New York State Department of Taxation and Finance

Instructions for Form IT-203-X

IT-203-X-I

Amended Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

General information

Purpose of Form IT-203-X

If after filing your New York State income tax return you realize you made an error, or if the Internal Revenue Service (IRS) makes changes to your federal return, you must file an amended New York State return to correct the error or report the changes.

Use 2005 Form IT-203-X if your original return was Form IT-203 and you were a nonresident or part-year resident of New York State for 2005. Also use Form IT-203-X if you mistakenly filed Form IT-150 or IT-201, but you were a nonresident or part-year resident for 2005.

You will need Form IT-203-I, *Instructions for Form IT-203*, for the year you are amending to complete your amended return, Form IT-203-X. You will also need any attachment forms (and their instructions) for the year that you are amending or that you should have filed (but did not) with your original return. See *Need help?* in the instructions for Form IT-203 for information on how to obtain tax forms.

Do **not** use Form IT-203-X to report a net operating loss carryback, to protest a paid assessment which was based on a statement of audit changes, or to file a protective claim; use Form IT-113-X, *Claim for Credit or Refund of Personal Income Tax*. However, if you are reporting any of the above **and some other change to your state return**, you must file Form IT-203-X or the appropriate amended return, showing all changes; do not use Form IT-113-X in this case.

Note: If you received an assessment from the Tax Department, do not file an amended return strictly to protest the assessment. Follow the instructions you received with the assessment.

When to file an amended return

File Form IT-203-X **after** you have filed your original return. Generally, you must file Form IT-203-X within three years of the date the original return was filed or within two years of the date the tax was paid, whichever is later. A return filed early is considered filed on the due date.

If you file an amended federal return to make changes to your federal income, tax preference items, total taxable amount, capital gain or ordinary income portion of a lump-sum distribution, or credit for child and dependent care expenses, you must also file an amended New York State return within 90 days of the date you amend your federal return. If the IRS changes any of these items, you must report these changes to the New York State Tax Department on an amended return within 90 days of the IRS final determination. If you do not agree with the IRS determination, you must still file an amended state return indicating your disagreement. To report changes for a tax year prior to 1988, use Form IT-115, *Report of Federal Changes.*

Amending other types of returns

Partnerships — A partnership must file Form IT-204 (and mark the ***Amended*** box at item C) to amend or report federal changes to partnership income, gain, loss or deduction; see the instructions for Form IT-204. Each nonresident or part-year resident partner must file Form IT-203-X to report his or her share of the changed items.

S corporations — An S corporation must file Form CT-3-S, CT-4-S, or CT-32-S (marked ***Amended***) to amend or report federal changes to S corporation income, gain, loss or deduction; see the instructions for Form CT-3-S/CT-4-S, or for Form CT-32-S. Each nonresident or part-year resident shareholder must file Form IT-203-X to report his or her share of the changed items.

Estates and trusts — An estate or trust must file Form IT-205 (marked ***Amended***) to amend or report federal changes to estate or trust income, gain, loss, or deduction; see the instructions for Form IT-205. If the federal changes affect the distributable net income of the estate or trust, each nonresident or part-year resident beneficiary's share of any New York fiduciary adjustment or New York net change that applies to the federal changes must be reported on Form IT-203-X.

Full-year residents — If you were a New York State resident for all of 2005, you must report federal changes (to the extent that they affect your New York State income tax liability) on Form IT-201-X, *Amended Resident Income Tax Return*. See *Need help?* in the instructions for Form IT-203 for information on how to obtain tax forms.

Information on income, deductions, etc.

If you have any questions, such as what income is taxable or what expenses are deductible, or you need information about the use of federal figures on your New York return, see the instructions for Form IT-203.

Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Attach **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

Filling in your tax form

For complete information on how to fill in New York State scannable income tax forms, see the instructions for your nonresident and part-year resident return (Form IT-203). Also see the instructions for Form IT-203 for the *Privacy notification* or if you *Need help* in contacting the Tax Department.

Specific instructions

If you are filing for a fiscal year, enter at the top of the front page the month and day your tax year began, and the month, day, and year that it ended.

Name and address box

Enter your name, address, and social security number in the spaces provided at the top of the front page. If you are married, also enter your spouse's name and social security number in the separate lines for spouse entries. Be sure to enter your names with the first name first. If your name and address are not the same as shown on your original return, enter in Part 4 the name and address on your original return.

Please keep your name, mailing address, and ZIP code entries within the spaces provided. For example, your first name and middle initial should not go past the vertical line separating them from your last name, and your last name should start to the right of the vertical line.

Note: At the top of pages 2 and 4 of Form IT-203-X, enter your social security number and at the top of page 3, enter your name(s) as shown at the top of page 1 of your return, and your social security number.

