New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • City of New York • City of Yonkers

1997 **IT-203**

For office use only

For the year January 1 through December 31, 1997, or fiscal tax year beginning 97 and ending

Attach label if available. If not, print or type.

Last name | First name and middle initial *(if joint return, enter both names)*

Mailing address *(number and street or rural route)* | Apartment number

City, village or post office | State | ZIP code

▼ Your social security number

▼ Spouse's social security number

New York State county of residence ●

Permanent home address - see instructions, page 27. If different from mailing address, **part-year residents** must enter New York address for resident period, **nonresidents** enter address outside New York State.

New York State school district name ● ●

Permanent home address *(number and street or rural route)* | Apartment number

New York State school district code number . . . . . .

If taxpayer is deceased, enter first name and date of death

City, village or post office | State | ZIP code

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

① ☐ Single

② ☐ Married filing joint return *

③ ☐ Married filing separate return *

④ ☐ Head of household (with qualifying person)

⑤ ☐ Qualifying widow(er) with dependent child

** For filing status 2 or 3, enter both spouses' social security numbers above, unless filing Form IT-203-C (see instructions).*

(B) Did you **itemize your deductions** on your 1997 **federal** income tax return? . . ■ Yes ☐ ■ No ☐

(C) **Can you be claimed** as a dependent on another taxpayer's federal return? . . ■ Yes ☐ ■ No ☐

(D) If you do not need forms mailed to you next year, check box *(see page 11)* . . . . . ■ ☐

Enter federal amounts in the left-hand column and New York State amounts in the right-hand column. See instructions, page 12. Part-year residents - complete page 12 worksheet first.

		Federal Amount Dollars	Federal Amount Cents	New York State Amount Dollars	New York State Amount Cents
1	Wages, salaries, tips, etc.	1.		1.	
2	Taxable interest income	2.		2.	
3	Dividend income	3.		3.	
4	Taxable refunds, credits or offsets of state and local income taxes *(also enter on line 23)*	4.		4.	
5	Alimony received	5.		5.	
6	Business income or loss *(attach copy of federal Schedule C or C-EZ, Form 1040)*	6.		6.	
7	Capital gain or loss *(attach copy of federal Schedule D, Form 1040)*	7.		7.	
8	Other gains or losses *(attach copy of federal Form 4797)*	8.		8.	
9	Taxable amount of IRA distributions	9.		9.	
10	Taxable amount of pensions and annuities	10.		10.	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(attach copy of federal Schedule E, Form 1040)*	11.		11.	
12	Farm income or loss *(attach copy of federal Schedule F, Form 1040)*	12.		12.	
13	Unemployment compensation	13.		13.	
14	Taxable amount of social security benefits *(also enter on line 25)*	14.		14.	
15	Other income *(see page 15)* *Identify:*	15.		15.	
16	Add lines 1 through 15	16.		16.	
17	Total federal adjustments to income *(see page 15)* *Identify:*	17.		17.	
18	**Subtract line 17 from line 16. This is your federal adjusted gross income**	18.		18.	
	New York Additions *(see instructions, pages 17 - 19)*:				
19	Interest income on state and local bonds (but not those of NYS or its localities)	19.		19.	
20	Public employee 414(h) retirement contributions	20.		20.	
21	Other *(see page 17)* *Identify:*	21.		21.	
22	Add lines **18** through **21**	22.		22.	
	New York Subtractions *(see instructions, pages 19 - 22)*:				
23	Taxable refunds, credits, or offsets of state and local income taxes *(from line 4 above)*	23.		23.	
24	Pensions of New York State and local governments and the federal government	24.		24.	
25	Taxable amount of social security benefits *(from line 14 above)*	25.		25.	
26	Interest income on U.S. government bonds	26.		26.	
27	Pension and annuity income exclusion *(see page 19)*	27.		27.	
28	Other *(see page 20)* *Identify:*	28.		28.	
29	Add lines **23** through **28**	29.		29.	
30	Subtract line **29** from line **22**. This is your New York adjusted gross income. *Enter here and next to line 43, Income percentage. (If zero or less, see instructions, page 22.)*	30.		30.	

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Dollars Cents

Tax Computation

31 Enter the amount from line 30, ***Federal Amount column*** on the front page *(your New York adjusted gross income)* . . . . 31.

32 Enter the **larger** of your **standard deduction** *(from page 22)* **or** your **itemized deduction** *(from* **Form IT-203-ATT,** Part I, line 14; *attach form).* Mark an **"X"** in the appropriate box: ● ☐ **Standard** ● ☐ **Itemized** . . 32.

33 Subtract line **32** from line **31** *(if line 32 is more than line 31, enter "0")* . . . . . 33.

34 Exemptions **for dependents only** *(not the same as total federal exemptions; see page 22)* . . . . . 34. 0 0 0 . 0 0

35 Subtract line 34 from line 33. **This is your taxable income** . . . . . 35.

36 New York State tax on line **35** amount *(if line **31** is $100,000 or less, use the* **NY State Tax Table** *on tan pages 37 through 44. If line **31** is more than $100,000, you must complete* Tax Computation Worksheet 1 *or* 2 *on page 22 of the instructions to figure your tax.)* . . 36.

