TEST ID: 1022

Forms Included: IT-203, IT-360.1, Y-203, 1099-G, and W-2

Return specific information:

- Prime taxpayer: Tyrone Tester born on 06-25-1961
- Filing Single; no dependents
- Taxpayer can be claimed as a dependent on another's federal tax return
- Taxpayer received a property tax freeze credit in the amount $70.00
- Moved from MI into NY state on 07-30-2015; now a resident of Yonkers NY.
- Taxpayer chooses standard deduction.
- Taxpayer made estimated tax payment of $100
- Taxpayer elects to apply $500 of the overpaid amount to 2016 estimated tax

	a Employee's social security number 1XX001022	OMB No. 1545-0008

b Employer identification number (EIN) 001425364	**1** Wages, tips, other compensation 22300	**2** Federal income tax withheld
c Employer's name, address, and ZIP code BOND MAGIC CO ONE PLUS ONE DR NAPOLEON MI 49621-8888	**3** Social security wages	**4** Social security tax withheld
	5 Medicare wages and tips	**6** Medicare tax withheld
	7 Social security tips	**8** Allocated tips
d Control number	**9**	**10** Dependent care benefits
e Employee's first name and initial Last name Suff. TYRONE TESTER 14 ABBEY PL YONKERS NY 10705	**11** Nonqualified plans	**12a** Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code
	14 Other	**12c** Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name
NY	001425364	11500	755	5000	350	YK
MI	001425365	10800	700			

Form **W-2** **Wage and Tax Statement** 2015 Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	
NEW YORK STATE DEPT OF LABOR PAYMENT UNIT BLDG 12 1099-G PO BOX 621 ALBANY NY 12201		$ 2,500.00	**2015**	**Certain Government Payments**
		2 State or local income tax refunds, credits, or offsets $	Form **1099-G**	
PAYER'S federal identification number 270293117	RECIPIENT'S identification number 1XX-00-1022	3 Box 2 amount is for tax year	4 Federal income tax withheld $	**Copy B** **For Recipient**
RECIPIENT'S name TYRONE TESTER		5 RTAA payments $	6 Taxable grants $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 14 ABBEY PL		7 Agriculture payments $	8 If checked, box 2 is trade or business income ▸ ☐	
City or town, state or province, country, and ZIP or foreign postal code YONKERS NY 10705		9 Market gain $		
Account number (see instructions)		10a State NY	10b State identification no. 270293117	11 State income tax withheld $ 50 $

Form **1099-G** (keep for your records) www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service

Case & Cond #1022

Test Form

Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

IT-203

New York State • New York City • Yonkers • MCTMT

For the year January 1, 2015, through December 31, 2015, or fiscal year beginning 15

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 *(mm-dd-yyyy)*	Your social security number
TYRONE	TESTER	06-25-1961	1XX001022
Spouse's first name and middle initial	Spouse's last name	Spouse's date of birth *(mm-dd-yyyy)*	Spouse's social security number

Mailing address ***(see instructions, page 13)*** *(number and street or PO box)*	Apartment number	New York State county of residence
14 ABBEY PLACE		WESTCHESTER

City, village, or post office	State	ZIP code	Country *(if not United States)*	School district name
YONKERS	NY	10705		YONKERS

Taxpayer's permanent home address ***(see instr., pg. 13)*** *(no. and street or rural route)*	Apartment no.	City, village, or post office	School district code number
			715

State	ZIP code	Country *(if not United States)*	Decedent information	Taxpayer's date of death	Spouse's date of death

A Filing status *(mark an **X** in one box):*

① [X] 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) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? ..... Yes [ ] No [X]

C Can you be claimed as a dependent on another taxpayer's federal return? ..... Yes [X] No [ ]

D1 Did you have a financial account located in a foreign country? *(see pg. 14)* ..... Yes [ ] No [X]

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? *(see page 14)* ..... Yes [X] No [ ]

(2) If *Yes*, enter the amount ..... 70 .00

E New York City part-year residents only *(see page 14)*

(1) Number of months **you** lived in NY City in 2015 .....

(2) Number of months **your spouse** lived in NY City in 2015 .....

F Enter your **2-character special condition code(s) if applicable** *(see page 14)* .....

