



Amended Resident Income Tax Return (long form)

IT-201-X

New York State • New York City • Yonkers

For the full year January 1, 2007, through December 31, 2007, or fiscal year beginning ... **07**
and ending ...

See Instructions on page 7 for help completing your amended return.

| | | | | |
|--|--|-----------------------|---|------------------------------------|
| Print or type | Important: You must enter your social security number(s) in the boxes to the right. | | | |
| | Your first name and middle initial | | Your last name <i>(for a joint return, enter spouse's name on line below)</i> | |
| | Spouse's first name and middle initial | | Spouse's last name | |
| | Mailing address <i>(number and street or rural route)</i> | | Apartment number | New York State county of residence |
| | City, village, or post office | | State | ZIP code |
| Permanent home address <i>(number and street or rural route)</i> | | | | |
| | | Apartment number | School district name | |
| City, village, or post office | | State | ZIP code | |
| | | Decedent information: | Taxpayer's date of death Spouse's date of death | |
| | | NY | | |

- (A) Filing status — mark an X in one box:**
- ① Single
 - ② Married filing joint return *(enter spouse's social security number above)*
 - ③ Married filing separate return *(enter spouse's social security number above)*
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

(D) Did you file an amended federal return? *(see page 7)*..... Yes No

(E) Did you or your spouse maintain living quarters in NYC during 2007? Yes No

(F) NYC residents and NYC part-year residents only:

(1) Number of months **you** lived in NY City in 2007 ●

(2) Number of months **your spouse** lived in NY City in 2007... ●

(B) Did you itemize your deductions on your 2007 federal income tax return? Yes No

(C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No

(G) Enter your 2-digit special condition code if applicable *(see page 7)*..... ●

If applicable, also enter your second 2-digit special condition code..... ●

Federal income and adjustments

| | Dollars | Cents |
|--|---------|-------|
| 1 Wages, salaries, tips, etc. | 1. | |
| 2 Taxable interest income | 2. | |
| 3 Ordinary dividends | 3. | |
| 4 Taxable refunds, credits, or offsets of state and local income taxes <i>(also enter on line 25 on page 2)</i> | 4. | |
| 5 Alimony received | 5. | |
| 6 Business income or loss <i>(attach a copy of federal Schedule C or C-EZ, Form 1040)</i> | 6. | |
| 7 Capital gain or loss <i>(if required, attach a copy of federal Schedule D, Form 1040)</i> | 7. | |
| 8 Other gains or losses <i>(attach a copy of federal Form 4797)</i> | 8. | |
| 9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/> | 9. | |
| 10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/> | 10. | |
| 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(attach copy of federal Schedule E, Form 1040)</i> | 11. | |
| 12 Farm income or loss <i>(attach a copy of federal Schedule F, Form 1040)</i> | 12. | |
| 13 Unemployment compensation | 13. | |
| 14 Taxable amount of social security benefits <i>(also enter on line 27 on page 2)</i> | 14. | |
| 15 Other income <i>Identify:</i> | 15. | |
| 16 Add lines 1 through 15 | 16. | |
| 17 Total federal adjustments to income <i>Identify:</i> | 17. | |
| 18 Subtract line 17 from line 16. This is your federal adjusted gross income. | 18. | |

(continued on page 2)

You must file pages 1 through 5 of this original scannable amended return with the Tax Department.



▼ Enter your social security number

Dollars Cents

19 Enter the amount from line 18 on page 1. This is your federal adjusted gross income. 19. .

New York additions

20 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) 20. .
 21 Public employee 414(h) retirement contributions from your wage and tax statements 21. .
 22 New York's 529 college savings program distributions 22. .
 23 Other *Identify:* 23. .
 24 Add lines 19 through 23 24. .

New York subtractions

25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 on page 1) 25. .
 26 Pensions of NYS and local governments and the federal government ... 26. .
 27 Taxable amount of social security benefits (from line 14 on page 1) 27. .
 28 Interest income on U.S. government bonds 28. .
 29 Pension and annuity income exclusion 29. .
 30 New York's 529 college savings program deduction / earnings 30. .
 31 Other *Identify:* 31. .
 32 Add lines 25 through 31 32. .
 33 Subtract line 32 from line 24. This is your New York adjusted gross income. 33. .

