



New York State
City of New York
City of Yonkers

Nonresident and Part-Year Resident

Income
Tax
Return

IT-203

New York State Department of Taxation and Finance For Jan. 1 - Dec. 31, 1988, or fiscal tax year beginning 1988, ending 19

For office use only

Attach label or print or type	Last name		First name and middle initial (if joint return, enter both names)		Your social security number		
	Mailing address (number and street or rural route)				Apartment number		
	City, village or post office		State		ZIP code		
	If you are a part-year resident, enter your permanent home address for the part of the year you were a resident of New York State in the space below if it is not the same as your mailing address above (see instructions page 20).				School district name		
Permanent home address (number and street or rural route)				Apartment number		School district code number	
City, village or post office		State		ZIP code		If taxpayer is deceased, enter first name and date of death.	

NY

(A) Filing Status — ① Single ② Married filing joint return ③ Married filing separate return (enter spouse's social security number above) ④ Head of household (with qualifying person) ⑤ Qualifying widow(er) with dependent child

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

(C) Part-year residents: If you were a New York State resident for only part of the year, check the box which describes your situation on the last day of the tax year:

(1) moved into New York State

(2) moved out of New York State and received income from New York State sources during your nonresident period

(3) moved out of New York State and received no income from New York State sources during your nonresident period

Enter on lines 1 through 19 in the Federal Amount column the amounts entered on your federal return (see instructions, page 9). Enter in the New York State Amount column the amounts from New York State sources.

	Federal Amount	New York State Amount
1 Wages, salaries, tips, etc.	1	
2 Taxable interest income	2	
3 Dividend income	3	
4 Taxable refunds of state and local income taxes (also enter Federal Amount on line 24)	4	
5 Alimony received	5	
6 Business income or (loss) (attach copy of federal Schedule C, Form 1040)	6	
7 Capital gain or (loss) (attach copy of federal Schedule D, Form 1040)	7	
8 Capital gain distributions not reported on line 7	8	
9 Other gains or (losses) (attach copy of federal Form 4797)	9	
10 Taxable amount of IRA distributions	10	
11 Taxable amount of pensions and annuities	11	
12 Rents, royalties, partnerships, estates, trusts, etc. (attach copy of federal Schedule E, Form 1040)	12	
13 Farm income or (loss) (attach copy of federal Schedule F, Form 1040)	13	
14 Unemployment compensation (insurance)	14	
15 Taxable amount of social security benefits (also enter Federal Amount on line 25)	15	
16 Other income (see instructions, page 11) Identify:	16	
17 Add lines 1 through 16	17	
18 Total federal adjustments to income (see instructions, page 11) Identify:	18	
19 Adjusted gross income (federal) (subtract line 18 from line 17. Enter here and next to line 00, Income percentage. If zero or less, see instructions, page 12.)	19	
New York Additions: (see instructions, page 13)		
20 Interest income on state and local bonds (but not those of New York State or its localities)	20	
21 Accelerated cost recovery system (ACRS) deduction (from Form IT-399, line 1, column G; attach form)	21	
22 Other (see instructions, page 13) Identify:	22	
23 Add lines 19, (Federal Amount column) through 22	23	
New York Subtractions: (see instructions, page 14)		
24 Taxable refunds of state and local income taxes (from line 4, Federal Amount column)	24	
25 Taxable social security benefits (from line 15, Federal Amount column)	25	
26 Interest income on U.S. government bonds	26	
27 Pension and annuity income exclusion	27	
28 New York State depreciation (from Form IT-399, line 1, column F; attach form)	28	
29 Other (see instructions, page 14) Identify:	29	
30 Add lines 24 through 29	30	
31 New York adjusted gross income (subtract line 30 from line 23)	31	

Federal Income and Adjustments

New York Adjusted Gross Income

Attach Copy 2 of wage and tax statements here.

Attach check or money order here.

