



## Impact of Changes to the Internal Revenue Code (IRC) on the 2019 New York State Personal Income Tax Returns

### General

Due to changes in the Tax Law as part of the 2020-2021 New York State budget<sup>1</sup>, any amendments made to the IRC after March 1, 2020, will **not** apply to New York State or New York City personal income tax.<sup>2</sup> Therefore, any retroactive changes made to the IRC after March 1, 2020, should **not** be taken into account when filing your 2019 New York State personal income tax return.

For example, the federal *CARES Act*<sup>3</sup> made retroactive changes to the IRC on March 27, 2020. Although these changes may impact your 2019 federal income tax return, they should **not** be reflected on your 2019 New York State personal income tax return. For information on these and other federal changes to the IRC, visit the Internal Revenue Service (IRS) website at [www.irs.gov](http://www.irs.gov).

### Filing your 2019 New York State personal income tax return

#### Individuals, Partnerships, Estates, and Trusts

- If you file your 2019 return using software, software developers that produce [e-file approved commercial software](#) for New York State personal income tax have been advised **not** to update the 2019 federal income tax computation for New York State income tax purposes to account for any changes made to the IRC after March 1, 2020. Therefore, the software should correctly compute the federal amounts to be used on your New York State personal income tax return.
- If you file your 2019 return without software, you must compute any federal amounts using the federal forms the IRS made available prior to March 1, 2020. You can find copies of these federal forms by visiting our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *decouple*).<sup>4</sup>

#### Amended returns (individuals, partnerships, estates, and trusts)

- Regardless of whether you filed your original return using software, if you file an amended federal return due solely to changes made to the IRC after March 1, 2020, do **not** file an amended return with New York State.

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<sup>1</sup> Part WWW of Chapter 58 of the Laws of 2020

<sup>2</sup> Tax Law Article 22 and Administrative Code of the City of New York Chapter 17

<sup>3</sup> Public Law 116-136

<sup>4</sup> The federal forms available on the Tax Department's website are only for the purpose of filing your 2019 New York State personal income tax return. They should **not** be filed with the IRS.

- If you need to amend your federal or New York State return to make adjustments that are **not** related to changes made to the IRC after March 1, 2020, and you use software to prepare an amended New York State return, your software should correctly compute the federal amounts to be used on your amended New York State return.
- If you need to amend a previously filed 2019 Form IT-201, Form IT-203, Form IT-204, or Form IT-205, are **not** using software, and need to amend your return to make adjustments that are **not** related to changes to the IRC after March 1, 2020, use the federal forms the IRS made available prior to March 1, 2020, to recompute any federal amounts. You can find copies of these federal forms by visiting our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *decouple*).<sup>4</sup>

**Note:** An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.