

Amended Resident Income Tax Return (short form)

New York State • New York City • Yonkers



IT-150-X

Print or type	Important: You must enter your social security number(s) in the boxes to the right.					
	Your first name and middle initial		Your last name <i>(for a joint return, enter spouse's name on line below)</i>		▼ Your social security number	
	Spouse's first name and middle initial		Spouse's last name		▼ Spouse's social security number	
	Mailing address <i>(number and street or rural route)</i>			Apartment number	New York State county of residence	
	City, village, or post office		State	ZIP code	School district name	
Permanent home address <i>(number and street or rural route)</i>				Apartment number	School district code number	
City, village, or post office		State	ZIP code	Decedent information	Taxpayer's date of death	Spouse's date of death
		NY				

- (A) Filing status — mark an X in one box:**
- ① Single
 - ② Married filing joint return *(enter spouse's social security number above)*
 - ③ Married filing separate return *(enter spouse's social security number above)*
 - ④ Head of household *(with qualifying person)*
 - ⑤ Qualifying widow(er) with dependent child

- (C)** Were you a **New York City** resident for all of 2007? *(Part-year residents must file Form IT-201-X.)* Yes No
- (D)** Can you be claimed as a dependent on another taxpayer's federal return? Yes No
- (E)** Enter your **2-digit special condition code if applicable** (see page 4) **If applicable, also enter your second 2-digit special condition code**

(B) Did you file an amended federal return? (see page 4) Yes No

See the instructions on page 4 for help completing your amended return.

		Dollars	Cents
1 Wages, salaries, tips, etc.....	1.		
2 Taxable interest income	2.		
3 Ordinary dividends	3.		
4 Capital gain distributions	4.		
5 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box..... <input type="checkbox"/>	5.		
6 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box... <input type="checkbox"/>	6.		
7 Unemployment compensation.....	7.		
8 Taxable amount of social security benefits <i>(also enter on line 17 below)</i>	8.		
9 Add lines 1 through 8	9.		
10 Total federal adjustments to income <i>Identify:</i>	10.		
11 Federal adjusted gross income <i>(subtract line 10 from line 9)</i>	11.		
12 Interest income on state and local bonds and obligations <i>(but not those of NYS or its local governments)</i> ..	12.		
13 Public employee 414(h) retirement contributions from your wage and tax statements	13.		
14 Other <i>Identify:</i>	14.		
15 Add lines 11 through 14	15.		
16 Pensions of NYS and local governments and federal government	16.		
17 Taxable amount of social security benefits <i>(from line 8 above)</i>	17.		
18 Pension and annuity income exclusion	18.		
19 Other <i>Identify:</i>	19.		
20 Add lines 16 through 19	20.		
21 New York adjusted gross income <i>(subtract line 20 from line 15)</i>	21.		
22 New York standard deduction	22.	0 0	0 0
23 Dependent exemptions	23.	0 0 0	0 0 0
24 Add lines 22 and 23	24.	0 0	0 0
25 Taxable income <i>(subtract line 24 from line 21)</i>	25.		

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You must file pages 1 through 3 of this original scannable amended return with the Tax Department.

