



Instructions for Form IT-201-X

Amended Resident Income Tax Return

Purpose of Form IT-201-X

Use 1987 Form IT-201-X to correct your 1987 New York State resident income tax return Form IT-100, Form IT-200 or Form IT-201. To amend nonresident Form IT-203, see the instructions for Form IT-203. To get forms to correct your returns for years before 1987 call toll-free 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

If you file an amended federal return because of a change in your federal income; tax preference items; total taxable amount, capital gain or ordinary income portion of a lump sum distribution; or credit for child and dependent care expenses, you must also file an amended New York State return within 90 days of the date you amend your federal return.

Do not use Form IT-201-X to report changes made by the Internal Revenue Service; use Form IT-115, *Report of Federal Changes*, and, if necessary, Forms IT-115.1, *Minimum Income Tax Supplement*, and IT-115.3, *Separate Tax on Lump Sum Distributions Supplement*. However, if you are reporting federal changes and some other change to your state return, you must file an amended return showing all changes instead of using Form IT-115.

Do not use Form IT-201-X to report a net operating loss carryback, to protest a paid assessment which was based on a statement of audit changes or to file a protective claim; use Form IT-113X, *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 an amended return on Form IT-201-X showing all changes; do not use Form IT-113X in this case.

Information on Income, Deductions, etc.

If you have any questions, such as what income is taxable or what expenses are deductible, or you need information about the use of federal figures on your New York return, see the instructions for the return you are amending. For telephone assistance, call toll free 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

When to File

File Form IT-201-X after you have filed your original return. Generally, a claim for credit or refund of an overpayment 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.

Line-by-Line Instructions

If you are filing for a fiscal year, enter the month and day your tax year began, and the month, day and year that it ended at the top of page 1.

Name and Address Box

Enter your name, address, and social security number in the spaces provided at the top of page 1. If you are married, also enter your spouse's name and social security number. For **Privacy Notification**, see the instruction booklet for the original return you filed. If your name and address is not the same as shown on your original return, enter in Part II the name and address on your original return.

Item A — Filing Status

Check only one box to show your correct filing status. Generally, you must use the same filing status for your state return that you used for your federal return. If you were not required to file a federal return, see the filing status section in the instructions for your original return for more information. If the filing status you check is not the same filing status you checked on your original return, explain why in Part II.

Item D — Has Your 1987 Federal Return Been Audited by IRS?

If your 1987 federal return was audited by IRS, check the YES box. If not, check the NO box. If you checked YES and have no other changes to your state return, you must file Form IT-115, *Report of Federal Changes*. Instead of filing an amended return. However, if you are making changes to your New York return in addition to the federal changes, fill in your amended return showing all changes.

Item E — IT-100

If your original return was Form IT-100 and you are still eligible to file it, check the IT-100 box. Fill in column A of Part I for lines 1, 2, 13, 27, 30, 31 and 32 of Form IT-201-X. Follow the special line-by-line instructions for Form IT-100.

Line-by-Line Instructions for Form IT-100 filers:

Line 1 — Add lines 2, 2a, 4 and 6 of your Form IT-100, then subtract the total of lines 3 and 3a and enter the result on Form IT-201-X, line 1.

Line 2 — Enter on Form IT-201-X, line 2, the amount from line 5 of Form IT-100.

Line 13 — Enter the amount from line 7 of Form IT-100.

Line 27 — Enter the amount from Form IT-100, line 11.

Line 30 — Enter the amount from Form IT-100, line 8. If you change this amount, attach the wage and tax statement(s) you received since you filed your original return.

Line 31 — Enter the amount from Form IT-100, line 9. If you change this amount, attach the wage and tax statement(s) you received since you filed your original return.

Line 32 — Enter the amount from Form IT-100, line 10. If you change this amount, attach the wage and tax statement(s) you received since you filed your original return.

If the changes on your amended return make you ineligible to use Form IT-100, check the IT-201 box and fill in column A showing only Form IT-100 amounts; leave column B blank and fill in column C showing only Form IT-201 amounts.

Next, fill in column B showing any changes you are making. See Part II instructions for explaining the changes you make and for signing, dating and mailing your amended return. You will receive a statement showing how we refigured your tax together with your refund for any overpayment over \$1 or a bill for any tax you may owe over \$1.

IT-200 Filers:

If your original return was Form IT-200 and you

are still eligible to file it, check the IT-200 box and fill in columns A, B and C for lines marked with a •. If the changes on your amended return make you ineligible to use Form IT-200, check the IT-201 box and fill in column A showing only Form IT-200 amounts; leave column B blank and fill in column C showing only Form IT-201 amounts.

IT-201 Filers:

If your original return was Form IT-201, check the IT-201 box and fill in columns A, B and C for all lines.

Part I

Column A — Enter the amounts from your return as originally filed, as adjusted by New York State or as you later amended it.

