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, 2015, through December 31, 2015, or fiscal year beginning 15

and ending .....

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 *(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 2015 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

E **New York City part-year residents only**

(1) Number of months **you** lived in NY City in 2015 ....

(2) Number of months **your spouse** lived in NY City in 2015 .....

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 *(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 2015? ..... Yes ☐ No ☐

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

I Dependent exemption information

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

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 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 ☐	**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

Standard deduction or itemized deduction

33 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** .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

◄**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*	7,900
② Married filing joint return	15,850
③ Married filing separate return	7,900
④ Head of household (with qualifying person)	11,100
⑤ Qualifying widow(er) with dependent child	15,850

New York State itemized deduction schedule

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

(continued on page 4)

 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 .00 ÷ Federal amount from line 31 .00 = Round result to 4 decimal places **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	**52b**	.00		
52c	MCTMT			**52c**	.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 52c 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

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
57k	Homeless Veterans	**57k**	.00
57l	Mental Illness Anti-Stigma Fund	**57l**	.00
57m	Women's Cancers Education and Prevention Fund	**57m**	.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, 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 *(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

⚠ 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 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 through 72c)* - **or** - ☐ **debit card** - **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 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	**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? Yes ☐ No ☐	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ *(see instructions)*	Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature	Preparer's printed name	
Firm's name *(or yours, if self-employed)*	Preparer's PTIN or SSN	
Address	Employer identification number	
	Date	
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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