

NEW YORK STATE

Non-Resident Tax Information

(Forms IT-203, IT-2 and IT-203-B)

The instruction booklet is on the web at: http://www.tax.ny.gov/pdf/current_forms/it/it203i.pdf
You may also access ALL of this information as well as a powerpoint to help you complete the New York State forms on our web site at: www.isso.cornell.edu/tax/nytaxinfo.php

You **are required** to file a New York State tax return if you are a New York State non-resident for tax purposes (see the back of this page) AND:

- New York State taxes were withheld from your pay in 2011 and you want a refund, OR
- You received more than \$7,500 in 2011, AND you earned income in New York State.

If the above do not apply to you, you are not required to file a New York State tax return!

****In order to file your New York State Tax forms, you need to first complete a federal non-resident tax form. Please see our web site to use the federal non-resident tax software: <http://www.isso.cornell.edu/tax/tax.php>**

Tips for the IT-203: The following are the most common areas in which foreign students and scholars have trouble. These tips do not relieve you of the obligation to read and follow the Instruction Booklet! The instruction booklet is ONLY available on the web and NOT available in hard copy: http://www.tax.ny.gov/pdf/current_forms/it/it203i.pdf

1. If you do not have a social security number or an ITIN, but you filed an ITIN (W-7) application with your federal form, then write "ITIN pending" at the upper right in the SSN box.
2. Leave the country and school code blank at the top.
3. You may ONLY choose either filing status 1 "single" or 3 "married filing separately"
4. Wages are reported on **Line 1**. You will also need to complete "**Form IT-2, Summary of Federal Form W-2 Statements**" and attach it to your IT-203 instead of the W-2.
5. Scholarships fellowships and grants should be reported on **Line 15**.
6. Any treaty exempt income that is reported on a 1042-S should be included on Line 15 and then included again on Line 17.
7. Treaty exempt income that was incorrectly included on your W-2 as taxable wage income, should be included on the wage line and then included again on line 17.
8. **Line 18 MUST equal the federal adjusted gross income on Form 1040NREZ or 1040NR.**
9. **Line 33. Enter your Standard Deduction -- \$7500.**
10. Income Percentage, **Line 45**, often causes confusion. This is only complicated for those who worked in another state besides NY. If you only received income from a New York State source, **Line 45 will equal 1.**
11. **Line 74** on page 4 of the IT-203 mentions **Form IT-203-B, Schedule B**. Please note, you do NOT need to fill out the ENTIRE IT-203-B, but **only the part entitled, "Schedule B, Living quarters maintained in New York."** Simply list the addresses you lived at for 2011.