Decedent information

If the taxpayer whose name is listed first on the return died after December 31, 2004, enter the date of death in the boxes labeled *Taxpayer's date of death*, in month, day, and last 2 digits of year order. If the taxpayer whose name is listed second on the return died after December 31, 2004, enter the date of death in the boxes labeled *Spouse's date of death*, in month, day, and last 2 digits of year order.

Item (A) — Filing status

Mark an ***X*** in only **one** box to show your correct filing status. Generally, you must use the same filing status for your state return that you used for your federal return. If you were not required to file a federal return, see the filing status section in the instructions for Form IT-203. If the filing status you mark is **not** the same filing status you marked on your original return, explain why in Part 4, *Other changes.*

If you file a joint amended return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, you may qualify for innocent spouse relief. For details, see Form IT-285, *Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief).*

Item (B) — Can you be claimed as a dependent?

If your reply to item (B) is not the same as on your original return, explain why in Part 4, *Other changes.*

Item (D) — New York City part-year residents only

(1) Number of months **you** lived in New York City in 2005 — Enter the number of months during 2005 that you lived in New York City.

(2) Number of months **your spouse** lived in New York City in 2005 — If you were married and marked an ***X*** in box 2 of Item (A) *(married filing joint return)* and your spouse lived in New York City in 2005, enter the number of months during 2005 that your spouse lived in New York City.

We need this information to help verify your *part-year New York City school tax credit.* **All other taxpayers should leave item D blank.**

Item (E) – Special conditions for filing your 2005 tax return

If you qualify for one or more of the special conditions below, enter the specified 2-digit code(s).

01 Combat zone

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

02 Combat zone - (KIA)

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

03 Out of the country

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see the instructions for Form IT-203.

04 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2006. The filing deadline for your New York State return is similarly extended until June 15, 2006.

Part 1 — Federal income and adjustments

Lines 1 through 31

Federal amount column — Enter the amounts from your nonresident return, Form IT-203, as originally filed, as adjusted by New York State or the IRS, or as you need to amend them. Follow the line instructions for Form IT-203 to determine the amounts to enter.

If you mistakenly filed Form IT-150 or Form IT-201, but you were a nonresident or a part-year resident for 2005, use the instructions for Form IT-203 and enter the amounts you should have reported on the corresponding lines of Form IT-203-X.

New York State amount column — Enter the new amounts for items that changed, and the original amounts reported on Form IT-203 for all other items. For the items that changed, also complete *Part 3 — Federal changes*, to explain changes made by the IRS, and *Part 4 — Other changes,* to explain changes not shown in Part 3. If you did not originally include entries on some lines but are now amending your return to include amounts on those lines, see the Form IT-203 instructions for those particular lines.

Line 33 Standard or itemized deduction — Mark an ***X*** in the box on line 33 to show which deduction you are claiming on your amended return, either standard or itemized:

- If you claimed the standard deduction on your original return and you are still claiming the standard deduction, see the New York standard deduction table on page 2 of Form IT-203*,* for the amount to enter on line 33.
- If you claimed the standard deduction on your original return and you are now claiming the itemized deduction on your amended return, or if you are increasing or decreasing the amount of your itemized deduction claimed on your original return, see the instructions for Form IT-203 for information on claiming the itemized deduction.

You must attach a copy of federal Schedule A and, on a separate sheet of paper, a schedule showing how you computed your New York itemized deduction.

If your amended New York adjusted gross income is **more than $100,000,** you may be allowed **only a percentage** of your New York itemized deduction. See the instructions for Form IT-203.

Line 35 Exemptions for dependents — If you are not changing the number of your New York dependent exemptions, enter in the *Amended amount* column the number of dependent exemptions claimed on your original New York return. Enter ***0*** in the *Increase or decrease* column.

If you are changing the number of your dependent exemptions, your entry in the *Amended amount* column should be the same as the number of **dependent** exemptions claimed on your **amended** federal return or as adjusted by the IRS. Enter the change in the number in the *Increase or decrease* column.

New York exemptions are allowed only for your dependents. Personal exemptions for you, and your spouse if you are married, are not allowed on your New York State return. However, see *Note* below.

Note: If on your federal return you were entitled to claim a dependent as an exemption, but chose not to, include that dependent on line 35. For example, if you were entitled to claim a dependent on your federal return, but chose not to in order to allow your dependent to claim the federal education credit on your dependent's federal tax return, you may still claim that dependent on your New York return.

