



New York State, City of New York and City of Yonkers
1986 Instructions for Form IT-201-X
 Amended Resident Income Tax Return

Purpose of Form IT-201-X

Use 1986 Form IT-201-X to correct your 1986 New York State resident income tax return Form IT-100, Form IT-100-R, Form IT-100-S, Form IT-200 or Form IT-201. To amend nonresident Form IT-203, see the instructions for Form IT-203. To get forms to correct your returns for years before 1986 call toll-free 1-800-462-8100. From areas outside New York State, call (518) 438-1073.

If you file an amended federal return because of a change in your federal income, tax preference items, total taxable amount 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.

Do not use Form IT-201-X to report changes made by the Internal Revenue Service; use Form IT-115, *Report of Federal Changes*, and, if necessary, Forms IT-115.1, *Minimum Income Tax Supplement*, and IT-115.3, *Separate Tax on Lump Sum Distributions Supplement*. However, if you are reporting federal changes and some other change to your state return, you must file an amended return showing all changes instead of using Form IT-115.

Do not use Form IT-201-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-113X, *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 an amended return on Form IT-201-X showing all changes instead of using Form IT-113X.

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 the return you are amending. For telephone assistance, call toll-free 1-800-342-3536. From areas outside New York State, call (518) 438-8581.

When to File

File Form IT-201-X after you have filed your original return. Generally, a claim for credit or refund of an overpayment must be filed 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.

Line-by-Line Instructions

If you are filing for a fiscal year, enter the month and day your tax year began, and the month, day and year that it ended at the top of page 1.

Name and Address Box

Enter your name, address, and social security number in the spaces provided at the top of page 1. If you are married, also enter your spouse's name and social security number. For **Privacy Notification**, see the instruction booklet for the original return you filed. If your name and address is not the same as shown on your original return, enter in Part III the name and address on your original return.

Item A — Filing Status

Check only **one** box to show your correct filing status. See your original return instructions for choosing your filing status. However, if your original return was Form IT-200 and your amended return is Form IT-201, see the instructions for Form IT-201. If you are married and your amended return is Form IT-100 or Form IT-100-R, check filing status ② and cross-out "filing joint return". If the filing status you check is not the same filing status you checked on your original return, explain why in Part III.

If you checked filing status ② (married filing joint return) on your original Form IT-200 or Form IT-201 and you now elect to check filing status ③ (married filing separately on one return) on your amended return, Form IT-201-X, enter your combined income and deductions from your original return in Part I, column A, **only**. Leave column B blank. The amounts to be entered in Part I, column C, for you, and Part II, column C, for your spouse, must be determined as if you each had filed a separate federal return, except for reporting taxable unemployment compensation and the spousal IRA deduction. For more information, see the instructions for Form IT-201.

Item D — Has Your 1986 Federal Return Been Audited by IRS?

If your 1986 federal return was audited by IRS, check the YES box. If not, check the NO box. If you checked YES and have no other changes to your state return, you must file Form IT-115, *Report of Federal Changes*, instead of filing an amended return. However, if you are making changes to your New York return in addition to the federal changes, fill in your amended return showing all changes.

Item E — IT-100, IT-100-R or IT-100-S

If your original return was one of the above forms and you are still eligible to file it, check the IT-100, IT-100-R or IT-100-S box. Fill in column A of Part I for the lines indicated in the chart below. If you are married and both had income, fill in the corresponding lines in column A of Part II for your spouse.

Form IT-100 Filers	Form IT-100-R Filers	Form IT-100-S Filers
Line 1	Line 1	Line 1
Line 2	Line 2	Line 2
Line 15	Line 25	Line 25
Line 25	Line 31	Line 28
Line 28		Line 29
Line 29		Line 30
Line 30		

Follow the special line-by-line instructions for Form IT-100, IT-100-R or IT-100-S on page 2.

Special Line-by-Line Instructions for Form IT-100, IT-100-R and IT-100-S filers:

Line 1 Form IT-100 filers — Add lines 2, 3 and 5 of your Form IT-100, then subtract line 6 and enter the result on Form IT-201-X, line 1.

Form IT-100-R filers — Add lines 2 and 3 of your Form IT-100-R and enter the total on Form IT-201-X, line 1.

Form IT-100-S filers — Add lines 1 and 2 of your Form IT-100-S and enter the total.

Line 2 Form IT-100 filers — Enter on Form IT-201-X, line 2, the amount from line 4 of Form IT-100.

