



Amended Nonresident and Part-Year Resident Income Tax Return

New York State • City of New York • City of Yonkers For the year January 1, 2002, through December 31, 2002, or fiscal tax year beginning 0 2



Form with fields for name, spouse's name, mailing address, city, state, and ZIP code.

Form with fields for social security numbers and other identification numbers.

- (A) Filing status - mark an X in one box: 1 Single, 2 Married filing joint return*, 3 Married filing separate return*, 4 Head of household, 5 Qualifying widow(er) with dependent child.

- (B) Can you be claimed as a dependent on another taxpayer's federal return?
(C) Did you file an amended federal return?
(D) City of New York part-year residents only (see instructions page 2)
(1) Number of months you lived in New York City in 2002
(2) Number of months your spouse lived in New York City in 2002

(E) Enter New York adjusted gross income as reported on line 30 of your original 2002 Form IT-203 return. Federal amount and New York State amount.

See page 4 of this return for information about instructions.

Part I - Federal income and adjustments

Enter the new amounts for items that changed, and the original amounts for unchanged items.

Table with 3 columns: Description, Amended federal amount (Dollars/Cents), and Amended New York State amount (Dollars/Cents). Rows 1-17 list various income items.

Table for New York additions (lines 19-22) with columns for description and amounts.

Table for New York subtractions (lines 23-29) with columns for description and amounts.

30 New York adjusted gross income. Subtract line 29 from line 22. Enter here and next to line 43.

	Increase or decrease		Amended amount	
	Dollars	Cents	Dollars	Cents
31 New York adjusted gross income from line 30, Amended federal amount column on the front page	31.		31.	
32 Check one: <input type="checkbox"/> Standard deduction or <input type="checkbox"/> Itemized deduction Amount =	32.		32.	
33 Subtract line 32 from line 31 (if line 32 is more than line 31, enter "0")	33.		33.	
34 Exemptions for dependents only (not the same as federal; see IT-203-X-1, page 2)	34.	0 0 0	34.	0 0 0
35 Subtract line 34 from line 33. This is your taxable income	35.		35.	
36 New York State tax on line 35 amount (see IT-203-X-1, page 2)	36.		36.	
37 New York State household credit (see page 27 of IT-203 instructions)	37.		37.	
38 Subtract line 37 from line 36 (if line 37 is more than line 36, enter "0")	38.		38.	
39 New York State child and dependent care credit (from Form IT-216; attach form)	39.		39.	
40 Subtract line 39 from line 38 (if line 39 is more than line 38, enter "0")	40.		40.	
41 New York State earned income credit (from Form IT-215; attach form)	41.		41.	
42 Subtract line 41 from line 40 (if line 41 is more than line 40, enter "0")	42.		42.	
43 Income percentage (see page 27 of IT-203 instructions)	43.		43.	
Amount from line 30, New York State amount Amount from line 30, Federal amount	=			
44 Multiply line 42 by the decimal on line 43. This is your allocated New York State tax.	44.		44.	
45 New York State nonrefundable credits (see IT-203-X-1, page 3)	45.		45.	
46 Subtract line 45 from line 44 (if line 45 is more than line 44, enter "0")	46.		46.	
47 Net other New York State taxes (see IT-203-X-1, page 3)	47.		47.	
48 Add lines 46 and 47. This is the total of your New York State taxes	48.		48.	
49 Other city of New York taxes (from Form IT-203-B, line 27)	49.		49.	
50 City of Yonkers nonresident earnings tax (attach Form Y-203)	50.		50.	
51 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	51.		51.	
52 Gifts/Contributions from original return (cannot be amended)	52.		52.	0 0
53 Add lines 48 through 52. This is the total of your taxes and gifts. Also enter this amount on line 64	53.		53.	
54 Part-year city of New York school tax credit (see IT-203-X-1, page 3)	54.		54.	
55 Other refundable credits (see IT-203-X-1, page 3)	55.		55.	
56 Total NY State tax withheld (see IT-203-X-1, page 3)	56.		56.	
57 Total city of New York tax withheld (see IT-203-X-1, page 3)	57.		57.	
58 Total city of Yonkers tax withheld (see IT-203-X-1, page 3)	58.		58.	
59 Total estimated tax payments and amount paid with extension Form IT-370 ...	59.		59.	
60 Amount paid with original return (see IT-203-X-1, page 3)	60.		60.	
61 Add lines 54 through 60, Amended amount column. This is the total of your payments	61.		61.	
62 Overpayment, if any, as shown on original return (or previously adjusted by New York State) (see IT-203-X-1, page 3)	62.		62.	
63 Subtract line 62 from line 61 (see IT-203-X-1, page 3, if line 62 is more than line 61)	63.		63.	
64 Enter amount from line 53, Amended amount column	64.		64.	
65 If line 64 is less than line 63, enter the difference here; this is your refund amount	65.		65.	
66 If line 64 is more than line 63, enter the difference here; this is the amount you owe (see IT-203-X-1, page 3)	66.		66.	