Credits

37 New York State household credit *(from* Table I, II *or* III, *page 23 of instructions)* . . . . . 37.

38 Subtract line 37 from line 36 *(if line 37 is more than line 36, enter "0")* . . . . . 38.

39 New York State child and dependent care credit *(from line 14 of Form IT-216; attach form; see page 23)* . . . 39.

40 Subtract line 39 from line 38 *(if line 39 is more than line 38, enter "0")* . . . . . 40.

41 New York State earned income credit *(from Form IT-215; attach form; see page 23)* . . . . . 41.

42 Subtract line 41 from line 40 *(if line 41 is more than line 40, enter "0").* This is your **base tax** . . . . . 42.

43 Income percentage *(see page 23)* — New York State amount from line 30 ÷ Federal amount from line 30 = — Carry result to 4 decimal places 43.

44 Multiply line 42 by the **decimal** on line 43. This is your allocated New York State tax . . . . . 44.

45 Other New York State credits *(from Form IT-203-ATT, line 21; attach form)* . . . . . 45.

46 Subtract line 45 from line 44 *(if line 45 is more than line 44, enter "0")* . . . . . 46.

47 Net other New York State taxes *(from Form IT-203-ATT, line 38; attach form)* . . . . . 47.

48 Add lines 46 and 47. This is the total of your New York State taxes . . . . . 48.

Cities

49 City of New York **nonresident** earnings tax *(attach Form NYC-203)* . . . 49.

50 Other city of New York taxes *(from Form IT-203-ATT, line 42)* . . . 50.

51 City of Yonkers nonresident earnings tax *(attach Form Y-203)* . . 51.

52 Part-year Yonkers resident income tax surcharge *(attach Form IT-360.1)* . . 52.

See instructions on page 24 for figuring city of New York and city of Yonkers taxes and surcharges.

53 **Add lines 49 through 52;** this is the total of your New York City and Yonkers taxes . . . . . 53.

Gifts

54 **Voluntary Contributions** *(see instructions, page 24)* — Return a Gift to Wildlife (w) + Olympic Fund ($2 or $4; see pg. 24) (0) + Breast Cancer Research & Education (b) + Missing and Exploited Children (c) = **Total:** 54. 0 0

55 Add lines **48**, **53**, and **54**. This is the total of your state and city taxes and gifts . . . . . 55.

Payments

56 Part-year resident refundable child care credit *(from Form IT-216, line 22)* . . 56.

57 Part-year resident refundable earned income credit *(from Form IT-215, line 26)* . . . 57.

58 Farmers' school tax credit *(from Form IT-217, line 19)* . . . . . 58.

59 **Total NY State tax withheld** *(see page 24)* 59.

60 Total city of New York tax withheld *(see page 25)* . . . . . 60.

61 Total city of Yonkers tax withheld *(see page 25)* . . . . . 61.

Staple your wage and tax statements at the top of the back of this return. See Step 7, page 28 for further instructions on assembling your return.

62 Total of estimated tax payments, and amount paid with extension Form IT-370 . . 62.

63 Add lines 56 through 62. This is the total of your payments. *(If line 55 is more than line 63, skip to line 67.)* . . . . . 63.

64 **Amount overpaid** - **if line 63 is more than line 55**, subtract line 55 from line 63 *(also see lines 65 and 66)* . . 64.

Refund

65 Amount of line 64 that you want **refunded to you** . . . . . **Refund** 65.

a Routing number ● **b** Type: ● ☐ Checking ● ☐ Savings

c Account number ●

◀ *You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 65a, 65b, and 65c.*

66 Amount of line 64 to be applied to your 1998 estimated tax *(subtract line 65 from line 64)* . . . . . 66.

Owe

67 Amount you owe - if line 63 is less than line 55, subtract line 63 from line 55 *(do not send cash; make check or money order payable to* **NY State Income Tax***; write your social security number and* **1997 income tax** *on it)* . . . . **Owe** 67.

68 Penalty for underpayment of tax *(will reduce line 64 or increase line 67 - see page 26).* . . 68.

Staple payment to front of return.

See instructions. **Part-year residents** must complete **item E.**
Nonresidents must complete **item F.**

(E) **Part-year residents:** If you were a New York State resident for only part of the year, enter the date and check the box (1, 2, or 3) which describes your situation on the last day of the tax year:

Date of last move (MM-DD-YY): ▶ – –

(1) moved **into** New York State . . . . . ● ☐

(2) moved **out** of New York State and received income from New York State sources during your nonresident period . . . . . ● ☐

(3) moved **out** of New York State and received **no** income from New York State sources during your nonresident period. . . . . ● ☐

(F) **Nonresidents: Did you or your spouse maintain living quarters in New York State in 1997?** *(If* Yes, *complete Schedule B of Form IT-203-ATT; attach form).* . . . . . ▼ Yes ☐ ▼ No ☐

Sign your return below

Paid Preparer's Use Only	Preparer's signature	Date	Mark "X" if self-employed ☐
	Firm's name (or yours, if self-employed)		Preparer's social security number
	Address		Employer identification number

This is a scannable form; please file this original return.

Sign Your Return Here	Your signature	
	Spouse's signature (if joint return)	
	Date	Daytime phone number (optional) ( )