

IT-203-B

New York State Department of Taxation and Finance Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet

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Attach	ment to	Form	IT-203

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation. Two additional Schedule A sections are 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 the 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 on page 55 if: • you had more than one job; • you had nore 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, page 55) Nonworking days 1c Holidays (not worked) 1ds Sck leave 1f Other nonworking days 1f Other nonworking days 1f Other nonworking days 1f Other nonworking days (add lines 1b through 1f) 1g Total days worked in year at this job (subtract line 1g from line 1a) 1f I Total days worked in year at this job (subtract line 1g from line 1a) 1f I Total days worked in NYS by a nonresident for you vary spouse maintained living quarters in NYS during any part of the year; or • you had more than one job; • you had in the for only part of the year; or • you and your spouse each had a job that requires allocation. 1a Total days (see instructions, page 55) 1a Total days (see instructions, page 55) 1b. 1g Total nonworking days (add lines 1b through 1f) 1g Total nonworking days (add lines 1b through 1f) 1g Total adoption of days worked at home included in line 1i amount 1j. 1l Days worked in NYS by a nonresident flow your your spouse each had be bow. Address(es) below. Attach additional in NYS by a nonresident flow you address(es) below. Attach additional in NYS by a nonresident flow that the box next to sum line 1 and the schedule of the your your spouse each had a job that requires in NYS by our your spouse	Name(s) and occupa	tion(s) as shown on Form IT-20	3	▼ Your social security number
Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation. Two additional Schedule A sections are 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 the 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 on page 55 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, page 55) 1c Holidays (not worked) 1d Sick leave	Complete all parts	s that apply to you; see ins	structions. Attach this form to your	Form IT-203.
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, page 55)	Complete a separa income is subject to Two additional Sche to complete more thand include this total Do not use this sche	ate Schedule A for each job to allocation. Edule A sections are provided than one Schedule A, total the fall on Form IT-203, line 1, in the edule for income based on the	for which your wage and salary on the back of this form. If you are requi amounts from line p on all the schedules e New York State amount column.	maintained in NYS by a nonresident If you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Attach additional sheets if necessary. Mark an X in the box next to any living quarters still maintained for or by you.
Nonworking days 1c Holidays (not worked) 1b. 1c. included in 1d Sick leave	 you had 	a job for only part of the year;		Address(es)
eligible student security number college or university expenses paid of column D or \$10,00	Nonworking days included in line 1a: 1g Total nonwork 1h Total days wor 1i Total days include 1j Enter number of 1k Subtract line 1 1 Days worked in Enter number 1n Divide line 11 b Wages, salarie 1p New York Stat income (municipal line 1)	1b Saturdays and Sundays 1c Holidays (not worked) 1d Sick leave 1e Vacation 1f Other nonworking days ing days (add lines 1b through rked in year at this job (subtr ed in line 1h worked outside New days worked at home included in lin 1j from line 1i in New York State (subtract lin of days from line 1h above y line 1m; round the result to es, tips, etc. (to be allocated) e allocated wage and salary ltiply line 1n by line 1o)	1b. 1c. 1d. 1e. 5. 1f. 1g. 1g. 1h. 1h. 1v. 1g. 1h. 1l. 1h. 1l. 1h. 1h. 1l. 1h. 1h. 1h. 1h. 1h. 1h. 1h. 1h. 1h. 1h	Any part of a day spent in New York State is considered a day spent in New York State.
eligible student security number college or university expenses paid of column D or \$10,00				
				expenses paid of column D or \$10,000
1 College tuition itemized deduction (add column E amounts; include amounts from any additional sheets). Also enter this amount on Form IT-203, page 2, New York State itemized deduction worksheet, line k	Also enter thi	s amount on Form IT-203, p	age 2, New York State itemized deduc	ction 1

•	Enter	your	social	security	numbei

Schedule A — Allocation of wage and salary income to New York State						
2a Total days (se	ee instructions, page 55)	2a.				
Nonworking ^{2b}	Saturdays and Sundays (not worked) 2b.					
days 2c	Holidays (not worked)					
included in 2d	Sick leave					
line 2a: 2e	Vacation					
2f	Other nonworking days 2f.					
2g Total nonwork	king days (add lines 2b through 2f)	2g.				
2h Total days wo	orked in year at this job (subtract line 2g from line 2a	a) 2h.				
2i Total days inclu	ded 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						
2I Days worked	2l.					
2m Enter numbe	2m.					
2n Divide line 2l l	by line 2m; round the result to four decimal places	2n				
20 Wages, salar	ies, tips, etc. (to be allocated) 20.					
2p New York Sta	te allocated wage and salary					
income (ma	ultiply line 2n by line 2o)					
Include the line 2p amount on Form IT-203, line 1, in the New York State amount column.						

			Illocation of wage and salary incom e instructions, page 55)			3a.	
No	nworking	3b	Saturdays and Sundays (not worked)	. 3b.		,	
day		3с	Holidays (not worked)	. 3c.			
	luded in	3d	Sick leave	. 3d.			
line	e 3a:	3е	Vacation	. 3e.			
		3f	Other nonworking days	. 3f.			
3g	Total nonv	work	king days (add lines 3b through 3f)			3g.	
3h	Total days	wo	rked in year at this job (subtract line 3g fro	om line 3	3a)	3h.	
3i	Total days i	nclud	ded in line 3h worked outside New York State	. 3i.			
3j	3j Enter number of days worked at home included in line 3i amount 3j.						
3k	Subtract line 3j from line 3i						
31	I Days worked in New York State (subtract line 3k from line 3h)						
3m	Enter number of days from line 3h above						
3n	n Divide line 3l by line 3m; round the result to four decimal places 3n						
3о	Wages, sa	alari	es, tips, etc. (to be allocated) 3o.				
3р	New York	Sta	te allocated wage and salary				
	income	(mu	Itiply line 3n by line 3o)				
Incl	ude the lin	e 3p	amount on Form IT-203, line 1, in the N	ew Yorl	k State a	moui	nt column

If you need to allocate wage and salary income from more than three jobs, attach additional copies of this form.