



Amended Nonresident and Part-Year Resident Income Tax Return

IT-203-X

New York State • New York City • Yonkers

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

Form with sections for 'Print or type' (name, address, SSN) and 'Permanent home address' (address, SSN, date of death).

Form with sections (A) Filing status, (B) Deductions, (C) Dependent, (D) Federal return, (E) NY City residents, (F) Special condition code.

Federal income and adjustments

Table with 4 columns: Federal amount (Dollars, Cents) and New York State amount (Dollars, Cents). Rows 1-18 list various income and adjustment items.

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

▼ Enter your social security number

**Federal amount**

Dollars Cents

**New York State amount**

Dollars Cents

**19 Federal adjusted gross income** (from line 18 on front page) **19.**   **19.**

**New York additions**

**20** Interest income on state and local bonds (but not those of New York State or its localities)..... **20.**   **20.**

**21** Public employee 414(h) retirement contributions ..... **21.**   **21.**

**22** Other *Identify:*..... **22.**   **22.**

**23** Add lines **19** through **22**..... **23.**   **23.**

**New York subtractions**

**24** Taxable refunds, credits, or offsets of state and local income taxes (from line 4) ..... **24.**   **24.**

**25** Pensions of NYS and local governments and the federal government ..... **25.**   **25.**

**26** Taxable amount of social security benefits (from line 14) .... **26.**   **26.**

**27** Interest income on U.S. government bonds..... **27.**   **27.**

**28** Pension and annuity income exclusion..... **28.**   **28.**

**29** Other *Identify:*..... **29.**   **29.**

**30** Add lines 24 through 29..... **30.**   **30.**

**31 New York adjusted gross income** (subtract line 30 from line 23) **31.**   **31.**

**32** Enter the amount from line 31, **Federal amount** column..... **32.**

**33** Enter your **standard deduction** (from table below) or your **itemized deduction** (from worksheet below). Mark an **X** in the appropriate box:  **Standard** ..... or .....  **Itemized** **33.**

**34** Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank) ..... **34.**

**35** Dependent exemptions ..... **35.**

**36 New York taxable income** (subtract line 35 from line 34) ..... **36.**

◀ or ▶

| New York State standard deduction table      |   |
|--|---|
| Filing status (from the front page)          | Standard deduction (enter on line 33 above) |
| ① Single and you marked item C Yes           | \$ 3,000                                    |
| ① Single and you marked item C 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  |   |
|--|---|
| <b>a</b> Medical and dental expenses (from federal Sch. A, line 4)                                 | <b>a.</b> <input type="text"/> <input type="text"/> |
| <b>b</b> Taxes you paid (from federal Schedule A, line 9)  | <b>b.</b> <input type="text"/> <input type="text"/> |
| <b>c</b> Interest you paid (from federal Schedule A, line 15)                                      | <b>c.</b> <input type="text"/> <input type="text"/> |
| <b>d</b> Gifts to charity (from federal Schedule A, line 19)                                       | <b>d.</b> <input type="text"/> <input type="text"/> |
| <b>e</b> Casualty and theft losses (from federal Sch. A, line 20)                                  | <b>e.</b> <input type="text"/> <input type="text"/> |
| <b>f</b> Job expenses and most other miscellaneous deductions (from federal Schedule A, line 27)   | <b>f.</b> <input type="text"/> <input type="text"/> |
| <b>g</b> Other miscellaneous deductions (from federal Schedule A, line 28)                         | <b>g.</b> <input type="text"/> <input type="text"/> |
| <b>h</b> Enter amount from federal Schedule A, line 29   | <b>h.</b> <input type="text"/> <input type="text"/> |
| <b>i</b> State, local, and foreign income taxes and other subtraction adjustments                  | <b>i.</b> <input type="text"/> <input type="text"/> |
| <b>j</b> Subtract line i from line h   | <b>j.</b> <input type="text"/> <input type="text"/> |
| <b>k</b> College tuition itemized deduction  | <b>k.</b> <input type="text"/> <input type="text"/> |
| <b>l</b> Addition adjustments  | <b>l.</b> <input type="text"/> <input type="text"/> |
| <b>m</b> Add lines j, k, and l   | <b>m.</b> <input type="text"/> <input type="text"/> |
| <b>n</b> Itemized deduction adjustment   | <b>n.</b> <input type="text"/> <input type="text"/> |
| <b>o</b> <b>New York State itemized deduction</b> (subtract line n from m; enter on line 33 above) | <b>o.</b> <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**

|  | Dollars    | Cents |
|--|------------|-------|
| <b>37</b> New York taxable income (from line 36 on page 2) .....                             | <b>37.</b> |       |
| <b>38</b> New York State tax on line 37 amount .....   | <b>38.</b> |       |
| <b>39</b> New York State household credit .....  | <b>39.</b> |       |
| <b>40</b> Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) ..... | <b>40.</b> |       |
| <b>41</b> New York State child and dependent care credit (attach Form IT-216) .....          | <b>41.</b> |       |
| <b>42</b> Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) ..... | <b>42.</b> |       |
| <b>43</b> New York State earned income credit (attach Form IT-215) .....                     | <b>43.</b> |       |