G New York State part-year residents *(see page 15)*

Enter the date you moved into or out of NYS *(mm-dd-yyyy)* 07-30-2015

On the last day of the tax year *(mark an **X** in one box)*:

1) Lived in NYS ..... [X]

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 15)*

Did you or your spouse maintain living quarters in NYS in 2015? ..... Yes [ ] No [ ]

(if Yes, complete Form IT-203-B)

2D barcode clear area approximate size 1 ¾" X 1 ¼"

I Dependent exemption information *(see page 15)*

First name and middle initial	Last name	Relationship	Social security number	Date of birth *(mm-dd-yyyy)*

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

203001150099

For office use only

Enter your social security number
1XX001022

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**	22300.00	**1**	11500.00
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**	5190.00	**4**	.00
5 Alimony received	**5**	.00	**5**	.00
6 Business income or loss *(submit a copy of federal Sch. C or C-EZ, 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 ***X*** in box ☐	**9**	.00	**9**	.00
10 Taxable amount of pensions/annuities. Beneficiaries: mark ***X*** in box ☐	**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)* **12** .00				
13 Farm income or loss *(submit a copy of federal Sch. F, Form 1040)*	**13**	.00	**13**	.00
14 Unemployment compensation	**14**	2500.00	**14**	2500.00
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

New York additions *(see page 23)*

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 **19** through **22**	**23**	.00	**23**	.00

New York subtractions *(see page 24)*

24 Taxable refunds, credits, or offsets of state and local income taxes *(from line 4)*	**24**	5190.00	**24**	.00
25 Pensions of NYS and local governments and the federal government *(see page 24)*	**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 26)*

33 Enter your **standard deduction** *(table on page 26)* **or** your **itemized deduction** *(from Form IT-203-D)*. 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)*	**34**	.00
35 Dependent exemptions *(enter the number of dependents listed in Item I; see page 26)*	**35**	000.00
36 **New York taxable income** *(subtract line 35 from line 34)*	**36**	.00

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2D barcode clear area approximate size 1 ¾" X 1 ¼"

Name(s) as shown on page 1	Enter your social security number
	1XX001022

Tax computation, credits, and other taxes

37	**New York taxable income** *(from line 36 on page 2)*	37	.00
38	New York State tax on line 37 amount *(see page 27)*	38	.00
39	New York State household credit *(page 27, table 1, 2, or 3)*	39	.00
40	Subtract line 39 from line 38 *(if line 39 is more than line 38, leave blank)*	40	.00
41	New York State child and dependent care credit *(see page 28)*	41	.00
42	Subtract line 41 from line 40 *(if line 41 is more than line 40, leave blank)*	42	.00
43	New York State earned income credit *(see page 28)*	43	.00
44	Base tax *(subtract line 43 from line 42; if line 43 is more than line 42, leave blank)*	44	.00

45 Income percentage *(see page 28)* | New York State amount from line 31 .00 ÷ Federal amount from line 31 .00 = 45 Round result to 4 decimal places

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

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

51	Part-year New York City resident tax *(Form IT-360.1)*	51	.00
52	Part-year resident nonrefundable New York City child and dependent care credit	52	.00
52a	Subtract line 52 from 51	52a	.00
52b	MCTMT net earnings base	52b	.00
52c	MCTMT	52c	.00
53	Yonkers nonresident earnings tax *(Form Y-203)*	53	.00
54	Part-year Yonkers resident income tax surcharge *(Form IT-360.1)*	54	.00
55	**Total New York City and Yonkers taxes / surcharges and MCTMT** *(add lines 52a, and 52c through 54)*	55	.00

See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

56	**Sales or use tax** *(See the instructions on page 29. **Do not leave line 56 blank.**)*	56	0 .00

Voluntary contributions *(see page 30)*

57a	Return a Gift to Wildlife	57a	.00
57b	Missing/Exploited Children Fund	57b	.00
57c	Breast Cancer Research Fund	57c	.00
57d	Alzheimer's Fund	57d	.00
57e	Olympic Fund *($2 or $4)*	57e	.00
57f	Prostate and Testicular Cancer Research and Education Fund	57f	.00
57g	9/11 Memorial	57g	.00
57h	Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i	Teen Health Education	57i	.00
57j	Veterans Remembrance	57j	.00
57k	Homeless Veterans	57k	.00

57	**Total voluntary contributions** *(add lines 57a through 57k)*	57	.00
58	**Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions** *(add lines **50**, **55**, **56**, and **57**)*	58	.00

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2D barcode clear area approximate size 1 ¾" X 1 ¼"

Enter your social security number: 1XX001022

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

Payments and refundable credits *(see page 31)*

60	Part-year NYC school tax credit *(also complete* **E** *on front; see page 31)* ...	**60**	.00
61	Other refundable credits *(Form IT-203-ATT, line 17)*	**61**	.00
62	Total **New York State** tax withheld	**62**	.00
63	Total **New York City** tax withheld	**63**	.00
64	Total **Yonkers** tax withheld	**64**	.00
65	Total estimated tax payments/amount paid with Form IT-370 ..	**65**	100.00

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return *(see page XX)*.

