

Amended Nonresident and Part-Year Resident Income Tax Return

New York State • City of New York • City of Yonkers For the year January 1, 1998, through December 31, 1998, or fiscal tax year beginning ...



IT-203-X

98

Form section for personal information: Please enter your first name first. For a joint return, use both name lines. Includes fields for first name, last name, spouse's name, mailing address, apartment number, city, state, and ZIP code.

Form section for social security numbers: and ending ... Your social security number, Spouse's social security number

- (A) Filing status - mark an "X" in one box: 1 Single, 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er) with dependent child

* For filing status 2 or 3, enter both spouses' social security numbers above, unless filing Form IT-203-C (see IT-203 instr.).

- (B) Can you be claimed as a dependent on another taxpayer's federal return?
(C) Did you file an amended federal return?
(D) Part-year city of New York residents only: (1) Were you 65 or older on 1/1/99? (2) Was your spouse 65 or older on 1/1/99?

(E) Enter New York adjusted gross income as reported on line 30 of your original 1998 Form IT-203 return (see IT-203 instructions) ... Federal Amount Dollars Cents, New York State Amount Dollars Cents

Part I - Federal Income and Adjustments

Table with 3 columns: Description, Amended Federal Amount (Dollars, Cents), Amended New York State Amount (Dollars, Cents). Rows include Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividends; Taxable refunds, credits or offsets of state and local income taxes; Alimony received; Business income or loss; Capital gain or loss; Other gains or losses; Taxable amount of IRA distributions; Taxable amount of pensions and annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or loss; Unemployment compensation; Taxable amount of social security benefits; Other income; Add lines 1 through 15; Total federal adjustments to income; Subtract line 17 from line 16. This is your amended federal adjusted gross income; New York Additions (Interest income on state and local bonds, Public employee 414(h) retirement contributions, Other); Add lines 18 through 21; New York Subtractions (Taxable refunds, credits, or offsets of state and local income taxes; Pensions of New York State and local governments and the federal government; Taxable amount of social security benefits; Interest income on U.S. government bonds; Pension and annuity income exclusion; Other); Add lines 23 through 28. This is the total of your New York Subtractions; Subtract line 29 from line 22. This is your New York adjusted gross income.

	Increase or Decrease		Amended Amount	
	Dollars	Cents	Dollars	Cents
31 New York adjusted gross income from line 30, Amended Federal Amount column on the front page	31.		31.	
32 Check one: <input type="checkbox"/> Standard deduction or <input type="checkbox"/> Itemized deduction Amount =	32.		32.	
33 Subtract line 32 from line 31 (if line 32 is more than line 31 enter "0")	33.		33.	
34 Exemptions for dependents only (not the same as federal; see IT-203-X-1, page 2)	34.	000.00	34.	000.00
35 Subtract line 34 from line 33. This is your taxable income	35.		35.	
36 New York State tax on line 35 amount (see IT-203-X-1, page 2)	36.		36.	
37 New York State household credit (see page 26 of IT-203 instructions)	37.		37.	
38 Subtract line 37 from line 36 (if line 37 is more than line 36, enter "0")	38.		38.	
39 New York State child and dependent care credit (from Form IT-216; attach form)	39.		39.	
40 Subtract line 39 from line 38 (if line 39 is more than line 38, enter "0")	40.		40.	
41 New York State earned income credit (from Form IT-215; attach form)	41.		41.	
42 Subtract line 41 from line 40 (if line 41 is more than line 40, enter "0")	42.		42.	
43 Income percentage (see IT-203 instructions) Amount from line 30, New York State Amount ÷ Amount from line 30, Federal Amount =	43.		43.	
44 Multiply line 42 by the decimal on line 43. This is your allocated New York State tax	44.		44.	
45 New York State nonrefundable credits (see IT-203-X-1, page 2)	45.		45.	
46 Subtract line 45 from line 44 (if line 45 is more than line 44, enter "0")	46.		46.	
47 Net other New York State taxes (see IT-203-X-1, page 3)	47.		47.	
48 Add lines 46 and 47. This is the total of your New York State taxes	48.		48.	
49 City of New York nonresident earnings tax (attach Form NYC-203)	49.		49.	
50 Other city of New York taxes (from Form IT-203-ATT, line 39)	50.		50.	
51 City of Yonkers nonresident earnings tax (attach Form Y-203)	51.		51.	
52 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	52.		52.	
53 Gifts/Contributions from original return (cannot be amended)	53.		53.	00
54 Add lines 48 through 53. This is the total of your taxes and gifts. Also enter this amount on line 65	54.		54.	
55 Part-year city of New York school tax credit (see IT-203-X-1, page 3)	55.		55.	
56 Other refundable credits (see IT-203-X-1, page 3)	56.		56.	
57 Total NY State tax withheld (see IT-203-X-1, page 3)	57.		57.	
58 Total New York City tax withheld (see IT-203-X-1, page 3)	58.		58.	
59 Total Yonkers tax withheld (see IT-203-X-1, page 3)	59.		59.	
60 Total estimated tax payments and amount paid with extension Form IT-370	60.		60.	
61 Amount paid with original return (see IT-203-X-1, page 3)	61.		61.	
62 Add lines 55 through 61, Amended Amount column. This is the total of your payments	62.		62.	
63 Overpayment, if any, as shown on original return (or previously adjusted by New York State) (see IT-203-X-1, page 3)	63.		63.	
64 Subtract line 63 from line 62 (see IT-203-X-1, page 3, if line 63 is more than line 62)	64.		64.	
65 Enter amount from line 54, Amended Amount column	65.		65.	
66 If line 65 is less than line 64, enter the difference here; this is your refund amount	66.		66.	
67 If line 65 is more than line 64, enter the difference here; this is the amount you owe (see IT-203-X-1, page 3)	67.		67.	

