



Instructions for Form IT-203-X

Amended Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers

IT-203-X-1

New for 2009

Recent Tax Law changes require certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. Unless they are facilitators of RALs or RACs, this new registration requirement does not apply to attorneys, public accountants, and certified public accountants registered with or licensed by New York State, or to their employees who prepare returns under their direct supervision. Access our Web site at www.nystax.gov for additional information regarding the Tax Preparer Registration Program.

Important information

You must attach a copy of every attachment (including Form IT-2 and any New York State credit claim form) that was submitted with your original return to your amended Form IT-203-X, even if it has not changed as a result of amending your return. **If you don't attach all necessary forms, we'll send your amended Form IT-203-X back to you. You'll have to refile, and this will delay the processing of your return.**

Follow these steps to complete your amended Form IT-203-X:

- Complete your Form IT-203-X as if you are filing your return for the first time.
- Carefully review and follow the instructions below. You must enter the same amount of sales and use tax and voluntary contributions from your original return; you cannot change these amounts.
- Do not attach a copy of your original Form IT-150, IT-201, or IT-203 to your amended Form IT-203-X.
- Attach to your amended Form IT-203-X any:
 - **amended** credit claim form or other **amended** form (do not attach the original version);
 - **new** credit claim form or any other form that you are filing for the first time with your amended Form IT-203-X; and
 - **original** credit claim form, Form IT-2 (or related withholding form), or other form that you attached to your original return and are **not** amending.

General information

If you realize you have made an error after filing your 2009 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 2009 Form IT-203 to determine which amended return to file (Form IT-203-X, Form IT-201-X, or Form IT-150-X).



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 all five pages 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 2009 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

See the instructions for Form IT-203 for paid preparer information, the privacy notification, private delivery services, or if you need help contacting the Tax Department.

Use the 2009 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) – Amended federal return

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 **2009 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 and clicking on *Online Tax Center*, or call (518) 457-5181 (in-state callers without free long distance call 1 800 225-5829), and we will compute the interest for you. Include with your payment any interest computed.

Fee for payments returned by banks — A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Line 72 — Direct deposit

Complete line 72. If you marked the box that indicates your refund would go to an account outside the U.S., **stop**. Do not complete lines 72a, 72b, or 72c (see *Note* below). **All others**, supply the information requested for lines 72a, 72b and 72c.

Note: New banking rules prohibit us from honoring requests for direct deposit when the funds for your refund would go to an account outside the U.S. Therefore, if you marked this box, we will send a check to the mailing address on your return.

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 automatically one year from the date you file this amended return. For more information see the Form IT-203 instructions.

Where to file

If enclosing a payment (check or money order), mail your return and any attachments to:

**STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555**

If not enclosing a payment, mail your return and any attachments to:

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