New York State Department of Taxation and Finance

Instructions for Form IT-201-X Amended Resident Income Tax Return

New York State • City of New York • City of Yonkers

IT-201-X-I

Purpose of Form IT-201-X

If after filing your 1997 New York State income tax return you realized you have made an error or if the Internal Revenue Service makes changes to your federal return, you must file an amended New York State return to correct the error or report the changes.

Use 1997 Form IT-201-X if your original return was Form IT-100, Form IT-200 or Form IT-201. Use 1997 Form IT-203-X to amend nonresident and part-year resident Form IT-203. To get forms to amend your returns for years before 1997, see *Need Help?* on page 4.

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-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-201-X or the appropriate amended return, showing all changes; do not use Form IT-113-X in this case.

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.

When to File an Amended Return

File Form IT-201-X **after** you have filed your original return. Generally, Form IT-201-X 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.

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, the amount of your earned income credit or credit for child and dependent care expenses, or the amount of your foreign tax credit affecting the computation of the resident credit for taxes paid to a province of Canada, you must also file an amended New York State return within 90 days of the date you amend your federal return. If the Internal Revenue Service 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 (marked ***Amended***) to amend or report federal changes to partnership income, gain, loss or deduction; see the instructions for Form IT-204. Each partner must file Form IT-201-X to report his or her share of the changed items.

S corporation — An S corporation must file Form CT-3-S or CT-4-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 CT-32-S. Each shareholder must file Form IT-201-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 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-201-X.

Nonresidents and part-year residents — If you are a New York State nonresident or part-year resident, you must report federal changes (to the extent that they affect your New York State income tax liability) on Form IT-203-X. For more information, see instructions for Form IT-203-X.

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, see *Need Help?* on page 4.

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 the front page.

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. If you file a joint return and you and your spouse have different last names, separate the names with the word ***and*** (e.g., Brown, Mary L. and Smith, John C.). For *Privacy Notification*, see page 4 of these instructions. If your name and address are not the same as shown on your original return, enter in Part IV the name and address on your original return.

Item (A) — Filing Status

Check 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 your original return for more information. If the filing status you check is **not** the same filing status you checked on your original return, explain why in Part IV, *Other Changes*.

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 IV, *Other Changes*.

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

If you are reporting changes made by the Internal Revenue Service, check the *Yes* box and complete questions 1, 2, and 3. If not, check the *No* box.

Item (F) — Did you itemize your deductions on your 1997 federal income tax return?

If you itemized your deductions on your 1997 federal income tax return, check the *Yes* box. If you claimed the standard deduction on your federal return, check the *No* box.

Please note: If you originally claimed the standard deduction amount on your federal return but filed an amended federal return to now claim itemized deductions, check the *Yes* box.

If you originally claimed itemized deductions on your federal return but filed an amended federal return to now claim the standard deduction amount, check the *No* box.

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Part I — Amending Your New York Return

IT-100 — See *Line Instructions for Form IT-100 Filers* below.

IT-200 — See *Line Instructions for Form IT-200 and Form IT-201 Filers* below.

IT-201 — See *Line Instructions for Form IT-200 and Form IT-201 Filers* below.

Line Instructions for Form IT-100 Filers

Column (A) — Original Return

Line 1 — Add lines 2, 3, 5 and 6 of Form IT-100 and then subtract line 7. Enter the result on Form IT-201-X, line 1.

Line 2 — Enter the amount from Form IT-100, line 4.

Line 26 — Enter the amount from Form IT-100, lines 8, 9, 10, and 11.

Lines 28 and 29 — If you were allowed a New York State child and dependent care credit, New York State earned income credit, or both, on your original Form IT-100, enter in column (A) the amount of the credit computed by the Tax Department.

If you are amending Form IT-100 to now claim the child and dependent care credit, earned income credit, or both, **do not** attach Form(s) IT-216, *Claim for Child and Dependent Care Credit,* and IT-215, *Claim for Earned Income Credit,* to Form IT-201-X. File Form(s) IT-216 and IT-215 and mail them to the address shown under *Sign and Date Your Return* on page 4 of these instructions. However, if you are claiming either or both of these credits **and** reporting some other change to your state return, you **must** attach Form(s) IT-215 and IT-216 to Form IT-201-X.

Line 32 — Enter the amount from Form IT-100, line 14. If you change this amount, attach the wage and tax statement(s) you received, New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), since your original return was filed.

Line 33 — Enter the amount from Form IT-100, line 15. If you change this amount, attach the wage and tax statement(s) you received, New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), since your original return was filed.

Line 34 — Enter the amount from Form IT-100, line 16. If you change this amount, attach the wage and tax statement(s) you received, New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), since your original return was filed.

Column (B) — Increase or Decrease

In column (B), show any changes you are making. Bracket all decreases. See Part III and Part IV instructions for explaining the changes you make. Also, see *Sign and Date Your Return* on page 4 for information about signing, dating and mailing your amended return. You will receive a statement showing how we refigured your tax, together with your refund for any overpayment over one dollar or a bill for any tax you may owe over one dollar.

