



Important Notice

February 2004

Important Information for Nonresidents and Part-year Residents Relating to Military Pay

The *Servicemembers Civil Relief Act* was signed into federal law on December 19, 2003. One provision of this act provides that military pay received by a nonresident, or received by a part-year resident during the part-year resident's nonresident period, cannot be used to determine the amount of New York State personal income tax the nonresident or part-year resident military member (or the member's spouse) must pay. This provision is retroactive and applies to any tax year for which the statute of limitations remains open.

Since this federal legislation had not been enacted when the 2003 personal income tax forms and instructions were printed, the forms and instructions do not reflect the changes made by this legislation. Accordingly, if you (or your spouse if filing a joint New York return) received military pay in 2003, please use the following additional instructions in preparing your 2003 New York State nonresident or part-year resident return. Also, see *Amended returns* below.

2003 Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*

Include on line 28, as an *Other* subtraction, in the federal amount column only, the amount of military pay determined as follows:

- If you were a full-year New York State nonresident, include on line 28, federal amount column only, the total amount of military pay included in the federal amount column on line 1.
- If you were a part-year resident, include on line 28, federal amount column only, the portion of the military pay included in the federal amount column on line 1 that you received during your **nonresident** period.

Write **MP** and the amount of the subtraction in the white area on line 28.

2003 Form IT-360.1, *Change of City Resident Status*

If you received military pay and either became a resident of Yonkers, or gave up your Yonkers residence during 2003, you must contact the Tax Department for further information in completing your Form IT-360.1 (see *Need help?* on back).

Amended returns

The federal law is retroactive and applies to any tax year for which the statute of limitations remains open. Accordingly, a claim for refund of tax paid on military pay received by a nonresident or part-year resident may be made for any prior tax year open under the statute of limitations. In general, the statute of limitations remains open for three years after the original due date of your return or the date the return was filed, whichever is later. Therefore, for most people, a claim for refund for tax year 2000 must be filed by April 15, 2004. If you have already filed your 2003 return, or wish to make a claim for refund for a prior year for which you have previously filed a return, you must make a claim for refund for each year by filing Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Form*, for that year. Follow the instructions above to determine the amount of the new *Other* subtractions to enter on Form IT-203-X. See *Need help?* on back for how to obtain a copy of this form or if you need further assistance.

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.

Refund status: (electronically filed)	1 800 353-0708
(direct deposit)	1 800 321-3213
(all others)	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.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
PERSONAL INCOME TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227