Department of Taxation and Finance

Instructions for Form IT-203-X

Amended Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-203-X-I

Important information

Follow these steps to complete your amended Form IT-203-X:

- Complete your Form IT-203-X as if you are filing your return for the first time.
- Carefully review and follow the instructions below. You must enter the same amount of sales and use tax and voluntary contributions from your original return; you cannot change these amounts.
- Do not submit a copy of your original Form IT-201, IT-203, or IT-195 with your amended Form IT-203-X.
- Submit with your amended Form IT-203-X any:
  - **amended** Form IT-196;
  - **amended** credit claim form or other **amended** form (do not submit the original version);
  - **new** credit claim form or any other form that you are filing for the first time with your amended Form IT-203-X; and
  - **original** credit claim forms (for example, Forms IT-213, IT-215, and IT-216); withholding forms (for example, Form IT-2), and all other forms that you submitted with your original return and are not amending (for example, Forms IT-196, IT-203-ATT, and IT-227).

If you do not submit all the necessary forms with your amended return, we will adjust your return and disallow the amounts claimed on the missing forms.

General information

You must file an amended 2025 New York State return if:

- You made an error when you filed your original 2025 New York State income tax return.
- The Internal Revenue Service (IRS) made changes to your 2025 federal return.
- You need to file a *protective claim* for 2025.
- You need to report a net operating loss (NOL) carryback for 2025.

To determine which amended return to file (Form IT-203-X or Form IT-201-X), see the instructions for 2025 Form IT-203.

Do **not** file an amended return on Form IT-203-X to protest a paid assessment that was based on a statement of audit changes. If you receive an assessment from the Tax Department, do not file an amended return strictly to protest the assessment. Follow the instructions you receive with the assessment.

To file an amended return, **complete all six pages of Form IT-203-X**, using your original return as a guide, and make any necessary changes to income, deductions, and credits. To complete Form IT-203-X, use 2025 Form IT-203-I, *Instructions for Form IT-203,* and the specific instructions below.

Generally, you must file Form IT-203-X within three years of the date you filed the original return or within two years of the date you paid the tax, whichever is later. (If you filed your return early, use the actual due date to determine the date you filed.) Unless you have already filed your original return, do not file Form IT-203-X.

If you file an amended federal return to make changes to any of the following, you must file an amended New York State return within 90 days of the date you amend your federal return:

- your federal income
- total taxable amount
- capital gain or ordinary income portion of a lump-sum distribution
- the amount of your earned income credit or credit for child and dependent care expenses
- the amount of your foreign tax credit affecting the calculation of the resident credit for taxes paid to a province of Canada

If the **IRS** changes any of these items, 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*.

If you file an amended return to report an NOL carryback, you must generally file Form IT-203-X within three years from the date the loss year return was due (including any extensions).

Specific instructions

Use the 2025 Form IT-203 instructions when completing Form IT-203-X, **along with the following specific line instructions**. If you are filing a paper amended return and amending any credit claim form or other form, or are using any credit claim form or other form for the first time, write ***Amended*** across the top of that form and submit it with your amended return. If you filed any other credit claim form or other form with your original return (including Form IT-196 or Form IT-227), you must file them again with your amended return.

Entering whole dollar amounts

When you enter amounts on your return, enter **whole dollar amounts only**. This includes amounts on any credit forms, schedules, or other forms you submit with your New York State return.

Do **not** enter any cent amounts. We preprinted the zeros in that box. Instead, round cents to the nearest dollar using the following rules:

- Drop amounts that are less than 50 cents. For example, $1.39 becomes $1.
- Increase amounts that are 50 cents or more to the next dollar. For example, $2.50 becomes $3.

Item D1: Amended federal return

You must mark an ***X*** in the *Yes* or *No* box.

Item F: Special condition code

If you entered any special condition codes on your original return, enter the same codes.

In addition, if you qualify for one or more of the special conditions below, enter the 2-character code for each.

Code A6

Enter this code if you are filing Form IT-203-X to reduce your New York adjusted gross income (NYAGI) for Build America Bond interest included in your federal adjusted gross income.

