

NEW YORK STATE

Non-Resident Tax Information

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

The instruction booklet is ONLY available on the web at
http://www.tax.state.ny.us/pdf/2008/inc/it203i_2008.pdf

You may also access ALL of this information as well as a powerpoint which will help you complete the New York State forms on our web site at:

<http://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 2008 and you want a refund, or
- You received more than \$7,500 in 2008, 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.state.ny.us/pdf/2008/inc/it203i_2008.pdf

1. 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.
2. Scholarships fellowships and grants should be reported on **Line 15**.
3. Income exempt from tax because of tax treaty and/or because it is non-taxable scholarship, fellowship or grant should be totaled and reported on **Line 17**.
4. **Line 18 MUST equal the federal adjusted gross income on Form 1040NREZ or 1040NR.**
5. **Line 33. Enter your Standard Deduction -- \$7500.**
6. 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 1.000.**
7. **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 2008.

The above tips do not relieve you of the responsibility to read and follow the information provided in the Instruction Booklet which is ONLY available on the web and NOT available in hard copy: http://www.tax.state.ny.us/pdf/2008/inc/it203i_2008.pdf

New York State Tax Status

First, determine if you are a resident or non-resident for tax purposes in New York State. (This is not dependent on your tax status for the U.S. federal tax forms.)

- Did you rent an apartment (not a dorm room) for 11 months or more of the year 2008?

- Did you spend more than 183 total days in New York state in 2008?

If you answered **YES to BOTH** of these questions, you are considered a resident for tax purposes in New York State. If you answered **no to either one of these questions**, you are a nonresident for tax purposes in New York State. Please follow the directions for New York State forms for your appropriate New York State tax status.