



Department of Taxation and Finance

# Amended Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

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

and ending .....

# IT-203-X

25

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		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 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

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, 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 <b>X</b> in box <input type="checkbox"/> .....	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark <b>X</b> 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) <b>12</b> .....		.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 <b>1 through 11</b> and <b>13 through 16</b> .....	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 <b>19 through 22</b> .....	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	<b>New York adjusted gross income</b> (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 Form IT-196).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, enter 0) .....**34**

.00

**35** Dependent exemption amount (multiply the number of dependents listed in item I by 1,000) .....**35**

.00

**36** **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)



Enter your Social Security number

**Tax calculation, credits, and other taxes**

<b>37</b>	<b>New York taxable income</b> (from line 36 on page 3) .....	<b>37</b>		.00
<b>38</b>	New York State tax on line 37 amount .....	<b>38</b>		.00
<b>39</b>	New York State household credit .....	<b>39</b>		.00
<b>40</b>	Subtract line 39 from line 38 (if line 39 is more than line 38, enter 0) .....	<b>40</b>		.00
<b>41</b>	New York State child and dependent care credit .....	<b>41</b>		.00
<b>42</b>	Subtract line 41 from line 40 (if line 41 is more than line 40, enter 0) .....	<b>42</b>		.00
<b>43</b>	New York State earned income credit .....	<b>43</b>		.00

**44** Base tax (subtract line 43 from line 42; if line 43 is more than line 42, enter 0) ..... **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

<b>46</b>	Allocated New York State tax (multiply line 44 by the decimal on line 45) .....	<b>46</b>		.00
<b>47</b>	New York State nonrefundable credits (Form IT-203-ATT, line 8) .....	<b>47</b>		.00
<b>48</b>	Subtract line 47 from line 46 (if line 47 is more than line 46, enter 0) .....	<b>48</b>		.00
<b>49</b>	Net other New York State taxes (Form IT-203-ATT, line 33) .....	<b>49</b>		.00
<b>50</b>	<b>Total New York State taxes</b> (add lines 48 and 49) .....	<b>50</b>		.00

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

<b>51</b>	Part-year New York City resident tax (Form IT-360.1) .....	<b>51</b>		.00
<b>52</b>	Part-year resident nonrefundable New York City child and dependent care credit .....	<b>52</b>		.00
<b>52a</b>	Subtract line 52 from line 51 .....	<b>52a</b>		.00
<b>52b</b>	MCTMT net earnings base for Zone 1 ...	<b>52b</b>		.00
<b>52c</b>	MCTMT net earnings base for Zone 2 ...	<b>52c</b>		.00
<b>52d</b>	MCTMT for Zone 1 .....	<b>52d</b>		.00
<b>52e</b>	MCTMT for Zone 2 .....	<b>52e</b>		.00
<b>52f</b>	Total MCTMT (add lines 52d and 52e) .....	<b>52f</b>		.00
<b>53</b>	Yonkers nonresident earnings tax (Form Y-203) .....	<b>53</b>		.00
<b>54</b>	Part-year Yonkers resident income tax surcharge (Form IT-360.1) .....	<b>54</b>		.00
<b>55</b>	<b>Total New York City and Yonkers taxes / surcharges and MCTMT</b> (add lines 52a and 52f through 54) .....	<b>55</b>		.00
<b>56</b>	Sales or use tax as reported on your original return (See instructions. Do not leave line 56 blank.) .....	<b>56</b>		.00
<b>57</b>	Voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions) .....	<b>57</b>		.00
<b>58</b>	<b>Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions</b> (add lines 50, 55, 56, and 57) .....	<b>58</b>		.00


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

**Payments and refundable credits**

60 Part-year NYC school tax credit (fixed amount) (also complete E on front)	<b>60</b>	.00
60a NYC school tax credit (rate reduction amount)	<b>60a</b>	.00
60b NYC income tax elimination credit	<b>60b</b>	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	<b>61</b>	.00
62 Total <b>New York State</b> tax withheld	<b>62</b>	.00
63 Total <b>New York City</b> tax withheld	<b>63</b>	.00
64 Total <b>Yonkers</b> tax withheld	<b>64</b>	.00
65 Total estimated tax payments and amount paid with Form IT-370	<b>65</b>	.00
66 Amount paid with original return, plus additional tax paid after original return was filed (see instructions)	<b>66</b>	.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**

Mark one refund choice: ☐ **direct 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)

75c Court ruling

75f Wages allocation

75i Claim of right

75l Net operating loss (see instructions). Mark an X in the box and enter the year of the loss

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:

75b Military

75d Treaties/visa

75g Worthless stock/securities

75j Credit claim

75e Tax shelter transaction

75h Workers' compensation

75k Protective claim (see instructions)

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		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)
	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	
		Date	
Email:			

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.

