New York State Department of Taxation and Finance

Amended Nonresident and Part-Year Resident Income Tax Return

IT-203-X

New York State • New York City • Yonkers

2011

For the year January 1, 2011, through December 31, 2011, or fiscal year beginning 1 1

and ending .....

You must enter your date(s) of birth and social security number(s) below.

Your first name and middle initial	Your last name *(for a **joint return**, enter spouse's name on line below)*	Your date of birth *(MMDDYYYY)*	▼ Your social security number
Spouse's first name and middle initial	Spouse's last name	Spouse's date of birth *(MMDDYYYY)*	▼ Spouse's social security number
Mailing address *(number and street or rural route)*		Apartment number	New York State county of residence
City, village, or post office	State / ZIP code / Country *(if not United States)*		School district name
Permanent home address *(no. and street or rural route)*	Apartment no.	City, village, or post office	School district code number
State / ZIP code	Country *(if not United States)*	Decedent information	Taxpayer's date of death / Spouse's date of death

See the instructions, Form IT-203-X-I, for help completing your amended return.

(A) Filing status — mark an *X* in one box:

① ☐ Single

② ☐ Married filing joint return *(enter both spouses' social security numbers above)*

③ ☐ Married filing separate return *(enter both spouses' social security numbers above)*

④ ☐ Head of household *(with qualifying person)*

⑤ ☐ Qualifying widow(er) with dependent child

Staple check or money order here

(B) Did you itemize your deductions on your 2011 federal income tax return? ..... Yes ☐ No ☐

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

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

(E) New York City part-year residents only

(1) Number of months **you** lived in NY City in 2011 ☐

(2) Number of months **your spouse** lived in NY City in 2011 ..... ☐

(F) Enter your **2-character special condition code if applicable** *(see instructions)* ..... ☐

If applicable, also enter your **second** 2-character special condition code ..... ☐

Federal income and adjustments

Enter federal amounts in the left column and NYS amounts in the right column.

		Federal amount Dollars	Cents		New York State amount Dollars	Cents
1 Wages, salaries, tips, etc.	1.			1.		
2 Taxable interest income	2.			2.		
3 Ordinary dividends	3.			3.		
4 Taxable refunds, credits, or offsets of state and local income taxes *(also enter on line 24)*	4.			4.		
5 Alimony received	5.			5.		
6 Business income or loss *(attach a copy of federal Sch. C or C-EZ, Form 1040)*	6.			6.		
7 Capital gain or loss *(if required, attach a copy of federal Sch. D, Form 1040)*	7.			7.		
8 Other gains or losses *(attach a copy of federal Form 4797)* ...	8.			8.		
9 Taxable amount of IRA distributions. Beneficiaries: mark *X* in box ☐	9.			9.		
10 Taxable amount of pensions/annuities. Beneficiaries: mark *X* in box ☐	10.			10.		
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. *(attach a copy of federal Schedule E, Form 1040)*	11.			11.		
12 Farm income or loss *(attach a copy of federal Sch. F, Form 1040)*	12.			12.		
13 Unemployment compensation	13.			13.		
14 Taxable amount of social security benefits *(also enter on line 26)*	14.			14.		
15 Other income *Identify:*	15.			15.		
16 Add lines 1 through 15	16.			16.		
17 Total federal adjustments to income *Identify:*	17.			17.		
18 **Federal adjusted gross income** *(subtract line 17 from line 16)*	18.			18.		

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▼ 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. 0 0 0 . 0 0

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

a	Medical and dental expenses *(federal Sch. A, line 4)*	a.	
b	Taxes you paid *(federal Sch. A, line 9)*	b.	
c	Interest you paid *(federal Sch. A, line 15)*	c.	
d	Gifts to charity *(federal Sch. A, line 19)*	d.	
e	Casualty and theft losses *(federal Sch. A, line 20)*	e.	
f	Job expenses/misc. deductions *(federal Sch. A, line 27)*	f.	
g	Other misc. deductions *(federal Sch. A, line 28)*	g.	
h	Enter amount **from federal Schedule A, line 29**	h.	
i	State, local, and foreign **income** taxes (or general sales tax, if applicable) and other subtraction adjustments	i.	
j	Subtract line i from line h	j.	
k	College tuition itemized deduction	k.	
l	Addition adjustments	l.	
m	Add lines j, k, and l	m.	
n	Itemized deduction adjustment	n.	
o	**New York State itemized deduction** *(subtract line n from m; enter on line 33 above)*	o.	

