New York State Department of Taxation and Finance

Revised Income Allocation and Itemized Deduction

Attachment to Form IT-203

(Revised 12/01) IT-203-ATT

2001

Name(s) as shown on Form IT-203	Your social security number	Occupation

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
• you had a job for only part of the year
• you and your spouse each had a job that requires allocation

1a Total days *(see instructions, page 15)* .... **1a.**

Nonworking **1b** Saturdays and Sundays *(not worked)* ... **1b.**

days **1c** Holidays *(not worked)* .... **1c.**

included in **1d** Sick leave .... **1d.**

line 1a: **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)

□ _____

□ _____

□ _____

□ _____

Enter the number of days spent in New York State in 2001: _____ 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	College tuition itemized deduction *(see Important Notice N-01-22)* .... **11.**		
12	Addition adjustments *(see page 35)* .... **12.**		
13	Add lines 10, 11, and 12 .... **13.**		
14	Itemized deduction adjustment *(see page 35)* .... **14.**		
15	Subtract line 14 from line 13. This is your **New York itemized deduction.** .... **15.**		

If the amount on line 15 is more than the New York State standard deduction for your filing status, enter the line 15 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 on Form IT-203-ATT prior to 2000 may be found on Form IT-203-B, *Other New York State and City of New York Taxes and Tax Credits*.

Schedule D — College tuition itemized deduction worksheet (*Use the instructions for Schedule D in Important Notice N-01-22. If you need a copy of N-01-22, call 1 800 462-8100. From areas outside the U.S. and outside Canada, call (518) 485-6800.*) Complete columns A through E below for each eligible student for whom you paid qualified college tuition expenses. Attach additional sheets if necessary.

A Name of eligible student	B Social security number	C Name and address of college/university	D Amount of qualified college tuition expenses paid during 2001 (*see N-01-22*)	E Enter the lesser of column D or $10,000
			$	$
			$	$
			$	$

1 Add column E amounts (*include amounts from any additional sheets*) .... **1.** _____ . ___

2 Multiply line 1 by 25% (.25). This is your **college tuition itemized deduction**. Also enter this amount on Schedule C, line 11, on the front of this form .... **2.** _____ . ___

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

2a Total days (*see instructions, page 15*) .... **2a.** _____

Nonworking **2b** Saturdays and Sundays (*not worked*) ... **2b.** _____

days   **2c** Holidays (*not worked*) .... **2c.** _____

included in **2d** Sick leave .... **2d.** _____

line 2a: **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

3a Total days (*see instructions, page 15*) .... **3a.** _____

Nonworking **3b** Saturdays and Sundays (*not worked*) ... **3b.** _____

days   **3c** Holidays (*not worked*) .... **3c.** _____

included in **3d** Sick leave .... **3d.** _____

line 3a: **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.