Code C7

Enter this code if you now qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See *www.tax.ny.gov* (search: *military).*

Code 56

Enter this code if you are filing Form IT-203-X to report a theft loss for a *Ponzi-type* fraudulent investment.

Code P2

Enter this code if you are filing Form IT-203-X to file a *protective claim.* You **must** mark an ***X*** in the *line 75k* box.

Code N3

Enter this code if you are filing Form IT-203-X to report an *NOL.* You **must** mark an ***X*** in the *line 75l* box, and complete the information requested for the loss year. For more information on claiming an NOL, see the instructions for Form IT-203.

Codes M4 through M9

Are you making an election under the Servicemembers Civil Relief Act (SCRA) to select a residence for state income tax purposes?

If ***yes***, enter the applicable codes.

Code M4: You are a military servicemember and you are electing to use your own state of legal residence or domicile for state income tax purposes.

Code M5: You are a military servicemember and you are electing to use your spouse's state of legal residence or domicile for state income tax purposes.

Code M6: You are a military servicemember and you are electing to use the state where your permanent duty station is located for state income tax purposes.

Code M7: You are a civilian spouse of a military servicemember and you are electing to use your own state of legal residence or domicile for state income tax purposes.

Code M8: You are a civilian spouse of a military servicemember and you are electing to use the servicemember's state of legal residence or domicile for state income tax purposes.

Code M9: You are a civilian spouse of a military servicemember and you are electing to use the state where the servicemember's permanent duty station is located for state income tax purposes.

For additional information, see *Information for military personnel and veterans* on our website (search: *military).*

Line 33: Standard or itemized deduction

Standard deduction

If you are claiming the standard deduction on your amended return, enter the appropriate amount for your filing status from the table on page 3 of Form IT-203-X.

Itemized deduction

If you are claiming the New York itemized deduction on your original and amended return and you meet **all three** of the following conditions, submit a copy of your original Form IT-196:

- You are not amending your New York State itemized deductions.
- Your NYAGI on your original **and** amended returns is $100,000 or less.
- You are not claiming the college tuition itemized deduction.

If you do **not** meet **all** of the above conditions, you must recalculate your New York State itemized deduction using Form IT-196.

If you are reporting an NOL carryback and you were subject to the New York itemized deduction adjustment on your original 2025 Form IT-196, you should recalculate your New York itemized deduction adjustment to reflect the decrease in your NYAGI.

Line 56: Sales or use tax

Enter the amount of New York State and local sales or use tax you reported on your original return. **You cannot change the amount of sales or use tax you owe using Form IT-203-X.** If you need to increase the amount of sales or use tax paid with your original return, you must file Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*. If you are entitled to a refund of any amount you originally paid, you must file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*.

Line 57: Voluntary contributions

Enter the **total** amount of voluntary contributions you reported on your original return. This amount should be the same as the **total** reported on your original Form IT-227, *New York State Voluntary Contributions*. If the Tax Department previously adjusted the voluntary contributions you reported on your original Form IT-227, then enter the total adjusted amount on this line. You **cannot change** the amount of the contributions you reported (or the Tax Department adjusted) on your original return or original Form IT-227. You must submit your original Form IT-227 with your amended Form IT-203-X.

Line 66: Amount paid with original return, plus additional tax paid after your original return was filed

Enter the amount from your original Form IT-203, line 70 (or Form IT-201, line 80). If you paid additional amounts since you filed your original return, include these payments on line 66. If you did not pay the entire balance due shown on your original return, enter the actual amount you paid. **Do not include payments of interest or penalties.**

Line 68: Overpayment, if any, as shown on original return

Enter the amount from your original Form IT-203, line 67 (or Form IT-201, line 77). If the Tax Department previously adjusted the overpayment you claimed on your original return, enter the adjusted overpayment on this line. **Do not include interest you received on any refund.**

Line 68a: Amount from original return

If you filed Form IT-201, enter the amount from Form IT-201, line 79.

Line 70: Refund

If line 69 is more than line 59, subtract line 59 from line 69; this is your refund amount. You have two ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **paper check** mailed to you. Mark an ***X*** in one box to indicate your choice.

Refund options

Direct deposit: If you choose **direct deposit**, enter your account information on line 72 for a fast and secure direct

deposit of your refund. If you do not enter complete and correct account information on line 72, we will mail you a paper check.

