



**City of New York Nonresident Earnings Tax Return**

For January 1 — December 31, 1994, or fiscal tax year beginning \_\_\_\_\_, 1994 ending \_\_\_\_\_, 19

Name(s) as shown on Form IT-200, IT-201 or IT-203 \_\_\_\_\_

Your social security number

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- A** Were you a city of New York resident for any part of the taxable year?  **Yes**  **No** (see instructions)  
 (See the Form IT-201 or IT-203 instructions for the definition of resident)
- If **Yes**: 1. Give period of city of New York residence. From (month, day, year) \_\_\_\_\_ to (month, day, year) \_\_\_\_\_  
 2. Are you reporting the city of New York resident tax on your New York State return?  **Yes**  **No** (attach explanation)
- B** Did you or your spouse maintain an apartment or other living quarters in the city of New York during any part of the year?  **Yes**  **No**  
 If **Yes**, give address below and enter the number of days spent in the city of New York during 1994: Days \_\_\_\_\_  
 Address \_\_\_\_\_
- C** If you are reporting income from self-employment on line 5 below, 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 allocation is claimed, enter amount from line 21)	1		
2	Allowable exclusion (see instructions; use Exclusion Table below)	2		
3	Taxable amount of wages (subtract line 2 from line 1)	3		
4	Tax on wages (multiply line 3 by .45% (.0045))	4		
5	Net earnings from self-employment (see instructions; if allocation is claimed, enter amount from line 31; if a loss, write <b>Loss</b> on line 5)	5		
6	Allowable exclusion (see instructions; use Exclusion Table below)	6		
7	Taxable amount of net earnings from self-employment (subtract line 6 from line 5)	7		
8	Tax on net earnings from self-employment (multiply line 7 by .65% (.0065))	8		
9	<b>Total nonresident earnings tax</b> (add lines 4 and 8. Enter here and transfer the line 9 amount to your New York State return as follows: Form IT-200, line 25; Form IT-201, line 62; Form IT-203, line 64)	9		

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

- Checklist** - before filing your return, be sure to:
- Complete items A and B and lines 1 through 9.
  - Complete item C and Schedules A, B and C on the back, if required.
  - Sign your return.
  - Enter your total nonresident earnings tax on Form IT-200, IT-201 or IT-203.
  - Attach this form to your New York State return: Form IT-200, IT-201 or IT-203.

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
*If you have an entry on line 1 and line 5, you must prorate the exclusion (see line 2 instructions).		



**Schedule A — Allocation of wage and salary income** (Use only if you worked both in and out of the city of New York. If you worked for more than one employer, complete separate schedules.)

10 Gross wages and other employee compensation .....	<b>10</b>		
11 Total days in year (see instructions if employment is for period of less than entire year) .....	<b>11</b>		
Nonworking days:			
12 Saturdays and Sundays (do not count days worked) .....	<b>12</b>		
13 Holidays (do not count days worked) .....	<b>13</b>		
14 Sick leave .....	<b>14</b>		
15 Vacation .....	<b>15</b>		
16 Other nonworking days .....	<b>16</b>		
17 Total nonworking days (add lines 12 through 16) .....	<b>17</b>		
18 Total days worked in year (subtract line 17 from line 11) .....	<b>18</b>		
19 Total days worked outside the city of New York (attach schedule or explanation) .....	<b>19</b>		
20 Days worked in the city of New York (subtract line 19 from line 18) .....	<b>20</b>		
21 City of New York amount: line 20		×	line 10
line 18		=	
			(transfer this amount to line 1)

**Schedule B — List all places, both in and out of the city of New York, 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 the city of New York).

(1) Street address	(2) City and state	(3) Description (see instructions)

**Schedule C — Allocation of net earnings from self-employment to the city of New York**

(Use only if your business is carried on both in and out of the city of New York. If the net earnings are from a partnership, the factors must be the partnership amounts.)

If you filed Form NYC-202, *City of New York Unincorporated Business Tax Return*, or Form NYC-204, *City of New York Partnership Return*, you may use the business allocation percentage determined by the formula on either of those returns instead of figuring the percentage in Schedule C. If you use the percentage from one of those returns, check this box  : then skip lines 22 through 28 and enter the allocation percentage from either of those returns on line 29 below. Attach a copy of Form NYC-202 or NYC-204.

Items used as factors		(1) Totals — in and out of the city of New York	(2) City of New York amount	(3) Percent column (2) is of column (1)
Property percentage (see instructions):				
22 Real property owned .....	<b>22</b>			
23 Real property rented from others .....	<b>23</b>			
24 Tangible personal property owned .....	<b>24</b>			
25 Property percentage (add lines 22, 23 and 24; see instructions) .....	<b>25</b>			%
26 Payroll percentage (see instructions) .....	<b>26</b>			%
27 Gross income percentage (see instructions) .....	<b>27</b>			%
28 Total of percentages (add lines 25, 26 and 27, column (3)) .....	<b>28</b>			%
29 Business allocation percentage (divide total percentages on line 28 by three or by actual number of percentages if less than three) .....	<b>29</b>			%
30 Net earnings from self-employment to be allocated (see instructions) .....	<b>30</b>			
31 Allocated net earnings from self-employment (multiply line 30 by line 29; enter result here and on line 5) .....	<b>31</b>			