



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

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.

An additional Schedule A section is 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 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.

Form sections 1a through 1p including sub-sections 1b-1f, 1g-1m, and 1n. Includes instructions for calculating nonworking days and allocated wage and salary income.

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. Attach additional sheets if necessary. For column E, mark an X in the box if the living quarters are still maintained for or by you.

Table with 5 columns: A - Street address, B - City, village, or post office, C, D - ZIP code, E. Includes rows for address entry and checkboxes for column E.

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.

Please file this original scannable attachment with your return.



▼ 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 lines A through H below for each eligible student for whom you paid qualified college tuition expenses. Attach additional sheets if necessary.

	1 — Student 1	2 — Student 2	3 — Student 3
A Eligible student's name			
B Eligible student's social security number (SSN).....	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
C Is the student claimed as a dependent on your NYS return? (see instructions) ...	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.) ...	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
E Name of college or university (see instr.) ..			
F Were expenses for undergraduate tuition? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions)	<input style="width: 90%;" type="text"/> . <input style="width: 10%;" type="text"/>	<input style="width: 90%;" type="text"/> . <input style="width: 10%;" type="text"/>	<input style="width: 90%;" type="text"/> . <input style="width: 10%;" type="text"/>
H Enter the lesser of line G or 10,000	<input style="width: 90%;" type="text"/> . <input style="width: 10%;" type="text"/>	<input style="width: 90%;" type="text"/> . <input style="width: 10%;" type="text"/>	<input style="width: 90%;" type="text"/> . <input style="width: 10%;" type="text"/>

- 2 **College tuition itemized deduction** (add line H, columns 1, 2, and 3; include amounts from any additional sheets). Also enter this amount on Form IT-203, page 2, New York State itemized deduction worksheet, line k. 2. .

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

2a Total days (see instructions)	2a.	<input style="width: 90%;" type="text"/>
Nonworking days included in line 2a:		
2b Saturdays and Sundays (not worked)	2b.	<input style="width: 90%;" type="text"/>
2c Holidays (not worked)	2c.	<input style="width: 90%;" type="text"/>
2d Sick leave	2d.	<input style="width: 90%;" type="text"/>
2e Vacation	2e.	<input style="width: 90%;" type="text"/>
2f Other nonworking days	2f.	<input style="width: 90%;" type="text"/>
2g Total nonworking days (add lines 2b through 2f)	2g.	<input style="width: 90%;" type="text"/>
2h Total days worked in year at this job (subtract line 2g from line 2a)	2h.	<input style="width: 90%;" type="text"/>
2i Total days included in line 2h worked outside New York State	2i.	<input style="width: 90%;" type="text"/>
2j Enter number of days worked at home included in line 2i amount	2j.	<input style="width: 90%;" type="text"/>
2k Subtract line 2j from line 2i	2k.	<input style="width: 90%;" type="text"/>
2l Days worked in New York State (subtract line 2k from line 2h)	2l.	<input style="width: 90%;" type="text"/>
2m Enter number of days from line 2h above	2m.	<input style="width: 90%;" type="text"/>
2n Divide line 2l by line 2m; round the result to the fourth decimal place	2n.	<input style="width: 90%;" type="text"/>
2o Wages, salaries, tips, etc. (to be allocated)	2o.	<input style="width: 90%;" type="text"/> . <input style="width: 10%;" type="text"/>
2p New York State allocated wage and salary income (multiply line 2n by line 2o)	2p.	<input style="width: 90%;" type="text"/> . <input style="width: 10%;" type="text"/>

Include the line 2p amount on Form IT-203, line 1, in the **New York State amount** column.

