



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**

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.

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 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.

<b>1a</b> Total days (see instructions, page 55) .....	<b>1a.</b>	
<b>Nonworking days included in line 1a:</b>		
<b>1b</b> Saturdays and Sundays (not worked) .....	<b>1b.</b>	
<b>1c</b> Holidays (not worked) .....	<b>1c.</b>	
<b>1d</b> Sick leave .....	<b>1d.</b>	
<b>1e</b> Vacation .....	<b>1e.</b>	
<b>1f</b> Other nonworking days .....	<b>1f.</b>	
<b>1g</b> Total nonworking days (add lines 1b through 1f) .....	<b>1g.</b>	
<b>1h</b> Total days worked in year at this job (subtract line 1g from line 1a) .....	<b>1h.</b>	
<b>1i</b> Total days included in line 1h worked outside New York State ....	<b>1i.</b>	
<b>1j</b> Enter number of days worked at home included in line 1i amount ....	<b>1j.</b>	
<b>1k</b> Subtract line 1j from line 1i .....	<b>1k.</b>	
<b>1l</b> Days worked in New York State (subtract line 1k from line 1h) .....	<b>1l.</b>	
<b>1m</b> Enter number of days from line 1h above .....	<b>1m.</b>	
<b>1n</b> Divide line 1l by line 1m; round the result to four decimal places .....	<b>1n.</b>	
<b>1o</b> Wages, salaries, tips, etc. (to be allocated) .....	<b>1o.</b>	
<b>1p</b> New York State allocated wage and salary income (multiply line 1n by line 1o) .....	<b>1p.</b>	

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)

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Enter the number of days spent in NYS in 2008:

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 55.) 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 2008 (see instr.)	E — Enter the lesser of column D or \$10,000
			<input type="text"/> . <input type="text"/>	<input type="text"/> . <input type="text"/>
			<input type="text"/> . <input type="text"/>	<input type="text"/> . <input type="text"/>
			<input type="text"/> . <input type="text"/>	<input type="text"/> . <input type="text"/>

**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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Please file this original scannable attachment with your return.