(Make check or money order payable to **NY State Income Tax**; write your SS# and **2002 Income Tax** on it.)

Complete all questions and parts below and on page 3 that apply to your amended return.

(F) Is this return the result of **federal audit changes**? Yes No
If Yes, complete items 1-3 below and Part III on page 3:

1. Enter the date of the final federal determination

2. Do you concede the federal audit changes?
 (If No, explain why in Part III on page 3) Yes No

3. Do the changes involve a partnership or S corporation? (If Yes, complete Part II below) Yes No

(G) 1. Original return filed as: (check one)
 Nonresident or Part-year resident or Resident

2. Amended return filed as:
 Nonresident or Part-year resident

Part II – Partnership or S corporation — If using this form to report **adjustments to partnership or S corporation income, gain, loss, or deduction**, provide the following information:

Name of partnership or S corporation	Identifying number	Principal business activity
Address of partnership or S corporation		

Information on references to instructions made on this form

Form IT-203-X has its own instructions, Form IT-203-X-I, that should have been provided to you with Form IT-203-X. When you see a reference to *IT-203-X-I, page 2*, for example, you can find the information you need on page 2 of Form IT-203-X-I. This instruction is specific to the lines on the IT-203-X amended return that are not on Form IT-203, and to lines with special restrictions and computations.

You will also see many references to the instructions for Form IT-203. These instructions are printed in a booklet with form number *IT-203-I* and in a return and instructions packet with form number *IT-203-P*. Be sure that you have a copy of the **2002** IT-203 instructions before you begin to complete your 2002 IT-203-X amended return.

Instructions for both forms are available on the department's fax-on-demand system and Internet Web site. See **Need help?** below for complete information on how to get forms and assistance.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your return and pay tax. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, address your return to: **State Processing Center, 101 Enterprise Drive, Kingston NY 12401.**

The current designated private delivery services are:

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Airborne Express (Airborne):
Overnight Air Express Service
Next Afternoon Service
Second Day Service 3. Federal Express (FedEx):
FedEx Priority Overnight
FedEx Standard Overnight
FedEx 2 Day
FedEx International Priority
FedEx International First | <ol style="list-style-type: none"> 2. DHL Worldwide Express (DHL):
DHL Same Day Service
DHL USA Overnight 4. United Parcel Service (UPS):
UPS Next Day Air
UPS Next Day Air Saver
UPS 2nd Day Air
UPS 2nd Day Air A.M.
UPS Worldwide Express
UPS Worldwide Express Plus |
|---|---|

Need help?



Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

For tax information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

(Automated service for refund status is available 24 hours a day, 7 days a week.)

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us (for forms, publications, your refund status, to check your estimated tax account, and other information)



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
TAXPAYER CONTACT CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227

