



New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1012

Forms Included: IT-201, IT-360.1, Y-203, IT-272, 1099-G, and W-2

Test Notes: When calculating this return, please calculate the federal return to be a balance due, paid by ACH debit. Use the following for federal debit information: Routing Number = 011001742; account number = 158902; account type = personal savings. Taxpayer elects to pay NYS income tax due by paper check for the full amount owed.

Return specific information:

- Prime taxpayer: Khaled Khan born on 02-15-1972
- Filing qualifying widower with dependent children
- Taxpayer chooses standard deduction
- Part-year Yonkers resident; moved to Yonkers on 09-01-2015 and resided there through the end of the year; was employed in the same job throughout the year.
- College Tuition Credit: all details are on the form; students are the taxpayer himself, as well as both children.
- Sales or use tax claimed is \$500
- Taxpayer made estimated tax payment of \$25

Address any questions via e-mail to NYSPLITMEF@tax.ny.gov

Personal Income Tax MeF publications and forms: http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_income.htm

		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Control number			9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	11 Nonqualified plans 12a C o d e	
						12b C o d e
					12c C o d e	
						14 Other
					12d C o d e	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
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Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation \$	OMB No. 1545-0120		2015 Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits, or offsets \$				
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$		Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		5 RTAA payments \$	6 Taxable grants \$			
		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>			
		9 Market gain \$				
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld \$ \$		

Form **1099-G**

(keep for your records)

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

Your social security number

Federal income and adjustments (see page 14)

Whole dollars only

1	Wages, salaries, tips, etc.	1		00
2	Taxable interest income	2		00
3	Ordinary dividends	3		00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7		00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11		00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 14) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17		00
18	Total federal adjustments to income (see page 14) Identify:	18		00
19	Federal adjusted gross income (subtract line 18 from line 17)	19		00

New York additions (see page 15)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15)	21		00
22	New York's 529 college savings program distributions (see page 15)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24		00

New York subtractions (see page 16)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 16)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 16)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18).....	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33		00

2D barcode clear area
approximate size
1 3/4" X 1 1/4"

Standard deduction or itemized deduction (see page 18)

34	Enter your standard deduction (table on page 18) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input type="checkbox"/> Itemized	34		00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35		00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 18)	36		000 00
37	Taxable income (subtract line 36 from line 35)	37		00



Name(s) as shown on page 1

Your social security number

Tax computation, credits, and other taxes

Table with 3 columns: Line number, Description, and Amount. Rows include Taxable income (38), NYS tax on line 38 amount (39), NYS household credit (40), Resident credit (41), Other NYS nonrefundable credits (42), Add lines 40, 41, and 42 (43), Subtract line 43 from line 39 (44), Net other NYS taxes (45), and Total New York State taxes (46).

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

Table with 3 columns: Line number, Description, and Amount. Rows include NYC resident tax on line 38 amount (47), NYC household credit (48), Subtract line 48 from line 47 (49), Part-year NYC resident tax (50), Other NYC taxes (51), Add lines 49, 50, and 51 (52), NYC nonrefundable credits (53), Subtract line 53 from line 52 (54), MCTMT net earnings base (54a), MCTMT (54b), Yonkers resident income tax surcharge (55), Yonkers nonresident earnings tax (56), Part-year Yonkers resident income tax surcharge (57), Total New York City and Yonkers, taxes / surcharges and MCTMT (58), and Sales or use tax (59).

See instructions on pages 20, 21, and 22 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

2D barcode clear area approximate size 1 3/4" X 1 1/4"

Voluntary contributions (see page 24)

Table with 3 columns: Line number, Description, and Amount. Rows include 60a Return a Gift to Wildlife, 60b Missing/Exploited Children Fund, 60c Breast Cancer Research Fund, 60d Alzheimer's Fund, 60e Olympic Fund (\$2 or \$4; see page 24), 60f Prostate and Testicular Cancer Research and Education Fund, 60g 9/11 Memorial, 60h Volunteer Firefighting & EMS Recruitment Fund, 60i Teen Health Education, 60j Veterans Remembrance, 60k Homeless Veterans, Total voluntary contributions (60), and Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (61).

