New York State Department of Taxation and Finance

Nonresident or Part-Year Resident Spouse's Certification

IT-203-C

(10/04)

To be filed with Form IT-203 by married taxpayers filing a joint return when only one spouse has New York source income (see Form IT-203 instructions for additional information).

Name of spouse **with** New York source income	Social security number

Name of spouse with **no** New York source income	Social security number

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

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.

Purpose of form — Married nonresidents and part-year residents who are required to file a joint New York State return 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. This form will allow the Tax Department to properly process your return.

How to file — Attach the completed Form IT-203-C to the **front** of your Form IT-203. You may use a photocopy of this form but the signature must be original. **Keep a copy for your records.**

Attach completed Form IT-203-C to the front of Form IT-203.