



# 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

### General information

#### 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 (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-203-X if your original return was Form IT-203 and you were a nonresident or part-year resident of New York State for 2004. 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 2004. To get forms to amend your returns for years before 2004, 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 the 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, you must file Form IT-203-X 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, 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 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 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 2004, 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 at the top of the front page the month and day your tax year began, and the month, day, and year that it ended.

#### 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.

Please keep your name, mailing address, and ZIP code 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.

#### 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. 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) — City of New York part-year residents only

If you entered an amount on line 54, *Part-year 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 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 the number of months during 2004 that your spouse lived in New York City.

We need this information to help verify your *Part-year city of New York school tax credit*.

## Part I — Federal income and adjustments

### Lines 1 through 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 IRS, 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 2004, use the Instructions for Form IT-203 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 IRS, 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 32 of the 2004 Form IT-203-I, *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 2004 instructions for Form IT-203 for information on claiming the itemized deduction. You will need Form IT-203-ATT.

If your amended federal adjusted gross income amount on line 18 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 beginning on page 32 of the 2004 instructions for Form IT-203 to figure your New York deduction amount.

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 deduction. See the instructions for Form IT-203-ATT.

**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 IRS. 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. However, see *Note* below.

**Note:** If on your federal return you were entitled to claim a dependent as an exemption, but chose not to, include that dependent on line 34. 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 your dependent's federal tax return, you may still claim that dependent on your New York return.

**Line 36 New York State tax** — Find your New York State tax on the line 35 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 Form IT-203. See the instructions for line 36 in the 2004 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 2004 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 2004 instruction booklet for Form IT-203.

**Note:** If you need to amend your city of New York earned income credit, see the instructions for line 55 on page 3.

### Lines 45, 47, 48, and 55

#### Special rule

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 48), or *Other refundable credits* (line 55), you must complete Form IT-203-B, *Other New York State and City of New York Taxes and Tax Credits* (marked **Amended**), and attach it to Form IT-203-X. Enter the amounts from your amended Form IT-203-B 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 (marked **Amended**) 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 2004 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* above.

**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 2004 instructions for Form IT-203. If you are changing the amount of your *Net other New York State taxes*, see *Special rule* above. 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 48 Other city of New York taxes** — From Form IT-203, line 49. For more information about other city of New York taxes, see the 2004 instructions for Form IT-203. If you are changing the amount of your *Other city of New York taxes*, see *Special rule* above.

**Line 49 City of Yonkers nonresident earnings tax** — From Form IT-203, line 50. Attach Form Y-203 (marked **Amended**) if you are amending your Yonkers nonresident earnings tax.

**Line 50 Part-year Yonkers resident income tax surcharge** — From Form IT-203, line 51. If you were a Yonkers resident for only part 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 49 above).

**Line 51 Sales or use tax** — Enter the amount of sales and use tax you reported on your original return, from Form IT-203, line 52. You cannot change the amount of sales and use tax you owe using Form IT-203-X. If you need to increase the amount of sales and use tax paid with your original return, you must file Form ST-140. If you are entitled to a refund of any amount you originally paid, file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*.

**Line 54 Part-year city of New York school tax credit** — From Form IT-203, line 55. For more information about this credit, see the 2004 instructions for Form IT-203. If you are claiming this credit, be sure to complete Item (D) on page 1.

**Line 55 Other refundable credits** — From Form IT-203, line 56. For more information about these credits, see the 2004 Form IT-203-I, *Instructions for Form IT-203*. If you are changing the amount of your *Other refundable credits*, see *Special rule* on page 2.

**Line 56 Total New York State tax withheld** — From Form IT-203, line 57. 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.

**Line 57 Total city of New York tax withheld** — From Form IT-203, line 58. 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 58 Total city of Yonkers tax withheld** — From Form IT-203, line 59. 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 59 Total estimated tax payments, and amount paid with extension Form IT-370** — From Form IT-203, line 60. For more information, see the 2004 Form IT-203-I, *Instructions for Form IT-203*.

**Line 60 Amount paid with original return, plus additional tax paid after it was filed** — From Form IT-203, line 65. If you paid additional amounts since your original return was filed, also include these payments on line 60. 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 62 Overpayment, if any, as shown on original return** — From Form IT-203, line 62. 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 63** — If line 62 is more than line 61, enter a minus sign to the left of your result on line 63 (that is, the result may be less than zero). Then complete line 64 and skip line 65. On line 66, enter the total of lines 63 (treat the line 63 amount as a positive number) and 64. This is the amount you owe.

**Example:** If your total payments amount on line 61 is \$500 and your overpayment from line 62 is \$600, enter \$ -100 on line 63. If line 64 is \$300, then enter \$400 on line 66 (\$100 + \$300 = \$400). See the line 66 instructions for how to make your payment.

**Line 65 Refund** — If line 64 is less than line 63, subtract line 64 from line 63 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 66 Amount you owe** — If line 64 is more than line 63, subtract line 63 from line 64 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 if you owe 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 **2004 Income Tax** on it.

**Interest** — If a balance due is shown on your amended return, do not include the interest amount on line 66. Identify and enter the amount of interest in the space below line 66 (not in the boxes). If you need help with the interest computation, the Tax Department will figure the interest for you. Call the New York State Taxpayer Contact Center 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 66, the year of your amended return, and the date of payment.

#### **Item (F) — 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. If not, 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's 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.

**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-203-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 (F), explain why in Part III (required by 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.

**Line 77 Authorization for paid preparer** — If you want to authorize the Tax Department to discuss this return with the paid preparer listed at the bottom of your Form IT-203-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 about 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, consents, 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. **We cannot process your return 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 (social security number or federal preparer tax identification number) that you used on the taxpayer's federal income tax return.

**Where to file**

Mail your amended return to:

**STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001**

**Note:** If you use a private delivery service, you must mail this form to a different address listed in Publication 55, *Designated Private Delivery Services*. (See *Need help?* below for information on how to order forms and publications.)

**Privacy notification** — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

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

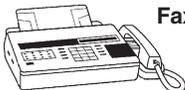
This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

**Need help?**



**Internet access:** [www.nystax.gov](http://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.

Refund status: 1 800 443-3200

(Automated service for refund status is available 24 hours a day, 7 days a week.)

To order forms and publications: 1 800 462-8100

Personal Income Tax Information Center: 1 800 225-5829

From areas outside the U.S. and outside Canada: (518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. 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 1 800 225-5829.