Standard deduction or itemized deduction

34 Enter your standard deduction (from the table below) or your itemized deduction (from the worksheet below). Mark an X in the appropriate box: ● Standard ... or ... ● Itemized 34. .
 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) 35. .
 36 Dependent exemptions 36. 0 0 0 . 0 0
 37 Subtract line 36 from line 35. This is your taxable income. 37. .

OR

| New York State standard deduction table | |
|---|--|
| Filing status | Standard deduction — enter on line 34 above. |
| ① Single and you marked item C on page 1 Yes | \$ 3,000 |
| ① Single and you marked item C on page 1 No | 7,500 |
| ② Married filing joint return | 15,000 |
| ③ Married filing separate return | 7,500 |
| ④ Head of household (with qualifying person) | 10,500 |
| ⑤ Qualifying widow(er) with dependent child | 15,000 |

| New York State itemized deduction worksheet | |
|---|--|
| a Medical and dental expenses (from federal Schedule A, line 4) | a. <input type="text"/> . <input type="text"/> |
| b Taxes you paid (from federal Schedule A, line 9) | b. <input type="text"/> . <input type="text"/> |
| c Interest you paid (from federal Schedule A, line 15) | c. <input type="text"/> . <input type="text"/> |
| d Gifts to charity (from federal Schedule A, line 19) | d. <input type="text"/> . <input type="text"/> |
| e Casualty and theft losses (from federal Schedule A, line 20) | e. <input type="text"/> . <input type="text"/> |
| f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 27) | f. <input type="text"/> . <input type="text"/> |
| g Other miscellaneous deductions (from federal Schedule A, line 28) | g. <input type="text"/> . <input type="text"/> |
| h Enter amount from federal Schedule A, line 29 ... | h. <input type="text"/> . <input type="text"/> |
| i State, local, and foreign income taxes and other subtraction adjustments | i. <input type="text"/> . <input type="text"/> |
| j Subtract line i from line h | j. <input type="text"/> . <input type="text"/> |
| k Addition adjustments | k. <input type="text"/> . <input type="text"/> |
| l Add lines j and k | l. <input type="text"/> . <input type="text"/> |
| m Itemized deduction adjustment | m. <input type="text"/> . <input type="text"/> |
| n Subtract line m from line l | n. <input type="text"/> . <input type="text"/> |
| o College tuition itemized deduction (see Form IT-272) .. | o. <input type="text"/> . <input type="text"/> |
| p Add lines n and o. This is your New York State itemized deduction; enter on line 34 above. | p. <input type="text"/> . <input type="text"/> |

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Name(s) as shown on page 1

▼ Enter your social security number

Tax computation, credits, and other taxes

Table with columns for line number, description, and amounts in Dollars and Cents. Includes lines 38-46 for taxable income, state tax, and credits.

New York City and Yonkers taxes, credits, and tax surcharges

Table with columns for line number, description, and amounts in Dollars and Cents. Includes lines 47-58 for NYC and Yonkers taxes and credits.

New York City (NYC) and Yonkers residents only.

59 Sales or use tax as reported on your original return (see page 7) Do not leave line 59 blank.

Voluntary contributions as reported on your original return

(or as adjusted by the Tax Dept.; see page 7)

Table with columns for contribution type (60a-60g), amount, and total (60). Includes categories like Gift to Wildlife, Missing/Exploited Children Fund, etc.

61 Add lines 46, 58, 59, and 60. This is your total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions.

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You must file pages 1 through 5 of this original scannable amended return with the Tax Department.

