



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

IT-201-X-I

New York State • New York City • Yonkers

Purpose of Form IT-201-X

If after filing your 2005 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 2005 Form IT-201-X if your original return was Form IT-150 or Form IT-201. Use 2005 Form IT-203-X to amend nonresident and part-year resident Form IT-203 or if you mistakenly filed Form IT-150 or IT-201, but you were a nonresident or part-year resident for 2005. To get forms to amend your returns for years before 2005, 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 *Decedent information*, *Foreign addresses*, and *Privacy notification*, see Form IT-150/201-I, *Combined Instructions for Forms IT-150 and IT-201*. If your name(s) and address are not the same as shown on your original return, enter in Part 4 the name(s) and address from 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 4, *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 4, *Other changes*.

Item (D) — Special conditions and codes

If you qualify for one or more of the four special conditions below, enter the specified 2-digit code(s).

Code 01 Combat zone

Enter this code if you qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Code 02 Combat zone, killed in action (KIA)

Enter this code if you are filing a return on behalf of a member of the armed forces who died while serving in a combat zone. See Publication 361 for information on filing a claim for tax forgiveness.

Code 03 Out of country

Enter this code if you qualify for an automatic two-month extension of time to file your federal return because you are out of the country. For additional information, see *Need help?* on page 4.

Code 04 Nonresident aliens

Enter this code if you are a U.S. nonresident alien for federal income tax purposes and you qualify to file your federal income tax return on or before June 15, 2006. The filing deadline for your New York return is similarly extended until June 15, 2006.

(continued)

Item (E) — 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 3, *Summary of federal changes*, on page 3. If not, mark the **No** box.

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

If you, or your spouse if married filing jointly, maintained or had use of an apartment or living quarters in New York City during any part of 2005, mark an **X** in the box at Item (F).

Living quarters include a house, apartment, co-op, or any other dwelling that you or your spouse maintain or pay for, or that is maintained for your primary use by another person, family member, or employer. For example, if a company leases an apartment for the principal, but not exclusive, use of the company's president or chief executive officer, that individual would be considered as maintaining living quarters in New York City even though others might use the apartment occasionally.

Note: You may be considered a New York City resident if you spend all or part of 184 days or more in New York City. See the definition of *Resident, nonresident and part-year resident* under *Additional information* in Form IT-150/201-I. If you meet the definition of a New York City resident, complete the New York City resident taxes and credits lines (17 through 24, 35, and 36) on Form IT-201-X. See the instructions on page 3.

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

Enter in the applicable box the number of months you and your spouse (if married and filing a joint return) lived in New York City during 2005.

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

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

Item (H) — New York adjusted gross income

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

Part 1 — Amending your New York return

Line instructions for Form IT-150 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 3 or Part 4 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-150, use line 11; from Form IT-201, use line 18. If you are amending your wages, salary income, or other employee compensation, you must complete and attach Form(s) IT-2, *Summary of Federal Form W-2 Statements*, for any wage and tax statement(s) you received since your original return was filed.

Line 2 — New York adjustments — 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 Form IT-150/201-I.

Line 4 — New York deduction — From Form IT-150, use line 22; from Form IT-201, use line 34.

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-150 and you are still claiming the standard deduction, see the New York standard deduction table in Form IT-150/201-I, *Step 5*, IT-150, for the amount to enter on line 4.
- If your original return was Form IT-150 and you are now claiming itemized deductions on your amended return, or if your original return was Form IT-201, see Form IT-150/201-I, *Step 5*, IT-201, for information on claiming your deduction. If you are changing your deduction from standard to itemized or are increasing or decreasing the amount of your New York itemized deduction, you must submit a copy of federal *Schedule A* and, on a separate sheet of paper, a schedule showing how you computed your New York itemized 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-150/201-I, *Step 5*, IT-201.

Line 6 — Dependent exemptions — From Form IT-150, use line 23; 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 Form IT-150/201-I. See the instructions for Form IT-150, line 27, or Form IT-201, line 39.

Line 9 — New York State household credit — From Form IT-150, use line 28; from Form IT-201, use line 40. To refigure your New York State household credit, use the New York State household credit tables in Form IT-150/201-I (see *Step 6*, Form IT-150 or IT-201).

Line 10 — Resident credit — From Form IT-201, use line 41. Attach Form IT-112-R, *New York State Resident Credit*, or Form IT-112-C, *New York State Resident Credit for Taxes Paid to a Province of Canada* (marked **Amended**), if you are claiming or amending your resident credit. If applicable, attach both forms. For more information about the resident credit, see Form IT-150/201-I.

Special rule for lines 11, 14, 21, 23, and 37:

If you are changing the amount of *New York State nonrefundable credits* (line 11), *Net other New York State taxes* (line 14), *Net other New York City taxes* (line 21), *New York City nonrefundable credits* (line 23), or *Other refundable credits* (line 37), you must complete **Form IT-201-ATT, Other Tax Credits and Taxes** (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 7. For more information about other New York State credits, see Form IT-150/201-I. If you are changing the amount of your New York State nonrefundable credits, see *Special rule* above.

Line 14 — Net other New York State taxes — From Form IT-201-ATT, use line 30. For more information about other New York State taxes, see Form IT-150/201-I. If you are changing the amount of your net other New York State taxes, see *Special rule* above.

Line 17 — New York City resident tax — Find your New York City resident tax on the line 7, column (C) amount using either the *New York City Tax Table* or, if applicable, the *New York City tax rate schedule*, or *Tax computation worksheet 6 or 7* in Form IT-150/201-I. See Form IT-150, line 30 or Form IT-201, line 47.

Do not complete line 17 if you were a New York City resident for only part of 2005. See line 20 below.

