



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, 2020, through December 31, 2020, or fiscal year beginning ... and ending ...

See the instructions, Form IT-201-X-1, for help completing your amended return.

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 (if not United States)	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)
	NY		Decedent information	

A Filing status

(mark an X in one box):

- 1 Single
- 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 widow(er)

B Did you itemize your deductions on your 2020 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 Were you required to report any nonqualified deferred compensation, as required by IRC § 457A, on your 2020 federal return? (see Form IT-201-I, page 15) Yes No

E (1) Did you or your spouse maintain living quarters in NYC during 2020? Yes No

(2) Enter the number of days spent in NYC in 2020 (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 2020

(2) Number of months your spouse lived in NYC in 2020

G Enter your 2-character special condition code(s) 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.



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For office use only

Your Social Security number

Federal income and adjustments

Whole dollars only

1	Wages, salaries, tips, etc.	1	.00
2	Taxable interest income	2	.00
3	Ordinary dividends	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C, Form 1040)	6	.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	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)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of Social Security benefits (also enter on line 27)	15	.00
16	Other income Identify:	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00
18	Total federal adjustments to income Identify:	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00
19a	Recomputed federal adjusted gross income (see Form IT-201-I, page 16, Line 19a worksheet)	19a	.00

New York additions

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements	21	.00
22	New York's 529 college savings program distributions	22	.00
23	Other (Form IT-225, line 9)	23	.00
24	Add lines 19a through 23	24	.00

New York subtractions

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	.00
26	Pensions of NYS and local governments and the federal government	26	.00
27	Taxable amount of Social Security benefits (from line 15)	27	.00
28	Interest income on U.S. government bonds	28	.00
29	Pension and annuity income exclusion	29	.00
30	New York's 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	.00
32	Add lines 25 through 31	32	.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	.00



Name(s) as shown on page 1

Your Social Security number

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, leave blank)

36 Dependent exemptions (enter the number of dependents listed in item H)

37 Taxable income (subtract line 36 from line 35)

34		.00
35		.00
36	000.00	
37		.00

**New York State
standard deduction table**

Filing status **Standard deduction**
(from the front page) (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 widow(er) 16,050

(continued on page 4)

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Your Social Security number

Tax computation, 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, leave blank)		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, leave blank)	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, leave blank)	54		.00
54a MCTMT net earnings base	54a		.00
54b MCTMT	54b		.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 54b 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



Name(s) as shown on page 1

Your Social Security number

62 Enter amount from line 61 6200

Payments and refundable credits

Table with columns for line number, description, and amount. Rows include Empire State child credit, NYS/NYC child and dependent care credit, NYS earned income credit (EIC), NYS noncustodial parent EIC, Real property tax credit, College tuition credit, NYC school tax credit (fixed amount), NYC school tax credit (rate reduction amount), NYC earned income credit, Other refundable credits, Total New York State tax withheld, Total New York City tax withheld, Total Yonkers tax withheld, Total estimated tax payments, Amount paid with original return, and Total payments.

Warning icon: 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.) ... 7800

78a Amount from original Form IT-201, line 79 (see instructions) 78a00

79 Subtract line 78 from line 77 7900

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 deposit (fill in lines 82 through 82c) - or - [] paper check 8000

Amount you owe

81 If line 79 is less than line 62, subtract line 79 from line 62 (see instructions) 8100

To 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 savings

82b Routing number [] 82c Account number []

82d Electronic funds withdrawal (see instructions) Date [] Amount [] .00



Your Social Security number

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

- 83a** Federal audit change (complete lines 84 through 91 below) **83b** Worthless stock/securities
83c Claim of right **83d** Wages **83e** Military
83f Court ruling **83g** Workers' compensation **83h** Treaties/visa
83i Tax shelter transaction **83j** Credit claim..... **83k** Protective claim (see instructions)
83l Net operating loss (see instructions). Mark an **X** in the box and enter the year of the loss
83m Report Social Security number (SSN) Prior identification number Date SSN was issued
83n Other. Mark an **X** in the box ... and explain: _____
83o 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 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 _____ .00
86b _____	86b _____ .00
86c _____	86c _____ .00
86d _____	86d _____ .00
86e _____	86e _____ .00