Form IT-100-R filers — Add lines 4 and 5 of your Form IT-100-R and enter the total.

Form IT-100-S filers — Enter the amount from line 3 of Form IT-100-S.

Line 15 Form IT-100 filers — Enter the amount from line 7 of Form IT-100.

Line 25 Form IT-100, IT-100-R and IT-100-S filers — Enter the amount from Form IT-100, line 11, Form IT-100-R, line 7 or Form IT-100-S, line 7.

Line 28 Form IT-100 and IT-100-S filers — Enter the amount from Form IT-100, line 8 or Form IT-100-S, line 4. If you change this amount, attach the wage and tax statement(s) you received since you filed your original return.

Line 29 Form IT-100 and IT-100-S filers — Enter the amount from Form IT-100, line 9, or Form IT-100-S, line 5. If you change this amount, attach the wage and tax statement(s) you received since you filed your original return.

Line 30 Form IT-100 and IT-100-S filers — Enter the amount from Form IT-100, line 10 or Form IT-100-S, line 6. If you change this amount, attach the wage and tax statement(s) you received since you filed your original return.

Line 31 Form IT-100-R filers — Enter the amount from line 6 of Form IT-100-R.

If the changes on your amended return make you ineligible to use the Fast Forms, check the IT-201 box and fill in Column A showing only Form IT-100, IT-100-R, or IT-100-S amounts, leave Column B blank and fill in Column C showing only Form IT-201 amounts.

Next, fill in column B showing any changes you are making. See the Page 2, Part III instructions for explaining the changes you make and to sign, date and mail your amended return. You will receive a statement showing how we refigured your tax together with your refund for any overpayment over \$1 or a bill for any tax you may owe over \$1.

IT-200 — If your original return was Form IT-200, and you are still eligible to file it check the IT-200 box and fill in columns A, B and C for lines marked *. If the changes on your amended return make you ineligible to use Form IT-200, check the IT-201 box and fill in column A showing only Form IT-200 amounts, leave column B blank and fill in column C showing only Form IT-201 amounts.

IT-201 — If your original return was Form IT-201, check the IT-201 box and fill in columns A, B and C for all lines. If you checked filing status ③ for your amended return, you must complete Part I and Part II even if the change applies to only one spouse.

Which Parts to Complete

All filers must complete Parts I and III. If your amended return is Form IT-201 and you checked filing status ③, complete Part I for you, Part II for your spouse and Part III for both. If you checked filing status ④, complete Parts I and III on your own Form IT-201-X.

Part III must be completed to explain all changes to information or amounts you reported on your original return.

Part I

Column A — Enter the amounts from your return as originally filed, as adjusted by New York State or as you later amended it.

Column B — Enter the increases or decreases you are making. Bracket all decreases. **Explain all changes in Part III and attach any necessary forms and schedules.**

Column C — Add the increase in column B to the amount in column A, or subtract the column B decrease from column A. Enter the result in column C. If there are no changes, transfer the amounts from column A to column C.

Line 1 — Total income — If you are amending your wages, salary income or other employee compensation, attach Copy 2 of the wage and tax statement you received after you filed your original return.

If your amended return is Form IT-200, add your original amounts of wages, salaries, tips, interest and dividends; subtract federal adjustments for IRA contributions and a married couple when both work; and enter the difference on line 1.

Line 2 — New York Adjustments — If a list of additions to and subtractions from your total income, see the 1986 instructions for Form IT-201. Enter the **net** amount of additions and subtractions. If a net subtraction, bracket the amount.

If you are amending your return for a tuition deduction or a PASS fund deduction, attach Form IT-270.

Line 4 — New York Deduction —

If your amended return is **Form IT-200**, check the standard deduction box (filing status ①), enter \$2,600; all others enter \$3,000.

If your amended return is **Form IT-201**, see the 1986 instructions for Form IT-201 for information on claiming your New York deduction. Be sure to check the box on line 4 to show which New York deduction you are claiming, either standard or itemized.

Line 6 — Exemptions — Enter in the box on line 6 the same number of exemptions you claimed on your federal return, or if you filed an **amended** federal return, enter the same number of exemptions you claimed on it. Multiply the number of exemptions by \$850 and enter the result on line 6 in column C.

If your amended return is Form IT-201, and if you checked filing status ③, you cannot claim any unused amount of your spouse's exemption(s).

