



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, 2021, through December 31, 2021, or fiscal year beginning .....

**IT-203****21**

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 (mmddyyyy)		Your Social Security number	
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mmddyyyy)		Spouse's Social Security number	
Mailing address (see instructions, page 12) (number and street or PO Box)				Apartment number		New York State county of residence	
City, village, or post office		State	ZIP code	Country		School district name	
Taxpayer's permanent home address (see instr., pg. 12) (no. and street or rural route)				Apartment no.		City, village, or post office	
						School district code number	
State		ZIP code		Country		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)

**B Did you itemize** your deductions on your 2021 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 page 13) ..... Yes ☐ No ☐**D2** Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2021 federal return? (see page 13) ..... Yes ☐ No ☐**E New York City part-year residents only** (see page 13)(1) Number of months **you** lived in NY City in 2021 ..... (2) Number of months **your spouse** lived in NY City in 2021 ..... **F** Enter your **2-character special condition code(s)** if applicable (see page 13) .....  **G New York State part-year residents** (see page 14)Enter the date you moved into or out of NYS (mmddyyyy) ..... 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 14)Did you or your spouse maintain living quarters in NYS in 2021? ..... Yes ☐ No ☐  
(if Yes, complete Form IT-203-B)**I Dependent information** (see page 14)

First name and middle initial	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)

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

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**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, 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 <b>X</b> in box <input type="checkbox"/> .....	9	.00	9	.00
10 Taxable amount of pensions/annuities. Beneficiaries: mark <b>X</b> 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) <b>12.</b> .....		.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
19a Recomputed federal adjusted gross income (see page 23, Line 19a worksheets) ..	19a	.00	19a	.00

**New York additions** (see page 24)

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 19a through 22 .....	23	.00	23	.00

**New York subtractions** (see page 25)

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 25) .....	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 27)33 Enter your **standard deduction** (table on page 27) or your **itemized deduction** (from Form IT-196).Mark an **X** in the appropriate box: ... ☐ **Standard** – or – ☐ **Itemized**

33		.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 27)	000.00
36	<b>New York taxable income</b> (subtract line 35 from line 34)	.00

**Tax computation, credits, and other taxes**

37	<b>New York taxable income</b> (from line 36)	.00
38	New York State tax on line 37 amount (see page 28)	.00
39	New York State household credit (page 28, table 1, 2, or 3)	.00
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	.00
41	New York State child and dependent care credit (see page 29)	.00
42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	.00
43	New York State earned income credit (see page 29)	.00

44	<b>Base tax</b> (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	.00
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45	Income percentage (see page 29)	New York State amount from line 31	Federal amount from line 31	Round result to 4 decimal places
	<input type="text"/>	.00	.00	45

46	Allocated New York State tax (multiply line 44 by the decimal on line 45)	.00
47	New York State nonrefundable credits (Form IT-203-ATT, line 8)	.00
48	Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	.00
49	Net other New York State taxes (Form IT-203-ATT, line 33)	.00
50	<b>Total New York State taxes</b> (add lines 48 and 49)	.00

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

51	Part-year New York City resident tax (Form IT-360.1)	.00
52	Part-year resident nonrefundable New York City child and dependent care credit	.00
52a	Subtract line 52 from 51	.00
52b	MCTMT net earnings base	.00
52c	MCTMT	.00
53	Yonkers nonresident earnings tax (Form Y-203)	.00
54	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	.00
55	<b>Total New York City and Yonkers taxes / surcharges and MCTMT</b> (add lines 52a, and 52c through 54)	.00
56	<b>Sales or use tax</b> (See the instructions on page 31. Do not leave line 56 blank.)	.00
57	<b>Voluntary contributions</b> (Form IT-227, Part 2, line 1)	.00
58	<b>Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions</b> (add lines 50, 55, 56, and 57)	.00

See instructions on pages 29 through 31 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.



Enter your Social Security number

59 Enter amount from line 58 ..... 59 .00

**Payments and refundable credits** (see page 32)

60 Part-year NYC school tax credit (fixed amount) (also complete E on front)	60	.00	If applicable, complete <b>Form(s) IT-2 and/or IT-1099-R</b> and submit them with your return (see pages 10 and 11). <b>Do not send federal Form W-2 with your return.</b>
60a NYC school tax credit (rate reduction amount) .....	60a	.00	
61 Other refundable credits (Form IT-203-ATT, line 17) .....	61	.00	
62 Total <b>New York State</b> tax withheld .....	62	.00	
63 Total <b>New York City</b> tax withheld .....	63	.00	
64 Total <b>Yonkers</b> 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	

**Your refund, amount you owe, and account information** (see pages 34 through 36)

67 Amount overpaid (if line 66 is <b>more than</b> line 59, subtract line 59 from line 66; see page 34) .....	67	.00
68 Amount of line 67 <b>available for refund</b> (subtract line 69 from line 67) .....	68	.00
<b>TIP:</b> Use this amount to check your refund status online.		
68a Amount of line 68 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	68a	.00
68b Total refund after NYS 529 account deposit (subtract line 68a from line 68) .....	68b	.00

**Mark one refund choice:** ☐ **direct deposit** to checking or savings account (fill in line 73) - or - ☐ **paper check**

**Refund?** Direct deposit is the easiest, fastest way to get your refund.

**See page 35 for payment options.**

69 Amount of line 67 that you want applied to your 2022 estimated tax (see instructions) .....	69	.00
70 Amount you <b>owe</b> (if line 66 is <b>less than</b> line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an <b>X</b> in the box <input type="checkbox"/> and fill in lines 73 and 74. If you pay by check or money order you <b>must</b> 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 35) .....	71	.00
72 Other penalties and interest (see page 35) .....	72	.00
73 Account information for direct deposit or electronic funds withdrawal (see page 36).		

**See page 38 for the proper assembly of your return.**

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. 36) ☐

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 36) ..... Date  Amount  .00

<b>Third-party designee?</b> (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name		Designee's phone number ( )		Personal identification number (PIN)
	Email:				

<b>▼ Paid preparer must complete ▼</b> (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	
Email:			

<b>▼ Taxpayer(s) must sign here ▼</b>	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ( )
Email:	

**See instructions for where to mail your return.**

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# FORM IT-203 2021

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## FILING INSTRUCTIONS

After you print your return, make sure to:

- complete, print, and attach Form IT-2 if you received Form(s) W-2;
- complete, print, and attach Form IT-1099-R if you received federal Form(s) 1099-R with New York State, New York City, or Yonkers tax withheld;
- complete, print, and attach Form IT-196 if you itemize your deductions;
- complete, print, and attach Form IT-227 if you have voluntary contributions;
- complete, print, and attach all necessary credit forms;
- sign the return; and
- mail your return to the appropriate PO Box below.

If you are enclosing a check or money order, you must include Form IT-201-V with your return and mail it to:

**STATE PROCESSING CENTER  
PO BOX 15555  
ALBANY NY 12212-5555**

If not enclosing a check or money order, mail your return to:

**STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001**