



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

New York State • New York City • Yonkers

# IT-201-X-1

## New for 2011

**Debit cards** are now offered as an income tax refund choice. See the line 80 instructions for more information.

## Important information

Follow these steps to complete your amended Form IT-201-X:

- Complete your Form IT-201-X as if you are filing your return for the first time.
- Carefully review and follow the instructions below. You must enter the same amount of sales and use tax and voluntary contributions from your original return; you cannot change these amounts.
- Do not attach a copy of your original Form IT-201 or IT-203 to your amended Form IT-201-X.
- Attach to your amended Form IT-201-X any:
  - **amended** credit claim form or other **amended** form (do not attach the original version);
  - **new** credit claim form or any other form that you are filing for the first time with your amended Form IT-201-X; and
  - **original** credit claim form(s) (for example, Forms IT-213, IT-215, IT-216, IT-272), withholding form(s) (for example, Form IT-2), and all other forms that you attached to your original return and are **not** amending.

**If you don't attach all necessary forms, we'll send your amended Form IT-201-X back to you. You'll have to refile, and this will delay the processing of your return.**

## General information

You must file an amended 2011 New York State return if:

- You made an error when you filed your original 2011 New York State income tax return.
- The Internal Revenue Service (IRS) made changes to your 2011 federal return.
- You need to file a protective claim for 2011.
- You need to report an NOL carryback for 2011.

See the instructions for 2011 Form IT-201 to determine which amended return to file (Form IT-201-X or IT-203-X).



Do not file an amended return on Form IT-201-X to protest a paid assessment that was based on a statement of audit changes. 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 all five pages of Form IT-201-X**, using your original Form IT-201 as a guide, and make any necessary changes to income, deductions, and credits. Use the instructions for 2011 Form IT-201 and the specific instructions below to complete Form IT-201-X.

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.) Do not file Form IT-201-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*.

If you file an amended return to report an NOL carryback, you must generally file Form IT-201-X within three years from the date the loss year return was due (including any extensions).

## Specific instructions

Use the 2011 Form IT-201 instructions when completing Form IT-201-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 (D) — Amended federal return

You must mark an **X** in the Yes or No box.

### Item (G) — Special condition code

If you entered a special condition code(s) on your original return, enter the same code(s).

In addition, if you qualify for one or more of the special conditions below, enter the 2-character code(s).

#### Code A6

Enter this code if you are filing Form IT-201-X to reduce your NYAGI for Build America Bond interest included in your FAGI.

#### Code C7

Enter this code 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*.

#### Code M3

Enter this code if you are filing Form IT-201-X to change your filing status to a married filing status based on the *Marriage Equality Act*. Also, be sure to mark an **X** in the line 83m box and complete the *explain* line.

#### Code 56

Enter this code if you are filing Form IT-201-X to report a theft loss for a Ponzi-type fraudulent investment.

#### Code P2

Enter this code if you are filing Form IT-201-X to file a *protective claim*. Also, be sure to mark an **X** in the line 83k box.

### Code N3

Enter this code if you are filing Form IT-201-X to report an *NOL*. Also, be sure to mark an **X** in the line 83I box and complete the information requested for the loss year.

### Line 15 — Other income

If you are reporting an *NOL* carryback deduction, enter **NOL** in the *Identify* area. The amount to enter in the money column is determined as follows:

- **If this is your first carryback year for federal purposes**, enter **either** the amount of *NOL* deduction from federal Form 1045, Schedule A, line 25, **or** your federal taxable income for this carryback year as shown on your original federal return for this carryback year, **whichever is less**.
- **If this is not your first carryback year for federal purposes**, enter either the amount from the applicable column of federal Form 1045, Schedule B, line 1, **or** line 2, **whichever is less**.

**Note:** Same-sex married couples are required to recompute their federal income tax return (including all supporting federal schedules, credit forms, and other attachments) as if they had been able to use a married filing status. Accordingly, Form 1045, Schedule A and Schedule B, must be recomputed applying all the federal rules for the married filing status you choose. For additional information, see the instructions for Form IT-201 and our Web site (at [www.tax.ny.gov](http://www.tax.ny.gov)).

### Line 34 — Standard or itemized deduction

If you are reporting an *NOL* carryback and you were subject to the New York itemized deduction adjustment on your original 2011 Form IT-201, you should recompute your New York itemized deduction adjustment to reflect the decrease in your New York adjusted gross income.

### Line 59 — Sales or use tax

Enter the amount of New York State and local sales or use tax you reported on your original Form IT-201, 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 must file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*.

### Line 60 — Voluntary contributions

Enter the amount of each voluntary contribution you reported on your original Form IT-201, lines 60a through 60h, and the total as reported on line 60. If the voluntary contributions you reported on your original Form IT-201 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 76 — Amount paid with original return, plus additional tax paid after your original return was filed

From your original Form IT-201, line 80. If you paid additional amounts since your original return was filed, also include these payments on line 76. 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 78 — Overpayment, if any, as shown on original return

From your original Form IT-201, line 77. 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 78a — Amount from original return

If you filed Form IT-203, enter the amount from Form IT-203, line 69.

### Line 80 — Refund

If line 79 is more than line 62, subtract line 62 from line 79; this is your refund amount. You now have three ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **debit card** or **paper check** mailed to you. Mark an **X** in one box to indicate your choice.

