



New York State
City of New York
City of Yonkers

New York State Department of Taxation and Finance

Instructions for Form IT-201-X Amended Resident Income Tax Return

IT-201-X-I

Purpose of Form IT-201-X

If after filing your New York State income tax return you realized you have made an error or if the Internal Revenue Service makes changes to your federal return, you must file an amended New York State return to correct the error or report the changes.

Use 1988 Form IT-201-X if your original return was Form IT-100, Form IT-200 or Form IT-201. To amend nonresident and part-year resident Form IT-203, see the instructions for Form IT-203. To get forms to correct your returns for years before 1988, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

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 Form IT-201-X or the appropriate amended return, showing all changes; do not use Form IT-113X in this case.

When to File an Amended Return

File Form IT-201-X **after** you have filed your original return. Generally, Form IT-201-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.

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, 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. If the Internal Revenue Service changes any of these items you must 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.

Amending Other Types of Returns

Partnerships — A partnership must file Form IT-204 (marked "Amended") to amend or report federal changes to partnership income, gain, loss or deduction; see the instructions for Form IT-204. Each partner must file Form IT-201-X to report his or her share of the changed items.

S corporation — An S corporation must file Form CT-3-S (marked "Amended") to amend or report federal changes to S corporation income, gain, loss or deduction; see the instructions for Form CT-3-S. Each shareholder must file Form IT-201-X to report his or her share of the changed items.

Estates and Trusts — An estate or trust must file Form IT-205 (marked "Amended") to amend or report federal changes to estate or trust income, gain, loss or deduction; see the instructions for Form IT-205. If the federal changes affect the distributable net income of the estate or trust, each beneficiary's share of any New York fiduciary adjustment or New York net change that applies to the federal changes must be reported on Form IT-201-X.

Nonresidents and Part-year Residents — If you are a New York State nonresident or part-year resident, you must report federal changes (to the extent that they affect your New York State income tax liability) on Form IT-203 (marked "Amended"). See the instructions for Form IT-203.

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 (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

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 the front page.

Name and Address Box

Enter your name, address, and social security number in the spaces provided at the top of the front page. 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 IV 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 IV.

Item (B) — Can you be claimed as a dependent?

If your reply to item (B) is not the same as on your original return explain why in Part IV.

Item (C) — Is this return the result of federal audit changes?

If you are reporting changes made by the Internal Revenue Service, check the **Yes** box and complete questions 1, 2 and 3. If not, check the **No** box.

Part I — Amending Your New York Return

IT-100 — See Section A - Line-by-Line Instructions for Form IT-100 Filers

IT-200 — See Section B - Line-by-Line Instructions for Form IT-200 and Form IT-201 Filers

IT-201 — See Section B - Line-by-Line Instructions for Form IT-200 and Form IT-201 Filers

A. Line-by-Line Instructions for Form IT-100 Filers:

Line 1 — Add lines 2, 4, 5 and 7 of Form IT-100, then subtract line 3 and enter the result on Form IT-201-X, line 1.

Line 2 — Enter the amount from Form IT-100, line 6.

Line 12 — Enter the amount from Form IT-100, line 8.

Line 28 — Enter the amount from Form IT-100, line 9.

Line 31 — Enter the amount from Form IT-100, line 10. If you change this amount, attach Copy 2 of the wage and tax statement(s) you received since your original return was filed.

Line 32 — Enter the amount from Form IT-100, line 11. If you change this amount, attach Copy 2 of the wage and tax statement(s) you received since your original return was filed.

Line 33 — Enter the amount from Form IT-100, line 12. If you change this amount, attach Copy 2 of the wage and tax statement(s) you received since your original return was filed.

Next, fill in column B showing any changes you are making. Bracket all decreases. See Part III and Part IV 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.

B. Line-by-Line Instructions for Form IT-200 and Form IT-201 Filers:

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 III or Part IV 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 in column B, transfer the amount from column A to column C.

Line 1 — Adjusted gross income (federal) — If your original return was Form IT-200, use line 7; if Form IT-201, use line 19. If you are amending your wages, salary income or other employee compensation, attach Copy 2 of the wage and tax statement(s) you received since your original return was filed.

Line 2 — New York adjustments — From Form IT-200, use line 8; or Form IT-201, use the net amount of additions and subtractions. If a net subtraction, bracket the amount. For a list of additions to and subtractions from your federal adjusted gross income, see the 1988 instructions for Form IT-201.

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

Line 4 — New York deduction — From Form IT-200, use line 9; or Form IT-201, use line 48.