▼ Enter your social security number

		Dollars	Cents
26	Taxable income (enter the amount from line 25 on the front page)	26.	.
27	New York State tax on line 26 amount	27.	.
28	New York State (NYS) household credit	28.	.
29	Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank)	29.	.
30	New York City (NYC) resident tax	30.	.
31	NYC household credit	31.	.
32	Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank)	32.	.
33	Yonkers resident income tax surcharge	33.	.
34	Yonkers nonresident earnings tax (attach Form Y-203)	34.	.
35	Sales or use tax as reported on your original return (see page 4). Do not leave line 35 blank.	35.	.
36	Voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see page 4)		
	Return a Gift to Wildlife 36a. <input style="width: 100px;" type="text"/> . Missing/Exploited Children Fund 36b. <input style="width: 100px;" type="text"/> .		
	Breast Cancer Research Fund 36c. <input style="width: 100px;" type="text"/> . Prostate Cancer Research Fund 36d. <input style="width: 100px;" type="text"/> .		
	Alzheimer's Fund 36e. <input style="width: 100px;" type="text"/> . Olympic Fund 36f. <input style="width: 50px;" type="text"/> . WTC Memorial Fund 36g. <input style="width: 100px;" type="text"/> .		
	Total (or as adjusted by the Tax Department)	36.	0 0
37	Add line 29 and lines 32 through 36	37.	.
38	Empire State child credit (attach Form IT-213)	38.	.
39	NYS/NYC child and dependent care credit (attach Form IT-216)	39.	.
40	NYS earned income credit (attach Form IT-215 or Form IT-209)	40.	.
41	NYS noncustodial parent earned income credit (attach Form IT-209)	41.	.
42	Real property tax credit (attach Form IT-214)	42.	.
43	College tuition credit (attach Form IT-272)	43.	.
44	NYC school tax credit	44.	.
45	NYC earned income credit (attach Form IT-215 or Form IT-209)	45.	.
46	Total New York State tax withheld	46.	.
47	Total New York City tax withheld	47.	.
48	Total Yonkers tax withheld	48.	.
49	Total estimated tax payments / Amount paid with Form IT-370	49.	.
50	Amount paid with original return, plus additional tax paid after original return was filed (see page 4)	50.	.
51	Total payments (add lines 38 through 50)	51.	.
52	Overpayment , if any, as shown on original return or previously adjusted by New York State (see page 4)	52.	.
52a	Amount from original Form IT-150, line 53 (see page 4)	52a.	.
53	Subtract line 52 from line 51	53.	.
54	Refund amount — If line 53 is more than line 37, subtract line 37 from line 53 (For Direct deposit, complete lines 56, 56a, 56b, and 56c below.)	54.	.
55	Amount you owe — If line 53 is less than line 37, subtract line 53 from line 37 (see pg. 4).. Owe (Make your check or money order payable to NY State Income Tax ; write your social security number and 2007 Income Tax on it.)	55.	.
56	Direct deposit — Mark an X in the box: • <input type="checkbox"/> Direct deposit		
56a	Routing number • <input style="width: 150px;" type="text"/>		
56b	Account number • <input style="width: 250px;" type="text"/>		
56c	Account type • <input type="checkbox"/> Checking • <input type="checkbox"/> Savings		

Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of the wage and tax statements provided by your employer. Staple them to the back of page 3.

Important: All credit claim forms or other applicable forms that you submitted with your original return (see page 4) must also be completed and attached to the back of page 3.

◀ You can choose to have your refund directly deposited into your bank account. Fill in lines 56, 56a, 56b, and 56c.

(continued)

You must file pages 1 through 3 of this original scannable amended return with the Tax Department.



Name(s) as shown on page 1

▼ Enter your social security number

57 Reason(s) for amending your return (mark an X in all applicable boxes; see page 4)

- 57a. Federal audit change (complete lines 58 through 65 below) 57b. Workers' compensation 57c. Court ruling
- 57d. Wages 57e. Military 57f. Credit claim
- 57g. Other (Explain) _____



If you marked an X in box 57a above, you must complete lines 58 through 65 below. All others may skip lines 58 through 65 and go directly to the Third-party designee question. You must sign your amended return below.

58 Enter the date (mm/dd/yyyy) of the final federal determination (Explain) _____

59 Do you concede the federal audit changes? (If No, explain below.) Yes No

60 List federal changes

	Dollars	Cents
60a		
60b		
60c		
60d		
60e		

61 Net federal changes (increase or decrease) **61.**

62 Federal taxable income (mark an X in one box) Per return Previously adjusted **62.**

63 Corrected federal taxable income **63.**

64 Federal credits disallowed Earned income credit Amount disallowed

Child care credit Amount disallowed

65 Federal penalties assessed

65a. Fraud 65b. Negligence 65c. Other (explain below)

Third – party designee	Do you want to allow another person to discuss this amended return with the Tax Dept? Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN) <input type="text"/>

▼ Paid preparer's use only ▼	
Preparer's signature	▼ SSN or PTIN:
Firm's name (or yours, if self-employed)	● Employer identification number
Address	Mark an X if self-employed <input type="checkbox"/>
	Date

▼ Taxpayer(s) sign here ▼	
▶ Your signature	
▶ Your occupation	
● Spouse's signature and occupation (if joint return)	
Date	▼ Daytime phone number

Mail your completed amended return and any attachments to:
STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.

