New York State Department of Taxation and Finance

# Nonresident and Part-Year Resident Income Allocation And College Tuition Itemized Deduction Worksheet

**IT-203-B**

**2012**

| 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.

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.

**1a** Total days *(see instructions)* .......................................................................................... **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 the fourth decimal place ............................... **1n** [ ]

**1o** Wages, salaries, tips, etc. (to be allocated) ................................... **1o** [ ].00

**1p** New York State allocated wage and salary income *(multiply line 1n by line 1o)* ............... **1p** [ ].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 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 | | [ ] |
| | | NY | | [ ] |
| | | NY | | [ ] |
| | | NY | | [ ] |

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.

234001120094

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. Use 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) ........................................ | | | |
| **C** | Is the student claimed as a dependent on your NYS return? *(see instructions)*..... | Yes ☐   No ☐ | Yes ☐   No ☐ | Yes ☐   No ☐ |
| **D** | EIN of college or university *(see instr.)* .... | | | |
| **E** | Name of college or university *(see instr.)* ... | | | |
| **F** | Were expenses for **undergraduate** tuition? *(see instructions)* ............................ | Yes ☐   No ☐ | Yes ☐   No ☐ | Yes ☐   No ☐ |
| **G** | Amount of qualified college tuition expenses *(see instructions)* ...................... | .00 | .00 | .00 |
| **H** | Enter the lesser of line G or 10,000 ...... | .00 | .00 | .00 |

**2** **College tuition itemized deduction** *(add line H, columns 1, 2, and 3; include amounts from any additional sheets).*
Also enter this amount on your itemized deduction schedule. ................................................................. **2**    .00

---

## 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.**

234002120094