Check the box on line 4 to show which New York deduction you are claiming on your amended return, either standard or itemized:

— If your original return was Form IT-200 and you are still claiming the standard deduction, see the New York standard deduction table on the back of your 1988 Form IT-200 for the amount to enter on line 4.

— If your original return was Form IT-200 and you are now claiming itemized deductions on your amended return, or if your original return was Form IT-201, see the 1988 instructions for Form IT-201 for information on claiming your New York deduction.

If your amended New York adjusted gross income is more than \$100,000, a percentage of your New York itemized deductions may be disallowed. See the instructions for Form IT-201.

Line 6 — New York dependent exemptions — From Form IT-200, use line 10; or Form IT-201, use line 50. If you are not changing the number of your dependent exemptions, enter in columns A and C of line 6 the number of dependent exemptions claimed on your original New York return.

If you are changing the number of your New York dependent exemptions, your entry in column C should be the same as the number of **dependent** exemptions claimed on your **amended** federal return or as adjusted by the Internal Revenue Service.

New York exemptions are allowed only for your dependents. Personal exemptions for you, and your spouse if you are married, are no longer allowed on your New York State return (beginning tax year 1988).

Line 8 — New York State tax — Find your New York State tax on the line 7 amount using the State Tax Table in the 1988 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. However, if the line 7, column C amount is \$50,000 or more, you must use the State Tax Table in the 1988 IT-201 instruction booklet to figure your tax.

Line 9 — Additional tax on unearned income — If line 3, column C is more than \$100,000 (or more than \$50,000 if married filing a separate return), use 1988 Form IT-201-ATT, *Summary of Other Credits and Taxes*, to figure your additional tax on unearned income. Enter the amount from Form IT-201-ATT, line 39, on line 9 of Form IT-201-X. 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 9. 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 the back of Form IT-201-ATT, and the instructions for Form IT-201-ATT.

Line 10 — Unearned income — If you entered an amount of additional tax on unearned income on line 9, column C, transfer your unearned income from Form IT-201-ATT, line 33 to Form IT-201-X, line 10, in the amended IT-201-ATT column. Also, if you entered an amount of additional tax on unearned income on line 53 of your original Form IT-201, transfer the unearned income from your original Form IT-201-ATT, line 33 to Form IT-201-X, line 10, in the original Form IT-201-ATT column. Attach your amended Form IT-201-ATT to Form IT-201-X.

Line 12 — New York State child and dependent care credit — From Form IT-200, use line 14; or Form IT-201, use line 56. To refigure your credit:

- Form IT-200, recalculate on line 14 of Form IT-200.
- Form IT-201, use the worksheet in the instructions for Form IT-201.

Line 14 — New York State household credit — From Form IT-200, use line 16; or Form IT-201, use line 57. To refigure your New York State household credit:

- Form IT-200, use the table or worksheet on the back of Form IT-200.
- Form IT-201, use the worksheet in the instructions for Form IT-201.

Line 16 — Other New York State credits — From Form IT-201, use line 58. These are: resident credit, accumulation distribution credit, investment credit, special additional mortgage recording tax credit, solar and wind energy credit carryover and economic development zone (EDZ) credit. For more information about other New York State credits, see the 1988 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-112-R and a copy of the other state's return. For information about the real property tax credit, see the instructions for line 30 on this page.

Line 18 — Other New York State taxes — From Form IT-201, use line 61. These are: separate tax on lump-sum distributions, minimum income tax, add-back of investment credit on early dispositions and add-back of EDZ investment tax credit on early dispositions. For more information about other New York State taxes, see the 1988 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 20 — City of New York resident tax — Find your New York City resident tax on the line 7, column C amount using the City Tax Table in the 1988 instruction booklet for the original return you filed, Form IT-200 or Form IT-201. However, if the line 7, column C amount is \$50,000 or more, you must use the City Tax Table in the 1988 IT-201 instruction booklet to figure your tax.

Do not complete line 20 if you were a New York City resident for only part of 1988. Use Form IT-360.1, *Change of City Resident Status*, and the instructions for Form IT-360.1 to figure your part-year New York City resident tax, and transfer it to Form IT-201-ATT, *Summary of Other Credits and Taxes*.

Line 21 — City of New York household credit — From Form IT-200, use line 19; or Form IT-201, use line 64. To refigure your New York City household credit, use the worksheet in the 1988 instructions for the original return you filed, Form IT-200 or Form IT-201.

