



SUMMARY OF OTHER CREDITS AND TAXES

Schedule A, Allocation of Wage and Salary Income

Attachment to Form IT-203

IT-203-ATT

- Use only if any of these other credits or taxes apply, or if you are required to complete Schedule A on page 2.

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

Name(s) as shown on Form IT-203

Your social security number

Part I — Other New York State Credits *(see instructions, page 20)*

1	Accumulation distribution credit <i>(attach computation)</i>	1		
2	New York State child and dependent care credit <i>(from Worksheet line i, page 20)</i>	2		
	Enter your federal credit from line a of the same worksheet \$ <input type="text"/>			
	Also enter the number of qualifying persons <input type="text"/> cared for in 1987 from federal Form 2441.			
3	Investment credit <i>(from Form IT-212; attach form)</i>	3		
4	Special additional mortgage recording tax credit <i>(does not apply to mortgage recording tax or to purchase of a single residence; see instructions)</i>	4		
5	Solar and wind energy credit carryover from 1986 <i>(from Form IT-218.1; attach form)</i>	5		
6	Economic development zone credit(s) <i>(from Form DTF-601, DTF-602 or DTF-603; attach form)</i>	6		
7	Total <i>(add lines 1 through 6; enter here and on Form IT-203, line 55)</i>	7		

Part II — Other New York State Taxes *(see instructions, page 21)*

8	New York State minimum income tax <i>(from Form IT-220; attach form)</i>	8		
9	New York State separate tax on lump sum distributions <i>(from Form IT-230; attach form)</i>	9		
10	New York State separate tax on PASS funds <i>(from Form IT-270; attach form)</i>	10		
11	Add-back of investment credit on early dispositions <i>(from Form IT-212; attach form)</i>	11		
12	Total <i>(add lines 8 through 11; enter here and on Form IT-203, line 57)</i>	12		

13	Investment credit refund for new businesses <i>(enter here and include on Form IT-203, line 63; see instructions)</i>	13		
14	Net investment credit available for carryover to 1988 <i>(from Form IT-212; attach form)</i>	14		
15	Net economic development zone credit available for carryover to 1988 <i>(from Form DTF 601 or DTF 603; attach form)</i>	15		

Part III — Additional Tax on Unearned Income Worksheet (see instructions, page 21).

1	New York adjusted gross income (from Form IT-203, line 32; also enter on line 12 below)	1		
2	Capital losses (from Form IT-203, line 7, New York State Amount column)	2		
3	Federal adjustments to income (see instructions)	3		
4	New York subtractions (see instructions)	4		
5	Add lines 1 through 4	5		
6	Earned income (see instructions)	6		
7	Capital gain net income (from Form 203, line 7, New York State Amount column)	7		
8	New York additions (see instructions)	8		
9	Allowable deductions (see instructions)	9		
10	Add lines 6 through 9	10		
11	Unearned income (subtract line 10 from line 5; enter result here and on Form IT-203, line 51b)	11		
12	Enter amount from line 1. If line 12 is \$200,000 or more (\$150,000 if married and filing separate return), skip lines 13 through 15 and enter .03 in the column on line 16.	12		
13	Enter \$100,000 (\$50,000 if married and filing separate return)	13		
14	Subtract line 13 from line 12	14		
15	Divide line 14 by \$100,000 and carry the result to four decimal places (see instructions)	15		
16	Multiply line 15 by .03 and carry the result to four decimal places	16		
17	Additional tax on unearned income (multiply line 11 by line 16; enter result here and on Form IT-203, line 51a)	17		

Schedule A

Allocation of Wage and Salary Income to New York State

a	Wages, salaries, tips, etc. (to be allocated)	a
b	Total days in year	b
c	Nonworking days:	
	Saturdays and Sundays	
	holidays	Do not count days worked
	sick leave	
	vacation	
	other nonworking days	
	total nonworking days	c
d	Total days worked in year (subtract line c from line b)	d
e	Total days worked outside New York State	e
f	Days worked in NY State (subtract line e from line d)	f
g	New York State amount:	

$$\frac{f}{d} \times a = g$$

Include this line g amount on Form IT-203, page 1, line 1, New York State Amount column.

h	Days in line e worked at home	h
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Telephone Assistance

For forms and publications, in New York State only, call toll free 1 800 462-8100
From areas outside New York State, call (518) 438-1073

For information, in New York State only, call toll free 1 800 CALL TAX (1 800 225-5829)
From areas outside New York State, call (518) 438-8581

For refund information only, please wait until after April 15 to call toll-free, in New York State only, 1 800 443-3200
From areas outside New York State, call (518) 438-6777

Telephone assistance is available from 8 a.m. to 5 p.m., Monday through Friday.

If you need to write, please address your letter to:
New York State Tax Department
Taxpayer Assistance Bureau
W.A. Harriman Campus
Albany, New York 12227