- 87** Net federal changes (increase or decrease) **87** _____ .00
88 Federal taxable income (mark an **X** in one box) Per return Previously adjusted **88** _____ .00
89 Corrected federal taxable income **89** _____ .00

- 90** Federal credits disallowed Earned income credit Amount disallowed
 Child care credit Amount disallowed

- 91** Federal penalties assessed
91a Fraud **91b** Negligence **91c** 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)
	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:		

▼ Taxpayer(s) 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.

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Instructions for Form IT-201-X Amended Resident Income Tax Return


New York State • New York City • Yonkers • MCTMT

IT-201-X-I

Important information

Follow these steps to complete your amended Form IT-201-X:

- Complete your Form IT-201-X as if you are filing your return for the first time.
- Carefully review and follow the instructions below. You must enter the same amount of sales and use tax and voluntary contributions from your original return; you cannot change these amounts.
- Do not submit a copy of your original Form IT-201, IT-203, or IT-195 with your amended Form IT-201-X.
- Submit with your amended Form IT-201-X any:
 - **amended** Form IT-196;
 - **amended** credit claim form or other **amended** form (do not submit the original version);
 - **new** credit claim form or any other form that you are filing for the first time with your amended Form IT-201-X; and
 - **original** credit claim form(s) (for example, Forms IT-213, IT-215, and IT-216); withholding form(s) (for example, Form IT-2), and all other form(s) that you submitted with your original return and are not amending (for example, Forms IT-196, IT-201-ATT, and IT-227).


 If you do not submit all the necessary forms with your amended return, we will adjust your return and disallow the amounts claimed on the missing forms.

General information

You must file an amended 2020 New York State return if:

- You made an error when you filed your original 2020 New York State income tax return.
- The Internal Revenue Service (IRS) made changes to your 2020 federal return.
- You need to file a protective claim for 2020.
- You need to report an NOL carryback for 2020.

See the instructions for 2020 Form IT-201 to determine which amended return to file (Form IT-201-X or IT-203-X).

 Do not file an amended return on Form IT-201-X to protest a paid assessment that was based on a statement of audit changes. If you receive an assessment from the Tax Department, do not file an amended return strictly to protest the assessment. Follow the instructions you receive with the assessment.

To file an amended return, **complete all six pages of Form IT-201-X**, using your original return as a guide, and make any necessary changes to income, deductions, and credits. Use 2020 Form IT-201-I, *Instructions for Form IT-201*, and the specific instructions below to complete Form IT-201-X.

Generally, Form IT-201-X must be filed within three years of the date the original return was filed or within two years of the date the tax was paid, whichever is later. (A return filed early is considered filed on the due date.) Do not file Form IT-201-X unless you have already filed your original return.

If you file an amended federal return to make changes to your federal income, total taxable amount, capital gain or ordinary income portion of a lump-sum distribution, the amount of your earned income credit or credit for child and dependent care expenses, or the amount of your foreign tax credit affecting the computation of the resident credit for taxes paid to a province of

Canada, you must also file an amended New York State return within 90 days of the date you amend your federal return. If the IRS changes any of these items, report these changes to the New York State Tax Department on an amended return within 90 days of the IRS final determination. If you do not agree with the IRS determination, you must still file an amended state return indicating your disagreement. To report changes for a tax year prior to 1988, use Form IT-115, *Report of Federal Changes*.

If you file an amended return to report an NOL carryback, you must generally file Form IT-201-X within three years from the date the loss year return was due (including any extensions).

Specific instructions

Use the 2020 Form IT-201 instructions when completing Form IT-201-X, **along with the following specific line instructions**. If you are amending any credit claim form or other form, or are using any credit claim form or other form for the first time, write **Amended** across the top of that form and submit it with your amended return. Any other credit claim form or other form that you submitted with your original return (including Form IT-558, Form IT-196, or Form IT-227) must also be submitted with your amended return.