Line 23 — City of New York nonresident earnings tax — From Form IT-200, use line 21; or Form IT-201, use line 66. If you are amending your New York City nonresident earnings tax, attach your amended Form NYC-203.

Line 24 — Other city of New York taxes — From Form IT-201, use line 67. These are: part-year New York City resident tax, New York City minimum income tax and New York City separate tax on lump-sum distributions. For more information about other New York City taxes, see the 1988 instructions for Form IT-201.

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

Line 25 — City of Yonkers resident income tax surcharge — From Form IT-200, use line 22; or Form IT-201, use line 68.

The Yonkers resident income tax surcharge is 15 percent of your net New York State tax. To refigure your Yonkers resident income tax surcharge, use the worksheet in the 1988 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 26 — City of Yonkers nonresident earnings tax — From Form IT-200, use line 23; Form IT-201, use line 69. If you are amending your Yonkers nonresident earnings tax, attach your amended Form Y-203.

Line 27 — Part-year city of Yonkers resident income tax surcharge — From Form IT-201, use line 70.

If you were a Yonkers resident for only part of 1988 but a New York State resident for all of 1988, fill in Form IT-360.1, *Change of City Resident Status*, and attach it to your return. If you were subject to the Yonkers nonresident earnings tax for the remainder of the year, see *City of Yonkers nonresident earnings tax* (line 26 of these instructions).

Line 30 — Real property tax credit — From Form IT-200, use line 28; or Form IT-201, use line 74. If you are claiming or amending the real property tax credit, attach your amended Form IT-214, *Claim for Real Property Tax Credit*. For more information about the real property tax credit, see the 1988 instruction booklet for the original return you filed, Form IT-200 or Form IT-201.

Line 31 — Total New York State tax withheld — From Form IT-200, use line 29; or Form IT-201, use line 75. Enter the total amount of your New York State tax withheld. If you change this amount, attach Copy 2 of the wage and tax statement(s) you received since your original return was filed.

Line 32 — Total city of New York tax withheld — From Form IT-200, use line 30; or Form IT-201, use line 76. Enter the total amount of your New York City tax withheld. If you change this amount, attach Copy 2 of the wage and tax statement(s) you received since your original return was filed.

Line 33 — Total city of Yonkers tax withheld — From Form IT-200, use line 31; or Form IT-201, use line 77. Enter the total amount of your Yonkers tax withheld. If you change this amount, attach Copy 2 of the wage and tax statement(s) you received since your original return was filed.

Line 34 — Estimated tax paid/Amount paid with Form IT-370 — From Form IT-201, use line 78.

For more information, see the 1988 instructions for Form IT-201.

Line 35 — Amount paid with original return, plus additional tax paid after it was filed — From Form IT-200, use line 34; or Form IT-201, use line 83. If you paid additional amounts since your original return was filed, also include these payments on line 35. **Do not include payments of interest or penalties.**

Line 37 — Overpayment, if any, as shown on original return — From Form IT-200, use line 33; or Form IT-201, use line 80. 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 39 — 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 40 — 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.)

Interest - If a balance due is shown on your amended return, the interest amount should not be included on line 40. 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 toll free (from New York State only) at 1 800 CALL TAX (1 800 225-5829); from areas outside New York State call (518) 438-8581. Give the tax representative the amount of tax on line 40, the year of your amended return and the date of payment. Identify and enter the amount of interest below line 40.

If you want to write instead of calling, include the above information in your request for the Tax Department to figure the interest amount and mail your request to:

NYS Tax Department
Taxpayer Assistance Bureau
W. A. Harriman Campus
Albany, NY 12227

Part II — Partnership and/or S Corporation

If you have reported adjustments to partnership and/or S corporation income, gain, loss or deduction, complete Part II. Give the partnership and/or S corporation's name, identifying number, principal business activity and address.

Part III — Summary of Federal Changes

If you are reporting changes made by the Internal Revenue Service, complete this part entering the information requested as it appears on your final federal report of examination changes. If you need more space, show further changes in Part IV.

If you did not concede the federal audit changes and checked the "No" box in question 2 at item (C), explain why in Part III (section 659 of the New York State Tax Law).

Part IV — Other Changes

You must complete Part IV to explain all changes to information or amounts reported on your original return, if not explained in Part III.

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. **Your return cannot be processed if you do not sign it.**

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:
NYS Income Tax
W. A. Harriman Campus
Albany, NY 12227-0125

If you need help...

Phone: For forms or publications, call toll free (from New York State only) 1 800 462-8100.
From areas outside New York State, call (518) 438-1073.

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