



Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

For the year January 1, 2024, through December 31, 2024, or fiscal year beginning

IT-203

24

For help completing your return, see the instructions, Form IT-203-I.

and ending

Your first name and middle initial		Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mmddyyyy)		Your Social Security number	
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mmddyyyy)		Spouse's Social Security number	
Mailing address (see instructions) (number and street or PO Box)				Apartment number		New York State county of residence	
City, village, or post office			State	ZIP code	Country		School district name
Taxpayer's permanent home address (see instructions) (no. and street or rural route)				Apartment no.		City, village, or post office	
						School district code number	
State		ZIP code		Country		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 surviving spouse

B Did you itemize your deductions on your 2024 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

D1 Did you have a financial account located in a foreign country? Yes No

D2 (1) Did you or your spouse maintain living quarters in Yonkers for any part of 2024? Yes No
If Yes:

(2) Number of months you lived in Yonkers in 2024 ...

(3) Number of months your spouse lived in Yonkers in 2024
If No:

(4) Did you or your spouse work in Yonkers while not living in Yonkers for any part of 2024 ... Yes No

E New York City part-year residents only (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)

(1) Number of months you lived in NY City in 2024

(2) Number of months your spouse lived in NY City in 2024

F Enter your 2-character special condition code(s) if applicable

G New York State part-year residents

Enter the date you moved into or out of NYS (mmddyyyy)

On the last day of the tax year (mark an X in one box):

1) Lived in NYS

2) Lived outside NYS; received income from NYS sources during nonresident period

3) Lived outside NYS; received no income from NYS sources during nonresident period

H Did you or your spouse maintain living quarters in NYS in 2024? Yes No
(if Yes, complete Form IT-203-B)

I Dependent information

First name and middle initial	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)

If more than 6 dependents, mark an X in the box.

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For office use only

Enter your Social Security number

Federal income and adjustments

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.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, 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	.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) 12. <input type="text"/> .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 <i>Identify:</i> <input type="text"/>	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income <i>Identify:</i> <input type="text"/>	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17) ..	19	.00	19	.00

New York additions

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government	25	.00	25	.00
26	Taxable amount of Social Security benefits (from line 15)	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column 32 .00



Name(s) as shown on page 1

Enter your Social Security number

Standard deduction or itemized deduction

Table with 4 columns: Line number, Description, Line number, Amount. Includes lines 33-36 for standard deduction or itemized deduction.

Tax calculation, credits, and other taxes

Table with 4 columns: Line number, Description, Line number, Amount. Includes lines 37-50 for tax calculation and credits.

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

Table with 4 columns: Line number, Description, Line number, Amount. Includes lines 51-58 for NYC and Yonkers taxes and MCTMT.

See instructions to calculate New York City and Yonkers taxes, credits, and surcharges.

See instructions to calculate the MCTMT for each zone.



Enter your Social Security number

59 Enter amount from line 58 5900

Payments and refundable credits

Table with 2 columns: Description and Amount. Rows include 60 Part-year NYC school tax credit, 60a NYC school tax credit, 61 Other refundable credits, 62 Total New York State tax withheld, 63 Total New York City tax withheld, 64 Total Yonkers tax withheld, 65 Total estimated tax payments/amount paid with Form IT-370, and 66 Total payments and refundable credits.

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return. Do not send federal Form W-2 with your return.

Your refund, amount you owe, and account information

Table with 2 columns: Description and Amount. Rows include 67 Amount overpaid, 68 Amount of line 67 available for refund, 68a Amount of line 68 that you want to deposit into a NYS 529 account, and 68b Total refund after NYS 529 account deposit.

Mark one refund choice: [] direct deposit to checking or savings account (fill in line 73) - or - [] paper check

Refund? Direct deposit is the easiest, fastest way to get your refund. See instructions for payment options.

Table with 2 columns: Description and Amount. Rows include 69 Amount of line 67 that you want applied to your 2025 estimated tax, 70 Amount you owe, 71 Estimated tax penalty, and 72 Other penalties and interest.

See instructions for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal. 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

73a Account type: [] Personal checking - or - [] Personal savings - or - [] Business checking - or - [] Business savings

73b Routing number [] 73c Account number []

74 Electronic funds withdrawal Date [] Amount [] .00

Third-party designee? (see instr.) Yes [] No [] Print designee's name, Designee's phone number, Personal identification number (PIN), Email:

Paid preparer must complete (see instructions) Preparer's NYTPRIN, NYTPRIN excl. code, Preparer's signature, Preparer's printed name, Firm's name, Preparer's PTIN or SSN, Address, Employer identification number, Date, Email:

Taxpayer(s) must sign here Your signature, Your occupation, Spouse's signature and occupation (if joint return), Date, Daytime phone number, Email:

See instructions for where to mail your return.

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