



New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1024

Forms Included: IT-203, IT-203-D, IT-203-A, and IT-203-B (schedules B and C)

Return specific information:

- Prime taxpayer: Violet Vine born on 07-01-1990
- Filing single; no dependents
- Taxpayer chooses itemized deduction
- Taxpayer files only business income
- Taxpayer made estimated tax payment of \$1000

Address any questions via e-mail to NYSPITMEF@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



Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

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

IT-203

15

and ending

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial		Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mm-dd-yyyy)		Your social security number	
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mm-dd-yyyy)		Spouse's social security number	
Mailing address (see instructions, page 13) (number and street or PO box)				Apartment number		New York State county of residence	
City, village, or post office			State	ZIP code	Country (if not United States)		School district name
Taxpayer's permanent home address (see instr., pg. 13) (no. and street or rural route)				Apartment no.	City, village, or post office		School district code number
State	ZIP code	Country (if not United States)			Decedent information	Taxpayer's date of death	Spouse's date of death

A Filing status (mark an X in one box):

- ① Single
- ② Married filing joint return (enter both spouses' social security numbers above)
- ③ Married filing separate return (enter both spouses' social security numbers above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? Yes No

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

D1 Did you have a financial account located in a foreign country? (see pg. 14) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

- (1) Did you receive a property tax freeze credit? (see page 14) Yes No
- (2) If Yes, enter the amount00

E New York City part-year residents only (see page 14)

- (1) Number of months you lived in NY City in 2015
- (2) Number of months your spouse lived in NY City in 2015

F Enter your 2-character special condition code(s) if applicable (see page 14)

G New York State part-year residents (see page 15)

- Enter the date you moved into or out of NYS (mm-dd-yyyy)
- On the last day of the tax year (mark an X in one box):
- 1) Lived in NYS
 - 2) Lived outside NYS; received income from NYS sources during nonresident period
 - 3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15)

Did you or your spouse maintain living quarters in NYS in 2015? Yes No
(if Yes, complete Form IT-203-B)

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

I Dependent exemption information (see page 15)

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12 .00				
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ...	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column **32** .00

Standard deduction or itemized deduction (see page 26)

33	Enter your standard deduction (table on page 26) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00

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



Name(s) as shown on page 1

Enter your social security number

Tax computation, credits, and other taxes

Table with 3 columns: Line number, Description, and Amount. Rows 37-43 include New York taxable income, state taxes, and credits.

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) .00

45 Income percentage (see page 28) [] New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = [] Round result to 4 decimal places

Table with 3 columns: Line number, Description, and Amount. Rows 46-50 include allocated state tax, nonrefundable credits, and total state taxes.

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

Table with 3 columns: Line number, Description, and Amount. Rows 51-56 include NYC resident tax, MCTMT net earnings base, Yonkers taxes, and sales or use tax.

See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

Voluntary contributions (see page 30)

Table with 3 columns: Line number, Description, and Amount. Rows 57a-57k list various voluntary contributions like Return a Gift to Wildlife, etc.

57 Total voluntary contributions (add lines 57a through 57k) .00

58 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 50, 55, 56, and 57) .00

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

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Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

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

Your refund, amount you owe, and account information (see pages 32 through 35)

67 **Amount overpaid** (if line 66 is **more than** line 59, subtract line 59 from line 66) **67**00

68 Amount of line 67 to be **refunded**
 Mark one refund choice: **direct deposit** (fill in line 73) - or - **debit card** - or - **paper check** ... **68**00

69 Amount of line 67 that you want applied to your **2016** estimated tax (see instructions) **69**00

70 Amount you **owe** (if line 66 is **less than** line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an **X** in the box and fill in lines 73 and 74. If you pay by check or money order you **must** complete Form IT-201-V and mail it with your return. **70**00

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33) **71**00

72 Other penalties and interest (see page 33) **72**00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

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. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

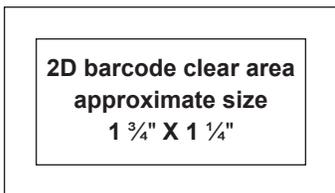
74 Electronic funds withdrawal (see page 34) Date Amount .00

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		
	Date		
E-mail:			

▼ 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.





Department of Taxation and Finance

Nonresident and Part-Year Resident Itemized Deduction Schedule

IT-203-D

Submit this form with Form IT-203. See instructions for completing Form IT-203-D in the instructions for Form IT-203.

Name(s) as shown on your Form IT-203	Your social security number
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Whole dollars only

1 Medical and dental expenses <i>(federal Schedule A, line 4)</i>	1	.00
2 Taxes you paid <i>(federal Schedule A, line 9)</i>	2	.00
3 Interest you paid <i>(federal Schedule A, line 15)</i>	3	.00
4 Gifts to charity <i>(federal Schedule A, line 19)</i>	4	.00
5 Casualty and theft losses <i>(federal Schedule A, line 20)</i>	5	.00
6 Job expenses/miscellaneous deductions <i>(federal Schedule A, line 27)</i>	6	.00
7 Other miscellaneous deductions <i>(federal Schedule A, line 28)</i>	7	.00
8 Enter amount from federal Schedule A, line 29	8	.00
9 State, local, and foreign income taxes <i>(or general sales tax, if applicable)</i> and other subtraction adjustments <i>(see instructions)</i>	9	.00
10 Subtract line 9 from line 8	10	.00
11 College tuition itemized deduction (Form IT-203-B, line 2; <i>see instructions</i>)	11	.00
12 Addition adjustments <i>(see instructions)</i>	12	.00
13 Add lines 10, 11, and 12	13	.00
14 Itemized deduction adjustment <i>(see instructions)</i>	14	.00
15 New York State itemized deduction <i>(subtract line 14 from line 13; enter on Form IT-203, line 33)</i>	15	.00

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Business Allocation Schedule

For business carried on both in and out of New York State (or the Metropolitan Commuter Transportation District (MCTD))

Name as shown on return

Tax year ending (mmdyyy)
Social security number

Submit this schedule with your Form IT-201 or IT-203; submit additional sheets if necessary.

