New York State Department of Taxation and Finance

Y-206

City of Yonkers Nonresident Fiduciary Earnings Tax Return

For Jan. 1 — Dec. 31, 1993, or fiscal year beginning , 1993, ending , 19 .

Attach this return to the back of Form IT-205	Name of estate or trust	Employer identification number
	Name and title of fiduciary	

A. ☐ Check box if the income reported on this return represents an allocated portion of income from services performed, or from sources, in and out of the city of Yonkers. If so, attach a detailed statement of the allocation *(see instructions below)*.

Calculation of Earnings Tax

1	Net earnings from self-employment *(attach detailed statement; if a loss, write* **loss** *on line 1)*	1	
2	Amount of line 1 paid or permanently set aside for charitable purposes *(attach schedule)*	2	
3	Subtract line 2 from line 1	3	
4	Amount of line 1 distributed or distributable to city of Yonkers residents *(attach schedule)*	4	
5	Subtract line 4 from line 3	5	
6	Gross wages and other employee compensation *(attach employee's wage and tax statement)*	6	
7	Add lines 5 and 6	7	
8	Exclusion *(see instructions; use* Exclusion Table *on back)*	8	
9	Taxable amount of wages and net earnings from self-employment *(subtract line 8 from line 7)*	9	
10	Total nonresident earnings tax *(multiply line 9 by .5% (.005); enter here and on Form IT-205, line 24)*	10	

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

Instructions

The fiduciary of a nonresident estate or trust must file Form Y-206, *City of Yonkers Nonresident Fiduciary Earnings Tax Return,* if the estate or trust has income from wages or net earnings from self-employment in Yonkers. This form must be attached to New York State Form IT-205, *Fiduciary Income Tax Return*. General instructions for the nonresident fiduciary earnings tax are in the fiduciary income tax return packet, IT-205-P on page 1.

Print or type the name of the estate or trust and the name and title of the fiduciary in the spaces provided. Enter the federal employer identification number of the estate or trust.

Item A

If wages or net earnings from self-employment were earned partially in Yonkers, you must determine the amounts to be allocated to the city.

Allocation of wages

If wage or salary income does not depend directly on the volume of business transacted, divide the number of days worked in Yonkers by the total number of days (excluding nonwork days, such as Saturdays, Sundays, holidays, sick leave, vacation, etc.) worked both in and out of the city during the year. Multiply the total wage or salary income for the year by this percentage. This is the amount of wages allocated to Yonkers. Work days are days on which the individual who earned wages was required to perform the usual duties of employment. This does not ordinarily include activities carried on at home. Attach a schedule to the return showing how you figured this allocation.

If the income subject to the allocation depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, do not allocate the wages based on the number of days worked in Yonkers. Divide the volume of business transacted in Yonkers by the total volume of business transacted both in and out of the city by that person. Multiply the total income subject to allocation by this percentage. This is the amount of income allocated to Yonkers. The location where the services or sales activities were actually performed determines where business is transacted. Attach a schedule to the return showing how you figured this allocation.

If the income earned from personal services was allocated differently than those covered in the preceding paragraphs, attach a schedule showing complete details.

Allocation of net earnings from self-employment

If the business that produces the earnings has no regular place of business out of Yonkers, allocate all net earnings from self-employment to the city.

If the books and records fairly and equitably show net earnings from self-employment in New York City, figure the part to be allocated to the city from these books and records.

If the Yonkers net earnings cannot be determined from the books and records, make the allocation by multiplying total net earnings from self-employment by the average of the following three percentages:

1. The property percentage is computed by dividing (a) the average value of real and tangible personal property connected with net earnings from self-employment and located in Yonkers,

by (b) the average value of all real and tangible personal property connected with the net earnings from self-employment and located both in and out of the city. Include both owned and rented real property.

The average value of property is determined by adding its fair market value at the beginning and at the end of the taxable year and dividing by two.

2. The payroll percentage is computed by dividing (a) the total wages, salaries and other personal service compensation paid or incurred during the taxable year to employees in connection with the net earnings from self-employment derived from a trade or business carried on in Yonkers, by (b) the total of all wages, salaries and other personal service compensation paid or incurred during the taxable year to employees in connection with the net earnings from self-employment derived from a trade or business carried on both in and out of the city.

3. The gross income percentage is computed by dividing (a) the gross sales or charges for services performed by or through an agency located in Yonkers, by (b) the total of all gross sales or charges for services performed in and out of the city. Allocate to Yonkers all sales negotiated or consummated, and charges for services performed by an employee, agent, agency, or independent contractor chiefly situated at, connected by contract or otherwise with, or sent out from, offices or other agencies of the trade or business situated in the city and from which the estate or trust is deriving net earnings from self-employment.

Special rule for real estate

Income and deductions from the rental of real property and gain and loss from the sale, exchange or other disposition of real property are not subject to allocation but are considered entirely derived from or connected with the place where the property is located.

Calculation of Earnings Tax

The estate or trust is not liable for Yonkers earnings tax on nonresidents in an amount greater than it would be required to pay if it were a Yonkers resident estate or trust subject to the city's income tax surcharge on resident estates or trusts. Use Form IT-205 and instructions to determine the tax liability as a resident estate or trust.

Line 1 Net earnings from self-employment — *Net earnings from self-employment* is defined in the fiduciary income tax return packet, IT-205-P, page 7, under *City Nonresident Fiduciary Earnings Tax*. Enter the net earnings for the taxable year. See the preceding instructions if allocation is required. Attach a detailed statement showing the computation of the net earnings, including the gross income from the underlying trade or business and the deductions prescribed in section 1402(a) of the Internal Revenue Code.

Line 2 — Enter any amount included on line 1 that was paid or permanently set aside for charitable purposes in accordance with section 642(c) of the Internal Revenue Code.

Line 4 — Enter any amount included on line 1 that was distributed or distributable to Yonkers residents in accordance with sections 651 or 661 of the Internal Revenue Code.

Line 6 Gross wages and other employee compensation — The definitions of *wages* and *other employee compensation* are in the fiduciary income tax return packet, IT-205-P, page 7, under *City Nonresident Fiduciary Earnings Tax*. Enter on line 6 the wages and other employee compensation earned during the taxable year. See the preceding instructions if allocation is required.

Line 8 Exclusion — The estate or trust is allowed an exclusion against the total wages and net earnings from self-employment received during the taxable year. Use the *Exclusion Table* below to figure the amount of the exclusion.

Exclusion 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

Line 10 Total nonresident earnings tax — Enter the tax on line 10 and on New York State Form IT-205, line 24. Attach Form Y-206 to the back of Form IT-205.

Privacy Notification

Our authority to require personal information, including social security numbers, is found in sections 651, 652, 658, 697, 1306, 1312, 1332 and 1342 of the Tax Law, Article 2-E of the General City Law, and related parts of our personal income tax regulations.

We will use this information primarily to process your tax return and collect your personal income tax for the state or city of New York, the income tax surcharge on residents for the city of Yonkers or the earnings tax on nonresidents for the city of New York or Yonkers, whichever may apply to you. We may also use it to help enforce other taxes under the Tax Law, for tax refund offset programs and exchange of tax information programs authorized by sections 171-a, 171-b, 171-c, 171-d, 171-e, 171-f, 171-g and 697 of the Tax Law, and for any other purposes authorized by law.

Your failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law or the Penal Law.

Our authority to maintain this information is found in section 697(e) of the Tax Law and a related section of our personal income tax regulations. This information will be maintained by the Director Data Management Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone (from New York State only) 1 800 CALL TAX (1 800 225-5829); from outside New York State, call (518) 438-8581.