



Department of Taxation and Finance

**Nonresident and Part-Year Resident  
Income Tax Return**

New York State • New York City • Yonkers • MCTMT

**IT-203**

For the year January 1, 2025, through December 31, 2025, or fiscal year beginning .....

25

For help completing your return, see Form IT-203-I, *Instructions for Form IT-203*.

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	
Taxpayer's permanent home address (see instructions) (no. and street or rural route)				Apartment no.	City, village, or post office
				School district name	
State	ZIP code	Country			Taxpayer's date of death
			Decedent information	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 2025 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 2025? .....Yes  No 

If Yes:

(2) Number of months you lived in Yonkers in 2025 ...

(3) Number of months your spouse lived in Yonkers in 2025

If No:

(4) Did you or your spouse work in Yonkers while not living in Yonkers for any part of 2025? .....

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 NYC in 2025 ...

(2) Number of months your spouse lived in NYC in 2025 .....

**F Enter your 2-character special condition codes 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 2025? .....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

**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) <b>12.</b> .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 <input type="checkbox"/> Identify:	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>	18 .00	18 .00
19 Federal adjusted gross income (subtract line 18 from line 17) .. <b>19.</b> .00	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



**Standard deduction or itemized deduction****33** Enter your **standard deduction or your itemized deduction** (from Form IT-196).Mark an **X** in the appropriate box: ...  **Standard** – or –  **Itemized****34** Subtract line 33 from line 32 (if line 33 is more than line 32, enter 0) .....**35** Dependent exemption amount (multiply the number of dependents listed in Item I by 1,000; see instructions) .....**36** **New York taxable income** (subtract line 35 from line 34) .....

<b>33</b>	.00
<b>34</b>	.00
<b>35</b>	.00
<b>36</b>	.00

**Tax calculation, credits, and other taxes****37** **New York taxable income** (from line 36) .....

<b>37</b>	.00
<b>38</b>	.00
<b>39</b>	.00

**38** New York State tax on line 37 amount .....

<b>38</b>	.00
<b>39</b>	.00
<b>40</b>	.00

**39** New York State household credit .....

<b>39</b>	.00
<b>40</b>	.00
<b>41</b>	.00

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

<b>40</b>	.00
<b>41</b>	.00
<b>42</b>	.00

**41** New York State child and dependent care credit .....

<b>41</b>	.00
<b>42</b>	.00
<b>43</b>	.00

**42** Subtract line 41 from line 40 (if line 41 is more than line 40, enter 0) .....

<b>42</b>	.00
<b>43</b>	.00
<b>44</b>	.00

**43** New York State earned income credit .....

<b>43</b>	.00
<b>44</b>	.00
<b>45</b>	.00

**44** Base tax (subtract line 43 from line 42; if line 43 is more than line 42, enter 0) .....

<b>44</b>	.00
<b>45</b>	.00
<b>46</b>	.00

**45** Income percentage  New York State amount from line 31  .00 ÷  Federal amount from line 31  .00 =  Round result to 4 decimal places  **45****46** Allocated New York State tax (multiply line 44 by the decimal on line 45) .....

<b>46</b>	.00
<b>47</b>	.00
<b>48</b>	.00

**47** New York State nonrefundable credits (Form IT-203-ATT, line 8) .....

<b>47</b>	.00
<b>48</b>	.00
<b>49</b>	.00

**48** Subtract line 47 from line 46 (if line 47 is more than line 46, enter 0) .....

<b>48</b>	.00
<b>49</b>	.00
<b>50</b>	.00

**49** Net other New York State taxes (Form IT-203-ATT, line 33) .....

<b>49</b>	.00
<b>50</b>	.00
<b>51</b>	.00

**50** **Total New York State taxes** (add lines 48 and 49) .....**New York City and Yonkers taxes, credits, and surcharges, and MCTMT****51** Part-year New York City resident tax (Form IT-360.1) .....**See instructions to calculate New York City and Yonkers taxes, credits, and surcharges.**

<b>51</b>	.00
<b>52</b>	.00
<b>52a</b>	.00

**52** Part-year resident nonrefundable New York City child and dependent care credit .....

<b>52</b>	.00
<b>52a</b>	.00
<b>52b</b>	.00

**52a** Subtract line 52 from 51 .....

<b>52a</b>	.00
<b>52b</b>	.00
<b>52c</b>	.00

**52b** MCTMT net earnings base for Zone 1..**See instructions to calculate New York City and Yonkers taxes, credits, and surcharges.**