66 **Total payments and refundable credits** *(add lines 60 through 65)* ..... **66** .00

Your refund, amount you owe, and account information *(see pages 32 through 35)*

67 **Amount overpaid** *(if line 66 is **more than** line 59, subtract line 59 from line 66)* ..... **67** .00

68 Amount of line 67 to be **refunded**
Mark one refund choice: ☐ **direct deposit** *(fill in line 73)* - **or** - ☒ **debit card** - **or** - ☐ **paper check** ... **68** .00

See pages 32 and 33 for information about your three refund choices.

69 Amount of line 67 that you want applied to your **2016** estimated tax *(see instructions)* ..... **69** .00

70 Amount you **owe** *(if line 66 is **less than** line 59, subtract line 66 from line 59).* To pay by electronic funds withdrawal, mark an ***X*** in the box ☐ and fill in lines 73 and 74. If you pay by check or money order you **must** complete Form IT-201-V and mail it with your return. ..... **70** .00

See page 33 for payment options.

71 Estimated tax penalty *(include this amount on line 70, or reduce the overpayment on line 67; see page 33)* ..... **71** .00

72 Other penalties and interest *(see page 33)* ..... **72** .00

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal *(see page 34).*

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. 34)* ☐

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 34)* ..... Date _____ Amount _____ .00

Third-party designee? *(see instr.)* Yes ☐ No ☒	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

▼ **Paid preparer must complete** ▼ *(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	
E-mail:		

▼ **Taxpayer(s) must sign here** ▼	
Your signature	
Your occupation WELDER	
Spouse's signature and occupation *(if joint return)*	
Date	Daytime phone number (518) 555-6666
E-mail: TESTER@ATS.COM	

See instructions for where to mail your return.

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2D barcode clear area approximate size 1 ¾" X 1 ¼"

Case & Cond #1022

Test Form

NEW YORK STATE 2015

Department of Taxation and Finance

Change of City Resident Status

New York City • Yonkers

IT-360.1

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return	Social security number
TYRONE TESTER	1XX-00-1022

Change of resident status – If you are married and filing separate New York State returns, each of you must complete a separate Form IT-360.1 *(see instructions, Form IT-360.1-I, front page)*.

Mark an ***X*** in only **one** box

(A) ☐ **New York City change of residence –** Complete Parts 1, 2, 3, and 4.

(B) ☒ **Yonkers change of residence –** Complete Parts 1 and 5.

(C) ☐ **New York City and Yonkers change of residence –** Complete the entire form.

Part 1 – New York adjusted gross income *(see instructions, page 3)*		**Column A** Federal income and adjustments *(all sources)*	**Column B** Amount of Column A for New York City resident period	**Column C** Amount of Column A for Yonkers resident period
1 Wages, salaries, tips, etc	1	22300.00	.00	5000.00
2 Taxable interest income	2	.00	.00	.00
3 Ordinary dividends	3	.00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes	4	5190.00	.00	.00
5 Alimony received	5	.00	.00	.00
6 Business income or loss *(submit copy of federal Schedule C or C-EZ, Form 1040)*	6	.00	.00	.00
7 Capital gain or loss *(submit copy of federal Schedule D, Form 1040)*	7	.00	.00	.00
8 Other gains or losses *(submit copy of federal Form 4797)*	8	.00	.00	.00
9 Taxable amount of IRA distributions	9	.00	.00	.00
10 Taxable amount of pensions and annuities	10	.00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(submit copy of federal Schedule E, Form 1040)*	11	.00	.00	.00
12 Farm income or loss *(submit copy of federal Schedule F, Form 1040)*	12	.00	.00	.00
13 Unemployment compensation	13	2500.00	.00	2500.00
14 Taxable amount of social security benefits	14	.00	.00	.00
15 Other income *Identify:*	15	.00	.00	.00
16 Total *(add lines 1 through 15)*	16	.00	.00	.00
17 Total federal adjustments to income *Identify:*	17	.00	.00	.00
18 Federal adjusted gross income *(subtract line 17 from line 16)*	18	.00	.00	.00
19 New York adjustments *(submit schedule)*	19	-5190.00	.00	.00
20 New York adjusted gross income *(line 18 and add or subtract line 19; transfer the amount from Column B to line 43)*	20	.00	.00	.00

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Part 2 – Itemized deductions for New York City *(see instr., page 3)*

If you are claiming the standard deduction, do not complete Part 2.

