



Instructions for Form IT-203-GR

Group Return for Nonresident Partners

General information

Who may file Form IT-203-GR

You may file Form IT-203-GR, *Group Return for Nonresident Partners*, if your partnership—including a limited liability partnership, limited liability investment company, limited liability trust company, or limited liability company that is treated as a partnership for federal income tax purposes—meets the following conditions:

- has income derived from or connected with New York sources,
- has 11 or more qualified nonresident partners or members (see *Qualified nonresident partner*) who:
 - elect to file on a *group return* for each year, **and**
 - have the same accounting period, and
- requests and is granted approval to file a group return.

A *group return* is considered a group of individual returns that meet the New York State, Yonkers, and metropolitan commuter transportation mobility tax (MCTMT) return filing requirements. Accordingly, if a qualified partner elects to participate in the group return, the partner is **not** required to file an individual New York State personal income tax return (including Yonkers nonresident earnings tax and MCTMT) for the year.

Note: For the purposes of these instructions, partners and members will be collectively referred to as *partners*.

Approval to file a group return

Note: You **must** obtain prior approval to file a group return. If you file a group return without prior approval, the return will be rejected and the participating partners could be subject to late-filing or late-payment penalties, or both.

To request approval to file a group return on behalf of its qualified electing partners, the partnership must:

1. Complete Form TR-99, *Application for Permission to File a Group Return*.
2. Submit Form TR-99 to: **NYS Tax Department, Individual Account Resolution, W A Harriman Campus, Albany NY 12227-0822**. If not using U.S. Mail, see *Private delivery services*.
3. File Form TR-99 no later than 30 days following the close of the initial tax year for which you are requesting to file a group return.

For information on how to get forms, see *Need help?*.

When the Tax Department receives your properly completed Form TR-99, we will determine whether permission will be granted and will notify the partnership accordingly. If approval is granted, the Tax Department will issue the partnership a special NYS identification number to be used **only** for filing the group return.

The Tax Department's approval to file on a group basis is contingent upon the receipt of the group return for the applicable tax year and is subject to revocation upon audit. Otherwise, approval to file on a group basis will remain in effect unless it is revoked by the Tax Department or the partnership notifies the department that they **decided not to file a group return**. Annual approval is **not** required, however, see *Reinstatement* below.

Maintaining qualified electing partners

To continue to file as a group, the partnership must maintain at least 11 electing partners.

However, the approval to file a group return will not be retroactively revoked after the return has been filed simply because the partnership fails to maintain 11 qualified electing partners.

Example: *If a partnership filed a group return for 13 qualified electing nonresident partners for this tax year, and it is subsequently determined that three of the partners were not qualified, the Tax Department will **not** revoke the approval to file the group return for this tax year. However, the Tax Department **will** revoke approval to continue filing any further group returns for future years unless the partnership has 11 or more qualified electing partners for those years.*

Deciding not to file a group return

If a partnership that received approval to file on a group basis decides **not** to file a group return for a particular tax year, it must notify the Tax Department of its decision in writing at **NYS Tax Department, Individual Account Resolution, W A Harriman Campus, Albany NY 12227-0822**. The notice must show the name and address of the partnership and the special NYS identification number. If the partnership decides to file a group return for a subsequent year, see *Reinstatement* below.

Reinstatement

If the group previously received approval to file a group return, but subsequently did not file a group return for one or more years and now wishes to resume filing a group return, it must request reinstatement of its approval as follows:

1. Complete Form TR-99, *Application for Permission to File a Group Return*, and mark an **X** in the *application for reinstatement* box. Also enter the special NYS identification number previously issued to the group (if known).
2. Obtain new powers of attorney for all electing partners.
3. Submit Form TR-99 with the powers of attorney to: **NYS Tax Department, Individual Account Resolution, W A Harriman Campus, Albany NY 12227-0822**. If not using U.S. Mail, see *Private delivery services*.
4. Submit Form TR-99 no later than 30 days following the close of the initial tax year for which you are requesting to file a group return.

Group agent and powers of attorney

A partnership that requests approval to file a group return must appoint one partner as the *group agent*.

Requirements

The partnership and all qualified electing partners must have the same group agent. The group agent must:

- have legal authority to act as an agent in matters relating to the group return, for all partners participating in the return,
- sign the group return, and
- receive any communications from the Tax Department. Any notices required by law, such as a notice of deficiency or a notice and demand, will be sent to the group agent as well as to the individual partner involved.

