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 a separate Schedule A for each job for which your wage and salary income is subject to allocation. Attach additional Schedules A if required.

Do not use this schedule for income based on the volume of business transacted. See the instructions on page 13 if:
* you had more than one job, or
* you had a job for only part of the year, or
* you and your spouse each had a job that requires allocation.

	a Total days *(see instructions, page 13)*		**a.**
Nonworking days included in line a:	**b** Saturdays and Sundays *(not worked)*	**b.**	
	c Holidays *(not worked)*	**c.**	
	d Sick leave	**d.**	
	e Vacation	**e.**	
	f Other nonworking days	**f.**	
	g Total nonworking days *(add lines **b** through **f**)*		**g.**
	h Total days worked in year at this job *(subtract line **g** from line **a**)*		**h.**
	i Total days included in line h worked outside New York State		**i.**
	j Enter number of days worked at home included in line ***i*** amount	**j.**	
	k Days worked in New York State *(subtract line **i** from line **h**)*		**k.**
	l Enter number of days from line ***h*** above		**l.**
	m Divide line ***k*** *by line* ***l***; carry the result to four decimal places	**m.**	.
	n Wages, salaries, tips, etc. (to be allocated)	**n.**	, , .
	o Multiply line ***m*** by line ***n***; this is your New York State allocated wage and salary income	**o.**	, , .

Include the line *o* 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 1997: ▌ ☐☐☐ 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 Part I 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 32)*	**9.**
10	Subtract line 9 from line 8	**10.**
11	Addition adjustments *(see page 33)*	**11.**
12	Add lines 10 and 11	**12.**
13	Itemized deduction adjustment *(see page 33)*	**13.**
14	Subtract line **13** from line **12**. This is your **New York itemized deduction.**	**14.**

If the amount on line 14 is more than the New York State standard deduction for your filing status, enter the line 14 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 1996 *(see instructions)*	**18.**
19	Solar and wind energy credit carryover from 1996 *(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 other New York State credits** *(add lines 15 through 20; also enter on Form IT-203, line 45)*	**21.**

This is a scannable form; please file this original form with your return

Part III – Carryover and Refund: NYS Credit/EDZ Credits

22	Net investment credit available for carryover to 1998 *(from Form IT-212; attach form)*	22.
23	Net economic development zone credit(s) available for carryover to 1998 *(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 59; 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 59; 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 child and dependent care credit *(from Form IT-216, line 16)*	35.
36	Subtract line 35 from line 34 *(if line 34 is less than line 35, enter "0")*	36.
37	Excess earned income credit *(from Form IT-215, line 20; if line 36 is less than line 37, enter "0" on line 38)*	37.
38	**Net other New York State taxes** *(subtract line 37 from line 36; also enter on Form IT-203, line 47)*	38.

Part V – Other City of New York Taxes

39	Part-year city of New York **resident** tax *(from Form IT-360.1; attach form)*	39.
40	City of New York minimum income tax *(from Form IT-220; attach form)*	40.
41	Part-year city of New York resident tax on capital gain portion of lump-sum distribution from ***Worksheet B*** below	41.
42	**Total other city of New York taxes** *(add lines 39 through 41; also enter on Form IT-203, line 50)*	42.

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

a.	New York State tax on capital gain portion of lump-sum distribution *(from Form IT-230, Part II, line 2, New York State column)*	a.
b.	Enter amount from Form IT-203, line 37	b.
c.	Enter amount from Form IT-203, line 36	c.
d.	Subtract line ***c*** from line ***b*** *(if line c is more than line b, enter "0")*	d.
e.	Subtract line ***d*** from line ***a***	e.
f.	Enter ***Income Percentage*** from Form IT-203, line 43	f.
g.	Multiply line ***e*** by line ***f***	g.

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

h.	Enter amount from Form IT-203, line 45	h.
i.	Enter amount from Form IT-203, line 44	i

- If line ***i*** is equal to or more than line ***h***, transfer the worksheet line ***g*** amount to line 33 above and **do not continue with this worksheet.**

j.	Subtract line ***i*** from line ***h***	j.
k.	Subtract line ***j*** from line ***g*** *(if line j is more than line g, enter "0")*. Also enter on Part IV, line 33, above	k.

Worksheet B - For Part V, Line 41, *Part-year city of New York resident tax on capital gain portion of lump-sum distributions*

a.	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)*	a.
b.	Enter amount from Form IT-360.1, line 49	b.
c.	Enter amount from Form IT-360.1, line 48	c.

If line *c* is equal to or more than line *b*, transfer the above line ***a*** amount to Part V, line 41 ***and do not continue with this worksheet.***

d.	Subtract line ***c*** from line ***b*** *(if line c is more than line b, see note above)*	d.
e.	Subtract line ***d*** from line ***a***; also enter on Part V, line 41, above.	e.

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 tax due or zero due returns:
STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

or

For refund returns:
STATE PROCESSING CENTER - REFUND '97
PO BOX 61000
ALBANY NY 12261-0001

This is a scannable form; please file this original form with your return.