



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 2004 New York State income tax return you realize you have made an error, or if the Internal Revenue Service (IRS) makes changes to your federal return, you must file an amended New York State return to correct the error or report the changes.

Use 2004 Form IT-201-X if your original return was Form IT-100, Form IT-200, or Form IT-201. Use 2004 Form IT-203-X to amend nonresident and part-year resident Form IT-203 or if you mistakenly filed Form IT-100, IT-200, or IT-201, but you were a nonresident or part-year resident for 2004. To get forms to amend your returns for years before 2004, 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. A return filed early is considered filed on the due date.

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

Amending other types of returns

Partnerships — A partnership must file Form IT-204 (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, 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 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 the 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 and filing a joint return, also enter your spouse's name and social security number. For *Privacy notification*, see Form IT-201-I, *Instructions for Form IT-201*. If your name(s) and address are not the same as shown on your original return, enter in Part IV the name(s) and address on your original return.

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 your original return 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*.

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

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

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

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

If you are reporting changes made by the IRS, mark an **X** in the **Yes** box and complete questions 1, 2, and 3, and Part III, *Summary of federal changes*, on the back page. If not, mark the **No** box.

Item (E) — Living quarters in New York City?

If you or your spouse maintained or had use of an apartment or other living quarters in New York City during any part of 2004, mark an **X** in the box at Item (E) of your Form IT-201-X.

Living quarters include a house, apartment, co-op, or any other living quarters maintained or paid for by you or your spouse. Living quarters also include any New York City living quarters maintained for your primary use by another person, family member, or employer.

For example, if a company were to lease an apartment for use of the company's president or chief executive officer, and the dwelling was principally available to that individual, the individual would be considered as maintaining living quarters in New York City even though others might use the apartment on an occasional basis.

(continued)

Note: You may be considered a city of New York resident if you spend 184 days or more in New York City. See the definition of *Resident, nonresident and part-year resident* under *Who must file* in Form IT-201-I. If you meet the definition of a resident of New York City, complete the New York City resident taxes and credits lines (15 through 21, 33, and 34) on Form IT-201-X. See the instructions on page 3.

Item (F) — New York City residents and New York City part-year residents only:

If you (or your spouse, if filing a joint return) were a New York City resident or part-year resident during 2004 and you entered an amount on line 33, City of New York school tax credit, answer question 1 and, if applicable, question 2.

- 1. Number of months you lived in New York City in 2004** — Enter in the box the number of months during 2004 that you lived in New York City.
- 2. Number of months your spouse lived in New York City in 2004** — If you were married and marked an **X** in box 2 of Item A (*Married filing joint return*), and your spouse lived in New York City in 2004, enter in the box the number of months during 2004 that your spouse lived in New York City.

We need this information to help verify your New York City school tax credit.

All other taxpayers should leave the boxes at item (F) blank.

Item (G) — New York adjusted gross income

Complete lines 1, 2, and 3 of Part I. Enter the amount from **column (A) Original return, line 3**, at item (G).

Part I — Amending your New York return

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 25 — Enter the total of the amounts from Form IT-100, line 8.

Lines 29, 30, 33, and 34 — If you were allowed a New York State child and dependent care credit, New York State earned income credit, city of New York school tax credit, city of New York earned income credit, or any combination of the four, 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 dependent care credit, the earned income credit, or both, **do not** attach Form IT-216, *Claim for Child and Dependent Care Credit*, or Form IT-215, *Claim for Earned Income Credit*, to Form IT-201-X. File either or both of these forms 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 Form IT-100, you **must** attach either or both of these claim forms to your Form IT-201-X.

Line 36 — Enter the amount from Form IT-100, line 11. If you change this amount, attach the wage and tax statement(s) you received, federal Form W-2 (Copy 2), since your original return was filed.

Line 37 — Enter the amount from Form IT-100, line 12. If you change this amount, attach the wage and tax statement(s) you received, federal Form W-2 (Copy 2), since your original return was filed.

Line 38 — Enter the amount from Form IT-100, line 13. If you change this amount, attach the wage and tax statement(s) you received, 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, 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 2004 Form IT-201-I.

Line 4 — New York deduction — From Form IT-200, use line 14; from Form IT-201, use line 34.

If your amended federal adjusted gross income amount on line 1 is more than \$142,700 (more than \$71,350 if you are married filing separately) and you itemized your deductions on your federal return, see the *Tax computation* section in the 2004 Form IT-201-I to figure your New York deduction amount.

Mark an **X** in 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 Form IT-200-I, *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 2004 Form IT-201-I 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 Form IT-201-I.

Line 6 — Dependent exemptions — From Form IT-200, use line 15; from Form IT-201, use line 36. 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 IRS. However, if on your federal return you were entitled to claim a dependent as an exemption but chose not to, include that dependent on line 6.

