



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

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. Attach this form to your Form IT-203.

Schedule A - Allocation of wage and salary income to New York State. Includes instructions and a table for calculating nonworking days and allocated income.

Schedule B - Living quarters maintained in NYS by a nonresident. Includes instructions and a table for entering address(es) and days spent in NYS.

Schedule C - College tuition itemized deduction worksheet. Complete columns A through E below for each eligible student.

Table with 5 columns: A - Name of eligible student, B - Social security number, C - Name of college or university, D - Qualified college expenses paid during 2008, 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...

Please file this original scannable attachment with your return.



--

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.

2342080094

