New York State Department of Taxation and Finance

Y-203

1991

City of Yonkers Nonresident Earnings Tax Return

For Jan. 1 — Dec. 31, 1991, or fiscal tax year beginning , 1991, ending , 19 .

Name as shown on Form IT-200, IT-201 or IT-203	Your social security number

A Were you a city of Yonkers resident for any part of the taxable year? ☐ Yes ☐ No
(See the Form IT-201 or IT-203 instructions for the definition of resident.*)*

If *Yes*: 1. Give period of city of Yonkers residence. From (month, day, year) _____ to (month, day, year) _____
2. Are you reporting the city of Yonkers resident income tax surcharge on your New York State return? ☐ Yes ☐ No *(If* No, *attach explanation.)*

B Did you or your spouse maintain an apartment or other living quarters in the city of Yonkers during any part of the year? ☐ Yes ☐ No

If *Yes*, give address below and enter the number of days spent in the city of Yonkers during **1991**: Days _____
Address _____

C If you are reporting income from self-employment on line 2 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 from line 18)*	1		
2 Net earnings from self-employment *(see instructions; if allocation is claimed, enter from line 28; if a loss, write* **Loss** *on line 2)*	2		
3 Add lines 1 and 2	3		
4 Exclusion *(see instructions; use* Exclusion Table *below)*	4		
5 Taxable amount *(subtract line 4 from line 3)*	5		
6 **Total nonresident earnings tax** *(multiply line 5 by .5% (.005). Enter here and transfer line 6 amount to your New York State return as follows: Form IT-200, line 27; Form IT-201, line 65; Form IT-203, line 64)*	6		

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐	**Sign Your Return**	Your signature	Date
	Firm's name *(or yours, if self-employed)*	Preparer's social security number				
	Address	Employer identification number				

Reminders:

- 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

If line 3 is: over	but not over	Exclusion
$ 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 Yonkers. If you worked for more than one employer, complete separate schedules.)*

7	Gross wages and other employee compensation	7	
8	Total days in year *(see instructions if employment is for period of less than entire year)*	8	
	Nonworking days:		
9	Saturdays and Sundays *(do not count days worked)*	9	
10	Holidays *(do not count days worked)*	10	
11	Sick leave	11	
12	Vacation	12	
13	Other nonworking days	13	
14	Total nonworking days *(add lines 9 through 13)*	14	
15	Total days worked in year *(subtract line 14 from line 8)*	15	
16	Total days worked outside the city of Yonkers *(attach schedule or explanation)*	16	
17	Days worked in the city of Yonkers *(subtract line 16 from line 15)*	17	

18 City of Yonkers amount: $\frac{\text{line 17}}{\text{line 15}} \times \text{line 7} =$ _____ *(transfer this amount to line 1)*

Schedule B — List all places, both in and out of the city 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 the city of Yonkers).*

(1) Street address	(2) City and state	(3) Description *(see instructions)*

Schedule C — Allocation of net earnings from self-employment to the city of Yonkers

(Use only if your business is carried on both in and out of the city of Yonkers. If the net earnings are from a partnership, the factors must be the partnership amounts.)

You may use the business allocation percentage determined by the formula on Form Y-204, *City of Yonkers Nonresident Partner Allocation*. If you use the percentage from Form Y-204, skip lines 19 through 25 and enter the allocation percentage on line 26 below. Attach a copy of Form Y-204.

	Items used as factors		(1) Totals — in and out of the city of Yonkers	(2) City of Yonkers amount	(3) Percent column (2) is of column (1)
	Property percentage *(see instructions)*:				
19	Real property owned	19			
20	Real property rented from others	20			
21	Tangible personal property owned	21			
22	Property percentage *(add lines 19, 20 and 21; see instructions)*	22			%
23	Payroll percentage *(see instructions)*	23			%
24	Gross income percentage *(see instructions)*	24			%
25	Total of percentages *(add lines 22, 23 and 24, column (3))*			25	%
26	**Business allocation percentage** *(divide total percentages on line 25 by three or by actual number of percentages if less than three)*			26	%
27	Net earnings from self-employment to be allocated *(see instructions)*			27	
28	Allocated net earnings from self-employment *(multiply line 27 by line 26; enter result here and on line 2)*			28	