



Nonresident and Part-Year Resident Income Allocation and College Tuition Itemized Deduction Worksheet Attachment to Form IT-203

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. Attach this form to your Form IT-203.

Schedule A - Allocation of wage and salary income to New York State. Includes instructions and a grid for calculating nonworking days and allocated income.

Schedule B - Living quarters maintained in NYS by a nonresident. Includes instructions and a form for listing addresses and calculating days spent in NYS.

Schedule C - College tuition itemized deduction worksheet. Complete columns A through E below for each eligible student.

Table with 5 columns: A - Name of eligible student, B - Social security number, C - Name of college or university, D - Qualified college expenses paid during 2006, E - Enter the lesser 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.

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Please file this original scannable attachment with your return.

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

<b>2a</b> Total days (see instructions, page 55) .....	<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 four decimal places	<b>2n.</b>	.
<b>2o</b> Wages, salaries, tips, etc. (to be allocated) .....	<b>2o.</b>	.
<b>2p</b> New York State allocated wage and salary income (multiply line 2n by line 2o) .....	<b>2p.</b>	.

**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**

<b>3a</b> Total days (see instructions, page 55) .....	<b>3a.</b>	
<b>Nonworking days included in line 3a:</b>	<b>3b</b> Saturdays and Sundays (not worked) .....	<b>3b.</b>
	<b>3c</b> Holidays (not worked) .....	<b>3c.</b>
	<b>3d</b> Sick leave .....	<b>3d.</b>
	<b>3e</b> Vacation .....	<b>3e.</b>
	<b>3f</b> Other nonworking days .....	<b>3f.</b>
	<b>3g</b> Total nonworking days (add lines 3b through 3f) .....	<b>3g.</b>
<b>3h</b> Total days worked in year at this job (subtract line 3g from line 3a) .....	<b>3h.</b>	
<b>3i</b> Total days included in line 3h worked outside New York State ....	<b>3i.</b>	
<b>3j</b> Enter number of days worked at home included in line 3i amount .....	<b>3j.</b>	
<b>3k</b> Subtract line 3j from line 3i .....	<b>3k.</b>	
<b>3l</b> Days worked in New York State (subtract line 3k from line 3h) .....	<b>3l.</b>	
<b>3m</b> Enter number of days from line 3h above .....	<b>3m.</b>	
<b>3n</b> Divide line 3l by line 3m; round the result to four decimal places	<b>3n.</b>	.
<b>3o</b> Wages, salaries, tips, etc. (to be allocated) .....	<b>3o.</b>	.
<b>3p</b> New York State allocated wage and salary income (multiply line 3n by line 3o) .....	<b>3p.</b>	.

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

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