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▼ Enter your social security number

62 Enter the amount from line 61 on page 3. This is your total **New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions.** **62.** Dollars Cents

Payments and refundable credits

| | | | | | | |
|-----|---|------|----------------------|---|----------------------|--|
| 63 | Empire State child credit (attach Form IT-213)..... | 63. | <input type="text"/> | . | <input type="text"/> | Forms IT-2 and/or IT-1099-R must be completed and attached to your amended return instead of federal Forms W-2 and/or 1099-R. Staple them to the back of page 5. |
| 64 | NYS/NYC child and dependent care credit (attach Form IT-216) | 64. | <input type="text"/> | . | <input type="text"/> | |
| 65 | NY State earned income credit (EIC) (attach Form IT-215 or IT-209) | 65. | <input type="text"/> | . | <input type="text"/> | |
| 66 | NY State noncustodial parent EIC (attach Form IT-209)..... | 66. | <input type="text"/> | . | <input type="text"/> | |
| 67 | Real property tax credit (attach Form IT-214) | 67. | <input type="text"/> | . | <input type="text"/> | |
| 68 | College tuition credit (attach Form IT-272) | 68. | <input type="text"/> | . | <input type="text"/> | |
| 69 | NY City school tax credit (also complete (F) on page 1)..... | 69. | <input type="text"/> | . | <input type="text"/> | |
| 70 | NY City earned income credit (attach Form IT-215 or IT-209) | 70. | <input type="text"/> | . | <input type="text"/> | |
| 71 | Other refundable credits (from Form IT-201-ATT, line 18; attach form) | 71. | <input type="text"/> | . | <input type="text"/> | |
| 72 | Total New York State tax withheld | 72. | <input type="text"/> | . | <input type="text"/> | |
| 73 | Total New York City tax withheld | 73. | <input type="text"/> | . | <input type="text"/> | Important: All credit claim forms or other applicable forms that you submitted with your original return (see page 7) must also be completed and attached to the back of page 5. |
| 74 | Total Yonkers tax withheld | 74. | <input type="text"/> | . | <input type="text"/> | |
| 75 | Total estimated tax payments / Amount paid with Form IT-370 | 75. | <input type="text"/> | . | <input type="text"/> | |
| 76 | Amount paid with original return, plus additional tax paid after your original return was filed (see page 7)..... | 76. | <input type="text"/> | . | <input type="text"/> | |
| 77 | Add lines 63 through 76. This is the total of your payments. | 77. | <input type="text"/> | . | <input type="text"/> | |
| 78 | Overpayment, if any, as shown on original return or previously adjusted by NY State (see pg. 7) | 78. | <input type="text"/> | . | <input type="text"/> | |
| 78a | Amount from original Form IT-201, line 79 (see page 7).... | 78a. | <input type="text"/> | . | <input type="text"/> | |
| 79 | Subtract line 78 from line 77. | 79. | <input type="text"/> | . | <input type="text"/> | |

Your refund

80 If line 79 is more than line 62, enter the difference; this is the amount to be refunded to you. (For Direct Deposit, complete lines 82, 82a, 82b, and 82c below.)... **Refund** 80.

Amount you owe

81 If line 79 is less than line 62, enter the difference; this is the amount you owe (see page 8). **Owe** 81.
 (Make your check or money order payable to NY State Income Tax; write your social security number and 2007 Income Tax on it.)

Direct deposit

82 Mark an X in the box: • **Direct Deposit**

82a Routing number: •

82b Account number: •

82c Account type: • Checking • Savings

◀ You can choose to have your refund directly deposited into your bank account. Fill in lines 82, 82a, 82b, and 82c.

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For up-to-the-minute information on New York State tax matters, including matters that may affect your amended New York State personal income tax return, visit our Web site at

www.nystax.gov

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Name(s) as shown on page 1

▼ Enter your social security number

83 Reason(s) for amending your return Mark an X in all applicable boxes; see page 8.

- 83a Federal audit change (complete lines 84 through 91 below)
- 83b Worthless stock/securities
- 83c Claim of right
- 83d Wages
- 83e Military
- 83f Court ruling.....
- 83g Workers' compensation
- 83h Treaties/visa/temporary stay
- 83i Voluntary compliance initiative..
- 83j Credit claim
- 83k Other..... (explain) _____

83l To report adjustments to partnership or S corporation income, gain, loss or deduction, provide the following information:

Partnership S corporation

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

! If you marked an X in box 83a above, you must complete lines 84 through 91 below. All others may skip lines 84 through 91 and go directly to the Third-party designee question. You must sign your amended return below.

