



New York State Department of Taxation and Finance
Income Allocation and Itemized Deduction
Attachment to Form IT-203

IT-203-ATT

Name(s) as shown on Form IT-203	Your social security number	Occupation
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Complete all parts that apply to you; see instructions. Attach this form to your Form IT-203.

Schedule A - Allocation of wage and salary income to New York State
Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation. Two additional Schedule A sections are provided on the back of this form. If you are required to complete more than one Schedule A, total the amounts from line o on all the schedules and include this total on Form IT-203, line 1, in the New York State amount column.

Do not use this schedule for income based on the volume of business transacted. See the line 1 instructions on page 15 if: * you had more than one job, or * you had a job for only part of the year, or * you and your spouse each had a job that requires allocation.

1a Total days (see instructions, page 15)	1a.	
Nonworking days included in line a:		
1b Saturdays and Sundays (not worked) ...	1b.	
1c Holidays (not worked)	1c.	
1d Sick leave	1d.	
1e Vacation	1e.	
1f Other nonworking days	1f.	
1g Total nonworking days (add lines 1b through 1f)	1g.	
1h Total days worked in year at this job (subtract line 1g from line 1a)	1h.	
1i Total days included in line 1h worked outside New York State	1i.	
1j Enter number of days worked at home included in line 1i amount ..	1j.	
1k Days worked in New York State (subtract line 1i from line 1h)	1k.	
1l Enter number of days from line 1h above	1l.	
1m Divide line 1k by line 1l; carry the result to four decimal places	1m.	.
1n Wages, salaries, tips, etc. (to be allocated)	1n.	.
1o Multiply line 1m by line 1n; this is your New York State allocated wage and salary income ..	1o.	.

Include the line 1o amount on Form IT-203, line 1, in the New York State amount column.

Schedule B - Living quarters maintained in New York State by a nonresident

If you or your spouse maintained living quarters in New York State during any part of the year, give address(es) below. Attach additional sheets if necessary. **Check the box next to any living quarters still maintained for or by you.**

	Address(es)
<input type="checkbox"/>	_____

Enter the number of days spent in New York State in 2000: days

Any part of a day spent in New York State is considered a day spent in New York State.

Schedule C – New York State itemized deduction Complete Schedule C only if you itemized deductions on your federal return (see page 34).

	Dollars	Cents
1 Medical and dental expenses (from federal Schedule A, line 4)	1.	.
2 Taxes you paid (from federal Schedule A, line 9)	2.	.
3 Interest you paid (from federal Schedule A, line 14)	3.	.
4 Gifts to charity (from federal Schedule A, line 18)	4.	.
5 Casualty and theft losses (from federal Schedule A, line 19)	5.	.
6 Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26)	6.	.
7 Other miscellaneous deductions (from federal Schedule A, line 27)	7.	.
8 Total itemized deductions (from federal Schedule A, line 28)	8.	.
9 State, local, and foreign income taxes and other subtraction adjustments (see page 34)	9.	.
10 Subtract line 9 from line 8	10.	.
11 Addition adjustments (see page 35)	11.	.
12 Add lines 10 and 11	12.	.
13 Itemized deduction adjustment (see page 35)	13.	.
14 Subtract line 13 from line 12. This is your New York itemized deduction.	14.	.

If the amount on line 14 is more than the New York State standard deduction for your filing status, enter the line 14 amount on Form IT-203, line 32, and mark an "X" in the Itemized box next to line 32.

Note: Lines for other taxes and tax credits that were previously on Form IT-203-ATT may now be found on new Form IT-203-B, Other New York State and City of New York Taxes and Tax Credits.

Schedule A - Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation.

Do not use this schedule for income based on the volume of business transacted. See the line 1 instructions on page 15 if: * you had more than one job, or
 * you had a job for only part of the year, or
 * you and your spouse each had a job that requires allocation.

2a Total days (see instructions, page 15)	2a.	
Nonworking days included in line a:		
2b Saturdays and Sundays (not worked) ...	2b.	
2c Holidays (not worked)	2c.	
2d Sick leave	2d.	
2e Vacation	2e.	
2f Other nonworking days	2f.	
2g Total nonworking days (add lines 2b through 2f)	2g.	
2h Total days worked in year at this job (subtract line 2g from line 2a)	2h.	
2i Total days included in line 2h worked outside New York State	2i.	
2j Enter number of days worked at home included in line 2i amount ...	2j.	
2k Days worked in New York State (subtract line 2i from line 2h)	2k.	
2l Enter number of days from line 2h above	2l.	
2m Divide line 2k by line 2l; carry the result to four decimal places	2m.
2n Wages, salaries, tips, etc. (to be allocated)	2n.
2o Multiply line 2m by line 2n; this is your New York State allocated wage and salary income ..	2o.

Include the line 2o amount on Form IT-203, line 1, in the New York State amount column.

Schedule A - Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation.

Do not use this schedule for income based on the volume of business transacted. See the line 1 instructions on page 15 if: * you had more than one job, or
 * you had a job for only part of the year, or
 * you and your spouse each had a job that requires allocation.

3a Total days (see instructions, page 15)	3a.	
Nonworking days included in line a:		
3b Saturdays and Sundays (not worked) ...	3b.	
3c Holidays (not worked)	3c.	
3d Sick leave	3d.	
3e Vacation	3e.	
3f Other nonworking days	3f.	
3g Total nonworking days (add lines 3b through 3f)	3g.	
3h Total days worked in year at this job (subtract line 3g from line 3a)	3h.	
3i Total days included in line 3h worked outside New York State	3i.	
3j Enter number of days worked at home included in line 3i amount ...	3j.	
3k Days worked in New York State (subtract line 3i from line 3h)	3k.	
3l Enter number of days from line 3h above	3l.	
3m Divide line 3k by line 3l; carry the result to four decimal places	3m.
3n Wages, salaries, tips, etc. (to be allocated)	3n.
3o Multiply line 3m by line 3n; this is your New York State allocated wage and salary income ..	3o.

Include the line 3o amount on Form IT-203, line 1, in the New York State amount column.

If you need to allocate wage and salary income from more than three jobs, attach additional copies of this form.