			Column A Itemized deductions *(see instructions)*	Column B Amount of Column A for New York City resident period
21	Medical and dental expenses	**21**	.00	.00
22	Taxes you paid	**22**	.00	.00
23	Interest you paid	**23**	.00	.00
24	Gifts to charity	**24**	.00	.00
25	Casualty and theft losses	**25**	.00	.00
26	Job expenses and most other miscellaneous deductions	**26**	.00	.00
27	Other miscellaneous deductions	**27**	.00	.00
28	Add lines 21 through 27	**28**	.00	.00
29	Reduction for federal itemized deduction limitation *(from federal Form 1040 instructions, Itemized Deductions Worksheet, line 9)*	**29**	.00	.00
30	Total itemized deductions *(subtract line 29 from line 28)*	**30**	.00	.00
31	State, local, and foreign **income** taxes (or general sales tax, if applicable) and other subtraction adjustments	**31**		.00
32	Subtract line 31 from line 30	**32**		.00
33	Addition adjustments and college tuition itemized deduction *(see instructions)*	**33**		.00
34	Add lines 32 and 33	**34**		.00
35	Itemized deduction adjustment *(if line 20, Column B, is more than $100,000, see instructions, page 5; all others enter **0** on line 35)*	**35**		.00
36	**Itemized deduction** *(subtract line 35 from line 34, enter here and on line 44)*	**36**		.00

Part 3 – Dependent exemptions *(see instructions, page 5)*

37 Enter the period you were a New York City **resident** during 2015

From: month _____ day _____ To: month _____ day _____

38	Enter the county where you resided while a **nonresident** of New York City		
39	Enter the number of full months in the New York City resident period	**39**	
40	Enter the prorated value of one dependent exemption *(use* Proration chart; *see instructions, page 2)*	**40**	.00
41	Enter the number of dependent exemptions you claimed on Form IT-201, line 36, or Form IT-203, line 35	**41**	
42	Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41 *(enter here and on line 46)*	**42**	.00

Part 4 – Part-year New York City resident tax *(see instructions, page 5)*

43	New York adjusted gross income *(from line 20, Column B)*	**43**	.00
44	Resident period standard deduction *(see instructions, page 2)* **or** resident period itemized deduction *(from line 36)*	**44**	.00
45	Subtract line 44 from line 43	**45**	.00
46	Dependent exemption amount *(from line 42)*	**46**	.00
47	**New York City taxable income** *(subtract line 46 from line 45)*	**47**	.00
48	New York City tax on line 47 amount *(see instructions, page 5)*	**48**	.00
49	Total New York City household credit and accumulation distribution credit *(see instructions, page 6)*	**49**	.00
50	Subtract line 49 from line 48 *(if line 49 is larger than line 48, enter **0**)*	**50**	.00
51	Part-year New York City separate tax on lump-sum distributions *(from Form IT-230)*	**51**	.00
52	Part-year New York City resident tax on capital gain portion of lump-sum distributions *(from Form IT-230)*	**52**	.00
53	Add lines 50, 51, and 52	**53**	.00
54	Credit for part-year New York City unincorporated business tax paid *(see instructions, page 8)*	**54**	.00
55	**Part-year New York City resident tax** *(subtract line 54 from line 53 and enter tax on Form IT-201, line 50, or Form IT-203, line 51; if line 54 is larger than line 53, enter **0**)*	**55**	.00

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Part 5 – Part-year Yonkers resident income tax surcharge *(see instructions, page 8)*

