New York State Department of Taxation and Finance

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

IT-203-B

2008

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 54 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)*	**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 four decimal places	**1n.**	.
1o Wages, salaries, tips, etc. *(to be allocated)*	**1o.**	.
1p New York State allocated wage and salary income *(multiply line 1n by line 1o)*	**1p.**	.

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 2008: _____

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

A — Name of eligible student	B — Social security number	C — Name of college or university	D — Qualified college expenses paid during 2008 *(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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Please file this original scannable attachment with your return.

▼ Enter your social security number

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

2a	Total days *(see instructions, page 55)*	**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 55)*	**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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