Personal liability

If the group agent was actually responsible for making or signing an erroneous, false, or fraudulent return, the agent will be personally liable for penalties relating to those errors.

Responsibilities

Unless the partnership is exempt (see *Exemption*, below), the group agent must:

1. Obtain an individual power of attorney (see *Note* below) for each qualified nonresident partner who the group agent knows, at the time of application, will be participating in the group return. The power of attorney must authorize the group agent to represent the participating partner in the filing of the group return.
2. Complete and submit Form TR-99 with the individual powers of attorney. See *Approval to file a group return*, above.
3. Attach additional powers of attorney to the group return as needed for any partners who elected to participate in a group return **after** the group agent submitted Form TR-99.
4. Notify the Tax Department immediately at **NYS Tax Department, Individual Account Resolution, W A Harriman Campus, Albany NY 12227-0822** if the partnership changes its group agent. Unless the partnership is exempt, the group agent must obtain and submit new powers of attorney for all participating partners (see *Note* below).

Note: Instead of individual powers of attorney, **you may submit** other evidence that establishes the group agent's authority to act as an agent in making, executing, and filing the group return for the qualified electing nonresident partners. Submit a statement with Form TR-99 describing the evidence you want to submit. We will notify you whether or not it is acceptable.

For example, you may file and submit Form DTF-350, *Group Affidavit*, as acceptable evidence instead of submitting individual powers of attorney.

Exemption

The partnership is exempt from the power of attorney submission requirements previously described, if the partnership:

- requested permission to file a group return before December 31, 1996, **and**
- had 50 or more qualified electing partners at the time it requested permission to file.

This exemption remains in effect as long as the partnership continues to file a group return each year. However, the group agent must still have legal authority to act as an agent for the participating partners in all matters related to the group return. If a partnership must request reinstatement of permission to file a group return because it failed to file a group return for a prior year, it will become subject to the *power of attorney submission requirements* at that time.

Qualified nonresident partner

A *qualified nonresident partner* is a partner who meets **all** of the following conditions:

- The partner must be a nonresident **individual** of New York State for the entire tax year (a partner that is a trust is not a qualified nonresident partner).
- The partner did **not** maintain a permanent place of abode in New York State at any time during the tax year.
- Neither the partner nor the partner's spouse has income derived from New York sources other than (1) the partner's distributive share of partnership income with New York additions and subtractions allocated to New York, or (2) other income derived from certain New York sources described below.
- Neither the partner nor the partner's spouse is subject to the New York State separate tax on the ordinary income portion of a lump-sum distribution.
- The partner must waive the right to claim the New York standard deduction or itemized deduction, the New York dependent exemption, any New York State personal income tax credits (see *Special rule for credits* below), and any carryback or carryover of a New York State net operating loss (NOL) or capital loss (see *Special rule for New York State NOL or capital loss* below).
- For MCTMT, neither the partner nor the partner's spouse, has net earnings from self-employment allocated to the metropolitan commuter transportation district (MCTD) other than (1) the partner's net earnings from self-employment allocated to the MCTD from the partnership, or (2) net earnings from self-employment allocated to the MCTD from another partnership where the partner is included in that partnership's MCTMT group filing.*
- For MCTMT, the partner must waive the **\$50,000** net earnings from self-employment allocated to the MCTD (*Zone 1, Zone 2, or both*) income threshold for imposing the tax.

***Note:** In determining if the exclusion under IRC § 1402(a)(13) applies, an individual shall not be considered a limited partner if they directly, or indirectly, take part in the control, or participate in the management or operations of the partnership such that they are not a passive investor, regardless of their title or characterization in a partnership or operating agreement. In this case, the partnership must include each partner's distributive share of income from such partnership when estimating net earnings from self-employment for MCTMT purposes [Tax Law § 800(e)].

Special rule for credits

In years when a partner elects to file on a group return, the partner must waive the right to claim:

- any New York State personal income tax credits that originate in those years;
- any carryover to subsequent tax years of credits that originated in those years, whether the partner subsequently files on a group return or files an individual personal income tax return; and
- any carryover of credits on the group return that originated in a year for which the partner filed an individual personal income tax return.

However, if a credit originated in a year for which the partner filed an individual personal income tax return, the partner **may** claim a carryover of the credit (if applicable), in any subsequent tax year for which the partner files an individual personal income tax return. This applies even if the partner filed on a group return for any year or years after the credit was initially claimed. In this instance, a partner must consider any year or years for which the partner filed on a group return for purposes of determining the allowable carryover period for those credits with limited carryover periods.

