

**Nonresident and Part-Year Resident****IT-203****Income Tax Return New York State • New York City • Yonkers**

For the year January 1, 2010, through December 31, 2010, or fiscal year beginning

1 0

Print or type	Important: You must enter your social security number(s) in the boxes to the right.							
	Your first name and middle initial		Your last name (for a joint return , enter spouse's name on line below)					
	Spouse's first name and middle initial		Spouse's last name					
	Mailing address (see instructions, page 13) (number and street or rural route)			Apartment number		New York State county of residence		
	City, village, or post office		State	ZIP code	Country (if not United States)		School district name	
Permanent home address (see instr., pg. 13) (no. and street or rural route)						Apartment no.	City, village, or post office	School district code number
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 ☐ 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

(D) Choose direct deposit to avoid paper check refund delays.

(E) **New York City part-year residents only**
(see page 15)

- (1) Number of months **you** lived in NY City in 2010 •
- (2) Number of months **your spouse** lived in NY City in 2010 •

(B) Did you itemize your deductions on your 2010 federal income tax return? Yes ☐ No ☐(F) Enter your **2-character special condition code** if applicable (see page 15) • (C) Can you be claimed as a dependent on another taxpayer's federal return? Yes ☐ No ☐If applicable, also enter your **second 2-character special condition code** • **Federal income and adjustments**

Enter federal amounts in the left column and NYS amounts in the right column. See instructions, page 17. Part-year residents: complete page 18 worksheet first.

Federal amount**New York State amount**

Dollars

Cents

Dollars

Cents

	Dollars	Cents	Dollars	Cents
1 Wages, salaries, tips, etc.	1.		1.	
2 Taxable interest income	2.		2.	
3 Ordinary dividends	3.		3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4.		4.	
5 Alimony received	5.		5.	
6 Business income or loss (attach a copy of federal Sch. C or C-EZ, Form 1040)	6.		6.	
7 Capital gain or loss (if required, attach a copy of federal Sch. D, Form 1040)	7.		7.	
8 Other gains or losses (attach a copy of federal Form 4797) ..	8.		8.	
9 Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9.		9.	
10 Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10.		10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach a copy of federal Schedule E, Form 1040)	11.		11.	
12 Farm income or loss (attach a copy of federal Sch. F, Form 1040)	12.		12.	
13 Unemployment compensation	13.		13.	
14 Taxable amount of social security benefits (also enter on line 26)	14.		14.	
15 Other income (see page 23) Identify:	15.		15.	
16 Add lines 1 through 15	16.		16.	
17 Total federal adjustments to income (see page 23) Identify:	17.		17.	
18 Federal adjusted gross income (subtract line 17 from line 16)	18.		18.	

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You must file all four pages of this original scannable return with the Tax Department.

Dollars

Cents

Dollars

Cents

19 Federal adjusted gross income (from line 18 on front page) **19.** **19.**

New York additions (see page 25)

20 Interest income on state and local bonds (but not those of New York State or its localities) **20.** **20.**

21 Public employee 414(h) retirement contributions **21.** **21.**

22 Other (see page 27) Identify: **22.** **22.**

23 Add lines 19 through 22 **23.** **23.**

New York subtractions (see page 30)

24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4) **24.** **24.**

25 Pensions of NYS and local governments and the federal government (see page 30) **25.** **25.**

26 Taxable amount of social security benefits (from line 14) .. **26.** **26.**

27 Interest income on U.S. government bonds **27.** **27.**

28 Pension and annuity income exclusion **28.** **28.**

29 Other (see page 31) Identify: **29.** **29.**

30 Add lines 24 through 29 **30.** **30.**

31 New York adjusted gross income (subtract line 30 from line 23) **31.** **31.**

32 Enter the amount from line 31, **Federal amount** column **32.**

33 Enter your **standard deduction** (from table below) or your **itemized deduction** (from worksheet below). Mark an **X** in the appropriate box: ☐ **Standard** or ☐ **Itemized** **33.**

34 Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank) **34.**

35 Dependent exemptions (not the same as total federal exemptions; see page 38) **35.**

36 New York taxable income (subtract line 35 from line 34) **36.**

◀ or ▶

**New York State
standard deduction table**

Filing status **Standard deduction**
(from the front page) (enter on line 33 above)

- ① Single and you marked item C Yes \$ 3,000
- ① Single and you marked item C No 7,500
- ② Married filing joint return 15,000
- ③ Married filing separate return 7,500
- ④ Head of household (with qualifying person) 10,500
- ⑤ Qualifying widow(er) with dependent child 15,000

New York State itemized deduction worksheet

- a** Medical and dental expenses (federal Sch. A, line 4) **a.**
- b** Taxes you paid (federal Sch. A, line 9) **b.**
- b1** State, local, and foreign **income** taxes (or general sales tax, if applicable) included in line b above **b1.**
- c** Interest you paid (federal Sch. A, line 15) **c.**
- d** Gifts to charity (federal Sch. A, line 19) **d.**
- e** Casualty and theft losses (federal Sch. A, line 20) **e.**
- f** Job expenses/misc. deductions (federal Sch. A, line 27) **f.**
- g** Other misc. deductions (federal Sch. A, line 28) **g.**
- h** Enter amount from **federal Schedule A, line 29** **h.**
- i** State, local, and foreign **income** taxes (or general sales tax, if applicable) and other subtraction adjustments (see pg. 36) **i.**
- j** Subtract line i from line h **j.**
- k** College tuition itemized deduction (see page 37) **k.**
- l** Addition adjustments (see page 37) **l.**
- m** Add lines j, k, and l **m.**
- n** Itemized deduction adjustment (see page 38) **n.**
- o New York State itemized deduction**
(subtract line n from m; enter on line 33 above) **o.**

