



Department of Taxation and Finance

Amended Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201-X

For the full year January 1, 2025, through December 31, 2025, or fiscal year beginning ...

25

and ending ...

For help completing your amended return, see Form IT-201-X-I, *Instructions for Form IT-201-X*.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mmddyyyy)	Your Social Security number
Spouse's first name	MI	Spouse's last name		Spouse's date of birth (mmddyyyy)	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	School district name
Taxpayer's permanent home address (number and street or rural route)				Apartment number	School district code number
City, village, or post office		State	ZIP code	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
				Decedent information	

A Filing status ① Single

(mark an **X** in one box):

- ② Married filing joint return (enter spouse's Social Security number above)
- ③ Married filing separate return (enter spouse's Social Security number above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying surviving spouse

B Did you itemize your deductions on your 2025 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 (1) Did you or your spouse **maintain living quarters in Yonkers** for any part of 2025? ... Yes No

If Yes:

(2) Number of months **you** lived in Yonkers in 2025

(3) Number of months **your spouse** lived in Yonkers in 2025

If No:

(4) Did you or your spouse work in Yonkers while not living in Yonkers for any part of 2025 Yes No

E (1) Did you or your spouse **maintain living quarters in NYC** (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island) during 2025? Yes No

(2) Enter the number of days spent in NYC in 2025 (any part of a day spent in NYC is considered a day).....

F NYC residents and NYC part-year residents only:
(1) Number of months **you** lived in NYC in 2025

(2) Number of months **your spouse** lived in NYC in 2025

G Enter your **2-character special condition codes if applicable** (see instructions)

H Dependent information

First name	MI	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)

If more than 7 dependents, mark an **X** in the box.



For office use only

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Federal income and adjustments

1 Wages, salaries, tips, etc.
 2 Taxable interest income
 3 Ordinary dividends
 4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)
 5 Alimony received
 6 Business income or loss (submit a copy of federal Schedule C, Form 1040)
 7 Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)
 8 Other gains or losses (submit a copy of federal Form 4797)
 9 Taxable amount of IRA distributions. If received as a beneficiary, mark an **X** in the box
 10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an **X** in the box
 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)

Whole dollars only

1	.00
2	.00
3	.00
4	.00
5	.00
6	.00
7	.00
8	.00
9	.00
10	.00
11	.00

12 Rental real estate included in line 11 **12** .00
 13 Farm income or loss (submit a copy of federal Schedule F, Form 1040)
 14 Unemployment compensation
 15 Taxable amount of Social Security benefits (also enter on line 27)
 16 Other income *Identify:*
 17 Add lines 1 through 11 and 13 through 16
 18 Total federal adjustments to income *Identify:*
 19 Federal adjusted gross income (subtract line 18 from line 17)

13	.00
14	.00
15	.00
16	.00
17	.00
18	.00
19	.00

New York additions

20 Interest income on state and local bonds and obligations (but not those of NYS or its local governments)
 21 Public employee 414(h) retirement contributions from your wage and tax statements
 22 **New York's** 529 college savings program distributions
 23 Other (Form IT-225, line 9)
 24 Add lines 19 through 23

20	.00
21	.00
22	.00
23	.00
24	.00

New York subtractions

25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4)
 26 Pensions of NYS and local governments and the federal government
 27 Taxable amount of Social Security benefits (from line 15)
 28 Interest income on U.S. government bonds
 29 Pension and annuity income exclusion
 30 **New York's** 529 college savings program deduction/earnings
 31 Other (Form IT-225, line 18)
 32 Add lines 25 through 31
 33 **New York adjusted gross income** (subtract line 32 from line 24)

25	.00
26	.00
27	.00
28	.00
29	.00
30	.00
31	.00
32	.00
33	.00



Standard deduction or itemized deduction**34** Enter your **standard deduction** (from table below) or your **itemized deduction** (from Form IT-196)Mark an **X** in the appropriate box: **Standard** - or - **Itemized****35** Subtract line 34 from line 33 (if line 34 is more than line 33, enter 0)**36** Dependent exemption amount (multiply the number of dependents listed in item H by 1,000)**37** **Taxable income** (subtract line 36 from line 35)

34	.00
35	.00
36	.00
37	.00

New York State standard deduction table	
Filing status (from Page 1)	Standard deduction (enter on line 34 above)
① Single and you marked item C Yes	\$ 3,100
① Single and you marked item C No	8,000
② Married filing joint return	16,050
③ Married filing separate return	8,000
④ Head of household (with qualifying person)	11,200
⑤ Qualifying surviving spouse	16,050

(continued)



Your Social Security number

Tax calculation, credits, and other taxes

38 Taxable income (from line 37 on page 3)	38	.00
39 NYS tax on line 38 amount	39	.00
40 NYS household credit	40	.00
41 Resident credit	41	.00
42 Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42	.00
43 Add lines 40, 41, and 42	43	.00
44 Subtract line 43 from line 39 (if line 43 is more than line 39, enter 0)	44	.00
45 Net other NYS taxes (Form IT-201-ATT, line 30)	45	.00
46 Total New York State taxes (add lines 44 and 45)	46	.00

