



Amended Nonresident and Part-Year Resident Income Tax Return

IT-203-X

New York State • New York City • Yonkers

For the year January 1, 2010, through December 31, 2010, or fiscal year beginning

10

Form section for personal information including names, addresses, social security numbers, and dates of death.

Form section for filing status (A), amended federal return (D), New York City part-year residents only (E), itemized deductions (B), and special condition codes (F).

Table for Federal income and adjustments with columns for Federal amount (Dollars and Cents) and New York State amount (Dollars and Cents).

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State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)

▼ Enter your social security number

Federal amount

Dollars Cents

New York State amount

Dollars Cents

19 Federal adjusted gross income (from line 18 on front page) **19.** **19.**

New York additions

20 Interest income on state and local bonds (but not those of New York State or its localities) **20.** **20.**

21 Public employee 414(h) retirement contributions **21.** **21.**

22 Other *Identify:* **22.** **22.**

23 Add lines 19 through 22 **23.** **23.**

New York subtractions

24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4) **24.** **24.**

25 Pensions of NYS and local governments and the federal government **25.** **25.**

26 Taxable amount of social security benefits (from line 14) ... **26.** **26.**

27 Interest income on U.S. government bonds **27.** **27.**

28 Pension and annuity income exclusion **28.** **28.**

29 Other *Identify:* **29.** **29.**

30 Add lines 24 through 29 **30.** **30.**

31 New York adjusted gross income (subtract line 30 from line 23) **31.** **31.**

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

33 Enter your **standard deduction** (from table below) or your **itemized deduction** (from worksheet below). Mark an **X** in the appropriate box: **Standard** or **Itemized** **33.**

34 Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank) **34.**

35 Dependent exemptions **35.**

36 New York taxable income (subtract line 35 from line 34) **36.**

◀ 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 | \$ 3,000 |
| ① Single and you marked item C No | 7,500 |
| ② Married filing joint return | 15,000 |
| ③ Married filing separate return | 7,500 |
| ④ Head of household (with qualifying person) | 10,500 |
| ⑤ Qualifying widow(er) with dependent child | 15,000 |

New York State itemized deduction worksheet

| | |
|--|--|
| a Medical and dental expenses (federal Sch. A, line 4) ... | a. <input type="text"/> <input type="text"/> |
| b Taxes you paid (federal Sch. A, line 9) | b. <input type="text"/> <input type="text"/> |
| b1 State, local, and foreign income taxes (or general sales tax, if applicable) included in line b above ... | b1. <input type="text"/> <input type="text"/> |
| c Interest you paid (federal Sch. A, line 15) | c. <input type="text"/> <input type="text"/> |
| d Gifts to charity (federal Sch. A, line 19) | d. <input type="text"/> <input type="text"/> |
| e Casualty and theft losses (federal Sch. A, line 20) | e. <input type="text"/> <input type="text"/> |
| f Job expenses/misc. deductions (federal Sch. A, line 27) | f. <input type="text"/> <input type="text"/> |
| g Other misc. deductions (federal Sch. A, line 28) | g. <input type="text"/> <input type="text"/> |
| h Enter amount from federal Schedule A, line 29 | h. <input type="text"/> <input type="text"/> |
| i State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments | i. <input type="text"/> <input type="text"/> |
| j Subtract line i from line h | j. <input type="text"/> <input type="text"/> |
| k College tuition itemized deduction | k. <input type="text"/> <input type="text"/> |
| l Addition adjustments | l. <input type="text"/> <input type="text"/> |
| m Add lines j, k, and l | m. <input type="text"/> <input type="text"/> |
| n Itemized deduction adjustment | n. <input type="text"/> <input type="text"/> |
| o New York State itemized deduction (subtract line n from m; enter on line 33 above) | o. <input type="text"/> <input type="text"/> |

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Name(s) as shown on page 1

▼ Enter your social security number

Tax computation, credits, and other taxes

| | Dollars | Cents |
|--|------------|-------|
| 37 New York taxable income (from line 36 on page 2) | 37. | |
| 38 New York State tax on line 37 amount | 38. | |
| 39 New York State household credit | 39. | |
| 40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) | 40. | |
| 41 New York State child and dependent care credit (attach Form IT-216) | 41. | |
| 42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) | 42. | |
| 43 New York State earned income credit (attach Form IT-215) | 43. | |

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

45 Income percentage New York State amount from line 31 Federal amount from line 31 = **45.** Round result to 4 decimal places

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

New York City and Yonkers taxes and credits

| | | |
|---|-------------|--|
| 51 Part-year New York City resident tax (attach Form IT-360.1) | 51. | |
| 52 New York City minimum income tax (attach Form IT-220) .. | 52. | |
| 52a Add lines 51 and 52 | 52a. | |
| 52b Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216) | 52b. | |
| 52c Subtract line 52b from 52a | 52c. | |
| 53 Yonkers nonresident earnings tax (attach Form Y-203) | 53. | |
| 54 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) | 54. | |
| 55 Total New York City and Yonkers taxes (add lines 52c, 53, and 54) | 55. | |

