



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

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 56)
1b Saturdays and Sundays (not worked)
1c Holidays (not worked)
1d Sick leave
1e Vacation
1f Other nonworking days
1g Total nonworking days (add lines 1b through 1f)
1h Total days worked in year at this job (subtract line 1g from line 1a)
1i Total days included in line 1h worked outside New York State
1j Enter number of days worked at home included in line 1i amount
1k Subtract line 1j from line 1i
1l Days worked in New York State (subtract line 1k from line 1h)
1m Enter number of days from line 1h above
1n Divide line 1l by line 1m; round the result to four decimal places
1o Wages, salaries, tips, etc. (to be allocated)
1p New York State allocated wage and salary income (multiply line 1n by line 1o)

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

Schedule B — Living quarters 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.

Address(es)
[]
[]
[]
[]

Enter the number of days spent in NYS in 2007: []

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 on page 56.) Complete columns A through E below for each eligible student for whom you paid qualified college tuition expenses. Attach additional sheets if necessary.

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 2007 (see instr.), 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

1. []

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

2a	Total days (see instructions, page 56)	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 four decimal places	2n.	.
2o	Wages, salaries, tips, etc. (to be allocated)	2o.	.
2p	New York State allocated wage and salary income (multiply line 2n by line 2o)	2p.	.

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, page 56)	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 four decimal places	3n.	.
3o	Wages, salaries, tips, etc. (to be allocated)	3o.	.
3p	New York State allocated wage and salary income (multiply line 3n by line 3o)	3p.	.

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.

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