201003150099



Your social security number

62 Enter amount from line 61 **62** 00

Payments and refundable credits (see page 25)

63	Empire State child credit	63	00
63a	Family tax relief credit	63a	00
64	NYS/NYC child and dependent care credit	64	00
65	NYS earned income credit (EIC)	65	00
66	NYS noncustodial parent EIC	66	00
67	Real property tax credit	67	00
68	College tuition credit	68	00
69	NYC school tax credit (also complete F on page 1; see page 25)	69	00
70	NYC earned income credit	70	00
70a	NYC enhanced real property tax credit	70a	00
71	Other refundable credits (Form IT-201-ATT, line 18)	71	00
72	Total New York State tax withheld	72	00
73	Total New York City tax withheld	73	00
74	Total Yonkers tax withheld	74	00
75	Total estimated tax payments and amount paid with Form IT-370	75	00

2D barcode clear area
approximate size
1 3/4" X 1 1/4"

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page XX).

76 Total payments (add lines 63 through 75) **76** 00

Your refund, amount you owe, and account information (see pages 27 through 30)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) **77** 00

78 Amount of line 77 to be refunded
Mark one refund choice: direct deposit (fill in line 83) - or - debit card - or - paper check ... **78** 00

79 Amount of line 77 that you want applied to your 2016 estimated tax (see instructions) **79** 00
See pages 27 and 28 for information about your three refund choices.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **80** 00
See page 29 for payment options.

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 28) **81** 00
See page 31 for the proper assembly of your return.

82 Other penalties and interest (see page 29) **82** 00

83 Account information for direct deposit or electronic funds withdrawal (see page 29).
If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 29)

83a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

83b Routing number 83c Account number

84 Electronic funds withdrawal (see page 30) Date Amount 00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature		Preparer's printed name	
Firm's name (or yours, if self-employed)		Preparer's PTIN or SSN	
Address		Employer identification number	
E-mail:		Date	

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





**Claim for College Tuition
Credit or Itemized Deduction**
Full-year New York State residents only

Submit your completed Form IT-272 with Form IT-201. See Form IT-272-1, *Instructions for Form IT-272*.

Your name as shown on return (first name first)	Your social security number
Spouse's name (first name first)	Spouse's social security number

Note: If you are married and filing separate New York State returns, you must also enter your spouse's name and social security number.

- 1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? **1** Yes No
- If **Yes, stop**; you do not qualify for the college tuition credit or the college tuition itemized deduction.
 - If **No**, continue with question 2.
- 2 Were you (and your spouse if filing a joint return) a **New York State resident for all of this tax year**? **2** Yes No
- If **Yes**, continue with Part 1 below.
 - If **No, stop**; you do not qualify for the college tuition credit. However, you may qualify for the college tuition itemized deduction. For more information, see the instructions for Form IT-203.

Part 1 – In the spaces provided below, complete lines A through H for up to three eligible students for whom you paid qualified college tuition expenses. (If you are claiming expenses for more than three eligible students, see instructions.)

	1 – Student 1	2 – Student 2	3 – Student 3
A Eligible student's name			
B Eligible student's social security number (SSN)			
C Is the student claimed as a dependent on your NYS return? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.)			
E Name of college or university (see instr.)...			
F Were expenses for undergraduate tuition? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions)			
H Enter the lesser of line G or 10,000			

3 Total qualified college tuition expenses (Add **line H**, columns 1, 2, and 3; include amounts from any additional sheets. Complete Part 2 or Part 3 on the back.) **3** 00



Part 2 – Complete Part 2 if your total qualified college tuition expenses on line 3 are less than \$5,000.

4 Credit limitation (\$200).....

4	200	00
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5 Enter the lesser of line 3 or line 4. This is your **college tuition credit**

5		00
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- If you **did not itemize your deductions** on your federal return, enter the line 5 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your federal return, continue with Part 4.

Part 3 – Complete Part 3 if your total qualified college tuition expenses on line 3 are \$5,000 or more.

6 Enter the amount from **line 3**.....

6		00
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7 Multiply **line 6** by 4% (.04). This is your **college tuition credit**

7		00
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- If you **did not itemize your deductions** on your federal return, enter the line 7 amount on Form IT-201, line 68.
- If you **itemized your deductions** on your federal return, continue with Part 4.

Part 4 – College tuition itemized deduction election

If you itemized your deductions on your federal return, you may elect to claim the **college tuition itemized deduction** instead of the college tuition credit. To compute your college tuition itemized deduction, complete **Worksheet 1** in the instructions for this form. To determine if you will receive a greater tax benefit from the itemized deduction or credit, complete **Worksheet 2** in the instructions for this form.

