NEW YORK STATE
2024

Department of Taxation and Finance
Nonresident and Part-Year Resident Income Allocation And College Tuition Itemized Deduction Worksheet

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 (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

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.

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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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