



# **New York State Department of Taxation and Finance**

## **NYS nonresident issues**

**Outreach and Taxpayer Education**  
**Office of the Taxpayer Rights Advocate**



# New York Nonresidents

# Who is Required to File Form IT-203 as Non-Resident and Part Year Resident

- You are a non-resident of New York and you had New York source income and your New York adjusted gross income (Federal amount column) is more than your New York State Standard Deduction
- You want to claim a refund.

# Income Taxable to a Non-Resident of New York

- Wages from services performed in New York State;
- Income from a business, trade, profession, or occupation carried on in New York State or previously carried on in New York State (includes S Corp);
- Income from real property located in New York;
- Lottery winnings if a single prize is worth more than \$5,000.

# Income NOT Taxable to a Non-Resident

- New York source income does not include the following income even if it was included in your federal adjusted gross income:
  - pensions;
  - interest, dividends, or gains from the sale or exchange of intangible personal property, unless they are part of the income received from carrying on a business, trade, profession, or occupation in New York State;
  - gambling winnings, other than lottery winnings with a single prize totaling \$5,000 unless you are carrying on a trade of business.
  
- **Note:** additional rules for military/military spouses and internationals (nonresident aliens)

# IT-203-C – Nonresident or Part-Year Resident Spouse's Certification

## ■ **Who must complete this form:**

- If you are required to file a joint Form IT-203 and only one of you had New York source income, the spouse with New York source income must complete this form.
- **On Form IT-203-C, you must enter the name and SSN of the spouse with New York source income first. Enter the name and SSN of the spouse with no New York source income second.**

# IT-203 – In Scenario below taxpayer earned wages of \$6,000 in NY. The other income was reported on a 1099-INT and 1099-R

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Enter your social security number  
xxx-xx-0000

**Federal income and adjustments** (see page 17)

		Federal amount Whole dollars only	New York State amount Whole dollars only
1	Wages, salaries, tips, etc. ....	1 6000.00	1 6000.00
2	Taxable interest income .....	2 2150.00	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 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 <input type="checkbox"/>	9 18000.00	9 .00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X 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 26150.00	17 .00
18	Total federal adjustments to income (see page 22) Identify: ..	18 .00	18 .00
19	<b>Federal adjusted gross income</b> (subtract line 18 from line 17)	19 26150.00	19 6000.00

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<b>19 Federal adjusted gross income</b> (subtract line 18 from line 17)	<b>19</b>	26150.00	<b>19</b>	6000.00
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**New York additions** (see page 24)

<b>20</b> Interest income on state and local bonds (but not those of New York State or its localities)	<b>20</b>	.00	<b>20</b>	.00
<b>21</b> Public employee 414(h) retirement contributions	<b>21</b>	.00	<b>21</b>	.00
<b>22</b> Other (see page 24) Identify:	<b>22</b>	.00	<b>22</b>	.00
<b>23</b> Add lines 19 through 22	<b>23</b>	26150.00	<b>23</b>	6000.00

**New York subtractions** (see page 27)

<b>24</b> Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	<b>24</b>	.00	<b>24</b>	.00
<b>25</b> Pensions of NYS and local governments and the federal government (see page 27)	<b>25</b>	18000.00	<b>25</b>	.00
<b>26</b> Taxable amount of social security benefits (from line 15)	<b>26</b>	.00	<b>26</b>	.00
<b>27</b> Interest income on U.S. government bonds	<b>27</b>	.00	<b>27</b>	.00
<b>28</b> Pension and annuity income exclusion	<b>28</b>	.00	<b>28</b>	.00
<b>29</b> Other (see page 29) Identify:	<b>29</b>	.00	<b>29</b>	.00
<b>30</b> Add lines 24 through 29	<b>30</b>	.00	<b>30</b>	.00
<b>31 New York adjusted gross income</b> (subtract line 30 from line 23)	<b>31</b>	8150.00	<b>31</b>	6000.00

<b>32</b> Enter the amount from line 31, <b>Federal amount</b> column	<b>32</b>	8150.00
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**Standard deduction or itemized deduction** (see page 33)

<b>33</b> Enter your <b>standard deduction</b> (table on page 33) or your <b>itemized deduction</b> (from Form IT-203-D). Mark an X in the appropriate box: ... <input checked="" type="checkbox"/> <b>Standard</b> - or - <input type="checkbox"/> <b>Itemized</b>	<b>33</b>	7700.00
<b>34</b> Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	<b>34</b>	450.00
<b>35</b> Dependent exemptions (not the same as total federal exemptions; see page 33)	<b>35</b>	000.00
<b>36 New York taxable income</b> (subtract line 35 from line 34)	<b>36</b>	450.00

Name(s) as shown on page 1	Enter your social security number xxx-xx-0000
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**Tax computation, credits, and other taxes** (see page 34)

37 New York taxable income (from line 36 on page 2).....	37	450.00
38 New York State tax on line 37 amount (see page 34 and Tax computation on pages 66,67, and 68) ...	38	19.00
39 New York State household credit (page 34, table 1, 2, or 3).....	39	45.00
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 35) .....	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 35) .....	43	.00
44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) .....	44	0.00
45 Income percentage (see page 35) <input type="text"/> New York State amount from line 31 <input type="text" value="6000.00"/> ÷ Federal amount from line 31 <input type="text" value="8150.00"/> = Round result to 4 decimal places	45	0.7362
46 Allocated New York State tax (multiply line 44 by the decimal on line 45) .....	46	0.00
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	0.00

# Yonkers Nonresident Earnings Tax Return Y-203

- You must file Form Y-203, *Yonkers Nonresident Earnings Tax Return*, if you file or are required to file a New York State return, and you are a nonresident of Yonkers who earns wages or carries on a trade or business there.

# Yonkers Nonresident Earnings Tax Return Y-203

- You do not have to file a Yonkers nonresident earnings tax return if you meet **all of these conditions:**
  - you do not have to file a New York State income tax return; **and**
  - you were a Yonkers nonresident for the entire year; **and**
  - your income from Yonkers sources consisted only of wages; **and**
  - total wages you received for the year (from all employers) subject to Yonkers nonresident earnings tax was not more than \$3,000; **or you received wages from only one employer and the correct** amount of Yonkers nonresident earnings tax was withheld.

# QUESTIONS?

# THANK YOU

***The material included in this slide show is intended only to highlight NYS tax issues as of the date presented. For more comprehensive information, please refer to our TSB-M's, Forms, Instructions, Bulletins, and Publications.***