

**Nonresident Earnings Tax Return**

• If you and your spouse are both subject to the earnings tax, you each must file a separate Form NYC-203.

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 Give period of City of New York residence from (month, day, year) \_\_\_\_\_ to (month, day, year) \_\_\_\_\_

Are you filing a City of New York personal income tax return for above period?  Yes  No (if "No," explain below)

No

**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 Give address below and number of days spent in the City of New York during 1985: days \_\_\_\_\_

No address \_\_\_\_\_

**C** If you are reporting income from self-employment on line 5, complete the following:

Business name \_\_\_\_\_ Business address \_\_\_\_\_

Employer identification number \_\_\_\_\_ Principal business activity \_\_\_\_\_

Form of business  Sole proprietorship  Partnership  Other (explain) \_\_\_\_\_

**Calculation of Earnings Tax**

<b>1</b> Gross wages and other employee compensation <i>(see instructions: if allocation is claimed, enter from page 2, line 16)</i> . . . . .	<b>1</b>			
<b>2</b> Exclusion <i>(see instructions; use table below)</i> . . . . .	<b>2</b>			
<b>3</b> Taxable amount <i>(subtract line 2 from line 1)</i> . . . . .	<b>3</b>			
<b>4</b> Tax on wages: multiply line 3 by .45% (.0045) . . . . .			<b>4</b>	
<b>5</b> Net earnings from self-employment <i>(see instructions: if allocation is claimed, enter from page 2, line 23)</i> . . . . .	<b>5</b>			
<b>6</b> Exclusion <i>(see instructions; use table below)</i> . . . . .	<b>6</b>			
<b>7</b> Taxable amount <i>(subtract line 6 from line 5)</i> . . . . .	<b>7</b>			
<b>8</b> Tax on net earnings from self-employment: multiply line 7 by .65% (.0065) . . . . .			<b>8</b>	
<b>9</b> Total earnings tax <i>(add lines 4 and 8) — enter here and on your New York State return as follows: . . . .</i>			<b>9</b>	

<b><u>If you file form:</u></b>	<b><u>Enter on:</u></b>
IT-200	line 18
IT-201	line 61, in your column
IT-203	line 60, in your column

Your signature	Date	Paid preparer's signature	Date
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**Reminders:**

- Sign your return.
- Enter your total earnings tax on Form IT-200, IT-201 or IT-203.
- Attach this form to your New York State return, IT-200, IT-201 or IT-203.

**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

**Schedule A — Allocation of Wage and Salary Income** (Use only if you worked both in and out of the City of New York.)

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>		
12 Nonworking days:			
a. Saturdays and Sundays (do not count days worked) .....	<b>a</b>		
b. Holidays (do not count days worked) .....	<b>b</b>		
c. Sick leave .....	<b>c</b>		
d. Vacation .....	<b>d</b>		
e. Other nonworking days .....	<b>e</b>		
Total nonworking days (add lines a through e) .....	<b>12</b>		
13 Total days worked in year (subtract line 12 from line 11) .....	<b>13</b>		
14 Total days worked outside the City of New York (attach schedule or explanation) .....	<b>14</b>		
15 Days worked in the City of New York (subtract line 14 from line 13) .....	<b>15</b>		
16 City of New York amount: $\frac{\text{line 15}}{\text{line 13}} \times \$ \text{ line 10 amount} = \$$ Transfer this amount to page 1, 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 business is carried on both in and out of the City of New York.)

(1) Street Address	(2) City & 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 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 17 through 20 and enter the allocation percentage from either of those returns on line 21 below. Attach a copy of the return.

Items Used As Factors	(1) Totals — in and out of the City of New York	(2) City of New York Amounts	(3) Percent Column (2) is of Column (1)
17 Average value of the real and tangible personal property of the business (see instructions):			
a. Real property owned .....	<b>a</b>		
b. Real property rented from others .....	<b>b</b>		
c. Tangible personal property owned .....	<b>c</b>		
Add lines a, b and c .....	<b>17</b>		%
18 Wages, salaries and other personal service compensation paid during the year .....	<b>18</b>		%
19 Gross sales of merchandise, or charges for services, during the year .....	<b>19</b>		%
20 Total of percentages .....			<b>20</b> %
21 Business allocation percentage (divide total percentages on line 20 by 3 or by actual number of percentages if less than 3)			<b>21</b> %
22 Net earnings from self-employment to be allocated (see instructions) .....			<b>22</b>
23 Allocated net earnings from self-employment (multiply line 22 by line 21; enter result here and on page 1, line 5) .....			<b>23</b>