			Full-year NYS resident	Part-year NYS resident
56	Total New York State taxes *(Form IT-201, line 46)*	**56**	.00	
57	Empire State child credit *(Form IT-201, line 63)*	**57**	.00	
57a	Family tax relief credit *(Form IT-201, line 63a)*	**57a**	.00	
58	NYS child and dependent care credit *(Form IT-216, line 14)*	**58**	.00	
59	Earned income credit *(Form IT-201, line 65)*	**59**	.00	
60	Noncustodial parent New York State earned income credit *(Form IT-201, line 66)*	**60**	.00	
61	Real property tax credit *(Form IT-201, line 67)*	**61**	.00	
62	College tuition credit *(Form IT-201, line 68)*	**62**	.00	
62a	Property tax freeze credit *(see instructions)*	**62a**	.00	
63	Amount from Form IT-201-ATT, line 13	**63**	.00	
64	Add lines 57 through 63	**64**	.00	
65	Subtract line **64** from line **56** *(if line 64 is more than line 56, enter **0** here and on Form IT-201, line 57)*	**65**	.00	
66	Base tax *(Form IT-203, line 44)*	**66**		.00
67	New York State nonrefundable credits *(Form IT-203-ATT, line 8)*	**67**		.00
68	Subtract line 67 from line 66 *(if line 67 is more than line 66, enter **0**)*	**68**		.00
69	Net other New York State taxes *(Form IT-203-ATT, line 33)*	**69**		.00
70	Add lines 68 and 69	**70**		.00
71	Total of amounts from Form IT-203-ATT, lines **9, 10,** and **12**	**71**		.00
71a	Property tax freeze credit *(see instructions)*	**71a**		70.00
71b	Add lines 71 and 71a	**71b**		70.00
72	Subtract line **71b** from line **70** *(if line 71b is more than line 70, enter **0**)*	**72**		.00
73	Income percentage *(see worksheet on page 8 of the instructions)*	**73**		
74	Multiply line **65** by line **73**. This is the net state tax for full-year state residents	**74**	.00	
75	Multiply line 72 by line 73. This is the net state tax for part-year state residents	**75**		.00
76	Yonkers resident tax rate	**76**	**.1675**	

77 Part-year Yonkers resident income tax surcharge

***(Full-year NYS residents:** Multiply line 74 by line 76. **Part-year NYS residents:** Multiply line 75 by line 76.)* **77** .00

Enter the line 77 amount on Form IT-201, line 57, or Form IT-203, line 54.

See Form Y-203, *Yonkers Nonresident Earnings Tax Return*, and instructions, Form Y-203-I, if you received wages or net earnings from self-employment from Yonkers sources during your nonresident period.

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Case & Cond #1022 | Test Form

NEW YORK STATE 2015

Department of Taxation and Finance

Yonkers Nonresident Earnings Tax Return

Y-203

For the full year January 1, 2015, through December 31, 2015, or fiscal year beginning _____ **and ending** _____

Name as shown on Form IT-201 or IT-203	Social security number
TYRONE TESTER	1XX001022

A Were you a Yonkers resident for any part of the taxable year? *(mark an **X** in the appropriate box)* Yes [X] 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 *(mm-dd-yyyy)* 07-30-2015 to *(mm-dd-yyyy)* 12-31-2015

2. Are you reporting Yonkers resident income tax surcharge on your New York State return? ..... Yes [X] 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 [X] No [ ]

If *Yes,* give address below and enter the number of days spent in Yonkers during **2015:** 155 days

Address: 14 ABBEY PLACE YONKERS NY 10705

C Are you reporting income from self-employment (on line 2 below)? ..... Yes [ ] No [X] 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, write* **loss** *on line 2)*	2	.00
3	Add lines 1 and 2 *(if line 2 is a loss, enter amount from line 1)*	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% (.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.

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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

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	261
	Nonworking days included in line 7: 8 Saturdays and Sundays *(not worked)*	8	74		
	9 Holidays *(not worked)*	9	10		
	10 Sick leave	10	8		
	11 Vacation	11	12		
	12 Other nonworking days	12	2		
13	Total nonworking days *(add lines 8 through 12)*			13	106
14	Total days worked in year at this job *(subtract line 13 from line 7)*			14	155
15	Total days included in line 14 worked outside of Yonkers	15	97		
16	Enter number of days worked at home included in line 15 amount	16	2		
17	Subtract line 16 from line 15			17	95
18	Days worked in Yonkers *(subtract line 17 from line 14)*			18	60
19	Enter number of days from line 14 above			19	155
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	17300.00
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	
26 Property percentage *(add lines 23, 24, and 25; 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

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