

WK Department of Taxation and Finance

Audit Division-Income/Franchise Desk W A Harriman Campus, Albany NY 12227-9995

Income Allocation Questionnaire

Tax year	Taxpayer name	Audit case ID

You must verify the amount of income you allocated to New York State as reported in the *New York State amount* column of your income tax return. If you are a nonresident or part-year resident whose assigned primary work location is in New York State, days you worked at a location outside New York State may be considered New York workdays. In particular, days you telecommuted from a location outside New York State are considered days worked in the state, unless your employer has established a bona fide employer office at your telecommuting location.

Complete this questionnaire for **each** employer (for each taxpayer if a joint return). Attach additional sheets if necessary.

Employer name and address: ____

Job title:

Period of employment (full year or specific dates):

Assigned primary work location:_

If your assigned primary work location changed during the tax year, provide proof of this change.

Total compensation for the period of employment (from federal Forms W-2): ____

Provide a full description of the composition of your wages (base compensation, bonuses, stock options, sick pay, vacation pay, severance pay, gambling income, unemployment compensation, etc.)

Total number of days in the employment period:

Total number of non-working days (weekends, holidays, vacation, sick leave, etc.):

Total number of working days:

Total days worked at home:

Location of working days:

Address	Type of work location (office, home, client site, etc.)	Number of days worked at location	Nature of duties performed (in-person business meetings, telecommuting, client visit, etc.)

You must be prepared to provide documentation substantiating the above day counts upon request.

If you telecommuted from a location or locations outside New York State, please specify whether any such location constituted a bona fide employer office, and provide proof of actions taken by the employer, if any, to establish a bona fide employer office at that location. For more information on the factors used to determine whether a telecommuting location is a bona fide employer office, see *www.tax.ny.gov* (search: *telecommuting*).

I certify that the information given herein is true and correct.

Date	Taxpayer's signature	Taxpayer's Social Security number
Date	Spouse's signature (if joint return)	Spouse's Social Security number (if joint return)