Paper check: The Tax Department will mail your refund check to the mailing address you enter on your return. For joint filers, we will issue one paper check with both names and both spouses must sign the check to cash or deposit it. Paper checks take weeks to be processed, printed, and mailed. If you do not have a bank account, you will likely be charged a fee to cash your check.

Line 71: Amount you owe

Enter on line 71 the amount of tax you owe.

If you choose to have your payment withdrawn directly from your bank account (paying by electronic funds withdrawal), complete the following:

1. Mark an ***X*** in the box.
2. Enter your account information on lines 72a through 72c.
3. Enter your electronic funds withdrawal information on line 72d.

Payment options

Pay with your return

You may authorize the Tax Department to make an automatic withdrawal from your bank account (electronic funds withdrawal) either by completing line 72, or on our website. See *Make a return payment* or visit our website at *www.tax.ny.gov* (search: *pay).*

If the funds for your payment would come from an account outside the U.S., you cannot use this payment option (see *Accounts outside the U.S.*).

To pay by electronic funds withdrawal:

1. Enter your account information on lines 72a through 72c.
2. Enter your electronic funds withdrawal information on line 72d.

Pay by check or money order

If you owe more than one dollar, submit Form IT-201-V, *Payment Voucher for Income Tax Returns*, and full payment with your return. Make your check or money order payable in U.S. funds to ***New York State Income Tax*** and write the last four digits of your Social Security number and ***2025 Income Tax*** on it. **Do not send cash.**

Interest: If your amended return shows a balance due, include the interest amount on line 71. To calculate the interest, see the *Penalty and Interest Calculator*, or visit *www.tax.ny.gov* (search: *interest).* You may also call 518-457-5181, and we will calculate the interest for you. When you pay, include any interest you calculated.

Fee for payments returned by banks

The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department will not charge the fee.

If your payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

Line 72: Account information

Accounts within the U.S.

If your payment (or refund) would come from (or go to) an account within the U.S.**,** supply the information requested for lines 72a, 72b, and 72c.

Accounts outside the U.S.

Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S.

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S., **stop**. Do **not** complete lines 72a, 72b, or 72c. You must pay any amount you owe by check, money order, or credit card (see *Payment options)* or if you are requesting a refund, we will send your refund to the mailing address on your return.

The following requirements apply to both direct deposit and electronic funds withdrawal:

Use the sample image as a guide; enter your own information **exactly** as it appears on your own check or bank records. Do **not** enter the information from the sample check below.

On **line 72a**, mark an ***X*** in the box for the type of account.

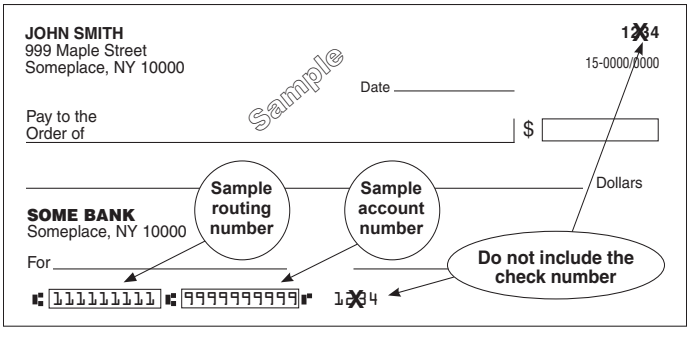
On **line 72b**, enter your bank's 9-digit routing number (refer to your check or contact your bank). The first two digits always begin with 01 through 12, or 21 through 32. On the sample check below, the routing number is *111111111*.

Note: If your check states that it is payable through a bank different from the one where you have your checking account, do not use the routing number of that check. Instead, contact your bank for the correct routing number to enter on line 72b.

On **line 72c**, enter **your** account number.

- If you marked personal or business checking on line 72a, enter the account number shown on your checks.
- If you marked personal or business savings on line 72a, enter your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

The account number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right. On the sample check below, the account number is *9999999999*.