Column B — Enter the increases or decreases you are making. Bracket all decreases. Explain all changes in Part II and attach any necessary forms and schedules.

Column C — Add the increase in column B to the amount in column A, or subtract the column B decrease from column A. Enter the result in column C. If there are no changes, transfer the amounts from column A to column C.

Line 1 — Adjusted gross income (federal) — If you are amending your wages, salary income or other employee compensation, attach Copy 2 of the wage and tax statement you received after you filed your original return.

If your amended return is Form IT-200, enter in column A the amount from line 6 of Form IT-200.

Line 2 — New York adjustments — For a list of additions to and subtractions from your total income, see the 1987 instructions for Form IT-201. Enter the net amount of additions and subtractions. If a net subtraction, bracket the amount.

If you are amending your return for a tuition deduction or a PASS fund deduction, attach Form IT-270.

If your amended return is Form IT-200, add lines 7 and 8 of your Form IT-200 and enter the total on Form IT-201-X, line 2, column A.

Line 4 — New York deduction —

If your amended return is Form IT-200, check the standard deduction box. See the standard deduction table on page 2 of your 1987 Form IT-200 for the amount to enter on Form IT-201-X, line 4.

If your amended return is Form IT-201, see the 1987 instructions for Form IT-201 for information on claiming your New York deduction. Be sure to check the box on line 4 to show which New York deduction you are claiming, either standard or itemized.

Line 6 — Exemptions — Enter in the box on line 6 the same number of exemptions you claimed on your federal return, or if you filed an amended federal return, enter the same number of exemptions you claimed on it. Multiply the number of exemptions by \$900 and enter the result on line 6 in column C.

IT-201-X (Inst) Page 2

Line 8 — New York State Tax - Find your New York State tax on the line 7 amount using the State Tax Table in the 1987 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. However, if your amended return is Form IT-200 and your line 7, column C amount is \$50,000 or more, you must use the State Tax Table in the 1987 IT-201 instruction booklet to figure your tax.

Line 9a — Additional tax on unearned income - If line 3, column C is more than \$100,000 (more than \$50,000 if married filing a separate return) use 1987 Form IT-201-ATT to figure your additional tax on unearned income and enter the amount from Form IT-201-ATT, page 2, line 18. If your line 3, column C amount is \$100,000 or less (\$50,000 or less if married filing a separate return) enter "0" on line 9a. You may be subject to the additional tax on unearned income even if you have no New York taxable income on line 7. For more information, see **Additional Tax on Unearned Income Worksheet**, on Form IT-201-ATT, page 2, and instructions for Form IT-201-ATT.

Line 9b Unearned Income — If you entered your additional tax on unearned income on line 9a, column C, transfer your unearned income from Form IT-201-ATT, Part V, line 12 to Form IT-201-X, line 9b, in the amended IT-201-ATT column. Also, if you entered your additional tax on unearned income on line 51a of your original Form IT-201, transfer the unearned income from your original Form IT-201-ATT, Part V, line 12 to Form IT-201-X, line 9b, in the original Form IT-201-ATT column. Attach your amended Form IT-201-ATT to Form IT-201-X.

Line 11 — NY State household credit — If you checked the IT-200 box at item E, use page 2 of Form IT-200 to find your NY State household credit. If you checked the IT-201 box at item E, use the worksheet in the instructions for Form IT-201 to figure your NY State household credit.

Line 13 — Other NY State credits — Enter the total amount of other New York State credits, such as the resident credit, accumulation distribution credit, state child and dependent care credit, etc. For more information about other New York State credits, see the 1987 instructions for Form IT-201. Attach any necessary forms to support the credits you claim. For example, if you can claim a resident tax credit, attach Form IT-112R and a copy of the other state's return. For information about the real property tax credit, see the instructions for line 29.

Line 15 — Other NY State taxes — Enter the total amount of other New York State taxes, such as the state minimum income tax, state separate tax on lump sum distributions, etc. For more information about other New York State taxes, see the 1987 instructions for Form IT-201. Attach the required forms to show the computation of other New York State taxes. For example, if you are reporting state minimum income tax, attach Form IT-220.

Line 17 — City of NY resident tax — Find your City of New York resident tax on the line 7 amount using the City Tax Table in the 1987 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. However, if your amended return is Form IT-200 and your line 7, column C amount is \$50,000 or more, you must use the City Tax Table in the 1987 IT-201 instruction booklet to figure your tax. Do not complete line 17 if you were a City of New York resident for only part of 1987, but a New York State resident for all of 1987. Instead, use Form IT-360.1, *Change of City Resident Status*, and the instructions for Form IT-360.1 to figure your part-year City of New York resident tax, and transfer it to Form IT-201-ATT, *Summary of Other Credits and Taxes*.

