



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

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

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 on page 54 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.

Form with lines 1a through 1p for calculating allocated wage and salary income. Includes sub-lines for nonworking days (1b-1f) and worked days (1g-1m).

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

If you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Attach additional sheets if necessary. For column E, mark an X in the box if the living quarters are still maintained for or by you.

Table with 5 columns: A - Street address, B - City, village, or post office, C, D - ZIP code, E. Includes a grid for recording address information and a checkbox column.

Enter the number of days spent in New York State in 2009

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 on page 55.)

1 Are you claimed as a dependent on another taxpayer's 2009 New York State tax return? **1.** Yes No

- If **Yes, stop**; you do not qualify for the college tuition credit or the college tuition itemized deduction.
- If **No**, continue.

Complete columns A through E below for each eligible student for whom you paid qualified college tuition expenses. Attach additional sheets if necessary.

A – Name of eligible student	B – Social security number	C – Name of college or university	D – Qualified college expenses paid during 2009 (see instr.)	E – Enter the lesser of column D or \$10,000
			. <input style="width: 40px;" type="text"/>	. <input style="width: 40px;" type="text"/>
			. <input style="width: 40px;" type="text"/>	. <input style="width: 40px;" type="text"/>
			. <input style="width: 40px;" type="text"/>	. <input style="width: 40px;" type="text"/>

2 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. ... **2.** .

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

2a Total days (see instructions, page 55)		2a.	<input style="width: 40px;" type="text"/>
Nonworking days included in line 2a:	2b Saturdays and Sundays (not worked)	2b.	<input style="width: 40px;" type="text"/>
	2c Holidays (not worked)	2c.	<input style="width: 40px;" type="text"/>
	2d Sick leave	2d.	<input style="width: 40px;" type="text"/>
	2e Vacation	2e.	<input style="width: 40px;" type="text"/>
	2f Other nonworking days	2f.	<input style="width: 40px;" type="text"/>
2g Total nonworking days (add lines 2b through 2f)		2g.	<input style="width: 40px;" type="text"/>
2h Total days worked in year at this job (subtract line 2g from line 2a)		2h.	<input style="width: 40px;" type="text"/>
2i Total days included in line 2h worked outside New York State		2i.	<input style="width: 40px;" type="text"/>
2j Enter number of days worked at home included in line 2i amount		2j.	<input style="width: 40px;" type="text"/>
2k Subtract line 2j from line 2i		2k.	<input style="width: 40px;" type="text"/>
2l Days worked in New York State (subtract line 2k from line 2h)		2l.	<input style="width: 40px;" type="text"/>
2m Enter number of days from line 2h above		2m.	<input style="width: 40px;" type="text"/>
2n Divide line 2l by line 2m; round the result to the fourth decimal place		2n.	<input style="width: 40px;" type="text"/>
2o Wages, salaries, tips, etc. (to be allocated)		2o.	<input style="width: 60px;" type="text"/> . <input style="width: 20px;" type="text"/>
2p New York State allocated wage and salary income (multiply line 2n by line 2o)		2p.	<input style="width: 60px;" type="text"/> . <input style="width: 20px;" type="text"/>

Include the line 2p amount on Form IT-203, line 1, in the New York State amount column.