For example, if you were entitled to claim a dependent on your federal return but chose not to in order to allow your dependent to claim the federal education credit on his or her federal tax return, you may still claim him or her on your New York State return.

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 either the *New York State Tax Table* or, if applicable, the *New York State tax rate schedule*, or *Tax computation worksheet 1, 2, 3, 4, or 5* in the 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. See the instructions for line 38 in the 2004 Form IT-201-I.

Line 9 — New York State household credit — From Form IT-200, use line 20; from Form IT-201, use line 39. To refigure your New York State household credit:

— Form IT-200 - use the tables in Form IT-200-I.

— Form IT-201 - use the tables in Form IT-201-I.

Special rule for lines 11, 13, 18, 20, and 35:

If you are changing the amount of *New York State nonrefundable credits* (line 11), *Net other New York State taxes* (line 13), *Net other city of New York taxes* (line 18), *City of New York nonrefundable credits* (line 20), or *Other refundable credits* (line 35), you must complete **Form IT-201-ATT, Itemized Deduction, and Other Taxes and Tax Credits** (marked **Amended**), and attach it to Form IT-201-X. Enter the amounts from your amended Form IT-201-ATT in the **Amended return** amount column of Form IT-201-X.

In addition, attach to Form IT-201-X the appropriate form (marked **Amended**) for the 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-201-X.

Line 11 — New York State nonrefundable credits — From Form IT-201-ATT, use line 64. For more information about other New York State credits, see the 2004 Form IT-201-I. If you are changing the amount of your New York State nonrefundable credits, see *Special rule* above.

Line 13 — Net other New York State taxes — From Form IT-201-ATT, use line 36. For more information about other New York State taxes, see the 2004 Form IT-201-I. If you are changing the amount of your net other New York State taxes, see *Special rule* above.

Line 15 — City of New York resident tax — Find your New York City resident tax on the line 7, column (C) amount using either the *City of New York Tax Table* or, if applicable, the *City of New York tax rate schedule*, or *Tax computation worksheet 6 or 7* in the 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. See the instructions for line 45 in the 2004 Form IT-201-I.

Do not complete line 15 if you were a New York City resident for only part of 2004. 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 37 of Form IT-201-ATT, *Itemized Deduction, and Other Taxes and Tax Credits* (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 46. To refigure your New York City household credit, use the tables in the 2004 instructions for the original return you filed, Form IT-200 or Form IT-201.

Line 18 — Net other city of New York taxes — From Form IT-201-ATT, use line 41. For more information about other city of New York taxes, see the 2004 Form IT-201-I. If you are changing the amount of your other city of New York taxes, see *Special rule* above.

Line 20 — City of New York nonrefundable credits — From Form IT-201-ATT, use line 67. For more information about the city of New York nonrefundable credits, see the 2004 Form IT-201-I. If you are changing the amount of your city of New York nonrefundable credits, see *Special rule* above.

Line 22 — City of Yonkers resident income tax surcharge — From Form IT-200, use line 25; from Form IT-201, use line 52.

The Yonkers resident income tax surcharge is 5% of your net New York State tax. To refigure your Yonkers resident income tax

surcharge, use the worksheet in the 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 23 — City of Yonkers nonresident earnings tax — From Form IT-200, use line 26; from Form IT-201, use line 53. Attach Form Y-203 (marked **Amended**) if you are amending your Yonkers nonresident earnings tax.

Line 24 — Part-year city of Yonkers resident income tax surcharge — From Form IT-201, use line 54.

If you were a Yonkers resident for only part of 2004 but a New York State resident for all of 2004, 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 23 above).

Line 26 — Sales or use tax — Enter the amount of New York State and local sales or use tax you reported on your original return: from Form IT-200, use line 27; from Form IT-201, use line 56. You cannot change the amount of sales or use tax you owe using Form IT-201-X. If you need to increase the amount of sales or use tax paid with your original return, you must file Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*. If you are entitled to a refund of any amount you originally paid, you will need to file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*.

Line 29 — New York State child and dependent care credit — From Form IT-200, use line 30; from Form IT-201, use line 59. 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 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 30 — New York State earned income credit — From Form IT-200, use line 31; from Form IT-201, use line 60. 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 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 31 — Real property tax credit — From Form IT-200, use line 32; from Form IT-201, use line 61. 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 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 32 — College tuition credit — From Form IT-200, use line 33; from Form IT-201, use line 62. Attach Form IT-272, *Claim for College Tuition Credit for New York State Residents* (marked **Amended**), if you are claiming or amending your college tuition credit. For more information about the college tuition credit, see the 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 33 — City of New York school tax credit — From Form IT-200, use line 34; from Form IT-201, use line 63. For more information about the city of New York school tax credit, see the 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. **If you are claiming this credit, be sure to complete Item (F) on the front page of Form IT-201-X.**

Line 34 — City of New York earned income credit — From Form IT-200, use line 35; from Form IT-201, use line 64. Attach Form IT-215, *Claim for Earned Income Credit* (marked **Amended**), if you are claiming or amending your city of New York earned income credit. For more information about the city of New York earned income credit, see Form IT-215 and the 2004 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 35 — Other refundable credits — From Form IT-201-ATT, line 82. For more information about other refundable credits, see the 2004 Form IT-201-I. If you are changing the amount of your other refundable credits, see *Special rule* above.