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Name(s) as shown on page 1

▼ Enter your social security number

Tax computation, credits, and other taxes (see page 39)

	Dollars	Cents
37 New York taxable income (from line 36 on page 2)	37.	
38 New York State tax on line 37 amount (see page 39 and Tax computation on pages 74 and 75)	38.	
39 New York State household credit (from table 1, 2, or 3 on page 39)	39.	
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.	
41 New York State child and dependent care credit (attach Form IT-216; see page 40)	41.	
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.	
43 New York State earned income credit (attach Form IT-215; see page 40)	43.	
44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44.	
45 Income percentage (see page 40) <input type="text"/> New York State amount from line 31 <input type="text"/> Federal amount from line 31 <input type="text"/> Round result to 4 decimal places <input type="text"/> = 45. <input type="text"/> <input type="text"/>		
46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46.	
47 New York State nonrefundable credits (from Form IT-203-ATT, line 8; attach form)	47.	
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48.	
49 Net other New York State taxes (from Form IT-203-ATT, line 33; attach form)	49.	
50 Total New York State taxes (add lines 48 and 49)	50.	

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (attach Form IT-360.1) ..	51.		See instructions on pages 40 and 41 to compute New York City and Yonkers taxes, credits, and surcharges.
52 New York City minimum income tax (attach Form IT-220) ..	52.		
52a Add lines 51 and 52	52a.		
52b Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216)	52b.		
52c Subtract line 52b from 52a	52c.		
53 Yonkers nonresident earnings tax (attach Form Y-203)	53.		
54 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	54.		
55 Total New York City and Yonkers taxes (add lines 52c, 53, and 54)	55.		
56 Sales or use tax (See the instructions on page 42. Do not leave line 56 blank.)	56.		

Voluntary contributions (whole dollar amounts only; see page 43)

57a Return a Gift to Wildlife	57a.		0	0
57b Missing/Exploited Children Fund	57b.		0	0
57c Breast Cancer Research Fund	57c.		0	0
57d Alzheimer's Fund	57d.		0	0
57e Olympic Fund (\$2 or \$4; see page 43)	57e.		0	0
57f Prostate Cancer Research Fund	57f.		0	0
57g 9/11 Memorial	57g.		0	0
57h Volunteer Firefighting & EMS Recruitment Fund	57h.		0	0
57 Total voluntary contributions (add lines 57a through 57h)	57.		0	0
58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58.			

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59 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (from line 58 on page 3)

Dollars

Cents

59. .
Payments and refundable credits

60 Part-year NYC school tax credit (also complete (E) on front; see page 44)	60.	.	<input type="text"/>
61 Other refundable credits (from Form IT-203-ATT, line 17)	61.	.	<input type="text"/>
62 Total New York State tax withheld	62.	.	<input type="text"/>
63 Total New York City tax withheld	63.	.	<input type="text"/>
64 Total Yonkers tax withheld	64.	.	<input type="text"/>
65 Total estimated tax payments/amount paid with Form IT-370	65.	.	<input type="text"/>
66 Total payments and refundable credits (add lines 60 through 65)	66.	.	<input type="text"/>

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 44).

Staple them (and any other applicable forms) to the top of this page 4.

See Step 12 on page 50 for the proper assembly of your return and attachments.

Refund / amount overpaid

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

68 Amount of line 67 to be **refunded** by (mark one):
☐ **direct deposit** (fill in line 72) or ☐ **paper check refund** **68.** .

69 Amount of line 67 that you want applied to your **2011** estimated tax (see instructions) **69.** .

Amount you owe

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 this box ☐ and fill in line 72 **70.** .

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 46) **71.** .

Account information

72 Account information for direct deposit or electronic funds withdrawal (see page 47).
 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. 47) ☐

72a Routing number • Electronic funds withdrawal effective date

72b Account number • **72c** Account type • ☐ Checking • ☐ Savings

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy) ▶
 Mark an **X** in the box that describes your situation on the last day of the tax year:

73a Moved **into** New York State **73a.** ☐

73b Moved **out** of New York State; received income from NYS sources during nonresident period **73b.** ☐

73c Moved **out** of New York State; received **no** income from NYS sources during nonresident period **73c.** ☐

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2010? ▼
 (If Yes, complete Form IT-203-B, Schedule B, and attach form.) Yes ☐ No ☐

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		<input type="text"/>

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature ▶ <input type="text"/>	▶ Preparer's NYTPRIN <input type="text"/>
Firm's name (or yours, if self-employed)	▼ Preparer's PTIN or SSN <input type="text"/>
Address	● Employer identification number <input type="text"/>
E-mail:	Mark an X if self-employed <input type="checkbox"/>

▼ Taxpayer(s) must sign here ▼
Your signature ▶ <input type="text"/>
Your occupation ● <input type="text"/>
Spouse's signature and occupation (if joint return)
Date
▼ Daytime phone number <input type="text"/>
E-mail:

See instructions for where to mail your return.

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