Line 37 New York State tax — Find your New York State tax on the line 36 amount using either the *New York State Tax Table* or, if applicable, the *New York State tax rate schedule*, or *Tax computation worksheet 1, 2, 3, 4, or 5,* in the instruction booklet for Form IT-203. See the instructions for line 38 in the Form IT-203 instruction booklet.

Line 40 New York State child and dependent care credit — From Form IT-203, line 41. Attach Form IT-216, *Claim for Child and Dependent Care Credit* (marked ***Amended***) if you are claiming or amending your New York State child and dependent care credit. For more information about the New York State child and dependent care credit, see Form IT-216 and the instruction booklet for Form IT-203.

Line 42 New York State earned income credit — From Form IT-203, line 43. Attach Form IT-215, *Claim for Earned Income Credit* (marked ***Amended***) if you are claiming or amending your New York State earned income credit. For more information about the New York State earned income credit, see Form IT-215 and the instruction booklet for Form IT-203.

Note: If you need to amend your New York City earned income credit, see the instructions for line 59 below.

Lines 46, 48, and 59
Special rule

If you are changing the amount of *New York State nonrefundable credits* (line 46), *Net other New York State taxes* (line 48), or *Other refundable credits* (line 59), you must complete Form IT-203-ATT, *Other Tax Credits and Taxes* (marked ***Amended***), and attach it to Form IT-203-X. Enter the amounts from your amended Form IT-203-ATT in the amended amount column of Form IT-203-X.

In addition, attach to Form IT-203-X the appropriate form (marked ***Amended***) for any credit or other tax you are changing or reporting for the first time on your amended return. For example, if you are filing an amended return to claim the investment tax credit, attach Form IT-212 (marked ***Amended***) to Form IT-203-X.

Line 46 New York State nonrefundable credits — From Form IT-203, line 47. For more information about other New York State credits, see the instructions for Form IT-203. Attach any necessary forms to support the credits you claim. If you are changing the amount of your *New York State nonrefundable credits*, see *Special rule* above.

Line 48 Net other New York State taxes — From Form IT-203, line 49. For more information about other New York State taxes, see the instructions for Form IT-203. If you are changing the amount of your *Net other New York State taxes*, see *Special rule* above. Attach the required forms to show the computation of other New York State taxes. For example, if you are reporting state minimum income tax, attach Form IT-220.

Line 51 Part-year New York City resident tax — From Form IT-203, line 51. If you were a New York City resident for only part of 2005, fill in Form IT-360.1, *Change of City Resident Status,* and attach it to your return. For more information about the part-year New York City tax, see the instructions for Form IT-203 and Form IT-360.1.

Line 52 New York City minimum income tax — From Form IT-203, line 52. If you were a New York City resident for part of 2005 and you are subject to the New York State minimum income tax, you must also compute your New York City minimum income tax for that part of the year you were a New York City resident. For more information, see the instructions for Form IT-203 and Form IT-220, *Minimum Income Tax*.

Line 53 Yonkers nonresident earnings tax — From Form IT-203, line 53. Attach Form Y-203 (marked ***Amended***) if you are amending your Yonkers nonresident earnings tax.

Line 54 Part-year Yonkers resident income tax surcharge — From Form IT-203, line 54. If you were a Yonkers resident for only part of 2005, fill in Form IT-360.1, *Change of City Resident Status*, and attach it to your return. If you were subject to the Yonkers nonresident earnings tax for the remainder of the year, see *Yonkers nonresident earnings tax* (line 53 above).

Line 55 Sales or use tax — Enter the amount of sales and use tax you reported on your original return, from Form IT-203, line 56. You cannot change the amount of sales and use tax you owe using Form IT-203-X. If you need to increase the amount of sales and use tax paid with your original return, you must file Form ST-140. If you are entitled to a refund of any amount you originally paid, file Form AU-11, *Application for Credit or Refund of Sales or Use Tax.*

Line 58 Part-year New York City school tax credit — From Form IT-203, line 60. For more information about this credit, see the instructions for Form IT-203. If you are claiming this credit, be sure to complete item (D) on page 1.

Line 59 Other refundable credits — From Form IT-203, line 61. For more information about these credits, see the instructions for Form IT-203. If you are changing the amount of your *Other refundable credits*, see *Special rule* above.

Lines 60, 61, and 62 Total New York State, New York City, and Yonkers tax withheld

Enter the total amount of New York State, New York City, and Yonkers tax withheld from the appropriate line(s) of Form IT-203. If you are changing these amounts, you must complete and attach Form IT-2, *Summary of Federal Form W-2 Statements,* or Form IT-1099-R, *Summary of Federal Form 1099-R Statements,* and if applicable, attach Federal Form W-2G, *Certain Gambling Winnings*.