**44** Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) ..... **44.**

**45** Income percentage  $\frac{\text{New York State amount from line 31}}{\text{Federal amount from line 31}}$  = **45.** Round result to 4 decimal places

|  |            |  |
|--|------------|--|
| <b>46</b> Allocated New York State tax (multiply line 44 by the decimal on line 45) .....    | <b>46.</b> |  |
| <b>47</b> New York State nonrefundable credits (from Form IT-203-ATT, line 8) .....          | <b>47.</b> |  |
| <b>48</b> Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank) ..... | <b>48.</b> |  |
| <b>49</b> Net other New York State taxes (from Form IT-203-ATT, line 33) .....               | <b>49.</b> |  |
| <b>50</b> Total New York State taxes (add lines 48 and 49) .....                             | <b>50.</b> |  |

**New York City and Yonkers taxes and credits**

|   |             |  |
|---|-------------|--|
| <b>51</b> Part-year New York City resident tax (attach Form IT-360.1) .....   | <b>51.</b>  |  |
| <b>52</b> New York City minimum income tax (attach Form IT-220) ....  | <b>52.</b>  |  |
| <b>52a</b> Add lines 51 and 52 .....  | <b>52a.</b> |  |
| <b>52b</b> Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216)..... | <b>52b.</b> |  |
| <b>52c</b> Subtract line 52b from 52a .....   | <b>52c.</b> |  |
| <b>53</b> Yonkers nonresident earnings tax (attach Form Y-203) .....  | <b>53.</b>  |  |
| <b>54</b> Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) .....                              | <b>54.</b>  |  |
| <b>55</b> Total New York City and Yonkers taxes (add lines 52c, 53, and 54) .....                                   | <b>55.</b>  |  |

**56** Sales or use tax as reported on your original return (see page 6). Do not leave line 56 blank. .. **56.**

**Voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see page 6)**

|  |             |          |          |
|--|-------------|----------|----------|
| <b>57a</b> Return a Gift to Wildlife .....       | <b>57a.</b> | <b>0</b> | <b>0</b> |
| <b>57b</b> Missing/Exploited Children Fund ..... | <b>57b.</b> | <b>0</b> | <b>0</b> |
| <b>57c</b> Breast Cancer Research Fund .....     | <b>57c.</b> | <b>0</b> | <b>0</b> |
| <b>57d</b> Alzheimer's Fund .....                | <b>57d.</b> | <b>0</b> | <b>0</b> |
| <b>57e</b> Olympic Fund (\$2 or \$4).....        | <b>57e.</b> | <b>0</b> | <b>0</b> |
| <b>57f</b> Prostate Cancer Research Fund .....   | <b>57f.</b> | <b>0</b> | <b>0</b> |
| <b>57g</b> WTC Memorial Fund.....                | <b>57g.</b> | <b>0</b> | <b>0</b> |

**57** Total voluntary contributions as reported on your original return (or as adjusted by the Tax Department) ..... **57.** **0** **0**

**58** Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57) ..... **58.**

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[Social Security Number Box]

59 Total New York State, New York City and Yonkers taxes, sales or use tax, and voluntary contributions (from line 58 on page 3) Dollars Cents 59. [ ] . [ ]

Payments and refundable credits

Table with 2 columns: Line number and Description. Rows include: 60 Part-year NYC school tax credit, 61 Other refundable credits, 62 Total New York State tax withheld, 63 Total New York City tax withheld, 64 Total Yonkers tax withheld, 65 Total estimated tax payments/amount paid with Form IT-370, 66 Amount paid with original return, plus additional tax paid after original return was filed.

Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of federal Forms W-2 and/or 1099-R. Staple them to the back of page 5. Important: All credit claim forms or other applicable forms that you submitted with your original return (see page 6) must also be completed and attached to the back of page 5.

67 Total payments and refundable credits (add lines 60 through 66) 67. [ ] . [ ]
68 Overpayment, if any, as shown on original return or previously adjusted by NY State (see page 6) 68. [ ] . [ ]

68a Amount from original Form IT-203, line 69 (see page 6) 68a. [ ] . [ ]
69 Subtract line 68 from line 67 69. [ ] . [ ]

Refund

70 Refund amount — If line 69 is more than line 59, subtract line 59 from line 69 (For Direct deposit, complete lines 72, 72a, 72b, and 72c below.) Refund 70. [ ] . [ ]

Amount you owe

71 Amount you owe — If line 69 is less than line 59, subtract line 69 from line 59 (see pg. 6) (Make your check or money order payable to NY State Income Tax; write your social security number and 2007 Income Tax on it.) Owe 71. [ ] . [ ]

72 Direct deposit Mark an X in the box: [ ] Direct deposit
72a Routing number [ ]
72b Account number [ ]
72c Account type [ ] Checking [ ] Savings

You can choose to have your refund directly deposited into your bank account. Fill in lines 72, 72a, 72b, and 72c.