32 Amount from line 31 (<i>New York adjusted gross income</i>)		32	
Itemized Deductions	33 Medical and dental expenses (<i>from federal Schedule A, line 4</i>)	33	
	34 Taxes you paid (<i>from federal Schedule A, line 8</i>)	34	
	35 Interest you paid (<i>from federal Schedule A, line 13</i>)	35	
	36 Gifts to charity (<i>from federal Schedule A, line 17</i>)	36	
	37 Casualty and theft losses (<i>from federal Schedule A, line 18</i>)	37	
	38 Moving expenses (<i>from federal Schedule A, line 19</i>)	38	
	39 Job expenses and most other miscellaneous deductions (<i>from federal Schedule A, line 24</i>)	39	
	40 Other miscellaneous deductions (<i>from federal Schedule A, line 25</i>)	40	
	41 Total itemized deductions (<i>from federal Schedule A, line 26</i>)	41	
	42 State, local and foreign income taxes included on line 34 (<i>see instructions, page 16</i>)	42	
	43 Subtract line 42 from line 41	43	
	44 Other adjustments (<i>see instructions, page 16</i>)	44	
	45 Line 43 and add or subtract line 44	45	
	46 New York itemized deduction adjustment (<i>if line 32 is more than \$100,000, see instructions, page 16; all others enter "0" on line 46</i>)	46	
47 New York itemized deduction (<i>subtract line 46 from line 45</i>)	47		

If you are claiming the New York standard deduction, skip lines 33 through 47.

Tax Computation	48 New York deduction (<i>check only one box below and enter amount on line 48</i>)	<input type="checkbox"/> Standard (<i>see instructions, page 17</i>) or <input type="checkbox"/> Itemized (<i>enter amount from line 47</i>)	48	
	49 Subtract line 48 from line 32		49	
	50 New York dependent exemptions (<i>from Dependent Exemption Worksheet, instructions page 17</i>)		50	
	51 New York taxable income (<i>subtract line 50 from line 49</i>)		51	
	52 New York State tax on line 51 amount (<i>use New York State Tax Table on green pages 25 through 30</i>)		52	
	53 Additional tax on unearned income (<i>if line 32 is more than \$100,000, or more than \$50,000 if you are married and filing a separate return, see instructions, page 17; all others enter "0" on lines 53 and 54</i>)		53	
	54 Unearned income, if any (<i>from Form IT-203-ATT, line 33; attach form</i>)	54		
	55 Add lines 52 and 53		55	
	56 NY State child and dependent care credit	• number of qualifying persons <input type="text"/> cared for in 1988 (<i>from worksheet, page 17</i>) • amount of federal credit for child and dependent care <input type="text"/>	56	
	57 New York State household credit (<i>from Worksheet I or II, instructions page 18</i>)	57		
	58 Credits before base tax (<i>add lines 56 and 57</i>)		58	
	59 Base tax (<i>subtract line 58 from line 55</i>)		59	
	60 Income percentage (<i>if over 100%, see instructions, page 18. If the New York State Amount (line 19) = Federal Amount (line 19)</i>)		60	
	61 Allocated New York State tax (<i>multiply line 59 by the decimal on line 60</i>)		61	
62 Other New York State credits (<i>from Form IT-203-ATT, line 7; attach form</i>)		62		
63 Subtract line 62 from line 61 (<i>if line 62 is more than line 61, enter "0"</i>)		63		
64 Other New York State taxes (<i>from Form IT-203-ATT, line 14; attach form</i>)		64		
65 Total New York State taxes (<i>add lines 63 and 64</i>)		65		

Other Credits/Other Taxes/Gift	66 City of New York		
	67 Other city of New York		
	68 City of Yonkers		
	69 Part-year city of Yonkers		
	70 Total city of Yonkers taxes		

71 If you want to Return a Gift to Wildlife, enter amount; \$5, \$10, \$20, other (<i>see instructions, page 19</i>)	71	
72 Total NY State, city of NY and city of Yonkers taxes, and Gift to Wildlife (<i>add lines 65, 70 and 71</i>)	72	

73 Total New York State tax withheld (<i>attach wage and tax statements to front</i>)	73	
74 Total city of New York tax withheld	74	
75 Total city of Yonkers tax withheld	75	
76 Estimated tax paid/Amount paid with Form IT-370	76	
77 Total payments (<i>add lines 73 through 76</i>)	77	

• Attach Copy 2 of your wage and tax statements to the front of this return
• Sign your return below

78 If line 77 is more than line 72, enter amount overpaid (<i>also see lines 79 and 80 below</i>)	78	
79 Amount of line 78 to be refunded to you	79	
80 Amount of line 78 to be applied to your 1989 estimated tax	80	
81 If line 77 is less than line 72, enter amount you owe (<i>do not send cash; make check or money order payable to NY State Income Tax; write your social security number and "1988 Income tax" on it</i>)	81	
82 Check this box <input type="checkbox"/> if Form IT-2105.9 is attached (<i>see instructions, page 20</i>)	82	

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 (<i>or yours, if self-employed</i>)	Preparer's social security number			Spouse's signature (<i>if joint return</i>)	Date
Address		Employer identification number				