NEW YORK STATE 2024

Department of Taxation and Finance

Amended Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-203-X

For the year January 1, 2024, through December 31, 2024, or fiscal year beginning .... and ending ....

24

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

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 PO Box)		Apartment number	New York State county of residence
City, village, or post office	State	ZIP code	Country	School district name

Taxpayer's permanent home address (no. and street or rural route) | Apartment no. | City, village, or post office | School district code number

State | ZIP code | Country | Decedent information | Taxpayer's date of death | Spouse's date of death

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 surviving spouse

B Did you itemize your deductions on your 2024 federal income tax return? .... Yes ☐ No ☐

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

D1 Did you file an amended federal return? (see instructions) .... Yes ☐ No ☐

D2 (1) Did you or your spouse **maintain living quarters in Yonkers** for any part of 2024? .... Yes ☐ No ☐
If Yes:
(2) Number of months **you** lived in Yonkers in 2024 .... ☐
(3) Number of months **your spouse** lived in Yonkers in 2024 .... ☐
If No:
(4) Did you or your spouse work in Yonkers while not living in Yonkers for any part of 2024 ... Yes ☐ No ☐

E New York City part-year residents only (This includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)

(1) Number of months **you** lived in NY City in 2024 .... ☐

(2) Number of months **your spouse** lived in NY City in 2024 .... ☐

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

G New York State part-year residents
Enter the date you moved into or out of NYS (mmddyyyy) .... ☐

On the last day of the tax year (mark an **X** in one box):
1) Lived in NYS .... ☐
2) Lived outside NYS; received income from NYS sources during nonresident period .... ☐
3) Lived outside NYS; received no income from NYS sources during nonresident period .... ☐

H Did you or your spouse maintain living quarters in NYS in 2024? .... Yes ☐ No ☐
(if Yes, complete Form IT-203-B)

I Dependent information

First name and middle initial	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)

If more than 6 dependents, mark an **X** in the box. ☐

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For office use only

Enter your Social Security number

Federal income and adjustments

		Federal amount Whole dollars only		**New York State amount** Whole dollars only
1	Wages, salaries, tips, etc.	**1** .00	**1** .00
2	Taxable interest income	**2** .00	**2** .00
3	Ordinary dividends	**3** .00	**3** .00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	**4** .00	**4** .00
5	Alimony received	**5** .00	**5** .00
6	Business income or loss (submit a copy of federal Sch. C, Form 1040)	**6** .00	**6** .00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	**7** .00	**7** .00
8	Other gains or losses (submit a copy of federal Form 4797)	**8** .00	**8** .00
9	Taxable amount of IRA distributions. Beneficiaries: mark **X** in box ☐	**9** .00	**9** .00
10	Taxable amount of pensions/annuities. Beneficiaries: mark **X** in box ☐	**10** .00	**10** .00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	**11** .00	**11** .00
12	Rental real estate included in line 11 (federal amount) **12** .00		
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	**13** .00	**13** .00
14	Unemployment compensation	**14** .00	**14** .00
15	Taxable amount of Social Security benefits (also enter on line 26)	**15** .00	**15** .00
16	Other income Identify:	**16** .00	**16** .00
17	Add lines **1 through 11** and **13 through 16**	**17** .00	**17** .00
18	Total federal adjustments to income Identify:	**18** .00	**18** .00
19	Federal adjusted gross income (subtract line 18 from line 17)	**19** .00	**19** .00

New York additions

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	**20** .00	**20** .00
21	Public employee 414(h) retirement contributions	**21** .00	**21** .00
22	Other (Form IT-225, line 9)	**22** .00	**22** .00
23	Add lines **19** through **22**	**23** .00	**23** .00

New York subtractions

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	**24** .00	**24** .00
25	Pensions of NYS and local governments and the federal government	**25** .00	**25** .00
26	Taxable amount of Social Security benefits (from line 15)	**26** .00	**26** .00
27	Interest income on U.S. government bonds	**27** .00	**27** .00
28	Pension and annuity income exclusion	**28** .00	**28** .00
29	Other (Form IT-225, line 18)	**29** .00	**29** .00
30	Add lines 24 through 29	**30** .00	**30** .00
31	**New York adjusted gross income** (subtract line 30 from line 23)	**31** .00	**31** .00
32	Enter the amount from line 31, **Federal amount** column		**32** .00