Line 8 — Family Adjustment — The family adjustment is a tax benefit for married couples. If you checked filing status ② or ③ and your total New York income on line 3 is \$38,000 or less, (combined total New York income of both spouses if filing status ③ is checked), find your family adjustment using the 1986 instructions for Forms IT-200 or IT-201; otherwise enter "0" on line 8.

Line 10 — State tax or maximum tax from Form IT-250

If your amended return is **Form IT-200**, and your filing status is ① or ③, find your NY State tax using the State Tax Table in your 1986 Form IT-200 instruction booklet. All filing status ② taxpayers with a family adjustment of more than "0", find your New York State tax by using the *Tax Computation Worksheet* in the 1986 instructions for Form IT-200. If your family adjustment is "0," find your New York State tax using the State Tax Table in the 1986 instructions for Form IT-200.

If your taxable income is at least \$16,000 but less than \$30,000, the maximum tax rate has been used in figuring your tax. It is a benefit that limits the highest tax rate on your personal service income to 9.5 percent without having to file Form IT-250.

If your amended return is **Form IT-201**, enter either your New York State tax from the State Tax Rate Schedule on the back cover of your 1986 Form IT-201 instruction booklet, or your maximum tax from Form IT-250. Your IT-201 instruction booklet also contains information on the maximum tax and Form IT-250.

Lines 10a and 10b — Personal service taxable income — If you entered your maximum tax on line 10, transfer your personal service net income from IT-250, line 3 to line 10a in the amended IT-250 column and your total New York State tax preference items excluding capital gain deduction from Form IT-250, line 9 to line 10b in the amended IT-250 column. Also, if you entered your maximum tax on line 51 of your original Form IT-201, transfer the personal service net income (line 3) and New York State tax preference items excluding capital gain deduction (line 9) from your original Form IT-250 to lines 10a and 10b, respectively, in the original IT-250 column. **Attach your amended Form IT-250 to Form IT-201-X.**

Line 11 — Tax on family adjustment — filing status ② only

— If your amended return is Form IT-201, you checked filing status ② and have a family adjustment amount entered on line 8; figure your tax on it using the Family Adjustment Tax Rate Schedule on the back cover of your 1986 Form IT-201 instruction booklet.

Line 13 — Household credit — If you checked the IT-200 box at item E, use the table in the instructions for Form IT-200 to find your household credit. If you checked the IT-201 box at item E, use the worksheet in the instructions for Form IT-201 to figure your household credit.

Line 15 — Other NY State credits — Enter the total amount of other New York State credits, such as the resident credit, accumulation distribution credit, state child and dependent care credit, etc. For more information about other New York State credits, see the 1986 instructions for Form IT-201. Attach any necessary forms to support the credits you claim. For example, if you can claim a resident tax credit, attach Form IT-112R and a copy of the other state's return. For information about the real property tax credit, see the instructions for line 27.

Line 17 — Other NY State taxes — Enter the total amount of other New York State taxes, such as the state minimum income tax, state separate tax on lump sum distributions, etc. For more information about other New York State taxes, see the 1986 instructions for Form IT-201.

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 19 — City of NY resident tax —

If your amended return is **Form IT-200**, enter your City of NY resident tax from the City Tax Table in your 1986 Form IT-200 instruction booklet.

If your amended return is **Form IT-201**, enter City of NY resident tax from the City Tax Rate Schedule on the back cover of your 1986 Form IT-201 instruction booklet. **Caution:** Do not complete line 19 if you were a City of New York resident for only part of 1986, but a New York State resident for all of 1986. Instead, use Form IT-360.1, *Change of City Resident Status*, and the instructions for Form IT-360.1 to figure your part-year City of New York resident tax, and transfer it to Form IT-201-ATT, *Summary of Other Credits and Taxes*.

Line 20 — City of NY nonresident earnings tax — Enter your City of New York nonresident earnings tax and attach Form NYC-203.

Line 21 — Other City of NY taxes — Enter the total amount of other City of New York taxes, such as the City of New York minimum income tax, City of New York separate tax on lump sum distributions, etc. For more information about other City of New York taxes, see the 1986 instructions for Form IT-201.

Attach the required forms to show the computation of other City of New York taxes. For example, if you are reporting City of New York minimum income tax, attach Form IT-220.

Line 22 — City of Yonkers resident income tax surcharge —

The City of Yonkers resident income tax surcharge is 15 percent of your net New York State tax. If you checked the IT-200 box at item E, use the worksheet in the instructions for Form IT-200 to figure your City of Yonkers resident income tax surcharge. If you checked the IT-201 box at item E, use the worksheet in the instructions for Form IT-201 to figure your City of Yonkers resident income tax surcharge.