<b>52b</b>	.00
<b>52c</b>	.00
<b>52d</b>	.00

**52c** MCTMT net earnings base for Zone 2..**See instructions to calculate the MCTMT for each zone.**

<b>52c</b>	.00
<b>52d</b>	.00
<b>52e</b>	.00

**52d** MCTMT for Zone 1 .....

<b>52d</b>	.00
<b>52e</b>	.00
<b>52f</b>	.00

**52e** MCTMT for Zone 2 .....

<b>52e</b>	.00
<b>52f</b>	.00
<b>53</b>	.00

**52f** Total MCTMT (add lines 52d and 52e) .....

<b>52f</b>	.00
<b>53</b>	.00
<b>54</b>	.00

**53** Yonkers nonresident earnings tax (Form Y-203) .....

<b>53</b>	.00
<b>54</b>	.00
<b>55</b>	.00

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

<b>54</b>	.00
<b>55</b>	.00
<b>56</b>	.00

**55** Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 52a, and 52f through 54) .....

<b>55</b>	.00
<b>56</b>	.00
<b>57</b>	.00

**56** Sales or use tax (Do not leave blank.) .....

<b>56</b>	.00
<b>57</b>	.00
<b>58</b>	.00

**57** Voluntary contributions (Form IT-227, Part 2, line 1) .....

<b>57</b>	.00
<b>58</b>	.00
<b>59</b>	.00

**58** Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 50, 55, 56, and 57) .....

59 Enter amount from line 58 ..... 59 .00**Payments and refundable credits**

60 Part-year NYC school tax credit (fixed amount) (also complete E on front)	60	.00	If applicable, complete <b>Forms IT-2 and IT-1099-R</b> and submit them with your return. <b>Do not send federal</b> <b>Form W-2 with your return.</b>
60a NYC school tax credit (rate reduction amount) .....	60a	.00	
60b NYC income tax elimination credit .....	60b	.00	
61 Other refundable credits (Form IT-203-ATT, line 17) .....	61	.00	
62 Total New York State tax withheld .....	62	.00	
63 Total New York City tax withheld .....	63	.00	
64 Total Yonkers tax withheld .....	64	.00	
65 Total estimated tax payments <b>and</b> amount paid with Form IT-370	65	.00	
66 Total payments and refundable credits (add lines 60 through 65) .....	66	.00	

**Your refund, amount you owe, and account information**

67 Amount overpaid (if line 66 is <b>more than</b> line 59, subtract line 59 from line 66) .....	67	.00
68 Amount of line 67 <b>available for refund</b> (subtract line 69 from line 67) .....	68	.00
<b>TIP:</b> Use this amount to check your refund status online.		
68a Amount of line 68 that you want to deposit into a NYS 529 account (Form IT-195, line 4) (also submit Form IT-195)	68a	.00
68b Total refund after NYS 529 account deposit (subtract line 68a from line 68) .....	68b	.00

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

69 Amount of line 67 that you want applied to your 2026 estimated tax (see <i>instructions</i> ) .....	69	.00
<b>70</b> Amount you <b>owe</b> (if line 66 is <b>less than</b> line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an <b>X</b> in the box <input type="checkbox"/> and fill in lines 73 and 74. If you pay by check or money order you <b>must</b> complete Form IT-201-V and mail it with your return.....		
71 Estimated tax penalty ( <i>include this amount on line 70,</i> <i>or reduce the overpayment on line 67</i> ) .....	71	.00
72 Other penalties and interest.....	72	.00
<b>73</b> 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 <i>instr.</i> )	Print designee's name		Designee's phone number	Personal identification number (PIN)
Yes <input type="checkbox"/> No <input type="checkbox"/>	Email: <input type="text"/>			

<b>▼ Paid preparer must complete ▼</b> (see <i>instructions</i> )		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature	Preparer's printed name		
Firm's name (or yours, if self-employed)		Preparer's PTIN or SSN	
Address		Employer identification number	
		Date	
Email: <input type="text"/>			

<b>▼ Taxpayers must sign here ▼</b>	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ( )
Email: <input type="text"/>	

**See instructions for where to mail your return.**