56 Sales or use tax as reported on your original return (see instructions). Do not leave line 56 blank. **56.**

Voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)

| | | | |
|--|-------------|----------|----------|
| 57a Return a Gift to Wildlife | 57a. | 0 | 0 |
| 57b Missing/Exploited Children Fund | 57b. | 0 | 0 |
| 57c Breast Cancer Research Fund | 57c. | 0 | 0 |
| 57d Alzheimer's Fund | 57d. | 0 | 0 |
| 57e Olympic Fund (\$2 or \$4) | 57e. | 0 | 0 |
| 57f Prostate Cancer Research Fund | 57f. | 0 | 0 |
| 57g 9/11 Memorial | 57g. | 0 | 0 |
| 57h Volunteer Firefighting & EMS Recruitment Fund | 57h. | 0 | 0 |

57 Total voluntary contributions as reported on your original return (or as adjusted by the Tax Department) **57.** **0 0**

58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57) **58.**

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59 Total New York State, New York City and Yonkers taxes, sales or use tax, and voluntary contributions (from line 58 on page 3) 59. Dollars Cents

Payments and refundable credits

| | | | | |
|--|-----|----------------------|---|----------------------|
| 60 Part-year NYC school tax credit (also complete (E) on front) | 60. | <input type="text"/> | . | <input type="text"/> |
| 61 Other refundable credits (from Form IT-203-ATT, line 17) | 61. | <input type="text"/> | . | <input type="text"/> |
| 62 Total New York State tax withheld | 62. | <input type="text"/> | . | <input type="text"/> |
| 63 Total New York City tax withheld | 63. | <input type="text"/> | . | <input type="text"/> |
| 64 Total Yonkers tax withheld | 64. | <input type="text"/> | . | <input type="text"/> |
| 65 Total estimated tax payments /amount paid with Form IT-370 | 65. | <input type="text"/> | . | <input type="text"/> |
| 66 Amount paid with original return, plus additional tax paid after original return was filed (see instructions) | 66. | <input type="text"/> | . | <input type="text"/> |

See Important information in the instructions.

67 Total payments and refundable credits (add lines 60 through 66) 67. .
 68 Overpayment, if any, as shown on original return or previously adjusted by NY State (see instr.) 68. .

68a Amount from original Form IT-203, line 69 (see instructions) 68a. .
 69 Subtract line 68 from line 67 69. .

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):
 direct deposit (fill in line 72) or paper check refund 70. .

Amount you owe

71 If line 69 is less than line 59, subtract line 69 from line 59 (see instructions) 71. .

Direct deposit

72 Account information for direct deposit (see instructions)

Note: If the funds for your refund would go to an account outside the U.S., mark an X in this box (see instructions)

72a Routing number •

72b Account number •

72c Account type • Checking • Savings

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy) ▶

Mark an X in the box that describes your situation on the last day of the tax year:

73a Moved into New York State 73a.

73b Moved out of New York State; received income from NYS sources during nonresident period 73b.

73c Moved out of New York State; received no income from NYS sources during nonresident period 73c.

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2010? ▼ Yes No
 (If Yes, complete Form IT-203-B, Schedule B, and attach form.)

75 Original return filed as (mark an X in one box)

75a. Nonresident 75b. Part-year resident 75c. Resident

76 Amended return filed as (mark an X in one box)

76a. Nonresident 76b. Part-year resident



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

- 77a. Federal audit change (complete lines 78 through 85 below) **77b.** Military
 77c. Court ruling **77d.** Treaties/visa **77e.** Tax shelter transaction
 77f. Wages allocation **77g.** Worthless stock/securities **77h.** Workers' compensation
 77i. Claim of right **77j.** Credit claim **77k.** Protective claim (see instructions)
 77l. Net operating loss (see instructions). Mark an **X** in the box ... and enter the year of the loss
 77m. Other. Mark an **X** in the box ... and explain: _____
 77n. 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 77a above, you must complete lines 78 through 85 below. All others may skip lines 78 through 85 and go directly to the Third-party designee question. You must sign your amended return below.

- 78** Enter the date (mm-dd-yyyy) of the final federal determination -- (Explain) _____ **79** Do you concede the federal audit changes? (If No, explain below.) Yes No

80 List federal changes

| | Dollars | Cents |
|-----|----------------------|----------------------|
| 80a | <input type="text"/> | <input type="text"/> |
| 80b | <input type="text"/> | <input type="text"/> |
| 80c | <input type="text"/> | <input type="text"/> |
| 80d | <input type="text"/> | <input type="text"/> |
| 80e | <input type="text"/> | <input type="text"/> |

- 81** Net federal changes (increase or decrease) **81.** .
82 Federal taxable income (mark an **X** in one box) Per return Previously adjusted **82.** .
83 Corrected federal taxable income **83.** .

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

- 85** Federal penalties assessed
85a. Fraud **85b.** Negligence **85c.** Other (explain below)

| | | | |
|---|-----------------------|--------------------------------|--------------------------------------|
| Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/> | Print designee's name | Designee's phone number () | Personal identification number (PIN) |
| | E-mail: | | <input type="text"/> |

| | | |
|---|--|----------------------|
| ▼ Paid preparer must complete (see instructions) ▼ | | Date: |
| Preparer's signature | ▶ Preparer's NYTPRIN | <input type="text"/> |
| Firm's name (or yours, if self-employed) | ▼ Preparer's PTIN or SSN | <input type="text"/> |
| Address | ● Employer identification number | <input type="text"/> |
| E-mail: | Mark an X if self-employed <input type="checkbox"/> | |

| | |
|---|------------------------|
| ▼ 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.

You must file all five pages of this original scannable amended return with the Tax Department.

