



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 49 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

<b>1a</b> Total days (see instructions, page 49) .....	<b>1a.</b>	
<b>Nonworking days included in line 1a:</b>		
<b>1b</b> Saturdays and Sundays (not worked) ....	<b>1b.</b>	
<b>1c</b> Holidays (not worked) .....	<b>1c.</b>	
<b>1d</b> Sick leave .....	<b>1d.</b>	
<b>1e</b> Vacation .....	<b>1e.</b>	
<b>1f</b> Other nonworking days .....	<b>1f.</b>	
<b>1g</b> Total nonworking days (add lines 1b through 1f) .....	<b>1g.</b>	
<b>1h</b> Total days worked in year at this job (subtract line 1g from line 1a) ....	<b>1h.</b>	
<b>1i</b> Total days included in line 1h worked outside New York State ....	<b>1i.</b>	
<b>1j</b> Enter number of days worked at home included in line 1i amount ..	<b>1j.</b>	
<b>1k</b> Subtract line 1j from line 1i .....	<b>1k.</b>	
<b>1l</b> Days worked in New York State (subtract line 1k from line 1h) .....	<b>1l.</b>	
<b>1m</b> Enter number of days from line 1h above .....	<b>1m.</b>	
<b>1n</b> Divide line 1l by line 1m; round the result to the fourth decimal place ...	<b>1n.</b>	.
<b>1o</b> Wages, salaries, tips, etc. (to be allocated) ...	<b>1o.</b>	.
<b>1p</b> Multiply line 1n by line 1o; this is your New York State allocated wage and salary income .....	<b>1p.</b>	.

**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"/>	

Enter the number of days spent in New York State in 2003:  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 49).

	Dollars	Cents
<b>1</b> Medical and dental expenses (from federal Schedule A, line 4) .....	<b>1.</b>	
<b>2</b> Taxes you paid (from federal Schedule A, line 9) .....	<b>2.</b>	
<b>3</b> Interest you paid (from federal Schedule A, line 14) .....	<b>3.</b>	
<b>4</b> Gifts to charity (from federal Schedule A, line 18) .....	<b>4.</b>	
<b>5</b> Casualty and theft losses (from federal Schedule A, line 19) .....	<b>5.</b>	
<b>6</b> Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26) .....	<b>6.</b>	
<b>7</b> Other miscellaneous deductions (from federal Schedule A, line 27) .....	<b>7.</b>	
<b>8 Total federal itemized deductions (from federal Schedule A, line 28) .....</b>	<b>8.</b>	
<b>9</b> State, local, and foreign income taxes and other subtraction adjustments (see page 49) ...	<b>9.</b>	
<b>10</b> Subtract line 9 from line 8 .....	<b>10.</b>	
<b>11</b> College tuition itemized deduction (see pages 50 and 51) .....	<b>11.</b>	
<b>12</b> Addition adjustments (see page 50) .....	<b>12.</b>	
<b>13</b> Add lines 10, 11, and 12 .....	<b>13.</b>	
<b>14</b> Itemized deduction adjustment (see page 51) .....	<b>14.</b>	
<b>15</b> Subtract line 14 from line 13. This is your <b>New York itemized deduction.</b> .....	<b>15.</b>	

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 51.) 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(s) of college or university	D Amount of qualified college tuition expenses paid during 2003 (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 75% (.75). 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 49) ..... **2a.**

**Nonworking days included in line 2a:**

**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** 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; round the result to the fourth decimal place ... **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 49) ..... **3a.**

**Nonworking days included in line 3a:**

**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** 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; round the result to the fourth decimal place ... **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.