- 84 Enter the date (mm/dd/yyyy) of the final federal determination (Explain) _____
- 85 Do you concede the federal audit changes? (if No, explain below)..... Yes No

86 List federal changes

| | Dollars | Cents |
|-----|---------|-------|
| 86a | | |
| 86b | | |
| 86c | | |
| 86d | | |
| 86e | | |

- 87 Net federal changes (increase or decrease)
- 88 Federal taxable income (mark an X in one box)..... Per return Previously adjusted
- 89 Corrected federal taxable income

- 90 Federal credits disallowed..... Earned income credit Amount disallowed
- Child care credit Amount disallowed

- 91 Federal penalties assessed
- 91a Fraud.....
- 91b Negligence.....
- 91c Other (explain below).....

| | | | | |
|---------------------------------|---|--|---|--------------------------------------|
| Third - party designee | Do you want to allow another person to discuss this amended return with the Tax Dept? Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/> | | | |
| | Designee's name | Designee's phone number () | Personal identification number (PIN)..... | |
| Paid preparer's use only | Preparer's signature | Date | Sign your amended return here | |
| | ▼ Preparer's SSN or PTIN | ● Employer identification number | | Your signature |
| | Firm's name (or yours, if self-employed) | Mark an X if self-employed: <input type="checkbox"/> | | Your occupation: ● |
| | Address | | | Spouse's signature (if joint return) |
| | | | Spouse's occupation (if joint return): | |
| | | | Date | |
| | | | ▼ Daytime phone number | |

Mail your completed amended return and any attachments to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.

You must file pages 1 through 5 of this original scannable amended return with the Tax Department.



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Instructions

New for 2007

Form IT-201-X has been redesigned to more closely follow Form IT-201. When completing Form IT-201-X, attach any credit claim form or other form that you submitted with your original return, unless you are amending that form. If you are amending any form, or using any form for the first time, write **Amended** across the top of the form and attach it to Form IT-201-X. In addition, Form IT-150 filers should use new Form IT-150-X to amend their returns.

General information

If you realize you have made an error after filing your 2007 New York State income tax return, or if the Internal Revenue Service (IRS) makes changes to your federal return, you must file an amended New York State return to correct the error or report the changes. See the instructions for 2007 Form IT-201 (Form IT-150/201-I or IT-RP-1) to determine which amended return to file (Form IT-150-X, IT-201-X, or IT-203-X).



Do not file an amended return on Form IT-201-X to report a net operating loss carryback, to protest a paid assessment that was based on a statement of audit changes, or to file a protective claim; use Form IT-113-X, *Claim for Credit or Refund of Personal Income Tax*. However, if you are reporting any of the above **and some other change to your state return**, you must file Form IT-201-X or the appropriate amended return, showing all changes; do not use Form IT-113-X in this case. 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 pages 1 through 5 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 2007 Form IT-201 (Form IT-150/201-I or Form IT-RP-1) 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*.

Specific instructions

Use the 2007 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, enter code **C7** 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*.

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 60g, 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-150, enter the amount from Form IT-150, line 53; if you filed Form IT-203, enter the amount from Form IT-203, line 69.

Line 80 Refund

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.

(continued on page 8)

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Instructions (continued)

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 **2007 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 at www.nystax.gov and clicking on *Online Tax Center*, or call toll free (1 800 225-5829), and we will compute the interest for you. Include with your payment any interest computed.

Line 83 Reason(s) for amending your return

Mark the box(es) that apply. If you marked the *Other* box, include an explanation of the change on the explanation line at line 83k; for example, you are changing your New York State dependent exemption amount. If you need additional room, attach a separate sheet with your explanation. If you marked an **X** in a box at line 83l, give the partnership 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 one year from the date you file this amended return. For more information, see the Form IT-201 instructions.

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.

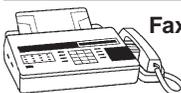
This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

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: 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.

Mail your completed amended return and any attachments to:

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

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