Line Instructions for Form IT-200 and Form IT-201 Filers

Column (A) — Enter the amounts from your return as originally filed, as adjusted by New York State or as you later amended it. The line instructions tell you where to get your entry from your original return.

Column (B) — Enter the increases or decreases you are making. Bracket all decreases. **Explain all changes in Part III or Part IV 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 in column (B), transfer the amount from column (A) to column (C).

Line 1 — Federal adjusted gross income — From Form IT-200, use line 8; from Form IT-201, use line 18. If you are amending your wages, salary income or other employee compensation, attach the wage and tax statement(s) you received, New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), since your original return was filed.

Line 2 — New York adjustments — From Form IT-200, use the net amount of the addition adjustment, lines 9 and 10, and the subtraction adjustments, lines 12 and 13; from Form IT-201, use the net amount of additions and subtractions. If a net subtraction, bracket the amount. For a list of additions to, and subtractions from, your federal adjusted gross income, see the 1997 instructions for Form IT-201.

Line 4 — New York deduction — From Form IT-200, use line 14; from Form IT-201, use line 32.

If your amended federal adjusted gross income amount on line 1 is more than $121,200 (more than $60,600 if you are married filing separately) and you itemized your deductions on your federal return, see the *Tax Computation* section beginning on page 22 of the 1997 instructions for Form IT-201 to figure your New York deduction amount.

Check the box on line 4 to show which deduction you are claiming on your amended return, either standard or itemized:

— If your original return was Form IT-200 and you are still claiming the standard deduction, see the New York standard deduction table in the instructions for Form IT-200 for the amount to enter on line 4.

— If your original return was Form IT-200 and you are now claiming itemized deductions on your amended return, or if your original return was Form IT-201, see the 1997 instructions for Form IT-201 for information on claiming your 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 deductions. See the instructions for Form IT-201.

Line 6 — Dependent exemptions — From Form IT-200, use line 15; from Form IT-201, use line 34. If you are not changing the number of your dependent exemptions, enter in columns (A) and (C) on line 6 the number of dependent exemptions claimed on your original New York return.

If you are changing the number of your dependent exemptions, your entry in column (C) should be the same as the number of **dependent** exemptions claimed on your **amended** federal return or as adjusted by the Internal Revenue Service.

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.

Line 8 — New York State tax — Find your New York State tax on the line 7 amount using the *New York State Tax Table* in the 1997 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. However, if the line 3, column (C) amount is $100,000 or more, see the instructions for line 36 in the 1997 Form IT-201 instruction booklet.

Line 9 — New York State household credit — From Form IT-200, use line 20; from Form IT-201, use line 37. To refigure your New York State household credit:

— Form IT-200 - use the tables in the instructions for Form IT-200.

— Form IT-201 - use the tables in the instructions for Form IT-201.

Line 11 — Other New York State credits — From Form IT-201, use line 38. These are: resident credit, accumulation distribution credit, investment credit, special additional mortgage recording tax credit carryover, solar and wind energy credit carryover and economic development zone (EDZ) credits. For more information about other New York State credits, see the 1997 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-112-R and a copy of the other state's return. For information about the real property tax credit, see the instructions for line 31 below.

Line 13 — Other New York State taxes — From Form IT-201, use line 41. These are: separate tax on lump-sum distributions, minimum income tax, add-back of investment credit on early dispositions, add-back of EDZ capital tax credit and EDZ investment tax credit on early dispositions, add-back of resident credit for taxes paid to a province of Canada and New York State tax on capital gain portion of lump-sum distribution. For more information about other New York State taxes, see the 1997 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 15 — City of New York resident tax — Find your New York City resident tax on the line 7, column (C) amount using the *City of New York Tax Table* in the 1997 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. A city of New York resident tax surcharge has been built into the tax table. The amount of the surcharge is determined by your filing status and level of taxable income. However, if the line 7, column (C) amount is $65,000 or more, you must use the *City of New York Tax Table* in the 1997 Form IT-201 instruction booklet to figure your tax.

Do not complete line 15 if you were a New York City resident for only part of 1997. Attach Form IT-360.1, *Change of City Resident Status* (marked ***Amended***), if you are amending your part-year New York City resident tax. Any change in the amount originally reported will be transferred to line 35 of Form IT-201-ATT, *Itemized Deduction and Other Credits and Taxes* (marked ***Amended***), and also to line 18 of Form IT-201-X.

Line 16 — City of New York household credit — From Form IT-200, use line 23; from Form IT-201, use line 44. To refigure your New York City household credit, use the tables in the 1997 instructions for the original return you filed, Form IT-200 or Form IT-201.

Line 18 — Other city of New York taxes — From Form IT-201, use line 46. These are: part-year city of New York resident tax, city of New York minimum income tax, full-year city of New York resident separate tax on lump-sum distributions, and city of New York tax on capital gain portion of lump-sum distributions. For more information about other city of New York taxes, see the 1997 instructions for Form IT-201.