Entering whole dollar amounts

When entering amounts on this form, enter whole dollar amounts only (zeros have been preprinted). Do not write in dollar signs or commas when making entries. Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

Item D1 – Amended federal return

You must mark an **X** in the Yes or No box.

Item G – Special condition code

If you entered a special condition code(s) on your original return, enter the same code(s).

In addition, if you qualify for one or more of the special conditions below, enter the 2-character code(s).

Code A6

Enter this code if you are filing Form IT-201-X to reduce your NYAGI for Build America Bond interest included in your recomputed federal AGI.

Code C7

Enter this code if you now qualify for an extension of time to file and pay your tax due under the combat zone or contingency operation relief provisions. See Publication 361, *New York State Income Tax Information for Military Personnel and Veterans*.

Code 56

Enter this code if you are filing Form IT-201-X to report a theft loss for a Ponzi-type fraudulent investment.

Code P2

Enter this code if you are filing Form IT-201-X to file a *protective claim*. Also, be sure to mark an **X** in the line 83k box.

Code N3

Enter this code if you are filing Form IT-201-X to report an NOL. Also, be sure to mark an **X** in the line 83I box and complete the information requested for the loss year. For more information on claiming an NOL carryback, see the instructions for Form IT-201.

Code M4

Enter this code if as a civilian spouse of a military servicemember you are making an election to use the same state of legal residence as the servicemember for state income tax purposes. For additional information, see TSB-M-19(3), *Veterans Benefits and Transition Act of 2018*, available on our website.

Line 34 – Standard or itemized deduction

Standard deduction: If you are claiming the standard deduction on your amended return, enter the appropriate amount, for your filing status, from the table on page 3 of Form IT-201-X.

Itemized deduction: If you are claiming the New York itemized deduction on your original and amended return and you meet **all three** of the following conditions, submit a copy of your original Form IT-196:

- You are not amending your New York State itemized deductions.
- Your NYAGI on your original **and** amended returns is \$100,000 or less.
- You are not claiming the college tuition itemized deduction.

If you do not meet **all** of the above conditions, you must recalculate your New York State itemized deduction using Form IT-196.

If you are reporting an NOL carryback and you were subject to the New York itemized deduction adjustment on your original 2020 Form IT-196, you should recompute your New York itemized deduction adjustment to reflect the decrease in your NYAGI.

Line 59 – Sales or use tax

Enter the amount of New York State and local sales or use tax you reported on your original return. **You cannot change the amount of sales or use tax you owe using Form IT-201-X.** If you need to increase the amount of sales or use tax paid with your original return, you must file Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*. If you are entitled to a refund of any amount you originally paid, you must file Form AU-11, *Application for Credit or Refund of Sales or Use Tax*.

Line 60 – Voluntary contributions

Enter the **total** amount of voluntary contributions you reported on your original return. This amount should be the same as the **total** reported on your original Form IT-227, *New York State Voluntary Contributions*. If the voluntary contributions you reported on your original Form IT-227 were previously adjusted by the Tax Department, enter the total adjusted amount on this line. **You cannot change the amount of your contributions as reported (or adjusted) on your original return or original Form IT-227.** You must submit your original Form IT-227 with your amended Form IT-201-X.

Line 76 – Amount paid with original return, plus additional tax paid after your original return was filed

From your original Form IT-201, line 80 (or Form IT-203, line 70). If you paid additional amounts since your original return was filed, also include these payments on line 76. If you did not pay the entire balance due shown on your original return, enter the

actual amount that was paid. **Do not include payments of interest or penalties.**

Line 78 – Overpayment, if any, as shown on original return

From your original Form IT-201, line 77 (or Form IT-203, line 67). If the overpayment claimed on your original return was previously adjusted by the Tax Department, enter the adjusted overpayment on this line. **Do not include interest you received on any refund.**

Line 78a – Amount from original return

If you filed Form IT-203, enter the amount from Form IT-203, line 69.