8 Mark an **X** in this box **only** if you elect to claim the **college tuition itemized deduction**

8	
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- If you marked an **X** in the box at line 8, enter the amount from Worksheet 1, line 5 (in the instructions for this form), on your itemized deduction schedule. **Do not** enter the college tuition credit from line 5 or 7 above on Form IT-201. You are entitled to claim either the deduction **or** the credit, but not both.
- If you **did not** mark an **X** in the box at line 8 and you elect to claim the college tuition credit instead of the college tuition itemized deduction, enter the line 5 or line 7 amount on Form IT-201, line 68.

Important: If you are claiming the college tuition credit or the college tuition itemized deduction, you **must submit** Form IT-272 with your return.





Change of City Resident Status

IT-360.1

New York City • Yonkers

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return	Social security number
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Change of resident status – If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 (see instructions, Form IT-360.1-I, front page).

- Mark an **X** in only **one** box
- (A) **New York City change of residence** – Complete Parts 1, 2, 3, and 4.
 - (B) **Yonkers change of residence** – Complete Parts 1 and 5.
 - (C) **New York City and Yonkers change of residence** – Complete the entire form.

Part 1 – New York adjusted gross income <i>(see instructions, page 3)</i>		Column A Federal income and adjustments <i>(all sources)</i>	Column B Amount of Column A for New York City resident period	Column C Amount of Column A for Yonkers resident period
1 Wages, salaries, tips, etc	1	.00	.00	.00
2 Taxable interest income	2	.00	.00	.00
3 Ordinary dividends	3	.00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes	4	.00	.00	.00
5 Alimony received	5	.00	.00	.00
6 Business income or loss <i>(submit copy of federal Schedule C or C-EZ, Form 1040) ...</i>	6	.00	.00	.00
7 Capital gain or loss <i>(submit copy of federal Schedule D, Form 1040)</i>	7	.00	.00	.00
8 Other gains or losses <i>(submit copy of federal Form 4797)</i>	8	.00	.00	.00
9 Taxable amount of IRA distributions	9	.00	.00	.00
10 Taxable amount of pensions and annuities	10	.00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(submit copy of federal Schedule E, Form 1040)</i>	11	.00	.00	.00
12 Farm income or loss <i>(submit copy of federal Schedule F, Form 1040)</i>	12	.00	.00	.00
13 Unemployment compensation	13	.00	.00	.00
14 Taxable amount of social security benefits	14	.00	.00	.00
15 Other income	15	.00	.00	.00
Identify:				
16 Total <i>(add lines 1 through 15)</i>	16	.00	.00	.00
17 Total federal adjustments to income	17	.00	.00	.00
Identify:				
18 Federal adjusted gross income <i>(subtract line 17 from line 16)</i>	18	.00	.00	.00
19 New York adjustments <i>(submit schedule) ...</i>	19	.00	.00	.00
20 New York adjusted gross income <i>(line 18 and add or subtract line 19; transfer the amount from Column B to line 43)</i>	20	.00	.00	.00



Part 2 – Itemized deductions for New York City (see instr., page 3) If you are claiming the standard deduction, do not complete Part 2.		Column A Itemized deductions (see instructions)	Column B Amount of Column A for New York City resident period
21	Medical and dental expenses	21	.00
22	Taxes you paid	22	.00
23	Interest you paid	23	.00
24	Gifts to charity	24	.00
25	Casualty and theft losses	25	.00
26	Job expenses and most other miscellaneous deductions	26	.00
27	Other miscellaneous deductions	27	.00
28	Add lines 21 through 27	28	.00
29	Reduction for federal itemized deduction limitation (from federal Form 1040 instructions, Itemized Deductions Worksheet, line 9)	29	.00
30	Total itemized deductions (subtract line 29 from line 28)	30	.00
31	State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments	31	.00
32	Subtract line 31 from line 30	32	.00
33	Addition adjustments and college tuition itemized deduction (see instructions)	33	.00
34	Add lines 32 and 33	34	.00
35	Itemized deduction adjustment (if line 20, Column B, is more than \$100,000, see instructions, page 5; all others enter 0 on line 35)	35	.00
36	Itemized deduction (subtract line 35 from line 34, enter here and on line 44)	36	.00

Part 3 – Dependent exemptions (see instructions, page 5)

37 Enter the period you were a New York City **resident** during 2015

From: month day To: month day

38	Enter the county where you resided while a nonresident of New York City		
39	Enter the number of full months in the New York City resident period	39	
40	Enter the prorated value of one dependent exemption (use Proration chart; see instructions, page 2)	40	.00
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35	41	
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 (enter here and on line 46)	42	.00

Part 4 – Part-year New York City resident tax (see instructions, page 5)