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Instructions

General information

If you realize you have made an error after filing your 2007 New York State income tax return, 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. See the instructions for 2007 Form IT-150 (Form IT-150/201-I or Form IT-RP-1) to determine which amended return to file (Form IT-150-X, Form IT-201-X, or Form IT-203-X).



Caution: Do not file an amended return on Form IT-150-X to protest a paid assessment that 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*. 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.

To file an amended return, **complete pages 1 through 3 of Form IT-150-X**, using your original Form IT-150 as a guide, and make any necessary changes to income, deductions, and credits. Use the instructions for 2007 Form IT-150 (Form IT-150/201-I or Form IT-RP-1) and the specific instructions below to complete Form IT-150-X.

Generally, Form IT-150-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.) Do not file Form IT-150-X unless you have already filed your original return.

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, 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*.

Specific instructions

Use the 2007 Form IT-150 instructions when completing Form IT-150-X, **along with the following specific line instructions**. If you are amending any credit claim form or other form, or are using any credit claim form or other form for the first time, write **Amended** across the top of that form and attach it to your amended return. Any other credit claim form or other form that you submitted with your original return must also be attached to your amended return.

Item (B) — You must mark an **X** in the Yes or No box.

Item (E) Special condition code — If you entered a special condition code(s) on your original return, enter the same code(s). In addition, enter code **C7** if you now 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*.

Line 35 Sales or use tax — Enter the amount of New York State and local sales or use tax you reported on your original Form IT-150, line 35. **You cannot change the amount of sales or use tax you owe using Form IT-150-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 must file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*.

Line 36 Voluntary contributions — Enter the amount of each voluntary contribution you reported on your original Form IT-150, lines 36a through 36g, and the total as reported on line 36. If the voluntary contributions you reported on your original Form IT-150 were previously adjusted by the Tax Department, enter the adjusted amounts on the appropriate lines. **You cannot change the amount of your contributions as reported or adjusted on your original return.**

Line 50 Amount paid with original return, plus additional tax paid after your original return was filed — From your original Form IT-150, line 54. If you paid additional amounts since your original return was filed, also include these payments on line 50. 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 52 Overpayment, if any, as shown on original return From your original Form IT-150, line 51. If the overpayment claimed on your original return was previously adjusted by the Tax Department, enter the adjusted overpayment on this line. **Do not include interest you received on any refund.**

Line 52a Amount from original return — If you filed Form IT-201, enter the amount from Form IT-201, line 79; if you filed Form IT-203, enter the amount from Form IT-203, line 69.

Line 54 Refund — 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 55 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 **2007 Income Tax** on it.

Interest — If a balance due is shown on your amended return, do not include the interest amount on line 55. Compute the interest by accessing our Web site at www.nystax.gov and clicking on *Online Tax Center*, or call toll free (1 800 225-5829), and we will compute the interest for you. Include with your payment any interest computed.

Line 57 Reason(s) for amending your return — Mark the box(es) that apply. If you marked the *Other* box, include an explanation of the change on the explanation line at line 57g; for example, you are changing your New York State dependent exemption amount. If you need additional room, attach a separate sheet with your explanation.

Lines 58 through 65 — If you marked an **X** in box 57a and are reporting changes made by the IRS, complete lines 58 through 65 by entering the information requested as it appears on your final federal report of examination changes. Use a minus sign (-) to show any decreases.

Note: Fully explain the changes you are making on Form IT-150-X. Attach any schedules or forms that apply, along with any available federal documentation. Documentation may include, but is not limited to, copies of: your federal Form 1040X; federal acceptance of your amended federal return (include copies of the refund check, if applicable); and amended federal Schedule 1 or Schedule 2. Failure to include this information when filing Form IT-150-X may delay the processing of your return or the issuance of your refund.

Third-party designee — Your authorization will end one year from the date you file this amended return. For more information see the Form IT-150 instructions.

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