Line 23 — City of Yonkers nonresident earnings tax — Enter your City of Yonkers nonresident earnings tax and attach Form Y-203.

Line 24 — Part-year City of Yonkers resident income tax surcharge — Enter your total part-year City of Yonkers resident income tax surcharge. If you were a City of Yonkers resident for only part of 1986, but a New York State resident for all of 1986 fill in Form IT-360.1, *Change of City Resident Status* and attach it to your return. If you were subject to the City of Yonkers nonresident earnings tax for the remainder of the year, see City of Yonkers nonresident earnings tax (line 23 of these instructions).

Line 27 — Real property tax credit — If you claim the real property tax credit, attach Form IT-214. For more information about the real property tax credit, see the 1986 instructions for Forms IT-200 or IT-201.

Line 28 — NY State tax withheld — Enter the amount of your New York State tax withheld. If you change this amount, attach Copy 2 of the withholding tax statement(s) you received since you filed your original return.

Line 29 — City of NY tax withheld — Enter the amount of your City of New York tax withheld. If you change this amount, attach Copy 2 of the withholding tax statement(s) you received since your original return was filed.

Line 30 — City of Yonkers tax withheld — Enter the amount of your City of Yonkers tax withheld. If you change this amount, attach Copy 2 of the withholding tax statement(s) you received since your original return was filed.

Line 31 — Estimated tax paid/Paid with Form IT-370 — Enter the total of your 1986 estimated tax payments plus the amount you paid with 1986 Form IT-370, *Application for Automatic Extension of Time to File*. For more information, see the 1986 instructions for Form IT-201.

Line 32 — Amount paid with original return, plus additional tax paid after it was filed — Enter the amount you paid with your original Form IT-200 (line 31), or Form IT-201 (line 79). If you paid additional amounts since your original return was filed, also include these payments on line 32. **Do not include payments of interest or penalties.**

Line 34 — Overpayment, if any, as shown on original return — Enter the amount of overpayment, if any, from your original return. On Form IT-200, it is the amount on line 30. On Form IT-201, it is the amount on line 76. 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 36 — Refund — This is the amount of your refund on Form IT-201-X. If you are claiming a larger refund than you claimed on your original return, show only the additional amount due you. 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.

If you checked filing status ③, married filing separately on one return, fill in Part II for your spouse. Carry the amount on Part I, line 36 (if any) to Part II, line 36.

Line 37 — Amount you owe — If you owe more than one dollar, include payment with your return. You do not have to pay one dollar or less. If you checked filing status ③, married filing separately on one return, fill in Part II for your spouse. Carry the amount on Part I, line 37 (if any) to Part II, line 37.

Interest — If a balance due is shown on your amended return, the interest amount should not be included on line 37. If you need help with the interest computation, the Tax Department will figure the interest for you. Call the New York State Taxpayer Assistance Bureau at 1-800-342-3536 and give the tax representative the amount of tax on line 37, the year of your amended return and the date of payment. Identify and enter the amount of interest below line 37.

Part II

If your amended return is Form IT-201 and you checked filing status ③, fill Part II for your spouse. If your amended return is Form IT-100 or Form IT-100-R and you are married, filing a joint return and both had income, fill in Part II for your spouse. The amounts you enter in Part II must be determined as if your spouse had filed a separate federal return, except for reporting taxable unemployment compensation and the spousal IRA deduction. (See IT-201 instructions for more information.)

We will automatically apply one spouse's overpayment against the other's balance due unless the spouse who has the overpayment attaches to the return a signed statement asking that the overpayment be refunded only to him or her. For more information, see the 1986 instructions for Form IT-201.

Part I lines 13 through 35 correspond to Part II lines 11 through 33.

Part III

Explanation of Changes

You must complete Part III to explain all changes to information or amounts reported on your original return. Attach any schedules or forms that apply.

Sign and Date Your Return

You must sign and date your amended return. If you are married and filing a joint return or filing separately on one Form IT-201-X, you must each sign the return.

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. The preparer required to sign your return must sign it by hand; signature stamps or labels are not acceptable. If someone prepares your return and does not charge you, the paid preparer's area should not be filled in.

Paid tax return preparers should be familiar with their responsibilities. They should get Publication 50, *Information for Paid Preparers of New York Income Tax Returns* for more details.

Mail you amended return to:

**New York State Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125**