



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

New York State • New York City • Yonkers

IT-201-X-I

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 submit a copy of your original Form IT-201, IT-201-D, IT-203, or IT-203-D with your amended Form IT-201-X.
- Submit with your amended Form IT-201-X any:
 - **amended** credit claim form or other **amended** form (do not submit 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); other form(s) that you submitted with your original return and are not amending (for example, Form IT-201-ATT); wage and tax statements (for example, Form W-2). **However, do not submit Form IT-201-D or Form IT-203-D.**

If you do not submit all necessary forms, we will send your amended Form IT-201-X back to you. You will have to refile, and this will delay the processing of your return.

General information

You must file an amended 2014 New York State return if:

- You made an error when you filed your original 2014 New York State income tax return.
- The Internal Revenue Service (IRS) made changes to your 2014 federal return.
- You need to file a protective claim for 2014.
- You need to report an NOL carryback for 2014.

See the instructions for 2014 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 six pages of Form IT-201-X**, using your original return as a guide, and make any necessary changes to income, deductions, and credits. Use 2014 Form IT-201-I, *Instructions for 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, 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 2014 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 submit it with your amended return. Any other credit claim form or other form that you submitted with your original return (except Form IT-201-D or Form IT-203-D) must also be submitted with your amended return.

Entering whole dollar amounts

When entering amounts on this form, enter whole dollar amounts only (zeros have been preprinted). Do not write in dollar signs or commas when making entries. Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

Item D1 – 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 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. For more information on claiming an *NOL* carryback, see the instructions for Form IT-201 and Publication 145, *Net Operating Losses (NOLs) for New York State Resident Individuals, Estates, and Trusts*.

Line 34 – Standard or itemized deduction

If you itemized your deductions on your original return, and you are not amending your New York itemized deduction, enter the same amounts from your original Form IT-201-D or Form IT-203-D on the *New York State itemized deduction schedule* on page 3. **Note:** If you originally filed Form IT-203-D, your NYAGI was greater than \$100,000, and you claimed the college tuition itemized deduction, you must recalculate your itemized deductions using the *New York State itemized deduction schedule* on this form.

If you are amending your New York itemized deduction, or changing your New York deduction from standard to itemized, complete the *New York State itemized deduction schedule* on page 3. Use the instructions for Form IT-201-D in the instructions for Form IT-201.

Do not submit Form IT-201-D (or Form IT-203-D) to amend or claim the New York itemized deduction on your amended return.

If you are reporting an *NOL* carryback and you were subject to the New York itemized deduction adjustment on your original 2014 Form IT-201-D or Form IT-203-D, you should recompute your New York itemized deduction adjustment to reflect the decrease in your NYAGI.

Line 59 – Sales or use tax

Enter the amount of New York State and local sales or use tax you reported on your original return. **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 return, and the **total** as reported on your original return. If the voluntary contributions you reported on your original return 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 (or Form IT-203, line 70). 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 (or Form IT-203, line 67). 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 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 do not enter complete and correct account information at line 82, we will 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 is 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 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 do not 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).

Line 81 – Amount you owe

Enter on line 81 the amount of tax you owe.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 82, or on our Web site.



This payment option is not available if the funds for your payment would come from an account outside the U.S. (see *Note* below).

If you choose to complete line 82 to pay by electronic funds withdrawal, mark an **X** in the box, enter your account information on lines 82a through 82c, and enter your electronic funds withdrawal information on line 82d.

By check or money order

If you owe more than one dollar, submit Form IT-201-V, *Payment Voucher for Income Tax Returns*, and full payment with your return. Make your check or money order payable in U.S. funds to **New York State Income Tax**, and write your social security number and **2014 Income Tax** on it. Do not send cash.

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 will not 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 – Account information

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

Note: Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check or money order (see above); or if you are requesting a refund, we will send your refund to the mailing address on your return.

The following requirements apply to both direct deposit and electronic funds withdrawal:

On line 82a, mark an **X** in the box for the type of account:

- If you mark personal or business checking, enter the account number shown on your checks. (On the sample check below, the account number is 1357902468. **Do not** include the check number.)
- If you mark personal or business savings, you can get your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

Enter your bank's 9-digit routing number on line 82b. If the first two digits are not 01 through 12, or 21 through 32, the transaction will be rejected. On the sample check below, the routing number is 090090099.

The image shows a sample check with the following details:

- Payor: JOHN SMITH, MARY SMITH, 999 Maple Street, Someplace, NY 10000
- Payee: Pay to the Order of _____
- Amount: \$ 1234
- Routing Number (line 82b): 090090099
- Account Number (line 82c): 1357902468
- Check Number: 1234
- Bank: SOME BANK, Someplace, NY 10000
- A callout box points to the account number and check number, stating: "Do not include the check number"

Note: The routing and account numbers may appear in different places on your check.

If your check states that it is payable through a bank different from the one where you have your checking account, **do not** use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 82b.

Line 82d – Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 81 you want electronically withdrawn. If you are amending your return prior to the original due date (generally April 15), enter a date that is on or before the due date of your return. If we receive your amended return after the original return due date or you do not enter a date, we will withdraw the funds on the day we accept your return.

Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, **which may include penalty and interest**.

You may revoke your electronic funds withdrawal authorization only by contacting the Tax Department at least 5 business days before the payment date.

! If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

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).

Submit all of the following with your 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 submitted with 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.

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, submit a separate sheet with your explanation. Include your name and SSN on the additional 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 the line 83a box 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. Submit 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.

Where to file

If enclosing a payment (check or money order), mail your return and Form IT-201-V to:

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

If not enclosing a payment, mail your return to:

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

Private delivery services – If you are not submitting your form by U.S. Mail, be sure to consult Publication 55, *Designated Private Delivery Services*, for the address and other information.

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, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our Web site for more information about the tax preparer registration requirements.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our Web site at www.tax.ny.gov

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



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



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.



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.