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Standard deduction or itemized deduction

33 Enter your **standard deduction** *(from table below)* **or** your **itemized deduction** *(from Form IT-196).*

Mark an *X* in the appropriate box: ☐ **Standard** - or - ☐ **Itemized** .... | **33** | .00 |

34 Subtract line 33 from line 32 *(if line 33 is more than line 32, leave blank)* .... | **34** | .00 |
35 Dependent exemptions *(enter the number of dependents listed in item I)* .... | **35** | **000.00** |

36 **New York taxable income** *(subtract line 35 from line 34)* .... | **36** | .00 |

**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*	$ 3,100
① Single and you marked item C *No*	8,000
② Married filing joint return	16,050
③ Married filing separate return	8,000
④ Head of household (with qualifying person)	11,200
⑤ Qualifying surviving spouse.....	16,050

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Enter your Social Security number

Tax computation, credits, and other taxes

37	**New York taxable income** *(from line 36 on page 3)*	37	.00
38	New York State tax on line 37 amount	38	.00
39	New York State household credit	39	.00
40	Subtract line 39 from line 38 *(if line 39 is more than line 38, leave blank)*	40	.00
41	New York State child and dependent care credit	41	.00
42	Subtract line 41 from line 40 *(if line 41 is more than line 40, leave blank)*	42	.00
43	New York State earned income credit	43	.00
44	Base tax *(subtract line 43 from line 42; if line 43 is more than line 42, leave blank)*	44	.00

45 Income percentage

New York State amount from line 31	Federal amount from line 31	Round result to 4 decimal places
.00 ÷	.00 =	45

46	Allocated New York State tax *(multiply line 44 by the decimal on line 45)*	46	.00
47	New York State nonrefundable credits *(Form IT-203-ATT, line 8)*	47	.00
48	Subtract line 47 from line 46 *(if line 47 is more than line 46, leave blank)*	48	.00
49	Net other New York State taxes *(Form IT-203-ATT, line 33)*	49	.00
50	**Total New York State taxes** *(add lines 48 and 49)*	50	.00

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

51	Part-year New York City resident tax *(Form IT-360.1)*	51	.00
52	Part-year resident nonrefundable New York City child and dependent care credit	52	.00
52a	Subtract line 52 from 51	52a	.00
52b	MCTMT net earnings base for Zone 1 ...	52b	.00
52c	MCTMT net earnings base for Zone 2 ...	52c	.00
52d	MCTMT for Zone 1	52d	.00
52e	MCTMT for Zone 2	52e	.00
52f	Total MCTMT *(add lines 52d and 52e)*	52f	.00
53	Yonkers nonresident earnings tax *(Form Y-203)*	53	.00
54	Part-year Yonkers resident income tax surcharge *(Form IT-360.1)*	54	.00
55	**Total New York City and Yonkers taxes / surcharges and MCTMT** *(add lines 52a and 52f through 54)*	55	.00
56	Sales or use tax **as reported on your original return** *(See instructions. **Do not leave line 56 blank.**)*	56	.00
57	Voluntary contributions **as reported on your original return** *(or as adjusted by the Tax Department; see instructions)*	57	.00
58	**Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions** *(add lines 50, 55, 56, and 57)*	58	.00

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59 Enter amount from line 58 .... **59** |_____.00|

Payments and refundable credits

60 Part-year NYC school tax credit (fixed amount) *(also complete* **E** *on front)* **60** |_____.00|
60a NYC school tax credit (rate reduction amount) .... **60a** |_____.00|
61 Other refundable credits *(Form IT-203-ATT, line 17)* .... **61** |_____.00|
62 Total **New York State** tax withheld .... **62** |_____.00|
63 Total **New York City** tax withheld .... **63** |_____.00|
64 Total **Yonkers** tax withheld .... **64** |_____.00|
65 Total estimated tax payments/amount paid with Form IT-370 **65** |_____.00|
66 Amount paid with original return, plus additional tax paid
     after original return was filed *(see instructions)* .... **66** |_____.00|

⚠ You must submit all required forms. Failure to do so will result in an adjustment to your return.

