New York State Department of Taxation and Finance

Nonresident and Part-Year Resident Income Allocation And College Tuition Itemized Deduction Worksheet

2014

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 (Form IT-203-I). Submit this form with 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** .00

1p New York State allocated wage and salary income *(multiply line 1n by line 1o)* .... **1p** .00

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 year .... ☐

If you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Submit 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		☐
		NY		☐
		NY		☐
		NY		☐

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.

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Enter your social security number

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. Use 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)			
C	Is the student claimed as a dependent on your NYS return? *(see instructions)*	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
D	EIN of college or university *(see instr.)*			
E	Name of college or university *(see instr.)* ...			
F	Were expenses for **undergraduate** tuition? *(see instructions)*	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
G	Amount of qualified college tuition expenses *(see instructions)*	.00	.00	.00
H	Enter the lesser of line G or 10,000	.00	.00	.00

2 **College tuition itemized deduction** *(add **line H**, columns 1, 2, and 3; include amounts from any additional sheets).*
Also enter this amount on your itemized deduction schedule. .... **2** _____ .00

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

2a Total days *(see instructions)*		**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** _____ .00

2p New York State allocated wage and salary income *(multiply line 2n by line 2o)* .... **2p** _____ .00

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

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