Line 18 — City of New York household credit — Enter the amount of City of New York household credit. Use the instructions for your original return, Form IT-200 or Form IT-201, to figure your City of New York household credit.

Line 20 — Other City of New York credits — Enter the total amount of other City of New York credits, such as accumulation distribution credit or net capital gain credit. For more information about other City of New York credits, see the 1987 instructions for Form IT-201. Attach a schedule showing how you figured your City of New York credit(s).

Line 22 — City of NY nonresident earnings tax — Enter your City of New York nonresident earnings tax and attach Form NYC-203.

Line 23 — Other City of NY taxes — Enter the total amount of other City of New York taxes, such as the City of New York minimum income tax, City of New York separate tax on lump sum distributions, etc. For more information about other City of New York taxes, see the 1987 instructions for Form IT-201.

Attach the required forms to show the computation of other City of New York taxes. For example, if you are reporting City of New York minimum income tax, attach Form IT-220.

Line 24 — City of Yonkers resident income tax surcharge — The City of Yonkers resident income tax surcharge is 15 percent of your net New York State tax. Figure your City of Yonkers resident income tax surcharge using the worksheet in the 1987 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 25 — City of Yonkers nonresident earnings tax — Enter your City of Yonkers nonresident earnings tax and attach Form Y-203.

Line 26 — Part-year City of Yonkers resident income tax surcharge — Enter your total part-year City of Yonkers resident income tax surcharge. If you were a City of Yonkers resident for only part of 1987, but a New York State resident for all of 1987 fill in Form IT-360.1, *Change of City Resident Status* and attach it to your return. If you were subject to the City of Yonkers nonresident earnings tax for the remainder of the year, see City of Yonkers nonresident earnings tax (line 25 of these instructions).

Line 29 — Real property tax credit — If you claim the real property tax credit, attach Form IT-214. For more information about the real property tax credit, see the 1987 instructions for Form IT-200 or Form IT-201.

Line 30 — Total NY State tax withheld — Enter the total amount of your New York State tax withheld. If you change this amount, attach Copy 2 of the withholding tax statement(s) you received since your original return was filed.

Line 31 — Total City of NY tax withheld — Enter the total amount of your City of New York tax withheld. If you change this amount, attach Copy 2 of the withholding tax statement(s) you received since your original return was filed.

Line 32 — Total City of Yonkers tax withheld — Enter the total amount of your City of Yonkers tax withheld. If you change this amount, attach Copy 2 of the withholding tax statement(s) you received since your original return was filed.

Line 33 — Estimated tax paid/Paid with Form IT-370 — Enter the total of your 1987 estimated tax payments plus the amount you paid with 1987 Form IT-370, *Application for Automatic Extension of Time to File*. For more information, see the 1987 instructions for Form IT-201.

Line 34 — Amount paid with original return, plus additional tax paid after it was filed — Enter the amount you paid with your original

Form IT-200 (line 34), or Form IT-201 (line 81). If you paid additional amounts since your original return was filed, also include these payments on line 34. Do not include payments of interest or penalties.

Line 36 — Overpayment, if any, as shown on original return — Enter the amount of overpayment, if any, from your original return. On Form IT-200, it is the amount on line 33. On Form IT-201, it is the amount on line 78. If the overpayment claimed on your original return was adjusted by us, enter the adjusted overpayment on this line. Do not include interest you received on any refund.

Line 38 — Refund — This is the amount of your refund on Form IT-201-X. If you are claiming a larger refund than you claimed on your original return, show only the additional amount due you. 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 39 — Amount you owe — If you owe more than one dollar, include payment with your return. You do not have to pay one dollar or less.

Interest — If a balance due is shown on your amended return, the interest amount should not be included on line 39. If you need help with the interest computation, the Tax Department will figure the interest for you. Call the New York State Taxpayer Assistance Bureau at 1 800 CALL TAX (1 800 225-5829); from outside New York call (518) 438-8581 and give the tax representative the amount of tax on line 39, the year of your amended return and the date of payment. Identify and enter the amount of interest below line 39.

Part II

Explanation of Changes

You must complete Part II to explain all changes to information or amounts reported on your original return. Fast Form IT-100 filers who are married must also identify the spouse for which any changes are being made on lines 2, 2a, 3 and 3a. This will allow us to correctly compute your two-earner married couple deduction. Attach any schedules or forms that apply.

Sign and Date Your Return

You must sign and date your amended return. If you are married and filing a joint return, you must each sign the return.

Anyone you pay to prepare your return must sign it and fill in the other blanks in the paid preparer's area of your return. The preparer required to sign your return must sign it by hand; signature stamps or labels are not acceptable. If someone prepares your return and does not charge you, the paid preparer's area should not be filled in.

Paid tax return preparers should get Publication 50, *Information for Paid Preparers of New York Income Tax Returns* for more details.

Mail your amended return to:

**New York State Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125**