**Direct deposit** — If you choose **direct deposit**, enter your account information on line 82 for a fast and secure direct deposit of your refund. If you don't enter complete and correct account information at line 82, we'll mail you a paper check.

**Debit cards** — Debit cards are secure, easy to use, and flexible. If you filed a joint return, separate debit cards will be sent in one envelope to you and your spouse. One or both of you can activate your card(s). Once activated, either card can access the entire amount of the refund. In most instances, there's no charge to you for using the card. You can get cash from a bank (you do not need an account, but will need to show ID; no fee for the first withdrawal, which can be for the entire refund amount, \$1 fee for each withdrawal after that); deposit it into your bank account (consider direct deposit instead); make purchases; make ATM withdrawals; and pay bills online. There may be a fee for using an ATM that is not in the issuer's network and for certain other activities (more information will be provided with the card, or you can visit [www.bankofamerica.com/nyrefund](http://www.bankofamerica.com/nyrefund) for details).

**Paper check refunds** — We will mail your refund check to the mailing address on your return. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed. If you don't have a bank account, you will likely be charged a fee to cash your check. You may want to consider a debit card refund instead (see *Debit cards* above for more information).

The Tax Department will not refund an amount of one dollar or less unless you attach to your amended return a signed statement asking for it.

### Line 81 — 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 **2011 Income Tax** on it.

**Interest** — If a balance due is shown on your amended return, do not include the interest amount on line 81. Compute the interest by accessing our Web site or call (518) 457-5181, and we will compute the interest for you. Include with your payment any interest computed.

**Fee for payments returned by banks** — The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

**Line 82 — Direct deposit**

If you marked the box that indicates your refund would go to an account outside the U.S., **stop**. Do not complete lines 82a, 82b, or 82c (see *Note* below). **All others**, supply the information requested for lines 82a, 82b and 82c.

**Note:** Banking rules prohibit us from honoring requests for direct deposit when the funds for your refund would go to an account outside the U.S. Therefore, if you marked this box, we will send your refund to the mailing address on your return.

**Line 83k — Protective claim**

If you marked the *Protective claim* box, be sure you have entered code **P2** at item (G) on the front of your Form IT-201-X. Complete your amended return in full assuming that the item(s) that is the subject of the protective claim is eligible for refund. A *protective claim* is a refund claim that is based on an unresolved issue(s) that involves the Tax Department or another taxing jurisdiction that may affect your New York tax(es). The purpose of filing a protective claim is to protect any potential overpayment for a tax year for which the statute of limitations is due to expire.

**Line 83l — Net operating loss**

If you marked the *Net operating loss* box, you **must** enter the year of the loss at line 83l and enter code **N3** at item (G) on the front of your Form IT-201-X.

You must file Form IT-201-X to claim an NOL carryback within three years from the date the loss year return was due (including any extensions).

**Attach all of the following to Form IT-201-X:**

- A copy of your federal Form 1040 and Schedule A for the **loss year**. In addition, provide any schedules or statements that are related to your loss. If your NOL will have an effect on more than one tax year, this federal information must only be attached to the amended return for the first carryback year.
- A copy of your federal NOL computation, including federal Form 1045 and all related schedules. You do not have to include the alternative minimum tax NOL computation.
- A copy of your original federal Form 1040 and Schedule A for the **carryback year**. No additional schedules/statements are required.
- A copy of any federal documentation (if available) showing the IRS has accepted your NOL carryback claim.

**Note:** Same-sex married couples are required to recompute their federal income tax return (including all supporting federal schedules, credit forms, and other attachments) as if they had been able to use a married filing status. Accordingly, Form 1040 for the loss year, Form 1045, Schedule A, and Form 1040 for the carryback year must be recomputed applying all the federal rules for the married filing status you choose, and **must be attached to Form IT-201-X**. For additional information, see the instructions for Form IT-201 and our Web site (at [www.tax.ny.gov](http://www.tax.ny.gov)).

**Line 83m — Other**

If you marked the *Other* box, include an explanation of the change on the explanation line at line 83m (for example, you are changing your New York State dependent exemption amount). If you need additional room, attach a separate sheet with your explanation. Include your name and SSN on the attached sheet.

**Line 83n — Partnership or S corporation**

If you marked a box at line 83n, give the partnership's or S corporation's name, identifying number, principal business activity, and address.

**Lines 84 through 91**

If you marked an X in box 83a and are reporting changes made by the IRS, complete lines 84 through 91 by entering the information requested as it appears on your final federal report of examination changes. Use a minus sign to show any decreases.

**Important:** Fully explain the changes you are making on Form IT-201-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); 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.

**Third-party designee**

Your authorization will end automatically one year from the date you file this amended return. For more information, see the Form IT-201 instructions.

**Where to file**

If enclosing a payment (check or money order), mail your return and any attachments to:

**STATE PROCESSING CENTER  
PO BOX 15555  
ALBANY NY 12212-5555**

If not enclosing a payment, mail your return and any attachments to:

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

**Private delivery services** — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 101 Enterprise Drive, Kingston, NY 12401.

**Paid preparer's signature**

If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

**Paid preparer's responsibilities** — Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

### 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 5-a, 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

## Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



### Telephone assistance

Automated income tax refund status: (518) 457-5149

**Personal Income Tax** Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431



**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, call the information center.