Line 63 Total estimated tax payments, and amount paid with extension Form IT-370 — From Form IT-203, line 65. For more information, see the instructions for Form IT-203.

Line 64 Amount paid with original return, plus additional tax paid after it was filed — From Form IT-203, line 70. If you paid additional amounts since your original return was filed, also include these payments on line 64. If you did not pay the entire balance due shown on your original return, enter the actual amount that was paid. **Do not include payments of interest or penalties.**

Line 66 Overpayment, if any, as shown on original return — From Form IT-203, line 67. If the overpayment claimed on your original return was adjusted by us, enter the adjusted overpayment on this line. **Do not include interest you received on any refund.**

Line 67 — If line 66 is more than line 65, enter a minus sign to the left of your result on line 67 (that is, the result may be less than zero). Then complete line 68 and skip line 69. On line 70, enter the total of lines 67 (treat the line 67 amount as a positive number) and 68. This is the amount you owe.

Example: *If your total payments amount on line 65 is $500 and your overpayment from line 66 is $600, enter $ -100 on line 67. If line 68 is $300, then enter $400 on line 70 ($100 + $300 = $400). See the line 70 instructions for how to make your payment.*

Line 69 Refund — If line **68** is **less than** line **67**, subtract line 68 from line 67 and enter the result. This is the amount of your refund on Form IT-203-X. The Tax Department will not refund an amount of one dollar or less unless you attach to your return a signed statement asking for it.

Line 70 Amount you owe — If line **68** is **more than** line **67**, subtract line 67 from line 68 and enter the result. This is the amount of tax you owe with this amended return. If you owe more than one dollar, send full payment, including interest, with your return. (You do not have to pay if you owe one dollar or less.) Do not send cash; send a check or money order payable to ***NY State Income Tax***. Write your social security number and ***2005 Income Tax*** on it.

Interest — If a balance due is shown on your amended return, do not include the interest amount on line 70. Identify and enter the amount of interest in the space below line 70 (not in the boxes). If you need help with the interest computation, the Tax Department will figure the interest for you. Call the New York State Taxpayer Contact Center toll free **1 800 225-5829;** from areas outside the U.S. and outside Canada, call (518) 485-6800. Give the tax representative the amount of tax on line 70, the year of your amended return, and the date of payment.

Item (G) — Is this return the result of federal audit changes?

If you are reporting changes made by the IRS, mark an ***X*** in the *Yes* box and complete questions 1, 2, and 3 and Part 3. If not, mark the *No* box.

Part 2 — Partnership or S corporation

If you have reported adjustments to partnership or S corporation income, gain, loss, or deduction, complete Part 2. Give the partnership's or S corporation's name, identifying number, principal business activity, and address.

Note: Fully explain your changes in Part 3 or Part 4. Provide whatever documentation you have to support the changes. Documentation may include, but is not limited to, copies of: your federal Form 1040X; federal acceptance of your amended federal return (including copies of the refund check, if applicable); amended federal Schedule B, Schedule C, or Schedule D; revised federal Schedule K-1; and itemized deduction receipts. Failure to include this information when filing Form IT-203-X may delay the processing of your return or the issuance of your refund.

Part 3 — Summary of federal changes

If you are reporting changes made by the IRS, complete this part by entering the information requested as it appears on your final federal report of examination changes. If you need more space, show further changes in Part 4.

If you did not concede the federal audit changes and marked the *No* box in question 2 at item (G), explain why in Part 3 (required by section 659 of the New York State Tax Law).

Part 4 — Other changes

You must complete Part 4 to explain all changes to information or amounts reported on your original return that are not explained in Part 3.

If you marked the *No* box at item (C), you must explain why you are amending your New York return.

Enter your daytime telephone number including the area code. This **voluntary** entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your return.

Third-party designee

Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your 2005 tax return with the New York State Tax Department?

If ***No***, mark an ***X*** in the *No* box.

If ***Yes***, mark an ***X*** in the *Yes* box.

Enter the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, just enter ***Preparer*** in the space for the designee's name. You do not have to provide the other information requested. A third-party designee authorization cannot be revoked.

If you mark the *Yes* box, you (and your spouse, if filing a joint return) are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and return preparation. We will **not** send notices to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

Sign and date your return

You must sign and date your amended return. If you are married and filing a joint return, you must each sign the return. **We cannot process your return if you do not sign it.**

Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid preparer's area of your return.

For information relating to the signing of returns by a paid preparer (anyone you pay to prepare your return) and other requirements relating to paid preparers, see Publication 58, *Information for Income Tax Return Preparers*.

Where to file

Mail your amended return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Private delivery services — If you need information about using a *Private delivery service* instead of the U. S. Postal Service, see the instructions for your tax return.