



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, 2025, through December 31, 2025, or fiscal year beginning

25

and ending

For help completing your amended return, see Form IT-203-X-I, Instructions for Form IT-203-X.

Your first name and middle initial	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 and middle initial	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 (no. and street or rural route)			Apartment no.	City, village, or post office	School district code number
State	ZIP code	Country			Taxpayer's date of death
			Decedent information	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 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 **New York City part-year residents only** (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)

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

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

G **New York State part-year residents**

Enter the date you moved into or out of NYS (mmddyyyy)

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 Did you or your spouse maintain living quarters in NYS in 2025? Yes No

(If **Yes**, complete Form IT-203-B)

I Dependent information

First name and middle initial	Last name	Relationship	Social Security number	Date of birth (mmddyyyy)

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

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For office use only

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 24)
 5 Alimony received
 6 Business income or loss (submit a copy of federal Sch. C, Form 1040)
 7 Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)
 8 Other gains or losses (submit a copy of federal Form 4797)
 9 Taxable amount of IRA distributions. Beneficiaries: mark X in box
 10 Taxable amount of pensions/annuities. Beneficiaries: mark X in box
 11 Rental real estate, royalties, partnerships, S corporations,
 trusts, etc. (submit a copy of federal Schedule E, Form 1040) **11**
 12 Rental real estate included
 in line 11 (federal amount) **12**
 13 Farm income or loss (submit a copy of federal Sch. F, Form 1040) **13**
 14 Unemployment compensation
 15 Taxable amount of Social Security benefits (also enter on line 26) **15**
 16 Other income (Identify:
 17 Add lines 1 through 11 and 13 through 16 **17**
 18 Total federal adjustments to income
 (Identify:
 19 Federal adjusted gross income (subtract line 18 from line 17) **19**

Federal amount

Whole dollars only

1	.00	1	.00
2	.00	2	.00
3	.00	3	.00
4	.00	4	.00
5	.00	5	.00
6	.00	6	.00
7	.00	7	.00
8	.00	8	.00
9	.00	9	.00
10	.00	10	.00
11	.00	11	.00
12	.00		
13	.00	13	.00
14	.00	14	.00
15	.00	15	.00
16	.00	16	.00
17	.00	17	.00
18	.00	18	.00
19	.00	19	.00

New York additions

20 Interest income on state and local bonds and obligations
 (not those of New York State or its localities)
 21 Public employee 414(h) retirement contributions
 22 Other (Form IT-225, line 9)
 23 Add lines 19 through 22

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

New York subtractions

24 Taxable refunds, credits, or offsets of state and
 local income taxes (from line 4)
 25 Pensions of NYS and local governments and the
 federal government
 26 Taxable amount of Social Security benefits (from line 15)
 27 Interest income on U.S. government bonds
 28 Pension and annuity income exclusion
 29 Other (Form IT-225, line 18)
 30 Add lines 24 through 29
 31 New York adjusted gross income (subtract line 30 from line 23)

24	.00	24	.00
25	.00	25	.00
26	.00	26	.00
27	.00	27	.00
28	.00	28	.00
29	.00	29	.00
30	.00	30	.00
31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column

	→	32	.00
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Standard deduction or itemized deduction33 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** **33**0034 Subtract line 33 from line 32 (if line 33 is more than line 32, enter 0) **34**0035 Dependent exemption amount (multiply the number of dependents listed in item 1 by 1,000) **35**0036 New York taxable income (subtract line 35 from line 34) **36**00

New York State standard deduction table	
Filing status (from page 1)	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	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)



Tax calculation, 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, enter 0)	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, enter 0)	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, enter 0)	44	.00
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45	Income percentage	New York State amount from line 31	Federal amount from line 31	Round result to 4 decimal places
		.00	.00	= 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, enter 0)	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 for Zone 1 ...	52b	.00
52c	MCTMT net earnings base for Zone 2 ...	52c	.00
52d	MCTMT for Zone 1	52d	.00
52e	MCTMT for Zone 2	52e	.00
52f	Total MCTMT (add lines 52d and 52e)	52f	.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 52f 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
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57	Voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)	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



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

Payments and refundable credits

60	.00
60a	.00
60b	.00
61	.00
62	.00
63	.00
64	.00
65	.00
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 instr.) **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

direct deposit (fill in lines 72 - or - paper check **70** .00
Mark one refund choice: deposit (fill in lines 72 - 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



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

75a Federal audit change (complete lines 76 through 83 below)	<input type="checkbox"/>	75b Military	<input type="checkbox"/>
75c Court ruling	<input type="checkbox"/>	75d Treaties/visa	<input type="checkbox"/>
75f Wages allocation	<input type="checkbox"/>	75g Worthless stock/securities	<input type="checkbox"/>
75i Claim of right	<input type="checkbox"/>	75j Credit claim	<input type="checkbox"/>
75l Net operating loss (see instructions). Mark an X in the box <input type="checkbox"/> and enter the year of the loss <input type="checkbox"/>			

75m Report Social Security number (SSN) Prior identification number Date SSN was issued

75n Other. Mark an **X** in the box ... and explain: _____

75o 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 (mmddyyyy) of the final federal determination
(Explain) _____

77 Do you concede the federal audit changes? (If No, explain below). Yes No

78 List federal changes

78a _____
 78b _____
 78c _____
 78d _____
 78e _____

Whole dollars only	
78a	.00
78b	.00
78c	.00
78d	.00
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?	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
Yes <input type="checkbox"/> No <input type="checkbox"/>	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.

