



New York State Department of Taxation and Finance

**Amended Nonresident and Part-Year Resident
Income Tax Return**

New York State • New York City • Yonkers

IT-203-X

For the year January 1, 2014, through December 31, 2014, or fiscal year beginning

14

and ending

See the instructions, Form IT-203-X-1, 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 (mm-dd-yyyy)		Your social security number	
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mm-dd-yyyy)		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 (if not United States)		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 (if not United States)		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 widow(er) with dependent child

B Did you itemize your deductions on your 2014 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 Yonkers residents and Yonkers part-year residents only**

- (1) Did you receive a property tax freeze credit? Yes ☐ No ☐
- (2) If Yes, enter the amount..... .00

D3 Did you receive a family tax relief credit? Yes ☐ No ☐**I Dependent exemption information**

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mm-dd-yyyy)

E New York City part-year residents only

- (1) Number of months **you** lived in NY City in 2014
- (2) Number of months **your spouse** lived in NY City in 2014

F Enter your **2-character special condition code** if applicable (see instructions)If applicable, also enter your **second 2-character special condition code****G New York State part-year residents**

Enter the date you moved into or out of NYS (mm-dd-yyyy)

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 New York State nonresidents

Did you or your spouse maintain living quarters in NYS in 2014? Yes ☐ No ☐

(if Yes, complete Form IT-203-B)

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

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 or C-EZ, 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 <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	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) 1200		
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 (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



Standard deduction or itemized deduction33 Enter your **standard deduction** (from table below) or your **itemized deduction** (from schedule below).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** .0035 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

◀ 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	\$ 3,100
① Single and you marked item C No	7,800
② Married filing joint return	15,650
③ Married filing separate return	7,800
④ Head of household (with qualifying person)	10,950
⑤ Qualifying widow(er) with dependent child	15,650

New York State itemized deduction schedule1 Medical and dental expenses (federal Sch. A, line 4)..... **1** .002 Taxes you paid (federal Sch. A, line 9) **2** .003 Interest you paid (federal Sch. A, line 15) **3** .004 Gifts to charity (federal Sch. A, line 19) **4** .005 Casualty and theft losses (federal Sch. A, line 20) **5** .006 Job expenses/misc. deductions (federal Sch. A, line 27) **6** .007 Other misc. deductions (federal Sch. A, line 28) **7** .008 Enter amount **from federal Schedule A, line 29** **8** .009 State, local, and foreign **income** taxes (or general sales tax, if applicable) and other subtraction adjustments **9** .0010 Subtract line 9 from line 8 **10** .0011 College tuition itemized deduction (Form IT-203-B, line 2) **11** .0012 Addition adjustments **12** .0013 Add lines 10, 11, and 12 **13** .0014 Itemized deduction adjustment **14** .0015 **New York State itemized deduction**
(subtract line 14 from 13; enter on line 33 above)..... **15** .00

(continued on page 4)



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

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 and credits

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 line 51	52a	.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 (add lines 52a, 53, and 54)	55	.00
56	Sales or use tax as reported on your original return (See instructions. Do not leave line 56 blank.)	56	.00

Voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)

57a	Return a Gift to Wildlife	57a	.00
57b	Missing/Exploited Children Fund	57b	.00
57c	Breast Cancer Research Fund	57c	.00
57d	Alzheimer's Fund	57d	.00
57e	Olympic Fund	57e	.00
57f	Prostate and Testicular Cancer Research and Education Fund	57f	.00
57g	9/11 Memorial	57g	.00
57h	Volunteer Firefighting & EMS Recruitment Fund	57h	.00
57i	Teen Health Education	57i	.00
57j	Veterans Remembrance	57j	.00

57	Total voluntary contributions as reported on your original return (or as adjusted by the Tax Department)	57	.00
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	.00



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

Payments and refundable credits

60 Part-year NYC school tax credit (also complete E on front)	60	.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

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 instructions) **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 - or - ☐ **debit card** - or - ☐ **paper check** **70** .00
through 72c)

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 ☐

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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 Other. Mark an **X** in the box ... ☐ and explain: _____
75n 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 (mm-dd-yyyy) 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	<input type="text"/>	78a	.00
78b	<input type="text"/>	78b	.00
78c	<input type="text"/>	78c	.00
78d	<input type="text"/>	78d	.00
78e	<input type="text"/>	78e	.00

79 Net federal changes (increase or decrease)	79	.00
80 Federal taxable income (mark an X in one box) Per return <input type="checkbox"/> Previously adjusted <input type="checkbox"/>	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? Yes <input type="checkbox"/> No <input type="checkbox"/>	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
	NYTPRIN excl. code
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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