Line 80 – Refund

If line 79 is more than line 62, subtract line 62 from line 79; this is your refund amount. You have two ways to receive your refund. You can choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers), or you can choose to have a **paper check** mailed to you. Mark an **X** in one box to indicate your choice.

Refund options

Direct deposit – If you choose **direct deposit**, enter your account information on line 82 for a fast and secure direct deposit of your refund. If you do not enter complete and correct account information at line 82, we will mail you a paper check.

Paper check refunds – We will mail your refund check to the mailing address on your return. Paper checks for joint filers will be issued with both names and must be signed by both spouses. Paper checks take weeks to be processed, printed, and mailed. If you do not have a bank account, you will likely be charged a fee to cash your check.

Line 81 – Amount you owe

Enter on line 81 the amount of tax you owe.

Payment options

By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 82, or on our website.



This payment option is not available if the funds for your payment would come from an account outside the U.S. (see *Note* below).

If you choose to complete line 82 to pay by electronic funds withdrawal, mark an **X** in the box, enter your account information on lines 82a through 82c, and enter your electronic funds withdrawal information on line 82d.

By check or money order

If you owe more than one dollar, submit Form IT-201-V, *Payment Voucher for Income Tax Returns*, and full payment with your return. Make your check or money order payable in U.S. funds to **New York State Income Tax**, and write the last four digits of your Social Security number and **2020 Income Tax** on it. Do not send cash.

Interest – If a balance due is shown on your amended return, include the interest amount on line 81. Compute the interest by accessing our website or call 518-457-5181, and we will compute the interest for you. Include with your payment any interest computed.

Fee for payments returned by banks – The law allows the Tax Department to charge a \$50 fee when a check, money order,

or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department will not charge the fee.


If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Line 82 – Account information

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S., **stop**. Do not complete lines 82a through 82d (see *Note* below). **All others**, supply the information requested.

Note: Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside the U.S. Therefore, if you marked this box, you must pay any amount you owe by check or money order (see above); or if you are requesting a refund, we will send your refund to the mailing address on your return.

The following requirements apply to both direct deposit and electronic funds withdrawal:

 Use the sample image as a guide; enter your own information **exactly** as it appears on your own check or bank records. Do **not** enter the information from the sample check below.

On **line 82a**, mark an **X** in the box for the type of account.

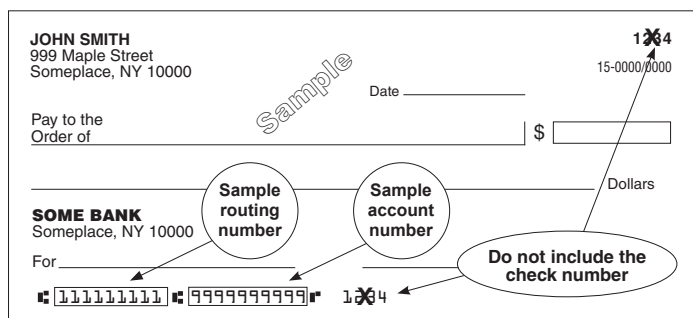
On **line 82b**, enter your bank’s 9-digit routing number (refer to your check or contact your bank). The first two digits always begin with 01 through 12, or 21 through 32. On the sample check below, the routing number is 111111111.

Note: If your check states that it is payable through a bank different from the one where you have your checking account, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 82b.

On **line 82c**, enter **your** account number.

- If you marked personal or business checking on line 82a, enter the account number shown on your checks.
- If you marked personal or business savings on line 82a, enter your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

The account number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right. On the sample check below, the account number is 9999999999.



Note: The routing and account numbers may appear in different places on your check.

Contact your bank if you need to verify routing and account numbers or confirm that it will accept your direct deposit or process your electronic funds withdrawal.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, call 518-457-5181. Allow six to eight weeks for processing your return.


Line 82d – Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 81 you want electronically withdrawn. If you are amending your return prior to the original due date (generally April 15), enter a date that is on or before the due date of your return. If we receive your amended return after the original return due date or you do not enter a date, we will withdraw the funds on the day we accept your return.

Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, **which may include penalty and interest**.