Line 18 — New York City household credit — From Form IT-150, use line 31; from Form IT-201, use line 48. To refigure your New York City household credit, use the New York City household credit tables in Form IT-150/201-I (see *Step 6*, Form IT-150 or IT-201).

Line 20 — Part-year New York City resident tax — From Form IT-201, line 50. Attach Form IT-360.1, *Change of City Resident Status* (marked **Amended**), if you are amending your part-year New York City resident tax.

Line 21 — Net other New York City taxes — From Form IT-201-ATT, use line 34. For more information about other New York City taxes, see Form IT-150/201-I. If you are changing the amount of your other New York City taxes, see *Special rule* above.

Line 23 — New York City nonrefundable credits — From Form IT-201-ATT, use line 10. For more information about the New York City nonrefundable credits, see Form IT-150/201-I. If you are changing the amount of your New York City nonrefundable credits, see *Special rule* above.

Line 25 — Yonkers resident income tax surcharge — From Form IT-150, use line 33; from Form IT-201, use line 55.

The Yonkers resident income tax surcharge is 10% of your net New York State tax. To refigure your Yonkers resident income tax surcharge, use the worksheet in Form IT-150/201-I (see *Step 6*, Form IT-150 or IT-201).

Line 26 — Yonkers nonresident earnings tax — From Form IT-150, use line 34; from Form IT-201, use line 56. Attach Form Y-203 (marked **Amended**) if you are amending your Yonkers nonresident earnings tax.

Line 27 — Part-year Yonkers resident income tax surcharge — From Form IT-201, use line 57. If you were a Yonkers resident for only part of 2005 but a New York State resident for all of 2005, 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 *Yonkers nonresident earnings tax* (line 26 above).

Line 29 — 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-150, use line 35; from Form IT-201, use line 59. 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 31 — New York State child and dependent care credit — From Form IT-150, use line 38; from Form IT-201, use line 63. 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.

Line 32 — New York State earned income credit — From Form IT-150, use line 39; 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 New York State earned income credit.

Line 33 — Real property tax credit — From Form IT-150, use line 40; from Form IT-201, use line 65. Attach Form IT-214, *Claim for Real Property Tax Credit* (marked **Amended**), if you are claiming or amending your real property tax credit.

Line 34 — College tuition credit — From Form IT-150, use line 41; from Form IT-201, use line 66. 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.

Line 35 — New York City school tax credit — From Form IT-150, use line 42; from Form IT-201, use line 67. **If you are claiming this credit, be sure to complete Item (G) on the front page of Form IT-201-X.**

Line 36 — New York City earned income credit — From Form IT-150, use line 43; from Form IT-201, use line 68. Attach Form IT-215, *Claim for Earned Income Credit* (marked **Amended**), if you are claiming or amending your New York City earned income credit.

Line 37 — Other refundable credits — From Form IT-201-ATT, line 18. For more information about other refundable credits, see Form IT-150/201-I. If you are changing the amount of your other refundable credits, see *Special rule* above.

Lines 38, 39, and 40 — Total New York State, New York City, and Yonkers tax withheld — From Form IT-150, use lines 44, 45, and 46; from Form IT-201, use lines 70, 71, and 72. Enter the total amount of your New York State, New York City, or Yonkers tax withheld. If you are changing these amounts, you must complete and attach Form IT-2, *Summary of Federal Form W-2 Statements*, or Form IT-1099-R, *Summary of Federal Form 1099-R Statements*, or, if applicable, federal Form W-2G, *Certain Gambling Winnings*.

Line 41 — Total of estimated tax payments, and amount paid with extension Form IT-370 — From Form IT-150, use line 47; from Form IT-201, use line 73. For more information, see Form IT-150/201-I (see *Step 8*, Form IT-150 or IT-201).

Line 42 — Amount paid with original return, plus additional tax paid after it was filed — From Form IT-150, use line 52; from Form IT-201, use line 78. If you paid additional amounts since your original return was filed, also include these payments on line 42. 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 44 — Overpayment, if any, as shown on original return — From Form IT-150, use line 49; from Form IT-201, use line 75. 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 46 — 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 47 — 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 **NYS State Income Tax** and write your social security number and **2005 Income Tax** on it.

Interest - If a balance due is shown on your amended return, the interest amount should not be included on line 47. 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 47, the year of your amended return and the date of payment. Identify and enter the amount of interest below line 47. 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 2 — Partnership or S corporation

If you have reported adjustments to partnership or S corporation income, gain, loss, or deduction, complete Part 2. Give the partnership or S corporation's name, identifying number, principal business activity, and address.

Note: Fully explain your changes in Part 3 or Part 4. 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 3 — 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 4.

If you did not concede the federal audit changes and marked the *No* box in question 2 at item (E), explain why in Part 3 (section 659 of the New York State Tax Law).

Part 4 — Other changes

You must complete Part 4 to explain all changes to information or amounts reported on your original return that are not explained in Part 3. 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.

Third-party designee — Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your amended tax return with the New York State Tax Department?

If **No**, mark an **X** in the *No* box.

If **Yes**, mark an **X** in the *Yes* box.

Enter the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your

return to discuss the return with the Tax Department, just enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. A third-party designee authorization cannot be revoked.

If you mark the *Yes* box, you (and your spouse, if filing a joint return) are authorizing the Tax Department to discuss with the designee any questions that arise during the processing of your return. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your return;
- call the Tax Department for information about the processing of your return or the status of your refund or payment(s); and
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and return preparation. We will **not** send notices to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you 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. 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. For additional information, see Publication 58, *Information for Income Tax Return Preparers*.




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 see Form IT-150/201-I.

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