Special rule for New York State net operating loss or capital loss

Determine a New York State net operating loss or capital loss for each partner who has elected to file on a group return in the same manner as if the partner was filing an individual nonresident personal income tax return.

Whether a New York State net operating loss or capital loss originates in a year for which the partner elects to file on a group return, or originates in a year for which the partner files an individual personal income tax return, the partner may **not** carry the net operating or capital loss back or over to a year for which the partner elects to file on a group return.

However, the partner may claim any net operating loss or capital loss carryback or carryover amount in any previous or subsequent year for which the partner files an individual personal income tax return. In this instance, a partner must consider any year or years for which the partner filed on a group return, for purposes of determining the allowable carryback or carryover period applicable to a net operating loss.

Note: If a nonresident partner incurs a net operating loss for New York State income tax purposes but does **not** incur one for federal income tax purposes, the partner may elect for New York State income tax purposes, to waive the carryback period and to carry the net operating loss forward (on the partner's individual personal income tax return) to each of the allowable years following the tax year of the net operating loss, to the extent not absorbed.

The partner must make the election by the due date of the nonresident group return for the year of the net operating loss. The election may **not** be revoked once made.

As the group agent, you must:

1. Submit a statement with the nonresident group return indicating that the partner is electing to waive the carryback period.
2. Include the name and Social Security number of each nonresident partner making the election when you submit the nonresident group return.

Special rules for spouses

You may include **both spouses** in the group return if:

- both spouses are partners in the same partnership,
- both meet the qualifications described above (see *Qualified nonresident partner*), and
- both spouses elect to participate.

You may **not** include **either spouse** in the group return, if one spouse declines to participate.

You **must** include a partner, or partner's spouse in the group return, if **either spouse** has other New York source income only from another partnership, New York S corporation, or professional athletic team that files a group return and:

- the partner, or partner's spouse, participates in other group returns; and
- the partner, or partner's spouse, does not participate in more than 10 group returns for the tax year.

The partner must also waive the right to claim the allowable exclusion for purposes of the Yonkers nonresident earnings tax if the partner has Yonkers income from more than one source.

Note: In the case of a partner and a partner's spouse who are both participating in group returns, the 10-group return limitation, and the waiving of the allowable exclusion for purposes of the Yonkers nonresident earnings tax, is determined individually (that is, the partner may participate in up to 10 group returns, and the partner's spouse may participate in up to 10 group returns). The partner must also notify each group agent that the partner is included on another group return.

Example: *A married couple, Taxpayer 1 and Taxpayer 2, are each partners in different partnerships. Taxpayer 1 participates in group returns for Partnerships A and B and has Yonkers income from both partnerships. Taxpayer 2 participates in a group return for Partnership C and has Yonkers income from Partnership C. Taxpayer 1 is participating in two group returns for purposes of the 10-group return limitation and must also waive the allowable exclusion for purposes of the Yonkers nonresident earnings tax on the group returns of both Partnerships A and B because Taxpayer 1 has Yonkers income from more than one source. Taxpayer 2 is participating in one group return for purposes of the 10-group return limitation and may claim the allowable exclusion for purposes of the Yonkers nonresident earnings tax since Taxpayer 2 has Yonkers income from only one source.*

Electing to participate in the group return

When you include a partner in the group return, you are notifying the Tax Department that the partner is electing to participate in the group return.

To elect to participate in the group return, a qualified nonresident partner must inform the group agent that they want to participate. The partner must make the election by the fifteenth day of the fourth month following the close of the tax year for which the election is being made.

A partner who elects to be included in the group return may **not** change that election after the fifteenth day of the fourth month after the close of the tax year. However, if it is later determined that a partner included in the group return did not meet the definition of a qualified nonresident partner for the tax year, the partner will be required to file an amended return on an individual basis.

A partnership filing a group return must submit a list (in either alphabetical or Social Security number order) with its Form IT-204, *Partnership Return*, showing the name and Social Security number of each partner who will be included on the group return.

Yonkers nonresident earnings tax and MCTMT

If a partnership files a group New York State return **and** the partnership has income derived from Yonkers sources, or does business within the MCTD, the partnership **must** also file a group Yonkers nonresident earnings tax return or a group MCTMT return, whichever is applicable. The group Yonkers or MCTMT return must include all qualified nonresident partners who participate in the group state return. If a partner does not participate in the group state return, the partner may not participate in the group Yonkers or MCTMT return.