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy) [ ]
Mark an X in the box that describes your situation on the last day of the tax year:
73a Moved into New York State 73a. [ ]
73b Moved out of New York State; received income from NYS sources during nonresident period 73b. [ ]
73c Moved out of New York State; received no income from NYS sources during nonresident period 73c. [ ]

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2007? (If Yes, complete Form IT-203-B, Schedule B, and attach form.) Yes [ ] No [ ]

75 Original return filed as (mark an X in one box)
75a. Nonresident [ ] 75b. Part-year resident [ ] 75c. Resident [ ]

76 Amended return filed as (mark an X in one box)
76a. Nonresident [ ] 76b. Part-year resident [ ] (continued)



77 Reason(s) for amending your return (mark an X in all applicable boxes; see page 6)

- 77a. Federal audit change (complete lines 78 through 85 below) .....
- 77b. Military .....
- 77c. Court ruling .....
- 77d. Treaties/visa/temporary stay .....
- 77e. Voluntary compliance initiative .....
- 77f. Wages allocation .....
- 77g. Worthless stock/securities .....
- 77h. Workers' compensation .....
- 77i. Claim of right .....
- 77j. Credit claim .....
- 77k. Other .....  (Explain) \_\_\_\_\_

77i. 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 77a above, you must complete lines 78 through 85 below. All others may skip lines 78 through 85 and go directly to the Third-party designee question. You must sign your amended return below.

- 78 Enter the date (mm/dd/yyyy) of the final federal determination    (Explain) \_\_\_\_\_
- 79 Do you concede the federal audit changes? (If No, explain below.) ..... Yes  No

80 List federal changes

Dollars Cents

|     | Dollars | Cents |
|-----|---------|-------|
| 80a |         |       |
| 80b |         |       |
| 80c |         |       |
| 80d |         |       |
| 80e |         |       |

- 81 Net federal changes (increase or decrease) ..... **81.**
- 82 Federal taxable income (mark an X in one box)..... Per return  Previously adjusted  **82.**
- 83 Corrected federal taxable income ..... **83.**

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

- 85 Federal penalties assessed
- 85a. Fraud .....  85b. Negligence .....  85c. Other (explain below) .....

|                               |   |                             |
|-------------------------------|---|-----------------------------|
| <b>Third – party designee</b> | 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)  | <input type="text"/>        |

| ▼ Paid preparer's use only ▼             |   |
|--|---|
| Preparer's signature                     | ▼ SSN or PTIN:                                      |
| Firm's name (or yours, if self-employed) | ● Employer identification number                    |
| Address                                  | Mark an X if self-employed <input type="checkbox"/> |
|  | Date  |

| ▼ Taxpayer(s) sign here ▼                           |                        |
|---|------------------------|
| Your signature                                      |                        |
| Your occupation                                     |                        |
| Spouse's signature and 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.

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



## Instructions

**New for 2007** — Form IT-203-X has been redesigned to more closely follow Form IT-203. When completing your Form IT-203-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-203-X.

### 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-203 (Form IT-203-I) to determine which amended return to file (Form IT-203-X, Form IT-201-X, or Form IT-150-X).



**Caution:** Do not file an amended return on Form IT-203-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-203-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-203-X**, using your original Form IT-203 as a guide, and make any necessary changes to income, deductions, and credits. Use the instructions for 2007 Form IT-203 and the specific instructions below to complete Form IT-203-X.

Generally, Form IT-203-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-203-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-203 instructions when completing Form IT-203-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)** – You must mark an **X** in the Yes or No box.

**Item (F) 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 56 Sales or use tax** – Enter the amount of New York State and local sales or use tax you reported on your original Form IT-203, line 56. **You cannot change the amount of sales or use tax you owe using Form IT-203-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 57 Voluntary contributions** – Enter the amount of each voluntary contribution you reported on your original Form IT-203, lines 57a through 57g, and the total as reported on line 57. If the voluntary contributions you reported on your original Form IT-203 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 66 Amount paid with original return, plus additional tax paid after your original return was filed** – From Form IT-203, line 70. If you paid additional amounts since your original return was filed, also include these payments on line 66. 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 68 Overpayment, if any, as shown on original return** From 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 68a Amount from original return** – If you filed Form IT-201, enter the amount from Form IT-201, line 79; if you filed Form IT-150, enter the amount from Form IT-150, line 53.

**Line 70 Refund** – The Tax Department will not refund an amount of one dollar or less unless you attach to your return a signed statement asking for it.

**Line 71 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 71. Compute the interest by accessing our Web site at [www.nystax.gov](http://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 77 Reason for amending 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 77k; 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 a box at line 77l, give the partnership or S corporation's name, identifying number, principal business activity, and address.

**Lines 78 through 85** – If you marked an **X** in box 77a and are reporting changes made by the IRS, complete lines 78 through 85 by entering the information requested as it appears on your final federal report of examination changes. Use a minus sign (-) to show any decreases.

**Note:** Fully explain the changes you are making on Form IT-203-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-203-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-203 instructions.

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