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Tax computation, credits, and other taxes

			Dollars	Cents
37	**New York taxable income** *(from line 36 on page 2)*	**37.**		
38	New York State tax on line 37 amount	**38.**		
39	New York State household credit	**39.**		
40	Subtract line 39 from line 38 *(if line 39 is more than line 38, leave blank)*	**40.**		
41	New York State child and dependent care credit *(attach Form IT-216)*	**41.**		
42	Subtract line 41 from line 40 *(if line 41 is more than line 40, leave blank)*	**42.**		
43	New York State earned income credit *(attach Form IT-215)*	**43.**		
44	Base tax *(subtract line 43 from line 42; if line 43 is more than line 42, leave blank)*	**44.**		

45 Income percentage ____ New York State amount from line 31 ____ ÷ Federal amount from line 31 ____ = **45.** ____ (Round result to 4 decimal places)

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

New York City and Yonkers taxes and credits

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

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

Voluntary contributions as reported on your original return

(or as adjusted by the Tax Department; see instructions)

57a	Return a Gift to Wildlife	**57a.**		0 0
57b	Missing/Exploited Children Fund	**57b.**		0 0
57c	Breast Cancer Research Fund	**57c.**		0 0
57d	Alzheimer's Fund	**57d.**		0 0
57e	Olympic Fund *($2 or $4)*	**57e.**		0 0
57f	Prostate Cancer Research Fund	**57f.**		0 0
57g	9/11 Memorial	**57g.**		0 0
57h	Volunteer Firefighting & EMS Recruitment Fund	**57h.**		0 0

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

Payments and refundable credits

60 Part-year NYC school tax credit *(also complete* **(E)** *on front)*	**60.**	.	
61 Other refundable credits *(from Form IT-203-ATT, line 17)*	**61.**	.	
62 Total **New York State** tax withheld	**62.**	.	
63 Total **New York City** tax withheld	**63.**	.	
64 Total **Yonkers** tax withheld	**64.**	.	
65 Total estimated tax payments / amount paid with Form IT-370	**65.**	.	
66 Amount paid with original return, plus additional tax paid after original return was filed *(see instructions)*	**66.**	.	

See *Important information* in the instructions.

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 instr.)* **68.** .

68a Amount from original **Form IT-203, line 69** *(see instructions)* **68a.** .

69 Subtract line 68 from line 67 ..... **69.** .

Refund

70 If line 69 is **more than** line 59, subtract line 59 from line 69 and indicate how you want your **refund**

Mark one refund choice: ☐ **direct deposit** *(fill in line 72)* - **or** - ☐ **debit card** - **or** - ☐ **paper check** ..... **70.** .

Amount you owe

71 If line 69 is **less than** line 59, subtract line 69 from line 59 *(see instructions)* ..... **71.** .

Direct deposit

72 Account information for direct deposit *(see instructions)*

Note: If the funds for your refund would go to an account outside the U.S., mark an ***X*** in this box *(see instructions)* ..... ☐

72a Routing number

72b Account number

72c Account type ☐ Checking ☐ Savings

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 2011?

(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 ..... ☐

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Name(s) as shown on page 1

▼ Enter your social security number

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

77a. Federal audit change *(complete lines 78 through 85 below)* ☐ **77b.** Military ☐
77c. Court ruling ☐ **77d.** Treaties/visa ☐ **77e.** Tax shelter transaction ☐
77f. Wages allocation ☐ **77g.** Worthless stock/securities ☐ **77h.** Workers' compensation ☐
77i. Claim of right ☐ **77j.** Credit claim ☐ **77k.** Protective claim *(see instructions)* ☐
77l. Net operating loss *(see instructions)*. Mark an **X** in the box ... ☐ and enter the year of the loss ....
77m. Other. Mark an **X** in the box ... ☐ and explain: _____
77n. 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
80a		80a.		
80b		80b.		
80c		80c.		
80d		80d.		
80e		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)* ☐

Third-party designee? *(see instr.)* Yes ☐ No ☐	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

▼ **Paid preparer must complete** *(see instr.)* ▼	Date:
Preparer's signature ▶	▶ Preparer's NYTPRIN
Firm's name *(or yours, if self-employed)*	▼ Preparer's PTIN or SSN
Address	● Employer identification number
	Mark an **X** if self-employed ☐
E-mail:	

▼ **Taxpayer(s) must sign here** ▼	
Your signature ▶	
Your occupation ●	
Spouse's signature and occupation *(if joint return)*	
Date	▼ Daytime phone number
E-mail:	

See instructions for where to mail your return.

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