Department of Taxation and Finance

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

IT-203-B

2020

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.

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.

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 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)* .... _____.00   **I** Enter the lesser of line H or 10,000 .... _____.00

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)* .... _____.00   **I** Enter the lesser of line H or 10,000 .... _____.00

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)* .... _____.00   **I** Enter the lesser of line H or 10,000 .... _____.00

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

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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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