

**Nonresident and Part-Year Resident Income Allocation
And College Tuition Itemized Deduction Worksheet
Attachment to Form IT-203****IT-203-B**

Name(s) and occupation(s) as shown on Form IT-203

▼ Your social security number

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.

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

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**Mark an **X** in the box if NYS living quarters were maintained for you or by you for the entire tax yearIf you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Attach additional sheets if necessary. **For column E, mark an X in the box if the living quarters are still maintained for or by you.**

A — Street address	B — City, village, or post office	C	D — ZIP code	E
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>

Enter the number of days spent in New York State in this tax year

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

Please file this original scannable attachment with your return.

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Schedule C — College tuition itemized deduction worksheet (See the instructions for Schedule C.)

1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? ... **1.** Yes ☐ No ☐

- If **Yes, stop**; you do not qualify for the college tuition itemized deduction.
- If **No**, continue. Complete lines A through H below for each eligible student for whom you paid qualified college tuition expenses. Attach additional sheets if necessary.

	1 — Student 1	2 — Student 2	3 — Student 3
A Eligible student's name			
B Eligible student's social security number (SSN)	<input type="text"/>	<input type="text"/>	<input type="text"/>
C Is the student claimed as a dependent on your NYS return? (see instructions) ...	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.) ...	<input type="text"/>	<input type="text"/>	<input type="text"/>
E Name of college or university (see instr.) ..			
F Were expenses for undergraduate tuition? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions)	<input type="text"/> . <input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="text"/> . <input type="text"/>
H Enter the lesser of line G or 10,000	<input type="text"/> . <input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="text"/> . <input type="text"/>

2 **College tuition itemized deduction** (add line H, columns 1, 2, and 3; include amounts from any additional sheets).

Also enter this amount on Form IT-203, page 2, *New York State itemized deduction worksheet*, line k. **2.** .

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

2a Total days (see instructions)	2a.	<input type="text"/>
Nonworking days included in line 2a:		
2b Saturdays and Sundays (not worked)	2b.	<input type="text"/>
2c Holidays (not worked)	2c.	<input type="text"/>
2d Sick leave	2d.	<input type="text"/>
2e Vacation	2e.	<input type="text"/>
2f Other nonworking days	2f.	<input type="text"/>
2g Total nonworking days (add lines 2b through 2f)	2g.	<input type="text"/>
2h Total days worked in year at this job (subtract line 2g from line 2a)	2h.	<input type="text"/>
2i Total days included in line 2h worked outside New York State	2i.	<input type="text"/>
2j Enter number of days worked at home included in line 2i amount	2j.	<input type="text"/>
2k Subtract line 2j from line 2i	2k.	<input type="text"/>
2l Days worked in New York State (subtract line 2k from line 2h)	2l.	<input type="text"/>
2m Enter number of days from line 2h above	2m.	<input type="text"/>
2n Divide line 2l by line 2m; round the result to the fourth decimal place	2n.	<input type="text"/>
2o Wages, salaries, tips, etc. (to be allocated)	2o.	<input type="text"/>
2p New York State allocated wage and salary income (multiply line 2n by line 2o)	2p.	<input type="text"/>

Include the line 2p amount on Form IT-203, line 1, in the **New York State amount** column.

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