



**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
<b>A</b> Eligible student's name .....			
<b>B</b> Eligible student's social security number (SSN) .....			
<b>C</b> 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"/>
<b>D</b> EIN of college or university (see instr.) ....			
<b>E</b> Name of college or university (see instr.) ...			
<b>F</b> Were expenses for <b>undergraduate</b> 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"/>
<b>G</b> Amount of qualified college tuition expenses (see instructions) .....	.00	.00	.00
<b>H</b> 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**

<b>2a</b> Total days (see instructions) .....		<b>2a</b>	
<b>Nonworking days included in line 2a:</b>			
<b>2b</b> Saturdays and Sundays (not worked) .....	<b>2b</b>		
<b>2c</b> Holidays (not worked) .....	<b>2c</b>		
<b>2d</b> Sick leave .....	<b>2d</b>		
<b>2e</b> Vacation .....	<b>2e</b>		
<b>2f</b> Other nonworking days .....	<b>2f</b>		
<b>2g</b> Total nonworking days (add lines 2b through 2f) .....		<b>2g</b>	
<b>2h</b> Total days worked in year at this job (subtract line 2g from line 2a) .....		<b>2h</b>	
<b>2i</b> Total days included in line 2h worked outside New York State .....	<b>2i</b>		
<b>2j</b> Enter number of days worked at home included in line 2i amount .....	<b>2j</b>		
<b>2k</b> Subtract line 2j from line 2i .....		<b>2k</b>	
<b>2l</b> Days worked in New York State (subtract line 2k from line 2h) .....		<b>2l</b>	
<b>2m</b> Enter number of days from line 2h above .....		<b>2m</b>	
<b>2n</b> Divide line 2l by line 2m; round the result to the fourth decimal place .....		<b>2n</b>	
<b>2o</b> Wages, salaries, tips, etc. (to be allocated) .....	<b>2o</b>		.00
<b>2p</b> New York State allocated wage and salary income (multiply line 2n by line 2o) .....	<b>2p</b>		.00

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