However, a partnership may file a group Yonkers or MCTMT return even if the partnership is not filing a group New York State return. To be eligible to file a separate group Yonkers or MCTMT return, the partnership must have 11 or more qualified nonresident partners for Yonkers or MCTMT purposes who elect to participate in the Yonkers or MCTMT group return.

A *qualified nonresident partner* is a partner who meets **all** of the following conditions:

- The partner must be a nonresident **individual** of **New York State** for the entire tax year (a partner that is a trust is not a qualified nonresident partner).
- The partner did not maintain a permanent place of abode in New York State at any time during the tax year.
- The partner has no income derived from Yonkers sources, or net earnings allocated to the MCTD, other than the partner's share of the partnership's net earnings from self-employment allocated to Yonkers or MCTD. (A partner cannot be included on more than one group Yonkers or MCTMT return unless the partnership is also filing a group New York State return.)

A partnership that elects to file only a Yonkers and MCTMT, or MCTMT only, group nonresident return must apply for approval to file a group return, appoint a group agent, and submit any required powers of attorney in the same manner that applies for New York State purposes.

If the separate Yonkers or MCTMT election is made, each of the participating nonresident partners will file an individual New York State nonresident income tax return and omit the Yonkers or MCTMT entries on the return. The partner must submit a statement with the return that the Yonkers nonresident earnings tax or MCTMT is being reported separately on a group return filed by the partnership. The statement must also contain the special NYS identification number assigned to the partnership.

Sales and use tax

Partners who elect to participate in the group **cannot** report any sales and use tax they expect to owe on the group return. They may still be included on the group return, but must also file Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*, on or before April 15, 2024, to report and pay any sales and use tax the partner owes.

For more information, see the instructions for Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*.

Estimated income tax payments

A partnership that has received approval to file a group nonresident return may also elect to make group estimated income tax payment installments on behalf of its qualified electing partners.

Use Form IT-2105, *Estimated Tax Payment Voucher for Individuals*, to make the estimated tax payments for the group. Enter the following on Form IT-2105:

- name and address of the partnership,
- the special NYS identification number assigned to the partnership (the group ID), and
- the total state, Yonkers, and MCTMT estimated tax paid on behalf of the group.

The group agent must maintain records to show that portion of the total that is paid on behalf of each participating partner.

Penalty for underpayment of estimated tax

The Tax Department may impose a penalty if the 2023 estimated tax payments do not equal at least:

- 90% of the 2023 tax; or
- 100% of the 2022 tax (110% of that amount if the nonresident partner is not a farmer or fisherman and the New York adjusted gross income on that return is more than \$150,000 [\$75,000 if married filing separately for 2023]), based on a return covering 12 months.

However, the department will only charge a penalty if at least \$300 of New York State, Yonkers, or MCTMT tax is owed. For more information, see Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions.

Partners who change their election

If a qualified nonresident partner who was included in the group estimated tax decides not to participate in the group return, or if the partnership subsequently decides not to file a group return for the tax year, the group agent should notify the Tax Department **no later than February 15 of the year in which the return is due**. This notification must contain the following information:

- the name and address of the partnership;
- the special NYS identification number assigned to the partnership;
- the partner's name, address, and Social Security number;
- the amount of estimated tax paid (state, Yonkers, and MCTMT) on the partner's behalf; **and**
- a request that the payment or payments be transferred to an individual estimated tax account in the partner's name.

If more than one partner included in the group estimated tax will not be participating, the above partner information should be provided for each partner.

Mail the **notification** to: **NYS Tax Department, Estimated Tax Unit, W A Harriman Campus, Albany NY 12227-0822**. If not using U.S. Mail, see *Private delivery services*.

Important information for partners who change their election

When a partner decides **not** to participate in the group return, they should take the following information into account **before** filing an individual return:

- The transfer of estimated tax payments could take **two to three weeks** to become effective.
- The partner should check their annual tax account online in their Individual Online Services account **before filing** to ensure the estimated payments were successfully transferred. See *Review your tax account balance before you file* or visit www.tax.ny.gov (search: *estimated*).
- If the partner files an individual personal income tax return before the transfer becomes effective, the partner will not get credit for these payments when the return is processed, and a tax due notice will be issued to the partner. Therefore, this time period should be taken into account when filing the partner's individual tax return.
- If a partner who was included in the group estimated tax notifies the group agent **after** February 15, 2024, but **before** April 15, 2024:
 - the individual partner may want to request an extension of time to file to ensure that the estimated tax payment will be properly credited to the individual's account prior to the individual's return being filed, and
 - the group agent should notify the Tax Department immediately, using the procedure described above.

