



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

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 50 if:

- you had more than one job;
• you had a job for only part of the year; or
• you and your spouse each had a job that requires allocation.

1a Total days (see instructions, page 50)
1b Saturdays and Sundays (not worked)
1c Holidays (not worked)
1d Sick leave
1e Vacation
1f Other nonworking days
1g Total nonworking days
1h Total days worked in year at this job
1i Total days included in line 1h worked outside New York State
1j Enter number of days worked at home included in line 1i amount
1k Subtract line 1j from line 1i
1l Days worked in New York State
1m Enter number of days from line 1h above
1n Divide line 1l by line 1m; round the result to the fourth decimal place
1o Wages, salaries, tips, etc. (to be allocated)
1p Multiply line 1n by line 1o; this is your New York State allocated wage and salary income

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). Attach additional sheets if necessary. Mark an X in 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 2004: [] 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 51).



Table with 15 rows and 3 columns: Description, Dollars, Cents. Rows include Medical and dental expenses, Taxes you paid, Interest you paid, Gifts to charity, Casualty and theft losses, Job expenses, Other miscellaneous deductions, Total federal itemized deductions, State, local, and foreign income taxes, Subtract line 9 from line 8, College tuition itemized deduction, Addition adjustments, Add lines 10, 11, and 12, Itemized deduction adjustment, Subtract line 14 from line 13.

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 53.) 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 2004 (see instructions)	E Enter the lesser of column D or \$10,000
			\$	\$
			\$	\$
			\$	\$

1 Add column E amounts (include amounts from any additional sheets). This is your **college tuition itemized deduction**. Also enter this amount on Schedule C, line 11, on the front page **1.** .

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

2a Total days (see instructions, page 50) **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 50) **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.