See *Important information* **in the instructions.**

67 **Total payments and refundable credits** *(add lines 60 through 66)* **67** |_____.00|
68 **Overpayment**, if any, as shown on original return or previously adjusted by NY State *(see instr.)* **68** |_____.00|

68a Amount from original **Form IT-203, line 69** *(see instr.)* .... **68a** |_____.00|
69 Subtract line 68 from line 67 .... **69** |_____.00|

Your 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 lines 72 through 72c)* - or - ☐ paper check .... **70** |_____.00|

Amount you owe

71 If line 69 is **less than** line 59, subtract line 69 from line 59 *(see instructions)* .... **71** |_____.00|

To pay by electronic funds withdrawal, mark an **X** in the box ☐ and fill in lines 72 through 72d. If you pay by check or money order you **must** complete Form IT-201-V and mail it with your return.

Account information

72 Account information for direct deposit or electronic funds withdrawal *(see instructions)*
   If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an **X** in this box *(see instr.)* .. ☐

   72a Account type: ☐ Personal checking - **or** - ☐ Personal savings - **or** - ☐ Business checking - **or** - ☐ Business savings

   72b Routing number |_____|

   72c Account number |_____|

   72d Electronic funds withdrawal *(see instructions)* .... Date |_____| Amount |_____.00|

Additional information

73 Original return filed as *(mark an X in one box)*

   73a Nonresident .... ☐   **73b** Part-year resident .... ☐   **73c** Resident .... ☐

74 Amended return filed as *(mark an X in one box)*

   74a Nonresident .... ☐   **74b** Part-year resident .... ☐

Enter your Social Security number

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

75a Federal audit change *(complete lines 76 through 83 below)* .... **75b** Military ....

75c Court ruling .... **75d** Treaties/visa .... **75e** Tax shelter transaction ....

75f Wages allocation .... **75g** Worthless stock/securities .... **75h** Workers' compensation ....

75i Claim of right .... **75j** Credit claim .... **75k** Protective claim *(see instructions)* ....

75l Net operating loss *(see instructions)*. Mark an **X** in the box .... and enter the year of the loss .....

75m Report Social Security number (SSN) Prior identification number Date SSN was issued

75n Other. Mark an **X** in the box ... and explain: _____

75o 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 75a above, you must complete lines 76 through 83 below. All others may skip lines 76 through 83 and go directly to the *Third-party designee* question. You must sign your amended return below.**

76 Enter the date *(mmddyyyy)* of the final federal determination ....
(Explain)

77 Do you concede the federal audit changes? *(If No, explain below.)*........Yes No

78 List federal changes   Whole dollars only

78a	**78a**	.00
78b	**78b**	.00
78c	**78c**	.00
78d	**78d**	.00
78e	**78e**	.00

79 Net federal changes (increase or decrease) .... **79** .00
80 Federal taxable income *(mark an X in one box)* .... Per return Previously adjusted **80** .00
81 Corrected federal taxable income .... **81** .00

82 Federal credits disallowed .... Earned income credit Amount disallowed
Child care credit Amount disallowed

83 Federal penalties assessed
83a Fraud .... **83b** Negligence .... **83c** Other *(explain below)* ....

Third-party designee?	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
Yes No	Email:		

▼ **Paid preparer must complete** ▼ *(see instructions)*	Preparer's NYTPRIN	NYTPRIN excl. code	▼ **Taxpayer(s) must sign here** ▼
Preparer's signature	Preparer's printed name		Your signature
Firm's name *(or yours, if self-employed)*	Preparer's PTIN or SSN		Your occupation
Address	Employer identification number		Spouse's signature and occupation *(if joint return)*
	Date		Date / Daytime phone number ( )
Email:			Email:

See instructions for where to mail your return.

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