Complete all questions and parts below and on page 3 that apply to your amended return.

- (F)** Is this return the result of federal audit changes? ... Yes No
 If Yes, complete items 1-3 below and Part III on page 3:
 1. Enter the date of the final federal determination ...
 2. Do you concede the federal audit changes? (If No, explain why in Part III on page 3) ... Yes No
 3. Do the changes involve a partnership or S corporation? (If Yes, complete Part II below) ... Yes No
- (G)** Did you itemize your deductions on your 1998 federal income tax return or your amended federal return (1040X), if filed? (see IT-203-X-1, page 4) ... Yes No
- (H)** 1. Original return filed as: (check one) Nonresident or Part-year resident or Resident
 2. Amended return filed as: Nonresident or Part-year resident

Part II – Partnership or S Corporation - If this form is being used to report adjustments to partnership or S corporation income, gain, loss, or deduction, provide the following information:

Name of partnership or S corporation	Identifying number	Principal business activity
Address of partnership or S corporation		

Name(s) as shown on page 1

Your social security number

Part III - Federal Changes - After completing Part I, explain below the changes made by the Internal Revenue Service (IRS)

68 List federal adjustments
a 68a.
b 68b.
c 68c.
d 68d.
e 68e.
69 Net fed. adj. - increase or (decrease)
70 Previously reported federal (check one)
adjusted gross income,
taxable income, or
tax table income

71 Corrected federal (check one and enter)
adjusted gross income,
taxable income, or
tax table income
72 Corrected federal tax
73 Federal tax shown on return
74 Increase (decrease) in federal tax
75 Penalties
76 Interest
77 Total fed. amount assessed (add lines 74-76)

If you did not concede the above changes and checked the No box in question 2 at item (F) on page two, explain why.

Part IV - Other Changes - Explain any changes not shown in Part III.

Give the item or line reference from pages 1 and 2 and explain why each change was made. Attach any schedules or forms that apply. If you checked the No box at item (C) on the front page, explain why. If you need more space, attach a schedule marked Part IV.

Paid Preparer's Use Only
Preparer's signature
Date
Mark "X" if self-employed
Firm's name (or yours, if self-employed)
Preparer's social security number
Address
Employer identification number

Sign Your Return Here
Your signature
Spouse's signature (if joint return)
Date
Daytime phone number (optional)

Information on References to Instructions Made on This Form

Form IT-203-X has its own instructions, Form IT-203-X-I, that should have been provided to you with Form IT-203-X. When you see a reference to *IT-203-X-I, page 2*, for example, you can find the information you need on page 2 of Form IT-203-X-I. This instruction is specific to the lines on the IT-203-X amended return that are not on Form IT-203, and to lines with special restrictions or computations.

You will also see many references to the instructions for Form IT-203. These instructions are printed in a booklet with form number **IT-203-I** and in a return and instruction packet with form number **IT-203-P**. Be sure that you have a copy of the **1998** IT-203 instructions before you begin to complete your 1998 IT-203-X amended return.

Both instructions are available on the Department's fax-on-demand system and Internet website. See **Need Help?** below for complete information on how to get forms and assistance.

Private Delivery Services

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See **Need Help?** below for information on ordering forms and publications.) If you use **any** private delivery service, contact Taxpayer Assistance for the address to which you should send your return; see **Need Help?** below.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), Monday through Friday. 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 the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