New York City and Yonkers taxes, credits, and surcharges and MCTMT

47 NYC taxable income	47	.00
47a NYC resident tax on line 47 amount	47a	.00
48 NYC household credit	48	.00
49 Subtract line 48 from line 47a (if line 48 is more than line 47a, enter 0)	49	.00
50 Part-year NYC resident tax (Form IT-360.1)	50	.00
51 Other NYC taxes (Form IT-201-ATT, line 34)	51	.00
52 Add lines 49, 50, and 51	52	.00
53 NYC nonrefundable credits (Form IT-201-ATT, line 10)	53	.00
54 Subtract line 53 from line 52 (if line 53 is more than line 52, enter 0)	54	.00
54a MCTMT net earnings base for Zone 1 ...	54a	.00
54b MCTMT net earnings base for Zone 2 ...	54b	.00
54c MCTMT for Zone 1	54c	.00
54d MCTMT for Zone 2	54d	.00
54e Total MCTMT (add lines 54c and 54d)	54e	.00
55 Yonkers resident income tax surcharge	55	.00
56 Yonkers nonresident earnings tax (Form Y-203)	56	.00
57 Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	.00
58 Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54e through 57)	58	.00
59 Sales or use tax as reported on your original return (see instructions. Do not leave line 59 blank.)	59	.00
60 Voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)	60	.00
61 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	61	.00



62 Enter amount from line 61 **62** .00**Payments and refundable credits**

63 Empire State child credit	63	.00
64 NYS/NYC child and dependent care credit	64	.00
65 NYS earned income credit (EIC)	65	.00
66 NYS noncustodial parent EIC	66	.00
67 Real property tax credit	67	.00
68 College tuition credit	68	.00
69 NYC school tax credit (fixed amount) (<i>also complete F on page 1</i>)	69	.00
69a NYC school tax credit (rate reduction amount)	69a	.00
70 NYC earned income credit	70	.00
70a NYC income tax elimination credit	70a	.00
71 Other refundable credits (<i>Form IT-201-ATT, line 18</i>)	71	.00
72 Total New York State tax withheld	72	.00
73 Total New York City tax withheld	73	.00
74 Total Yonkers tax withheld	74	.00
75 Total estimated tax payments / Amount paid with Form IT-370	75	.00
76 Amount paid with original return, plus additional tax paid after your original return was filed (<i>see instructions</i>)	76	.00
77 Total payments (<i>add lines 63 through 76</i>)	77	.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.

78 **Overpayment**, if any, as shown on original return or previously adjusted by NY State (*see instr.*) ... **78** .0078a Amount from original **Form IT-201**, line 79 (*see instructions*) **78a** .0079 Subtract line 78 from line 77 **79** .00**Your refund**80 If line 79 is **more than** line 62, subtract line 62 from line 79 and indicate how you want your **refund**Mark one refund choice: **direct** (fill in lines 82 through 82c) - or - **paper check** **80** .00**Amount you owe**81 If line 79 is **less than** line 62, subtract line 79 from line 62 (*see instructions*) **81** .00To pay by electronic funds withdrawal, mark an **X** in the box and fill in lines 82 through 82d. If you pay by check or money order you **must** complete Form IT-201-V and mail it with your return.**Account information**82 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 instructions*) 82a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings82b Routing number 82c Account number 82d Electronic funds withdrawal (*see instructions*) Date Amount .00

Your Social Security number	

83 Reasons for amending your return (mark an **X** in all applicable boxes; see instructions)

83a Federal audit change (complete lines 84 through 91 below)	<input type="checkbox"/>	83b Worthless stock/securities	<input type="checkbox"/>
83c Claim of right	<input type="checkbox"/>	83d Wages	<input type="checkbox"/>
83f Court ruling	<input type="checkbox"/>	83g Workers' compensation	<input type="checkbox"/>
83i Tax shelter transaction	<input type="checkbox"/>	83j Credit claim	<input type="checkbox"/>
83l Net operating loss (see instructions). Mark an X in the box	<input type="checkbox"/>	and enter the year of the loss	<input type="checkbox"/>
83m Report Social Security number (SSN) <input type="checkbox"/>	Prior identification number <input type="checkbox"/>	Date SSN was issued <input type="checkbox"/>	
83n Other. Mark an X in the box ...	<input type="checkbox"/>	and explain: _____	
83o To report adjustments to partnership or S corporation income, gain, loss or deduction, provide the following information:	Partnership <input type="checkbox"/>	S corporation <input type="checkbox"/>	

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

! If you marked an **X** in box 83a above, you must complete lines 84 through 91 below. All others may skip lines 84 through 91 and go directly to the *Third-party designee* question. You must sign your amended return below.

84 Enter the date (mmddyyyy) of the final federal determination 85 Do you concede the federal audit changes (If No, explain below.)..... Yes No

(Explain) _____

86 List federal changes

86a _____	86a <input type="text"/> .00
86b _____	86b <input type="text"/> .00
86c _____	86c <input type="text"/> .00
86d _____	86d <input type="text"/> .00
86e _____	86e <input type="text"/> .00

87 Net federal changes (increase or decrease)	87 <input type="text"/> .00
88 Federal taxable income (mark an X in one box) Per return <input type="checkbox"/> Previously adjusted <input type="checkbox"/>	88 <input type="text"/> .00
89 Corrected federal taxable income	89 <input type="text"/> .00

90 Federal credits disallowed Earned income credit <input type="checkbox"/> Amount disallowed <input type="text"/>	Child care credit <input type="checkbox"/> Amount disallowed <input type="text"/>				
91 Federal penalties assessed	<input type="checkbox"/>				
91a Fraud	<input type="checkbox"/>	91b Negligence	<input type="checkbox"/>	91c Other (explain below)	<input type="checkbox"/>

Third-party designee? Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
Email: _____			

▼ 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	
Email: _____		Date _____	

▼ Taxpayers must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
Email: _____	

See instructions for where to mail your return.

