



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 p 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 Schedule A instructions on page 34 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 34)	1a.	
Nonworking days included in line 1a:		
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 Subtract line 1j from line 1i	1k.	
1l Days worked in New York State (subtract line 1k from line 1h)	1l.	
1m Enter number of days from line 1h above	1m.	
1n Divide line 1l by line 1m; carry the result to four decimal places ...	1n.	.
1o Wages, salaries, tips, etc. (to be allocated) ...	1o.	.
1p Multiply line 1n by line 1o; this is your New York State allocated wage and salary income	1p.	.

Include the line 1p 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"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Enter the number of days spent in New York State in 2002: 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 pages 35 and 36)	11.	
12 Addition adjustments (see page 35)	12.	
13 Add lines 10, 11, and 12	13.	
14 Itemized deduction adjustment (see page 36)	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.

Schedule D — College tuition itemized deduction worksheet (See the instructions for Schedule D on page 36.) 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 2002 (see instructions)	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 50% (.50). 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 34) **2a.**

Nonworking days included in line 2a:

2b Saturdays and Sundays (not worked) ...	2b. <input type="text"/>
2c Holidays (not worked)	2c. <input type="text"/>
2d Sick leave	2d. <input type="text"/>
2e Vacation	2e. <input type="text"/>
2f Other nonworking days	2f. <input type="text"/>

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 Subtract line 2j from line 2i **2k.**

2l Days worked in New York State (subtract line 2k from line 2h) **2l.**

2m Enter number of days from line 2h above **2m.**

2n Divide line 2l by line 2m; carry the result to four decimal places . **2n.** .

2o Wages, salaries, tips, etc. (to be allocated) ... **2o.** .

2p Multiply line 2n by line 2o; this is your New York State allocated wage and salary income **2p.** .

Include the line 2p 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 34) **3a.**

Nonworking days included in line 3a:

3b Saturdays and Sundays (not worked) ...	3b. <input type="text"/>
3c Holidays (not worked)	3c. <input type="text"/>
3d Sick leave	3d. <input type="text"/>
3e Vacation	3e. <input type="text"/>
3f Other nonworking days	3f. <input type="text"/>

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 Subtract line 3j from line 3i **3k.**

3l Days worked in New York State (subtract line 3k from line 3h) **3l.**

3m Enter number of days from line 3h above **3m.**

3n Divide line 3l by line 3m; carry the result to four decimal places . **3n.** .

3o Wages, salaries, tips, etc. (to be allocated) ... **3o.** .

3p Multiply line 3n by line 3o; this is your New York State allocated wage and salary income **3p.** .

Include the line 3p 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.