonresidents: Did you or your spouse maintain living quarters in New York State in 1991? (If Yes, complete Form IT-203-ATT, Schedule B.) Yes No

(C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No

(F) If you filed federal Form 1040A or 1040, enter the number of exemptions from line 6e; 1040EZ filers enter "0"

Enter on lines 1 through 19 in the Federal Amount column the amounts entered on your federal return. Enter in the New York State Amount column the amounts from New York State sources (see instructions, page 10).

Table with 3 columns: Description, Federal Amount, New York State Amount. Rows include: 1 Wages, salaries, tips, etc.; 2 Taxable interest income; 3 Dividend income; 4 Taxable refunds of state and local income taxes; 5 Alimony received; 6 Business income or (loss); 7 Capital gain or (loss); 8 Capital gain distributions not reported on line 7; 9 Other gains or (losses); 10 Taxable amount of IRA distributions; 11 Taxable amount of pensions and annuities; 12 Rents, royalties, partnerships, estates, trusts, etc.; 13 Farm income or (loss); 14 Unemployment compensation (insurance); 15 Taxable amount of social security benefits; 16 Other income; 17 Add lines 1 through 16; 18 Total federal adjustments to income; 19 Subtract line 18 from line 17. Enter here and next to line 56, Income percentage. (If zero or less, see instructions, page 13.) This is your federal adjusted gross income. New York Additions: 20 Interest income on state and local bonds; 21 Public employee 414(h) retirement contributions; 22 Other; 23 Add lines 19 through 22 in the Federal Amount column. New York Subtractions: 24 Taxable refunds of state and local income taxes; 25 Taxable amount of social security benefits; 26 Interest income on US government bonds; 27 Pension and annuity income exclusion; 28 Other; 29 Add lines 24 through 28; 30 Subtract line 29 from line 23. This is your New York adjusted gross income. (If you claimed the standard deduction on your federal return, skip lines 31 through 45 and enter this amount on line 46 on the back page.)

If you itemized your deductions on federal Form 1040, fill in lines 31 through 45 and continue on line 46.

Tax Computation	31	Medical and dental expenses (from federal Schedule A, line 4)	31		
	32	Taxes you paid (from federal Schedule A, line 8)	32		
	33	Interest you paid (from federal Schedule A, line 12)	33		
	34	Gifts to charity (from federal Schedule A, line 16)	34		
	35	Casualty and theft losses (from federal Schedule A, line 17)	35		
	36	Moving expenses (from federal Schedule A, line 18)	36		
	37	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 24)	37		
	38	Other miscellaneous deductions (from federal Schedule A, line 25)	38		
	39	Total itemized deductions (from federal Schedule A, line 26)	39		
	40	State, local and foreign income taxes and other subtraction adjustments (see instructions)	40		
	41	Subtract line 40 from line 39	41		
	42	Addition adjustments (see instructions, page 18)	42		
	43	Add lines 41 and 42	43		
	44	Itemized deduction adjustment (if line 30 is more than \$100,000, see instructions, page 18; all others enter "0" on line 44)	44		
	45	Subtract line 44 from line 43. This is your itemized deduction	45		
46	Enter the amount from line 30 on the front page. (This is your New York adjusted gross income)	46			
47	Check appropriate box and enter the larger of: <input type="checkbox"/> your standard deduction from instructions, page 18, Or <input type="checkbox"/> your itemized deduction from line 45	47			
48	Subtract line 47 from line 46	48			
49	Dependent exemptions (from line c of Dependent Exemption Worksheet, instructions page 19)	49		000 00	
50	Subtract line 49 from line 48. This is your taxable income	50			
51	New York State tax on line 50 amount (If line 46 above is \$100,000 or less, use the NY State Tax Table on green pages 26 through 33. If line 46 is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 19 to figure your tax. See instructions)	51			
Credits/Other Taxes/Gift/Totals	52	NY State child and dependent care credit • number of qualifying persons <input type="checkbox"/> cared for in 1991 • amount of federal credit for child and dependent care <input type="checkbox"/> × 20% (.20) =	52		
	53	New York State household credit (from Table I, II, or III, instructions page 20)	53		
	54	Add lines 52 and 53. This is the total of your credits allowed before base tax	54		
	55	Subtract line 54 from line 51 (if line 54 is more than line 51, enter "0"). This is your base tax	55		
	56	Income percentage (see instructions, page 20) New York State Amount (line 19): _____ = Federal Amount (line 19): _____	56		
	57	Multiply line 55 by the decimal on line 56. This is your allocated New York State tax	57		
	58	Other New York State credits (from Form IT-203-ATT, line 7; attach form)	58		
	59	Subtract line 58 from line 57 (if line 58 is more than line 57, enter "0")	59		
	60	Other New York State taxes (from Form IT-203-ATT, line 16; attach form)	60		
	61	Add lines 59 and 60. This is the total of your New York State taxes	61		
	62	City of New York nonresident earnings tax (attach Form NYC-203)	62		
	63	Other city of New York taxes (from Form IT-203-ATT, line 21; attach form)	63		
	64	City of Yonkers nonresident earnings tax (attach Form Y-203)	64		
	65	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)	65		
	66	Add lines 62 through 65. This is the total of your city of New York and city of Yonkers taxes	66		
67	If you want to Return a Gift to Wildlife, enter amount: \$5, \$10, \$20, other (see instructions, pages 9 and 21)	67		00	
68	Add lines 61, 66 and 67. This is the total of your New York State, city of New York and city of Yonkers taxes, and Gift to Wildlife	68			
Payments	69	Total New York State tax withheld (attach wage and tax statements to front)	69		
	70	Total city of New York tax withheld (attach wage and tax statements to front; see instructions)	70		
	71	Total city of Yonkers tax withheld (attach wage and tax statements to front; see instructions)	71		
	72	Estimated tax paid/Amount paid with Form IT-370	72		
	73	Add lines 69 through 72. This is the total of your payments	73		
Refund/Owe	74	If line 73 is more than line 68, enter amount overpaid (also see lines 75 and 76 below)	74		
	75	Amount of line 74 to be refunded to you	75		
	76	Amount of line 74 to be applied to your 1992 estimated tax	76		
	77	If line 73 is less than line 68, enter amount you owe (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1991 income tax on it)	77		
	78	Estimated tax penalty (see instructions, page 22)	78		

• Attach Copy 2 of your wage and tax statements to the front of this return.
 • Sign your return below.

See instructions for figuring city of New York taxes and city of Yonkers taxes.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed)	Preparer's social security number	
Address	Employer identification number		

Sign Your Return	Your signature	Date
	Spouse's signature (if joint return)	Date