Line 36 — Total New York State tax withheld — From Form IT-200, use line 36; from Form IT-201, use line 66. 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, federal Form W-2 (Copy 2), since your original return was filed.

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Line 37 — Total city of New York tax withheld — From Form IT-200, use line 37; from Form IT-201, use line 67. 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, federal Form W-2 (Copy 2), since your original return was filed.

Line 38 — Total city of Yonkers tax withheld — From Form IT-200, use line 38; from Form IT-201, use line 68. Enter the total amount of your Yonkers tax withheld. If you change this amount, attach the wage and tax statement(s) you received, federal Form W-2 (Copy 2), since your original return was filed.

Line 39 — Total of estimated tax payments, and amount paid with extension Form IT-370 — From Form IT-201, use line 69. For more information, see the 2004 Form IT-201-I.

Line 40 — Amount paid with original return, plus additional tax paid after it was filed — From Form IT-200, use line 41; from Form IT-201, use line 74. If you paid additional amounts since your original return was filed, also include these payments on line 40. 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 42 — Overpayment, if any, as shown on original return — From Form IT-200, use line 40; from Form IT-201, use line 71. 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 44 — 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 45 — 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.) Make your check or money order payable to **NY State Income Tax** and write your social security number and **2004 Income Tax** on it.

Interest - If a balance due is shown on your amended return, the interest amount should not be included on line 45. You may compute the interest by accessing our Web site at www.nystax.gov and clicking on *Electronic Services*, or you may call toll free 1 800 225-5829 and we will compute the interest for you. From areas outside the U.S. and Canada, call (518) 485-6800. Give the tax representative the amount of tax on line 45, the year of your amended return and the date of payment. Identify and enter the amount of interest below line 45. 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 Contact Center, 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.

Note: Fully explain your changes in Part III or Part IV. Provide whatever documentation you have to support the changes. Documentation may include, but is not limited to, copies of: your federal Form 1040X; federal acceptance of your amended federal return (including copies of the refund check, if applicable); amended federal Schedule B, Schedule C, or Schedule D; revised federal Schedule K-1; and itemized deduction receipts. Failure to include this information when filing Form IT-201-X may delay the processing of your return or the issuance of your refund.

Part III — Summary of federal changes

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

If you did not concede the federal audit changes and marked 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. Attach any schedules or forms that apply, along with any available federal documentation.

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

Line 56 — Authorization for paid preparer — If you want to authorize the Tax Department to discuss this amended return with the paid preparer listed at the bottom of your Form IT-201-X, mark an **X** in the *Yes* box. If you do not want to authorize the Tax Department to discuss your return with that paid preparer, mark an **X** in the *No* box.

By marking an **X** in the *Yes* box (and only the *Yes* box), you authorize the paid preparer or other employees of a designated tax return preparer firm to receive confidential information from the Tax Department relevant to this return. This does not provide a paid preparer with authority to make any binding commitments on your behalf with the Tax Department.

If you want to designate an individual to represent you or otherwise act on your behalf, such as by executing waivers or closing agreements, you must file **Form POA-1, Power of Attorney**, making that designation with the Tax Department.

Copies of statutory tax notices or documents (such as *Notice of Deficiency*) will not be sent to paid preparers. If you want copies of statutory tax documents sent to a representative, you must file Form POA-1.

Sign and date your return

You must sign and date your amended return. If you are married and filing a joint return, you must each sign the return. **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.

Note to paid preparers — When signing a taxpayer's New York State income tax return, you must use the same identification number that you used on the taxpayer's federal return, either your social security number or your federal preparer tax identification number (PTIN). If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

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.**

If you wish to use a delivery service instead of the U.S. Postal Service, contact the Tax Department; see *Need help?* below.

Privacy notification — Please refer to Form IT-201-I, *Instructions for Form IT-201.*

Need help?

Internet access: www.nystax.gov



Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Refund status:	1 800 443-3200
Personal Income Tax Information Center:	1 800 225-5829
From areas outside the U.S. and outside Canada:	(518) 485-6800
Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only):	1 800 634-2110