New York State Department of Taxation and Finance

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

Attachment to Form IT-203

IT-203-B

2005

Name(s) and occupation(s) as shown on Form IT-203

▼ Enter 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.

Two additional Schedule A sections are 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 the 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 53 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, page 53)*	**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 four decimal places	**1n.**
1o	Wages, salaries, tips, etc. (to be allocated)	**1o.**
1p	New York State allocated wage and salary income *(multiply line 1n by line 1o)*	**1p.**

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

Schedule B — Living quarters maintained in NYS 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. **Mark an X in the box next to any living quarters still maintained for or by you.**

Address(es)

Enter the number of days spent in NYS in 2005:

Any part of a day spent in New York State is considered a day spent in New York State.

Schedule C — College tuition itemized deduction worksheet (*See the instructions for Schedule C on page 53.*) 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 2005 *(see instr.)*	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 .... **1.**

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▼ Enter your social security number

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

2a Total days *(see instructions, page 53)* .... **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 53)* .... **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.

Please file this original scannable attachment with your return.