



Yonkers Nonresident Fiduciary Earnings Tax Return

For the full year January 1, 2014, through December 31, 2014, or fiscal year beginning **14** and ending

Submit this return with Form IT-205.

Name of estate or trust (as shown on federal Form SS-4)	Employer identification number (EIN)
Name and title of fiduciary	

A ☐ Mark an **X** in this box if the income reported on this return represents an allocated portion of income from services performed, or from sources, in and out of Yonkers. Submit a detailed statement of the allocation (see instructions below).

Calculation of earnings tax (see instructions)

1	Net earnings from self-employment (submit detailed statement; if a loss, write loss on line 1; see instructions) ...	1	.00
2	Amount of line 1 paid or permanently set aside for charitable purposes (submit schedule)	2	.00
3	Subtract line 2 from line 1	3	.00
4	Amount of line 1 distributed or distributable to Yonkers residents (submit schedule)	4	.00
5	Subtract line 4 from line 3	5	.00
6	Gross wages and other employee compensation (submit employee's wage and tax statement)	6	.00
6a	START-UP NY wages	6a	.00
6b	Subtract line 6a from line 6	6b	.00
7	Add lines 5 and 6b	7	.00
8	Allowable exclusion (see instructions; use Exclusion table on back)	8	.00
9	Taxable amount of wages and net earnings from self-employment (subtract line 8 from line 7)	9	.00
10	Total nonresident earnings tax (multiply line 9 by 0.5% (.005); enter here and on Form IT-205, line 27)	10	.00

Instructions

New for 2014

START-UP NY

All or part of the wages paid to eligible employees by an approved START-UP NY business are exempt from the New York State personal income tax, the New York City personal income tax, the Yonkers city income tax, and the Yonkers nonresident earnings tax. For more information, see TSB-M-13(6), *SUNY Tax-Free Areas to Revitalize and Transform Upstate New York Program (START-UP NY program)*.

General information

Refer to the instructions for New York State Form IT-205, *Fiduciary Income Tax Return*, before completing this return. See the *Need help?* in the instructions for Form IT-205 for information on how to obtain tax forms.

Claim of right credit – Form IT-257

If the estate or trust was eligible for a claim of right credit on its federal return, the estate or trust may also be eligible for a refundable credit against its Yonkers nonresident earnings tax on its New York State return. To claim this credit, complete Form IT-257, *Claim of Right Credit*, and submit it with Form IT-205.

Who must file

The fiduciary of a nonresident estate or trust must file this return if the estate or trust has income from wages or net earnings from self-employment in Yonkers. This form must be submitted with Form IT-205. See *Who must file* in the instructions for Form IT-205 for more information.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Print or type the name of the estate or trust as shown on federal Form SS-4 and the name and title of the fiduciary in the spaces provided. Enter the federal EIN of the estate or trust.

Item A

If wages or net earnings from self-employment were earned partially in Yonkers, you must determine the amounts to be allocated to Yonkers as follows:

Allocation of wages — If wage or salary income does not depend directly on the volume of business transacted, divide the number of days worked in Yonkers by the total number of days (excluding nonwork days, such as Saturdays, Sundays, holidays, sick leave, vacation, etc.) worked both in and out of Yonkers during the year. Multiply the total wage or salary income for the year by this percentage. This is the amount of wages allocated to Yonkers. *Work days* are days on which the individual who earned wages was required to perform the usual duties of employment. This does not ordinarily include activities carried on at home. Submit a schedule with the return showing how you figured this allocation (be sure to include your name and taxpayer identification number).

If the income subject to the allocation depends entirely on the volume of business transacted, as in the case of a salesperson working on commission, do not allocate the wages based on the number of days worked in Yonkers. Instead, divide the volume of business transacted in Yonkers by the total volume of business transacted both in and out of Yonkers by that person. Multiply the total income subject to allocation by this percentage. This is the amount of income allocated to Yonkers. The location where the services or sales activities were actually performed determines where business is transacted. Submit a schedule with the return showing how you figured this allocation.

If the income earned from personal services was allocated differently from that covered in the preceding paragraphs, submit a schedule showing complete details.