Notes:

- The routing and account numbers may appear in different places on your check.
- Before you file, contact your bank if you need to verify routing and account numbers or confirm that it will accept your direct deposit or process your electronic funds withdrawal.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call 518-457-5181. Allow six to eight weeks for processing your return.

Line 72d: Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 71 you want electronically withdrawn. If you are amending your return before the original due date (generally April 15), enter a date that is on or before the due date of your return. If we receive your amended return after the original return due date or you do not enter a date, we will withdraw the funds on the day we accept your return.

To confirm your payment, check your bank statement for an *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, **which may include penalty and interest.**

You may only revoke your electronic funds withdrawal authorization by contacting the Tax Department **at least 5 business days** before the payment date.

If you complete the entries to request electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

Line 75k: Protective claim

If you marked the *Protective claim* box, then confirm that you entered code ***P2*** at item F on the front of your Form IT-203-X. Complete your amended return in full as if any item that is the subject of the protective claim is eligible for refund.

A *protective claim* is a refund claim that is based on any unresolved issue that involves the Tax Department or another taxing jurisdiction that may affect your New York taxes. The purpose of filing a protective claim is to protect any potential overpayment for a tax year in which the statute of limitations is due to expire.

Line 75l: Net operating loss (NOL)

If you marked the *Net operating loss* box, you **must** enter the year of the loss on line 75l and enter code ***N3*** at item F on the front of your Form IT-203-X.

You must file Form IT-203-X to claim an NOL carryback within three years from the date the loss year return was due (including any extensions).

Submit all of the following with your Form IT-203-X:

If you are reporting a federal NOL:

- a copy of your federal Form 1040 and Schedule A, if applicable, for the **loss year**. (In addition, provide any schedules or statements that are related to your loss. If your NOL will have an effect on more than one tax year, you must submit this federal information with the amended return for only the first carryback year.)
- a copy of your federal NOL calculation, including federal Form 1045 and all related schedules. (You do not have to include the alternative minimum tax NOL calculation.)
- a copy of your original federal Form 1040 and Schedule A, if applicable, for the **carryback year**. You are not required to submit any additional schedules or statements.
- a copy of any federal documentation (if available) showing the IRS has accepted your NOL carryback claim.

If you are reporting a New York NOL (net operating loss derived from New York sources), provide any schedules or statements that are related to the calculation of your New York NOL.

Line 75m: Report Social Security number

If you filed your original return using either an individual taxpayer identification number (ITIN) or a New York State temporary identification number (with a TF prefix) and now have a Social Security number (SSN), **then** mark the box, enter the identification number used on your original return, and enter the date when the SSN was issued.

If the Tax Department sent you a notice (Form TR-298) assigning you a temporary identification number, follow the instructions in that notice to report your valid identification number (SSN or ITIN) to us. Do **not** file Form IT-203-X to report only your new identification number.

Line 75n: Other

If you marked the *Other* box, include an explanation of the change on the explanation line on line 75n (for example, you are changing your New York State dependent exemption amount). If you need additional room, submit a separate sheet with your explanation. Include your name and SSN on the additional sheet.

Line 75o: Partnership or S corporation

If you marked a box on line 75o, enter the partnership's or S corporation's name, identifying number, principal business activity, and address.

Lines 76 through 83

If you marked the *line 75a* box and are reporting changes made by the IRS, complete lines 76 through 83 by entering the information requested as it appears on your final federal report of examination changes. Use a minus sign to show any decreases.

Important: Fully explain the changes you are making on Form IT-203-X. Submit any schedules or forms that apply, along with any available federal documentation. If you do not include this information when you file Form IT-203-X, it may delay the processing of your return or the issuance of your refund. Documentation may include, but is not limited to, copies of:

- your federal Form 1040X;
- the federal acceptance of your amended federal return (include copies of the refund check, if applicable);
- amended federal Schedule B, Schedule C, or Schedule D; and
- revised federal Schedule K-1.

Where to file

If enclosing a payment (check or money order), mail your return and Form IT-201-V to:

STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555

If not enclosing a payment, mail your return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Private delivery services: If you are not submitting your form by U.S. Mail, see Publication 55, *Designated Private Delivery Services,* for the address and other information.

Paid preparer's signature

If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

Paid preparer's responsibilities: Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purposes for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?

Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service