43	New York adjusted gross income (from line 20, Column B)	43	.00
44	Resident period standard deduction (see instructions, page 2) or resident period itemized deduction (from line 36)	44	.00
45	Subtract line 44 from line 43	45	.00
46	Dependent exemption amount (from line 42)	46	.00
47	New York City taxable income (subtract line 46 from line 45)	47	.00
48	New York City tax on line 47 amount (see instructions, page 5)	48	.00
49	Total New York City household credit and accumulation distribution credit (see instructions, page 6)	49	.00
50	Subtract line 49 from line 48 (if line 49 is larger than line 48, enter 0)	50	.00
51	Part-year New York City separate tax on lump-sum distributions (from Form IT-230)	51	.00
52	Part-year New York City resident tax on capital gain portion of lump-sum distributions (from Form IT-230)	52	.00
53	Add lines 50, 51, and 52	53	.00
54	Credit for part-year New York City unincorporated business tax paid (see instructions, page 8)	54	.00
55	Part-year New York City resident tax (subtract line 54 from line 53 and enter tax on Form IT-201, line 50, or Form IT-203, line 51; if line 54 is larger than line 53, enter 0)	55	.00



Part 5 – Part-year Yonkers resident income tax surcharge (see instructions, page 8)

		Full-year NYS resident	Part-year NYS resident
56 Total New York State taxes (Form IT-201, line 46)	56	.00	
57 Empire State child credit (Form IT-201, line 63)	57	.00	
57a Family tax relief credit (Form IT-201, line 63a)	57a	.00	
58 NYS child and dependent care credit (Form IT-216, line 14)	58	.00	
59 Earned income credit (Form IT-201, line 65)	59	.00	
60 Noncustodial parent New York State earned income credit (Form IT-201, line 66)	60	.00	
61 Real property tax credit (Form IT-201, line 67)	61	.00	
62 College tuition credit (Form IT-201, line 68)	62	.00	
62a Property tax freeze credit (see instructions)	62a	.00	
63 Amount from Form IT-201-ATT, line 13	63	.00	
64 Add lines 57 through 63	64	.00	
65 Subtract line 64 from line 56 (if line 64 is more than line 56, enter 0 here and on Form IT-201, line 57)	65	.00	
66 Base tax (Form IT-203, line 44)	66		.00
67 New York State nonrefundable credits (Form IT-203-ATT, line 8)	67		.00
68 Subtract line 67 from line 66 (if line 67 is more than line 66, enter 0) ..	68		.00
69 Net other New York State taxes (Form IT-203-ATT, line 33)	69		.00
70 Add lines 68 and 69	70		.00
71 Total of amounts from Form IT-203-ATT, lines 9, 10, and 12	71		.00
71a Property tax freeze credit (see instructions)	71a		.00
71b Add lines 71 and 71a	71b		.00
72 Subtract line 71b from line 70 (if line 71b is more than line 70, enter 0)	72		.00
73 Income percentage (see worksheet on page 8 of the instructions)	73		
74 Multiply line 65 by line 73. This is the net state tax for full-year state residents	74	.00	
75 Multiply line 72 by line 73. This is the net state tax for part-year state residents	75		.00
76 Yonkers resident tax rate	76	.1675	

77 Part-year Yonkers resident income tax surcharge

(Full-year NYS residents: Multiply line 74 by line 76. Part-year NYS residents: Multiply line 75 by line 76.) **77** .00

Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

See Form Y-203, *Yonkers Nonresident Earnings Tax Return*, and instructions, Form Y-203-I, if you received wages or net earnings from self-employment from Yonkers sources during your nonresident period.





Yonkers Nonresident Earnings Tax Return

Y-203

For the full year January 1, 2015, through December 31, 2015, or fiscal year beginning and ending

Name as shown on Form IT-201 or IT-203	Social security number
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- A** Were you a Yonkers resident for any part of the taxable year? (mark an **X** in the appropriate box) Yes No (see instructions)
 (See the instructions for Form IT-201 or IT-203 for the definition of a resident.)
 If Yes: 1. Give period of Yonkers residence. From (mm-dd-yyyy) _____ to (mm-dd-yyyy) _____
 2. Are you reporting Yonkers resident income tax surcharge on your New York State return? Yes No (submit explanation)
 3. You must complete and submit Form IT-360.1 (see instructions).