A Business allocation for (see instructions) NYS MCTD

Schedule A - List all places, both in and out of New York State or the MCTD, where you carry on business

Table with 3 columns: 1 - Street address, 2 - City and state, 3 - Description (see instructions)

Income (or net earnings from self-employment) determined from books (see instructions)

Schedule B - Formula basis allocation, if books do not show the portion from New York State or MCTD sources

Table with 4 columns: Items used as factors, Column A (Totals - in and out of New York State or MCTD), Column B (New York State or MCTD amounts), Column C (Percent Column B is of Column A)

9 Allocation of business income to New York State - Multiply each item of business income or loss reported on Form IT-203, Federal amount column, that is required to be allocated by the percentage from line 8.

Line number \$.00 X % (line 8) = \$.00
Line number \$.00 X % (line 8) = \$.00
Line number \$.00 X % (line 8) = \$.00
Line number \$.00 X % (line 8) = \$.00

10 Allocation of net earnings from self-employment to the MCTD - Multiply these net earnings from self-employment by the allocation percentage from line 8.

Net earnings \$.00 X % (line 8) = \$.00

Instructions

General instructions

Business allocation for purposes of New York State income and net earnings from self-employment for the metropolitan commuter transportation mobility tax (MCTMT) is done using the same rules.

reading these instructions for purposes of allocating to the Metropolitan Commuter Transportation District (MCTD), substitute MCTD for New York State or state; net earnings from self-employment for New York income, business income, or income; and in and out of the MCTD for in and out of the state.





Nonresident and Part-Year Resident Income Allocation And College Tuition Itemized Deduction Worksheet

Name(s) and occupation(s) as shown on Form IT-203	Your social security number
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Complete all parts that apply to you; see instructions (Form IT-203-I). Submit this form with your Form IT-203.

Schedule A – Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation.

An additional Schedule A section is provided on the back of this form. If you are required to complete more than one Schedule A, total the amounts from line p on all schedules and include this total on Form IT-203, line 1, in the *New York State amount* column.

Do not use this schedule for income based on the volume of business transacted. See the Schedule A instructions if:

- You had more than one job;
- You had a job for only part of the year; or
- You and your spouse each had a job that requires allocation.

1a Total days (see instructions)					1a		
Nonworking days included in line 1a:	1b Saturdays and Sundays (not worked)	1c Holidays (not worked)	1d Sick leave	1e Vacation	1f Other nonworking days		
1g Total nonworking days (add lines 1b through 1f)						1g	
1h Total days worked in year at this job (subtract line 1g from line 1a)						1h	
1i Total days included in line 1h worked outside New York State						1i	
1j Enter number of days worked at home included in line 1i amount						1j	
1k Subtract line 1j from line 1i						1k	
1l Days worked in New York State (subtract line 1k from line 1h)						1l	
1m Enter number of days from line 1h above						1m	
1n Divide line 1l by line 1m; round the result to the fourth decimal place						1n	
1o Wages, salaries, tips, etc. (to be allocated)						1o	.00
1p New York State allocated wage and salary income (multiply line 1n by line 1o)						1p	.00

Include the line 1p amount on Form IT-203, line 1, in the *New York State amount* column.

Schedule B – Living quarters maintained in New York State by a nonresident

Mark an **X** in the box if NYS living quarters were maintained for you or by you for the entire tax year

If you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Submit additional sheets if necessary. **For column E, mark an X in the box if the living quarters are still maintained for or by you.**

A – Street address	B – City, village, or post office	C	D – ZIP code	E
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>

Enter the number of days spent in New York State in this tax year

Any part of a day spent in New York State is considered a day spent in New York State.



Schedule C – College tuition itemized deduction worksheet (See the instructions for Schedule C.)

- 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 itemized deduction.
 - If **No**, continue. Complete lines A through H below for each eligible student for whom you paid qualified college tuition expenses. Use additional sheets if necessary.

	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)00	.00	.00
H Enter the lesser of line G or 10,00000	.00	.00

2 **College tuition itemized deduction** (add line H, columns 1, 2, and 3; include amounts from any additional sheets).
 Also enter this amount on your itemized deduction schedule. 2 .00

Schedule A – Allocation of wage and salary income to New York State

2a Total days (see instructions)		2a	
Nonworking days included in line 2a:			
2b Saturdays and Sundays (not worked)	2b		
2c Holidays (not worked)	2c		
2d Sick leave	2d		
2e Vacation	2e		
2f Other nonworking days	2f		
2g Total nonworking days (add lines 2b through 2f)		2g	
2h Total days worked in year at this job (subtract line 2g from line 2a)		2h	
2i Total days included in line 2h worked outside New York State	2i		
2j Enter number of days worked at home included in line 2i amount	2j		
2k Subtract line 2j from line 2i		2k	
2l Days worked in New York State (subtract line 2k from line 2h)		2l	
2m Enter number of days from line 2h above		2m	
2n Divide line 2l by line 2m; round the result to the fourth decimal place		2n	
2o Wages, salaries, tips, etc. (to be allocated)	2o		.00
2p New York State allocated wage and salary income (multiply line 2n by line 2o)	2p		.00

Include the line 2p amount on Form IT-203, line 1, in the **New York State amount** column.

