



Department of Taxation and Finance

**Nonresident and Part-Year Resident Income Allocation  
And College Tuition Itemized Deduction Worksheet****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 (Form IT-203-I). Submit this form with 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.

Additional Schedule A sections are provided on page 3 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.

<b>1a</b> Total days (see instructions) .....	<b>1a</b>	
<b>Nonworking days included in line 1a:</b>		
<b>1b</b> Saturdays and Sundays (not worked) .....	<b>1b</b>	
<b>1c</b> Holidays (not worked) .....	<b>1c</b>	
<b>1d</b> Sick leave .....	<b>1d</b>	
<b>1e</b> Vacation .....	<b>1e</b>	
<b>1f</b> Other nonworking days .....	<b>1f</b>	
<b>1g</b> Total nonworking days (add lines 1b through 1f) .....	<b>1g</b>	
<b>1h</b> Total days worked in year at this job (subtract line 1g from line 1a) .....	<b>1h</b>	
<b>1i</b> Total days included in line 1h worked outside New York State .....	<b>1i</b>	
<b>1j</b> Enter number of days worked at home included in line 1i amount .....	<b>1j</b>	
<b>1k</b> Subtract line 1j from line 1i .....	<b>1k</b>	
<b>1l</b> Days worked in New York State (subtract line 1k from line 1h) .....	<b>1l</b>	
<b>1m</b> Enter number of days from line 1h above .....	<b>1m</b>	
<b>1n</b> Divide line 1l by line 1m; round the result to the fourth decimal place .....	<b>1n</b>	
<b>1o</b> Wages, salaries, tips, etc. (to be allocated) .....	<b>1o</b>	.00
<b>1p</b> New York State allocated wage and salary income (multiply line 1n by line 1o) .....	<b>1p</b>	.00

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

A – Street address	B – City, village, or post office	C	D – ZIP code	E
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>

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.

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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 A through I below for each eligible student for whom you paid qualified college tuition expenses. Use additional sheets if necessary.

Eligible student 1	A	First name	MI	Last name	Suffix	B	Social Security number	C	Date of birth (mmddyyyy)
D Is the student claimed as a dependent on your NYS return? (see instructions) ..... Yes <input type="checkbox"/> No <input type="checkbox"/>									
E		EIN of college or university (see instructions)			F Name of college or university (see instructions)				
G Were expenses for <b>undergraduate</b> tuition? (see instructions) ..... Yes <input type="checkbox"/> No <input type="checkbox"/>									
H		Amount of qualified college tuition expenses (see instructions) .....			I		Enter the lesser of line H or 10,000 ....		

Eligible student 2	A	First name	MI	Last name	Suffix	B	Social Security number	C	Date of birth (mmddyyyy)
D Is the student claimed as a dependent on your NYS return? (see instructions) ..... Yes <input type="checkbox"/> No <input type="checkbox"/>									
E		EIN of college or university (see instructions)			F Name of college or university (see instructions)				
G Were expenses for <b>undergraduate</b> tuition? (see instructions) ..... Yes <input type="checkbox"/> No <input type="checkbox"/>									
H		Amount of qualified college tuition expenses (see instructions) .....			I		Enter the lesser of line H or 10,000 ....		

Eligible student 3	A	First name	MI	Last name	Suffix	B	Social Security number	C	Date of birth (mmddyyyy)
D Is the student claimed as a dependent on your NYS return? (see instructions) ..... Yes <input type="checkbox"/> No <input type="checkbox"/>									
E		EIN of college or university (see instructions)			F Name of college or university (see instructions)				
G Were expenses for <b>undergraduate</b> tuition? (see instructions) ..... Yes <input type="checkbox"/> No <input type="checkbox"/>									
H		Amount of qualified college tuition expenses (see instructions) .....			I		Enter the lesser of line H or 10,000 ....		

- 2 **College tuition itemized deduction** (total the **line I** amounts for all eligible students; include amounts from any additional sheets).  
Also enter this amount on Form IT-196, *New York Resident, Nonresident, and Part-Year Resident Itemized Deductions*. .... ☒ 2 .00

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

<b>2a</b>	Total days (see instructions) .....	<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 the fourth decimal place .....	<b>2n</b>	
<b>2o</b>	Wages, salaries, tips, etc. (to be allocated) .....	<b>2o</b>	.00
<b>2p</b>	New York State allocated wage and salary income (multiply line 2n by line 2o) .....	<b>2p</b>	.00

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) .....	<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 the fourth decimal place .....	<b>3n</b>	
<b>3o</b>	Wages, salaries, tips, etc. (to be allocated) .....	<b>3o</b>	.00
<b>3p</b>	New York State allocated wage and salary income (multiply line 3n by line 3o) .....	<b>3p</b>	.00

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

