New York State Department of Taxation and Finance

Itemized Deduction and Other Credits and Taxes

Attachment to Form IT-203

IT-203-ATT

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 Schedule A if your wage and salary income is subject to allocation.

1 Total days in year			1
Nonworking days:	2 Saturdays and Sundays	2	
	3 Holidays	3	
	4 Sick leave	4	
	5 Vacation	5	
	6 Other nonworking days	6	
7 Total nonworking days *(add lines 2 through 6)*			7
8 Total days worked in year *(subtract line 7 from line 1)*			8
9 Total days worked outside New York State			9
10 Enter number of days worked at home included in line 9 amount		10	
11 Days worked in New York State *(subtract line 9 from line 8)*			11
12 Enter number of days from line 8 above			12
13 Divide line 11 by line 12; carry the result to four decimal places			13 .
14 Wages, salaries, tips, etc. (to be allocated)			14
15 Multiply line 13 by line 14; this is your New York State allocated wage and salary income			15

Enter the line 15 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 1995: _____ days

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

Part I – New York State Itemized Deduction

Complete this part only if you itemized deductions on your federal return.

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 28)*	9	
10	Subtract line 9 from line 8	10	
11	Addition adjustments *(see page 29)*	11	
12	Add lines 10 and 11	12	
13	Itemized deduction adjustment *(see page 29)*	13	
14	Subtract line **13** from line **12**. This is your **New York State itemized deduction.**	14	

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

Part II – Other New York State Credits

15	Resident credit *(From Form IT-112-R; attach form and copy of return filed with other state or province of Canada)*	15	
16	Accumulation distribution credit *(attach computation)*	16	
17	Investment credit *(from Form IT-212; attach form)*	17	
18	Special additional mortgage recording tax credit carryover from 1994 *(see instructions)*	18	
19	Solar and wind energy credit carryover from 1994 *(from Form IT-218.1; attach form)*	19	
20	Economic development zone credit(s) *(total from Forms DTF-601, DTF-601.1, DTF-602 and DTF-603; attach forms that apply)*	20	
21	**Total** *(add lines 15 through 20; also enter on Form IT-203, line 46)*	21	

Part III – Carryover and Refund of New York State Investment Credit and EDZ Credits

22	Net investment credit available for carryover to 1996 *(from Form IT-212; attach form)*	22	
23	Net economic development zone credit(s) available for carryover to 1996 *(total from Forms DTF-601, DTF-601.1, DTF-602 and DTF-603; attach forms that apply)*	23	
24	Investment credit refund for new businesses *(also include on Form IT-203, line 58; see instructions)*	24	
25	Economic development zone (including zone equivalent area) wage tax credit and investment tax credit refund(s) *(total from Form DTF-601 or DTF-603, or both; attach forms. Also include on Form IT-203, line 58; see instructions)*	25	

Part IV – Other New York State Taxes

26	New York State separate tax on lump-sum distributions *(from Form IT-230; attach form)*	26	
27	Resident credit against separate tax on lump-sum distributions *(from Form IT-112.1; attach form and copy of other return filed with other state or province of Canada)*	27	
28	Subtract line 27 from line 26	28	
29	New York State minimum income tax *(from Form IT-220; attach form)*	29	
30	Add-back of investment credit on early dispositions *(from Form IT-212; attach form)*	30	
31	Add-back of economic development zone capital tax credit and investment tax credit on early dispositions *(total from Form DTF-602 or Form DTF-603, or both; attach forms that apply)*	31	
32	Add-back of resident credit for taxes paid to a province of Canada *(from Form IT-112-R; attach form)*	32	
33	New York State tax on capital gain portion of lump-sum distribution from ***Worksheet A*** below	33	
34	Total other New York State taxes *(add lines **28** through **33**)*	34	
35	Excess earned income credit *(from Form IT-215, line 14)*	35	
36	**Net other New York State taxes** *(subtract line 35 from line 34; enter here and on Form IT-203, line 48)*	36	

Part V – Other City of New York Taxes

37	Part-year city of New York resident tax *(from Form IT-360.1; attach form)*	37	
38	City of New York minimum income tax *(from Form IT-220; attach form)*	38	
39	City of New York separate tax on lump-sum distributions *(from Form IT-230; attach form)*	39	
40	Part-year city of New York resident tax on capital gain portion of lump-sum distribution from ***Worksheet B*** below	40	
41	**Total other city of New York taxes** *(add lines 37 through 40; enter here and on Form IT-203, line 51)*	41	

Worksheet A - For Part IV, Line 33, *New York State tax on capital gain portion of lump-sum distribution*

1	New York State tax on capital gain portion of lump-sum distribution *(from Form IT-230, Part II, line 2, New York State column)*	1	
2	Enter amount from Form IT-203, line 40	2	
3	Enter amount from Form IT-203, line 36	3	
4	Subtract line 3 from line 2 *(if line 3 is more than line 2, enter "0")*	4	
5	Subtract line 4 from line 1	5	
6	Enter *Income Percentage* from Form IT-203, line 44	6	.
7	Multiply line 5 by line 6	7	

* If the amount on Form IT-203, line 46 is "0," transfer the worksheet line 7 amount to line 33 above and do not continue with this worksheet.

8	Enter amount from Form IT-203, line 46	8	
9	Enter amount from Form IT-203, line 45	9	

* If line 9 is equal to or more than line 8, transfer the worksheet line 7 amount to line 33 above and do not continue with this worksheet.

10	Subtract line 9 from line 8	10	
11	Subtract line 10 from line 7 *(if line 10 is more than line 7, enter "0")*. Enter here and on Part IV, line 33, above.	11	

Worksheet B - For Part V, Line 40, *Part-year city of New York resident tax on capital gain portion of lump-sum distributions*

1	City of New York tax on capital gain portion of lump-sum distribution *(from Form IT-230, Part II, line 2, City of New York column)*	1	
2	Enter amount from Form IT-360.1, line 49	2	
3	Enter amount from Form IT-360.1, line 48	3	

If line 3 is equal to or more than line 2, transfer the above line 1 amount to Part V, line 40. *Do not continue with this worksheet.*

4	Subtract line 3 from line 2 *(if line 3 is more than line 2, see note above)*	4	
5	Subtract line **4** from line **1**; also enter on Part V, line 40, above.	5	

Mail Your Return

Attach this form to your IT-203 return and mail them in the preaddressed envelope that came with your tax packet. If you do not have one, address your envelope to:

For refund returns:
STATE PROCESSING CENTER - REFUND '95
ONE WATERVLIET AVE EXT
ALBANY NY 12261-0001

or

For all other returns:
STATE PROCESSING CENTER
ONE WATERVLIET AVE EXT
ALBANY NY 12261-0001