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

Line 20 — Full-year city of New York resident UBT credit — From Form IT-201, use line 48. Attach Form IT-219, *Credit for City of New York Unincorporated Business Tax* (marked ***Amended***) if you are claiming or amending your city of New York unincorporated business tax credit. For more information about the city of New York unincorporated business tax credit, see the 1997 instruction booklet for Form IT-201.

Line 22 — City of New York nonresident earnings tax — From Form IT-200, use line 25; from Form IT-201, use line 50. Attach Form NYC-203 (marked ***Amended***) if you are amending your New York City nonresident earnings tax.

Line 23 — City of Yonkers resident income tax surcharge — From Form IT-200, use line 26; from Form IT-201, use line 51.

The Yonkers resident income tax surcharge is 15% of your net New York State tax. To refigure your Yonkers resident income tax surcharge, use the worksheet in the 1997 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 24 — City of Yonkers nonresident earnings tax — From Form IT-200, use line 27; from Form IT-201, use line 52. Attach Form Y-203 (marked ***Amended***) if you are amending your Yonkers nonresident earnings tax.

Line 25 — Part-year city of Yonkers resident income tax surcharge — From Form IT-201, use line 53.

If you were a Yonkers resident for only part of 1997 but a New York State resident for all of 1997, 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 *City of Yonkers nonresident earnings tax* (line 24 above).

Line 28 — New York State child and dependent care credit — From Form IT-200, use line 34; from Form IT-201, use line 57. 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 1997 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 29 — New York State earned income credit — From Form IT-200, use line 35; from Form IT-201, use line 58. 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 1997 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 30 — Farmers' school tax credit — From Form IT-201, use line 59. Attach Form IT-217, *Claim for Farmers' School Tax Credit* (marked ***Amended***) if you are claiming or amending your farmers' school tax credit. For more information about the farmers' school tax credit, see Form IT-217 and the 1997 instructions booklet for Form IT-201.

Line 31 — Real property tax credit — From Form IT-200, use line 36; from Form IT-201, use line 60. Attach Form IT-214, *Claim for Real Property Tax Credit* (marked ***Amended***) if you are claiming or amending your real property tax credit. For more information about the real property tax credit, see the 1997 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 32 — Total New York State tax withheld — From Form IT-200, use line 37; from Form IT-201, use line 61. Enter the total amount of your New York State tax withheld. If you change this amount, attach the wage and tax statement(s) you received, New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), since your original return was filed.

Line 33 — Total city of New York tax withheld — From Form IT-200, use line 38; from Form IT-201, use line 62. Enter the total amount of your New York City tax withheld. If you change this amount, attach the wage and tax statement(s) you received, New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), since your original return was filed.

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Line 34 — Total city of Yonkers tax withheld — From Form IT-200, use line 39; from Form IT-201, use line 63. Enter the total amount of your Yonkers tax withheld. If you change this amount, attach the wage and tax statement(s) you received, New York State Form IT-2102 (Copy 1) or federal Form W-2 (Copy 2), since your original return was filed.

Line 35 — Total of estimated tax payments, and amount paid with extension Form IT-370 — From Form IT-201, use line 64.

For more information, see the 1997 instructions for Form IT-201.

Line 36 — Amount paid with original return, plus additional tax paid after it was filed — From Form IT-200, use line 42; from Form IT-201, use line 69. If you paid additional amounts since your original return was filed, also include these payments on line 36. 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 38 — Overpayment, if any, as shown on original return — From Form IT-200, use line 41; from Form IT-201, use line 66. If the overpayment claimed on your original return was previously adjusted by us, enter the adjusted overpayment on this line. **Do not include interest you received on any refund.**

Line 40 — 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.

Line 41 — Amount you owe — If you owe more than one dollar, include full payment with your return. (You do not have to pay one dollar or less).

Interest — If a balance due is shown on your amended return, the interest amount should not be included on line 41. 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 toll free **1 800 225-5829;** from areas outside the U.S. and Canada, call (518) 485-6800. Give the tax representative the amount of tax on line 41, the year of your amended return and the date of payment. Identify and enter the amount of interest below line 41.

If you want to write instead of calling, include the above information in your request for the Tax Department to figure the interest amount and mail your request to:
NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany, NY 12227.

Part II — Partnership or S Corporation

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

Part III — Summary of Federal Changes

If you are reporting changes made by the Internal Revenue Service, 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 IV.

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

Part IV — Other Changes

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

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

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. **Your return cannot be processed 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. 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.

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.

Mail your amended return to: **State Processing Center, PO Box 61000, Albany NY 12261-0001**.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For tax information,** call toll free 1 800 225-5829. **To order forms and publications,** call toll free 1 800 462-8100. **From areas outside the U.S. and Canada,** call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - http://www.tax.state.ny.us
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany, NY 12227.

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A and 30-B of the Tax Law, Article 2-E of the General City Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.