Amended return or federal change

To amend a previously filed Form IT-203-GR, complete a new Form IT-203-GR using the corrected information and mark an **X** in the *Amended return* box. You must also complete a new Form IT-203-GR-ATT-A, IT-203-GR-ATT-B, and IT-203-GR-ATT-C, as applicable.

File an amended group return if:

- the partnership files an amended federal return, or
- a federal audit of the partnership changes any of the partnership items of income, gain, loss, or deduction reported on the original group return.

You must file an amended group return within 90 days of the date the federal amended partnership return is filed, or, in the case of a federal audit, within 90 days after the final determination of the change. You must also submit:

- a copy of the federal report of examination changes; and
- a signed statement by the group agent indicating that the partnership concedes the federal audit changes; or
- if the partnership does **not** concede the federal audit changes, a signed statement explaining why.

Specific instructions

Entering whole dollar amounts

When entering amounts on this return, enter whole dollar amounts only (zeros have been preprinted). Use the following rounding rules when entering your amounts:

- Drop amounts below 50 cents.
- Increase amounts from 50 to 99 cents to the next dollar.

For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

Form IT-203-GR

Name and address box

At the top of the return, enter the following exactly as these items will appear on its New York State partnership return:

- legal name
- trade name (if different from legal name)
- address
- employer identification number of the partnership
- the special NYS identification number in the box indicated (also called the Group ID)

If you are entering a foreign address, enter the information in the following order: city, abbreviation for the province or state, postal code (follow the country's practice), and country. **Do not abbreviate the country name.**

Lines 1 through 13

Note: You **must** complete Form IT-203-GR-ATT-A, and if applicable, Form IT-203-GR-ATT-B or Form IT-203-GR-ATT-C, or both, **before** you can complete lines 1 through 13 of Form IT-203-GR.

Line 12: If you owe more than one dollar, submit your payment with this return. Make your check or money order payable in U.S. funds to **New York State Income Tax** and write your special NYS identification number and **2023 IT-203-GR** on it. Do **not** send cash. See *Where to file*.

Fee for payments returned by banks: The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department will not charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Line 13: The amount overpaid will automatically be applied to your 2024 estimated tax. This amount cannot be refunded.

Signature

The group agent must sign this form on behalf of the participating partners. See *Personal liability* above.

Paid preparer's signature

If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Exemption types by code

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

For more information about tax preparer registration requirements, see [Tax preparer and facilitator registration and continuing education](#) or visit www.tax.ny.gov (search: *preparer*).

When to file

You may file Form IT-203-GR any time after January 1, 2024, but not later than the filing deadline of April 15, 2024. If you file late, you may have to pay penalties and interest.

Extension of time to file

If you cannot meet the filing deadline, the partnership may request an extension of time to file the group return using Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*. You can file Form IT-370 online using your Online Services account or by mail, using Form IT-370. For details, see [Apply for an extension of time to file an income tax return](#) or visit www.tax.ny.gov (search: *extension*).

When you request an extension, you must:

1. Provide the special NYS identification number assigned to the partnership on your extension application.
2. Submit with Form IT-370 a list (in either alphabetical or Social Security number order) showing each participating partner's name, address, and Social Security number.

Where to file

Mail the completed group return to:

**NEW YORK STATE INCOME TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-0866**

Private delivery services: If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See [Need help?](#) for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

Forms IT-203-GR-ATT-A, IT-203-GR-ATT-B, and IT-203-GR-ATT-C

Schedules A, B, and C

If you are filing a group New York State return, you must complete Schedule A. You must also complete Schedule B if the partnership has income derived from Yonkers, and Schedule C if the partnership does business in the MCTD. Submit the applicable schedules with Form IT-203-GR.

If you are filing a group Yonkers and MCTMT or MCTMT only return, do not complete Form IT-203-GR-ATT-A. However, you must complete Form IT-203-GR-ATT-B or Form IT-203-GR-ATT-C, or both, as applicable.

Complete and submit the applicable schedules with Form IT-203-GR as follows:

1. Type directly into Schedules A, B, or C to enter information. If you create your own schedules, they **must**:
 - a. be in the same format as the official schedules, and
 - b. use a font face and size (#12 or larger) that is easy to read.
2. Use as many schedules as you need to list all qualified nonresident partners participating in the group return.
3. Enter the grand totals from all Schedules A, B, or C on the last sheet of each set of schedules.

