



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

Name(s) and occupation(s) as shown on Form IT-203 EXTENSION SAMPLE INTERN	Your Social Security number 123456789
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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.

GIVEN ASSUMING WORKED 12 MONTHS

1a Total days (see instructions)	1a	262
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	262
1i Total days included in line 1h worked outside New York State (L1h-L1l)	1i	219
1j Enter number of days worked at home included in line 1i amount	1j	
1k Subtract line 1j from line 1i	1k	219
1l Days worked in New York State (subtract line 1k from line 1h) FIRST 2 MONTHS OF 2020	1l	43
1m Enter number of days from line 1h above	1m	262
1n Divide line 1l by line 1m; round the result to the fourth decimal place (L1l/L1m)	1n	.1641
1o Wages, salaries, tips, etc. (to be allocated) BOX 1 OF W-2 FORM	1o	17589.00
1p New York State allocated wage and salary income (multiply line 1n by line 1o) (L1ox1n)	1p	2886.00

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

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. 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.



NO HANDWRITTEN ENTRIES ON THIS FORM

Enter your Social Security number
123456789

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 No

E EIN of college or university (see instructions)	F Name of college or university (see instructions)

G Were expenses for **undergraduate** tuition? (see instructions) Yes No

H Amount of qualified college tuition expenses (see instructions)	<input type="text" value=".00"/>	I Enter the lesser of line H or 10,000	<input type="text" value=".00"/>
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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 No

E EIN of college or university (see instructions)	F Name of college or university (see instructions)

G Were expenses for **undergraduate** tuition? (see instructions) Yes No

H Amount of qualified college tuition expenses (see instructions)	<input type="text" value=".00"/>	I Enter the lesser of line H or 10,000	<input type="text" value=".00"/>
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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 No

E EIN of college or university (see instructions)	F Name of college or university (see instructions)

G Were expenses for **undergraduate** tuition? (see instructions) Yes No

H Amount of qualified college tuition expenses (see instructions)	<input type="text" value=".00"/>	I Enter the lesser of line H or 10,000	<input type="text" value=".00"/>
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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	<input type="text" value=".00"/>
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NO HANDWRITTEN ENTRIES ON THIS FORM

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

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

3a	Total days (see instructions)		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 the fourth decimal place		3n	
3o	Wages, salaries, tips, etc. (to be allocated)		3o	.00
3p	New York State allocated wage and salary income (multiply line 3n by line 3o)		3p	.00

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

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