



Instructions for Form IT-203-X

Amended Nonresident and Part-Year Resident Income Tax Return

IT-203-X-I

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

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 makes changes to your federal return, you must file an amended New York State return to correct the error or report the changes.

Use 1998 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 1998. Also use Form IT-203-X if you mistakenly filed Form IT-100, IT-200, or IT-201, but you were a nonresident or part-year resident for 1998. To get forms to amend your returns for years before 1998, see *Need Help?* on page 4.

You will need the 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 that year that you are amending or that you should have filed (but did not) with your original return. See *Need Help?* on page 4 for information on how to get 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, Form IT-203-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, 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 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 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 1998, 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*. For more information, see *Need Help?* on page 4.

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. For telephone assistance, see *Need Help?* on page 4.

Specific 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 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 IV the name and address on your original return. For *Privacy Notification*, see page 4 of these instructions.

Please keep your name and address 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. Similarly, your mailing address, ZIP code, etc., should be kept within the boxes provided.

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 for more information. If the filing status you mark is **not** the same filing status you marked 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 - If you (or your spouse, if filing a joint return) were a part-year city of New York resident during 1998, complete Item D. We need this information to ensure that you receive the New York City school tax credit to which you are entitled. All other taxpayers should leave the boxes at Item D blank.

Line Instructions

Lines 1-30

Federal Amount column — Enter the amounts from your nonresident return, Form IT-203, as originally filed, as adjusted by New York State or the Internal Revenue Service, 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-100, Form IT-200, or Form IT-201, but you were a nonresident or a part-year resident for 1998, use the IT-203 instructions 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 III - Federal Changes*, to explain changes made by the Internal Revenue Service and *Part IV - Other Changes*, to explain changes not shown in Part III.

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 32 — Standard or Itemized Deduction — Mark an “X” in the box on line 32 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 25 of the instructions for Form IT-203 for the amount to enter on line 32.
- If you claimed the standard deduction on your original return and you are now claiming the itemized deduction on your amended return, see the 1998 instructions for Form IT-203 for information on claiming the itemized deduction. You will need Form IT-203-ATT.

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-203.

If your amended federal adjusted gross income amount on line 31 is more than \$124,500 (more than \$62,250 if you are married filing separately) and you itemized your deductions on your federal return, see the *Tax Computation* section beginning

on page 25 of the 1998 instructions for Form IT-203 to figure your New York deduction amount.

Line 34 — 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 Internal Revenue Service. 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.

Line 36 — New York State tax — Find your New York State tax on the line 35 amount using the New York State Tax Table in the 1998 instruction booklet for Form IT-203. However, if the line 31, *Amended Amount* column amount is \$100,000 or more, see the instructions for line 36 in the 1998 Form IT-203 instruction booklet.

Line 39 — New York State child and dependent care credit — From Form IT-203, line 39. 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 1998 instruction booklet for Form IT-203.

Line 41 — New York State earned income credit — From Form IT-203, line 41. 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 1998 instruction booklet for Form IT-203.

Special Rule for Lines 45, 47, 50 and 56

If you are changing the amount of New York State nonrefundable credits (line 45), Net other New York State taxes (line 47), Other city of New York taxes (line 50) or Other refundable credits (line 56), you must complete Form IT-203-ATT, *Itemized Deduction, and Other Taxes and Tax Credits*, (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 to Form IT-203-X.

Line 45 — New York State nonrefundable credits — From Form IT-203, line 45. For more information about other New York State credits, see the 1998 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* preceding the instructions for line 45.

Line 47 — Net other New York State taxes — From Form IT-203, line 47. For more information about other New York State taxes, see the 1998 instructions for Form IT-203. If you are changing the amount of your *Net other New York State taxes*, see *Special Rule* preceding the instructions for line 45. 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 49 — City of New York nonresident earnings tax — From Form IT-203, line 49. Attach Form NYC-203 (marked **Amended**) if you are amending your New York City nonresident earnings tax.

Line 50 — Other city of New York taxes — For more information about other city of New York taxes, see the 1998 instructions for Form IT-203. If you are changing the amount of your *Other city of New York taxes*, see *Special Rule* preceding the instructions for line 45.

Line 51 — City of Yonkers nonresident earnings tax — From Form IT-203, line 51. Attach Form Y-203 (marked **Amended**) if you are amending your Yonkers nonresident earnings tax.

Line 52 — Part-Year Yonkers resident income tax surcharge — From Form IT-203, line 52. If you were a Yonkers resident for only part of 1998, 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 51 above).

Line 55 — Part-Year city of New York school tax credit — From Form IT-203, line 56. For more information concerning this credit, see the 1998 instructions for Form IT-203. If you are claiming this credit, be sure to complete Item D on page 1.

Line 56 — Other refundable credits — From Form IT-203, line 57. For more information concerning these credits, see the 1998 instructions for Form IT-203. If you are changing the amount of your *Other refundable credits*, see *Special Rule* preceding the instructions for line 45.

Line 57 — Total NY state tax withheld — From Form IT-203, line 58. 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 58 — Total city of New York tax withheld — From Form IT-203, line 59. Enter the total amount of your 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.

Line 59 — Total Yonkers tax withheld — From Form IT-203, line 60. 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 60 — Total estimated tax payments, and amount paid with extension Form IT-370 — From Form IT-203, line 61. For more information, see the 1998 instructions for Form IT-203.

Line 61 — Amount paid with original return, plus additional tax paid after it was filed — From Form IT-203, line 66. If you paid additional amounts since your original return was filed, also include these payments on line 61. 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 63 — Overpayment, if any, as shown on original return — From Form IT-203, line 63. 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 64 — If line 63 is more than line 62, enter a minus sign to the left of your result on line 64 (i.e., the result may be less than zero). Then complete line 65 and skip line 66. On line 67, enter the total of lines 64 (treat the line 64 amount as a positive number) and line 65. This is the amount you owe.

Example: If your total payments amount on line 62 is 500 and your overpayment from line 63 is 600, enter -100 on line 64. If line 65 is 300, then enter 400 on line 67 (300 + 100 = 400). See the line 67 instructions for how to make your payment.

Line 66 — Refund — If line 65 is less than line 64, subtract line 65 from line 64 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 67 — Amount you owe — If line 65 is more than line 64, subtract line 64 from line 65 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 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 **1998 income tax** on it.

Interest — If a balance due is shown on your amended return, the interest amount should not be included on line 67. Identify and enter the amount of interest to the left of line 67. 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 outside Canada, call (518) 485-6800. Give the tax representative the amount of tax on line 67, the year of your amended return, and the date of payment.

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.**

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

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

Item (G) — Did you itemize your deductions on your 1998 federal return?

If you itemized your deductions on your 1998 federal income tax return, mark an "X" in the *Yes* box. If you claimed the standard deduction on your federal return, mark 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, mark 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, mark the *No* box.

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.

Name and social security number

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

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 marked the *No* box in question 2 at item (F), 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 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.

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.

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

If you wish to use a delivery service other than the U.S. Postal Service, contact the Taxpayer Assistance Bureau; see *Need Help?* below.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), 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 outside 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. (eastern time), 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 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.