



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

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.

Additional Schedule A sections are provided on page 3 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.



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 A through I below for each eligible student for whom you paid qualified college tuition expenses. Use additional sheets if necessary.

Eligible student 1	A	First name	MI	Last name	Suffix	B Social security number	C Date of birth (mmddyyyy)
D Is the student claimed as a dependent on your NYS return? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>							
E EIN of college or university (see instructions)		F Name of college or university (see instructions)					
G Were expenses for undergraduate tuition? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>							
H Amount of qualified college tuition expenses (see instructions)				I Enter the lesser of line H or 10,000			

Eligible student 2	A	First name	MI	Last name	Suffix	B Social security number	C Date of birth (mmddyyyy)
D Is the student claimed as a dependent on your NYS return? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>							
E EIN of college or university (see instructions)		F Name of college or university (see instructions)					
G Were expenses for undergraduate tuition? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>							
H Amount of qualified college tuition expenses (see instructions)				I Enter the lesser of line H or 10,000			

Eligible student 3	A	First name	MI	Last name	Suffix	B Social security number	C Date of birth (mmddyyyy)
D Is the student claimed as a dependent on your NYS return? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>							
E EIN of college or university (see instructions)		F Name of college or university (see instructions)					
G Were expenses for undergraduate tuition? (see instructions) Yes <input type="checkbox"/> No <input type="checkbox"/>							
H Amount of qualified college tuition expenses (see instructions)				I Enter the lesser of line H or 10,000			

2 College tuition itemized deduction (total the line I amounts for all eligible students; include amounts from any additional sheets).

Also enter this amount on Form IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions*.

200



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.

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

3a Total days (see instructions)		3a	
Nonworking days included in line 3a:			
3b Saturdays and Sundays (not worked)	3b		
3c Holidays (not worked)	3c		
3d Sick leave	3d		
3e Vacation	3e		
3f Other nonworking days	3f		
3g Total nonworking days (add lines 3b through 3f)		3g	
3h Total days worked in year at this job (subtract line 3g from line 3a)		3h	
3i Total days included in line 3h worked outside New York State	3i		
3j Enter number of days worked at home included in line 3i amount	3j		
3k Subtract line 3j from line 3i		3k	
3l Days worked in New York State (subtract line 3k from line 3h)		3l	
3m Enter number of days from line 3h above		3m	
3n Divide line 3l by line 3m; round the result to the fourth decimal place		3n	
3o Wages, salaries, tips, etc. (to be allocated)	3o		.00
3p New York State allocated wage and salary income (multiply line 3n by line 3o)	3p		.00

Include the line 3p amount on Form IT-203, line 1, in the *New York State amount* column.

