



Department of Taxation and Finance

Nonresident or Part-Year Resident Spouse's Certification

IT-203-C

(12/24)

To be filed with Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, by married taxpayers filing a joint return when only one spouse has New York source income (see Form IT-203 instructions and page 2 of this form for additional information).

Name of spouse with New York source income	Social Security number
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Name of spouse with no New York source income	Social Security number
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Certification of spouse with New York source income – I certify that I am the spouse with the New York source income shown in the *New York State amount* column on Form IT-203 and my spouse, to the best of my knowledge and belief, had no New York source income for

Tax year:

Signature	Date
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Instructions

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.

Caution – Enter name and Social Security number information as follows:

- On **Form IT-203-C**, you must enter the name and Social Security number of the spouse **with New York source income first**. Enter the name and Social Security number of the spouse **with no New York source income second**.
- On your **Form IT-203**, you must enter **the name and Social Security number** of the spouse **with New York source income first**. Enter the Social Security number of the spouse **with no New York source income second** (do **not** enter that spouse's name).
- If you are filing Form IT-201-V, *Payment Voucher for Income Tax Returns*, enter on that form only the name and Social Security number of the spouse **with New York source income**. (Do **not** enter the name or Social Security number for the spouse **with no New York source income**.)

Purpose of form

If you and your spouse are married nonresidents or part-year residents who are required to file a joint New York State return using filing status ②, then you must use the combined income of both spouses to determine the base tax subject to the income percentage allocation, even if only one spouse has New York source income. However, a spouse with no New York source income cannot be required to sign the joint return and cannot be held liable for any tax, penalty, or interest that may be due. To allow the Tax Department to properly process your return, complete this form.

How to file

Submit the completed Form IT-203-C with your Form IT-203. Keep a copy for your records.

