



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

Name(s) and occupation(s) as shown on Form IT-203	Your social security number
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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		<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.



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 <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.)			
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)00	.00	.00
H Enter the lesser of line G or 10,00000	.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.