- B** Did you or your spouse maintain an apartment or other living quarters in Yonkers during any part of the year?..... Yes No
 If Yes, give address below and enter the number of days spent in Yonkers during **2015**: _____ days
 Address: _____

- C** Are you reporting income from self-employment (on line 2 below)?..... Yes No If Yes, 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 claiming an allocation, include amount from line 22)	1	.00
2 Net earnings from self-employment (see instructions; if claiming an allocation, include amount from line 32; if a loss, write loss on line 2)	2	.00
3 Add lines 1 and 2 (if line 2 is a loss, enter amount from line 1)	3	.00
3a START-UP NY wages	3a	.00
3b Subtract line 3a from line 3	3b	.00
4 Allowable exclusion (see instructions; use Exclusion table below)	4	.00
5 Taxable amount (subtract line 4 from line 3b; if line 4 is more than line 3b, enter 0)	5	.00
6 Total nonresident earnings tax (multiply line 5 by 0.5% (.005)). Enter the line 6 amount on Form IT-201, line 56, or Form IT-203, line 53.	6	.00

Checklist

Before filing your return, be sure to:

- Complete items A, B, and C and lines 1 through 6.
- Complete Schedules A, B, and C on the back, if required.
- Enter your total nonresident earnings tax on Form IT-201 or IT-203.
- **Submit this form with your New York State return: Form IT-201 or IT-203.**

Exclusion table (for line 4)

Number of months of Yonkers nonresidence or short tax year	If line 3b (total wages and net earnings)* is:		
	over \$0 but not over \$10,000	over \$10,000 but not over \$20,000	over \$20,000 but not over \$30,000
	Exclusion amount is:	Exclusion amount is:	Exclusion amount is:
12	\$3,000	\$2,000	\$1,000
11	2,750	1,833	917
10	2,500	1,667	833
9	2,250	1,500	750
8	2,000	1,333	667
7	1,750	1,167	583
6	1,500	1,000	500
5	1,250	833	417
4	1,000	667	333
3	750	500	250
2	500	333	167
1	250	167	83

* If the total of wages and net earnings (amount from line 3b) exceeds \$30,000 for the year, there is no exclusion amount.



Schedule A – Allocation of wage and salary income to Yonkers

Do not use this schedule for income based on the volume of business transacted.

See instructions, Form Y-203-I, if you had **more than one job**, or if you had a **job for only part of the year**.

7	Total days (see instructions)		7	
	8 Saturdays and Sundays (not worked)	8		
Nonworking days included in line 7:	9 Holidays (not worked)	9		
	10 Sick leave	10		
	11 Vacation	11		
	12 Other nonworking days	12		
13	Total nonworking days (add lines 8 through 12)		13	
14	Total days worked in year at this job (subtract line 13 from line 7)		14	
15	Total days included in line 14 worked outside of Yonkers	15		
16	Enter number of days worked at home included in line 15 amount	16		
17	Subtract line 16 from line 15		17	
18	Days worked in Yonkers (subtract line 17 from line 14)		18	
19	Enter number of days from line 14 above		19	
20	Divide line 18 by line 19; round the result to the fourth decimal place		20	
21	Gross wages and other employee compensation to be allocated	21		.00
22	Yonkers allocated wage and salary income (multiply line 20 by line 21). Include this amount on line 1.	22		.00

Schedule B – List all places, both in and out of Yonkers, 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 Yonkers.

Street address	City and state	Description (see instructions)

Schedule C – Allocation of net earnings from self-employment to Yonkers

Use only if your business is carried on both in and out of Yonkers. If the net earnings are from a partnership, the factors must be the partnership amounts. If you are a partner in a partnership, you may use the business allocation percentage determined by the formula on Form Y-204, *Yonkers Nonresident Partner Allocation*. If you use the percentage from Form Y-204, skip lines 23 through 29 and enter the allocation percentage on line 30 below. Include a copy of Form Y-204.

Items used as factors	Column 1 Totals – in and out of Yonkers	Column 2 Yonkers amount	Column 3 Percent Column 2 is of Column 1
Property percentage 23 Real property owned.....	23 .00	.00	
24 Real property rented from others.....	24 .00	.00	
25 Tangible personal property owned....	25 .00	.00	
26 Property percentage (add lines 23, 24, and 25; see instructions)	26 .00	.00	%
27 Payroll percentage (see instructions)	27 .00	.00	%
28 Gross income percentage (see instructions)	28 .00	.00	%
29 Total of percentages (add lines 26, 27, and 28, Column 3)		29	%
30 Business allocation percentage (divide total percentages on line 29 by three, or by actual number of percentages if less than three)		30	%
31 Net earnings from self-employment to be allocated (see instructions).....		31	.00
32 Allocated net earnings from self-employment (multiply line 31 by line 30; enter here and include on line 2)		32	.00

