



City of New York Nonresident Earnings Tax Return

NYC-203

For January 1 — December 31, 1996, or fiscal tax year beginning _____, 1996
ending _____, 19

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

Your social security number

--	--	--	--	--	--	--	--	--	--

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 1996:

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 24)	1			
2 Allowable exclusion (see instructions; use Exclusion Table below)	2			
3 Taxable amount of wages (subtract line 2 from line 1; if line 2 is more than line 1, enter "0") ...	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 34; if a loss, write Loss 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; if line 6 is more than line 5, enter "0")	7			
8 Tax on net earnings from self-employment (multiply line 7 by .65% (.0065))			8	
9 Total nonresident earnings tax (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 46; Form IT-203, line 49)	9			

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Sign Your Return	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.

Exclusion 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
* 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 to the city of New York - Do not use this schedule for income based on the volume of business transacted. See the instructions on page 3 if:

- you had more than one job, or
- you had a job for only part of the year

10	Total days (see instructions on page 3).....		10	
	Nonworking days included in line 10:			
11	Saturdays and Sundays (not worked)	11		
12	Holidays (not worked)	12		
13	Sick leave	13		
14	Vacation	14		
15	Other nonworking days	15		
16	Total nonworking days (add lines 11 through 15)	16		
17	Total days worked in year at this job (subtract line 16 from line 10)	17		
18	Total days included in line 17 worked outside the city of New York (attach schedule or explanation)	18		
19	Enter number of days worked at home included in line 18 amount	19		
20	Days worked in the city of New York (subtract line 18 from line 17)	20		
21	Enter number of days from line 17 above	21		
22	Divide line 20 by line 21; carry the result to four decimal places	22		.
23	Gross wages and other employee compensation to be allocated	23		
24	Multiply line 22 by line 23; this is your city of New York allocated wage and salary income. Include this amount on line 1	24		

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 Unincorporated Business Tax 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 your taxable year began before July 1, 1996 (see instructions). If you use the percentage from one of those returns, check this box ; then skip lines 25 through 31 and enter the allocation percentage from either of those returns on line 32 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):				
25 Real property owned	25			
26 Real property rented from others	26			
27 Tangible personal property owned	27			
28 Property percentage (add lines 25, 26 and 27; see instructions) ...	28			%
29 Payroll percentage (see instructions)	29			%
30 Gross income percentage (see instructions)	30			%
31 Total percentages (add lines 28, 29 and 30, column (3))	31			%
32 Business allocation percentage (divide total percentages on line 31 by three or by actual number of percentages if less than three)	32			%
33 Net earnings from self-employment to be allocated (see instructions)	33			
34 Allocated net earnings from self-employment (multiply line 33 by line 32; enter result here and on line 5)	34			