You may revoke your electronic funds withdrawal authorization only by contacting the Tax Department at least 5 business days before the payment date.

 If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

Line 83k – Protective claim

If you marked the *Protective claim* box, be sure you have entered code **P2** at item G on the front of your Form IT-201-X. Complete your amended return in full assuming that the item(s) that is the subject of the protective claim is eligible for a refund. A *protective claim* is a refund claim that is based on an unresolved issue(s) that involves the Tax Department or another taxing jurisdiction that may affect your New York tax(es). The purpose of filing a protective claim is to protect any potential overpayment for a tax year for which the statute of limitations is due to expire.

Line 83l – Net operating loss

 For New York State income tax purposes, your NOL carryback is limited to the federal NOL carryback that would have been allowed using the rules in place prior to any changes made to the IRC after March 1, 2020. Therefore, there is no carryback of NOLs for New York State purposes; except for certain farming losses.

If you marked the *Net operating loss* box, you **must** enter the year of the loss at line 83l and enter code **N3** at item G on the front of your Form IT-201-X.

You must file Form IT-201-X to claim an NOL carryback within three years from the date the loss year return was due (including any extensions).

Submit all of the following with your Form IT-201-X:

- A copy of your federal Form 1040 and Schedule A, if applicable, for the **loss year**. In addition, provide any schedules or statements that are related to your loss. If your NOL will have an effect on more than one tax year, this federal information must only be submitted with the amended return for the first carryback year.
- A copy of your federal NOL computation, including federal Form 1045 and all related schedules. You do not have to include the alternative minimum tax NOL computation.

- A copy of your original federal Form 1040 and Schedule A, if applicable, for the **carryback year**. No additional schedules/statements are required.
- A copy of any federal documentation (if available) showing the IRS has accepted your NOL carryback claim.

Line 83m – Report Social Security number

If you filed your original return using either an individual taxpayer identification number (ITIN) or a New York State temporary identification number (with a TF prefix) and have received a Social Security number (SSN), **then** mark the box, enter the identification number used on your original return, and enter the date when the SSN was issued.

If you received notification (Form TR-298) from the Tax Department that you were assigned a temporary identification number, follow the instructions in that notice to report your valid identification number (SSN or ITIN) to us. Do not file Form IT-201-X to report only your new identification number.

Line 83n – Other

If you marked the *Other* box, include an explanation of the change on the explanation line at line 83n (for example, you are changing your New York State dependent exemption amount). If you need additional room, submit a separate sheet with your explanation. Include your name and SSN on the additional sheet.

Line 83o – Partnership or S corporation

If you marked a box at line 83o, give the partnership’s or S corporation’s name, identifying number, principal business activity, and address.

Lines 84 through 91

If you marked the line 83a box and are reporting changes made by the IRS, complete lines 84 through 91 by entering the information requested as it appears on your final federal report of examination changes. Use a minus sign to show any decreases.

Important: Fully explain the changes you are making on Form IT-201-X. Submit any schedules or forms that apply, along with any available federal documentation. Documentation may include, but is not limited to, copies of: your federal Form 1040X; federal acceptance of your amended federal return (include copies of the refund check, if applicable); amended federal Schedule B, Schedule C, or Schedule D; and revised federal Schedule K-1. Failure to include this information when filing Form IT-201-X may delay the processing of your return or the issuance of your refund.

Where to file

If enclosing a payment (check or money order), mail your return and Form IT-201-V to:

**STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555**

If not enclosing a payment, mail your return to:

**STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001**

Private delivery services – If you are not submitting your form by U.S. Mail, be sure to consult Publication 55, *Designated Private Delivery Services*, for the address and other information.

Paid preparer’s signature

If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer’s area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer’s area.

Paid preparer’s responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business’ return

See our website for more information about the tax preparer registration requirements.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status: 518-457-5149
 Personal Income Tax Information Center: 518-457-5181
 To order forms and publications: 518-457-5431
 Text Telephone (TTY) or TDD: Dial 7-1-1 for the New York Relay Service equipment users