



Yonkers Nonresident Earnings Tax Return

Y-203

For the full year January 1, 2025, through December 31, 2025, or fiscal year beginning

and ending

Name as shown on Form IT-201 or IT-203

Social Security number

- A** Were you a Yonkers resident for any part of the taxable year? (mark an **X** in the appropriate box) Yes ☐ No ☐ (see instructions)
(See the instructions for Form IT-201 or IT-203 for the definition of a resident.)
If Yes: 1. Give period of Yonkers residence. From (mmddyyyy) _____ to (mmddyyyy) _____
2. Are you reporting Yonkers resident income tax surcharge on your New York State return? Yes ☐ No ☐ (submit explanation)
3. You must complete and submit Form IT-360.1 (see instructions).

- B** Did you or your spouse maintain an apartment or other living quarters in Yonkers during any part of the year? Yes ☐ No ☐
If Yes, give address below and enter the number of days spent in Yonkers during **2025**: _____ days
Address: _____

- C** Are you reporting income from self-employment (on line 2 below)? Yes ☐ No ☐ If Yes, 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 claiming an allocation, include amount from line 22)	1	.00
2 Net earnings from self-employment (see instructions; if claiming an allocation, include amount from line 32; if a loss, enter 0 on line 2)	2	.00
3 Add lines 1 and 2	3	.00
3a START-UP NY wages	3a	.00
3b Subtract line 3a from line 3	3b	.00
4 Allowable exclusion (see instructions; use Exclusion table below)	4	.00
5 Taxable amount (subtract line 4 from line 3b; if line 4 is more than line 3b, enter 0)	5	.00
6 Total nonresident earnings tax (multiply line 5 by 0.5% [0.005]). Enter the line 6 amount on Form IT-201, line 56, or Form IT-203, line 53.	6	.00

Checklist

Before filing your return, be sure to:

- Complete items A, B, and C and lines 1 through 6.
- Complete Schedules A, B, and C on the back, if required.
- Enter your total nonresident earnings tax on Form IT-201 or IT-203.
- **Submit this form with your New York State return: Form IT-201 or IT-203.**

* If the total of wages and net earnings (amount from line 3b) exceeds \$30,000 for the year, there is no exclusion amount.

Exclusion table (for line 4)

Number of months of Yonkers nonresidence or short tax year	If line 3b (total wages and net earnings)* is:		
	over \$0 but not over \$10,000	over \$10,000 but not over \$20,000	over \$20,000 but not over \$30,000
	Exclusion amount is:	Exclusion amount is:	Exclusion amount is:
12	\$3,000	\$2,000	\$1,000
11	2,750	1,833	917
10	2,500	1,667	833
9	2,250	1,500	750
8	2,000	1,333	667
7	1,750	1,167	583
6	1,500	1,000	500
5	1,250	833	417
4	1,000	667	333
3	750	500	250
2	500	333	167
1	250	167	83

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Schedule A – Allocation of wage and salary income to Yonkers

Do not use this schedule for income based on the volume of business transacted.
See instructions, Form Y-203-I, if you had more than one job, or if you had a job for only part of the year.

7	Total days (see instructions)	7		
Nonworking days included in line 7:	8	Saturdays and Sundays (not worked)	8	
	9	Holidays (not worked)	9	
	10	Sick leave	10	
	11	Vacation	11	
	12	Other nonworking days	12	
13	Total nonworking days (add lines 8 through 12)	13		
14	Total days worked in year at this job (subtract line 13 from line 7)	14		
15	Total days included in line 14 worked outside of Yonkers	15		
16	Enter number of days worked at home included in line 15 amount	16		
17	Subtract line 16 from line 15	17		
18	Days worked in Yonkers (subtract line 17 from line 14)	18		
19	Enter number of days from line 14 above	19		
20	Divide line 18 by line 19; round the result to the fourth decimal place	20		
21	Gross wages and other employee compensation to be allocated	21	.00	
22	Yonkers allocated wage and salary income (multiply line 20 by line 21). Include this amount on line 1.	22	.00	

Schedule B – List all places, both in and out 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 Yonkers.

Street address	City and state	Description (see instructions)

Schedule C – Allocation of net earnings from self-employment to Yonkers

Use only if your business is carried on both in and out of Yonkers. If the net earnings are from a partnership, the factors must be the partnership amounts. If you are a partner in a partnership, you may use the business allocation percentage determined by the formula on Form Y-204, Yonkers Nonresident Partner Allocation. If you use the percentage from Form Y-204, skip lines 23 through 29 and enter the allocation percentage on line 30 below. Include a copy of Form Y-204.

Items used as factors		Column 1 Totals – in and out of Yonkers	Column 2 Yonkers amount	Column 3 Percent Column 2 is of Column 1
Property percentage	23 Real property owned	23 .00	.00	
	24 Real property rented from others	24 .00	.00	
	25 Tangible personal property owned	25 .00	.00	
	25a Tangible personal property rented from others	25a .00	.00	
	26 Property percentage (add lines 23 through 25a; see instructions)	26 .00	.00	
27	Payroll percentage (see instructions)	27 .00	.00	%
28	Gross income percentage (see instructions)	28 .00	.00	%
29	Total of percentages (add lines 26, 27, and 28, Column 3)	29		%
30	Business allocation percentage (divide total percentages on line 29 by three, or by actual number of percentages if less than three)	30		%
31	Net earnings from self-employment to be allocated (see instructions)	31	.00	
32	Allocated net earnings from self-employment (multiply line 31 by line 30; enter here and include on line 2)	32	.00	