Schedule A

Column C: Enter the total of the amounts shown on Form IT-204-IP, *New York Partner's Schedule K-1*, column B, lines 1 through 11.

Column D: Enter the total of the amounts shown on Form IT-204-IP, column C, lines 1 through 11. However, if a net short-term or long-term capital loss is reported on line 8 or line 9, the amount of the loss included in the total amount to be reported on Form IT-203-GR-ATT-A, column D, must be determined in the same manner as if the partner was filing an individual nonresident personal income tax return (see the instructions for Form IT-203, line 7).

Column E: Enter the total of the amounts shown on Form IT-204-IP, column B, lines 12 and 13. These include amounts paid on the partner's behalf for medical insurance, and contributions to IRA, Keogh, and SEP plans. Do not include in this column any deductions that are required to be treated as itemized deductions on the partner's federal income tax return. Also, do not include the partner's federal deduction for one-half of self-employment tax since this deduction is not treated as a partnership deduction for federal purposes.

Column F: Enter the total of the amounts shown on Form IT-204-IP, column C, lines 12 and 13.

Column G: From Form IT-204-IP, enter as a net addition or net subtraction the total amount of additions allocated to New York State from column B, line 20, and the total amount of subtractions allocated to New York State from column B, line 22.

Column J: Enter each partner's New York State estimated income tax paid or any amount paid with Form IT-370, *Application for Automatic Six-Month Extension of Time to File for Individuals*, or both. Be sure to include any overpayment from the 2022 group return that was applied to the partner's estimated income tax.

Column M: Mark an **X** in this column if the partner is participating in another group return.

Schedule B

Column D: To determine the amount of column C to be entered in column D, use the instructions on the back of Form Y-204, *Yonkers Nonresident Partner Allocation*.

Column E: If the partner has Yonkers income from only one source, use the *Yonkers exclusion table* below to determine the amount to be entered in column E.

Column K: If the partner is participating in another Yonkers group return, mark an **X** in this column and enter **0** in column E.

Yonkers exclusion table if the amount in column D is:		Exclusion
Over \$0	But not over \$10,000	\$3,000
10,000	20,000	2,000
20,000	30,000	1,000
30,000		None

Schedule C

For purposes of calculating the MCTMT, the MCTD is divided into two zones:

- Zone 1 includes the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, and Richmond (Staten Island).
- Zone 2 includes the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

Column C: To determine the amount to enter in column C for each partner, use Worksheet, *Partner's net earnings from self-employment allocated to the MCTD Zone 1*.

Worksheet, Partner's net earnings from self-employment allocated to the MCTD Zone 1

1. Partner's share of net earnings from self-employment (from Form IT-204-IP, line 15, column B)	1. _____
2. Partner's share of separately stated items (see instructions)	2. _____
3. Subtract line 2 from line 1	3. _____
4. Multiply line 3 by 92.35% (0.9235)	4. _____
5. Zone 1 allocation percentage (from Form IT-204-IP, line 29b)	5. _____
6. Multiply line 4 by line 5; enter here and on Form IT-203-GR-ATT-C, column C	6. _____

Column D: To determine the amount to enter in column D for each partner, use Worksheet, *Partner's net earnings from self-employment allocated to the MCTD Zone 2*.

Worksheet, Partner's net earnings from self-employment allocated to the MCTD Zone 2

1. Partner's share of net earnings from self-employment (from Form IT-204-IP, line 15, column B)	1. _____
2. Partner's share of separately stated items (see instructions)	2. _____
3. Subtract line 2 from line 1	3. _____
4. Multiply line 3 by 92.35% (0.9235)	4. _____
5. Zone 2 allocation percentage (from Form IT-204-IP, line 29c)	5. _____
6. Multiply line 4 by line 5; enter here and on Form IT-203-GR-ATT-C, column D	6. _____

Column E: To determine the amount to enter in column E for each partner, use Worksheet, *MCTMT Worksheet*.

Worksheet, MCTMT Worksheet

1. Multiply the amount in column C by 0.47%; enter here	1. _____
2. Multiply the amount in column D by 0.34%; enter here	2. _____
3. Add line 1 and line 2; enter here and on Form IT-203-GR-ATT-C, column E	3. _____

Column F: Enter each partner's estimated MCTMT paid or amount paid with Form IT-370, or both.

Column I: If the partner is participating in another group MCTMT return, mark an **X** in this column.

Instructions for Worksheet

Line 2: Enter the amount of any separately stated items used in the partner's calculation of net earnings from self-employment (for example, IRC section 179 expense).

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