



Instructions for Form IT-150-X

Amended Resident Income Tax Return (short form)

New York State • New York City • Yonkers

IT-150-X-1

Important information

You must attach a copy of every attachment (including Form IT-2 and any New York State credit claim form) that was submitted with your original return to your amended Form IT-150-X, even if it has not changed as a result of amending your return. **If you don't attach all necessary forms, we'll send your amended Form IT-150-X back to you. You'll have to refile, and this will delay the processing of your return.**

Follow these steps to complete your amended Form IT-150-X:

- Complete your Form IT-150-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 attach a copy of your original Form IT-150, IT-201, or IT-203 to your amended Form IT-150-X.
- Attach to your amended Form IT-150-X any:
 - **amended** credit claim form or other **amended** form (do not attach the original version);
 - **new** credit claim form or any other form that you are filing for the first time with your amended Form IT-150-X; and
 - **original** credit claim form(s) (for example, Forms IT-213, IT-215, IT-216, IT-272), withholding form(s) (for example, Form IT-2), and all other forms that you attached to your original return and are **not** amending.

General information

You must file an amended 2010 New York State return if:

- You made an error when you filed your original 2010 New York State income tax return.
- The Internal Revenue Service (IRS) made changes to your 2010 federal return.
- You need to file a protective claim for 2010.
- You need to report an NOL carryback for 2010.

See the combined instructions for 2010 Form IT-150 and Form IT-201 to determine which amended return to file (Form IT-150-X, IT-201-X, or IT-203-X).



Do not file an amended return on Form IT-150-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 three pages of Form IT-150-X**, using your original Form IT-150 as a guide, and make any necessary changes to income, deductions, and credits. Use the instructions for 2010 Form IT-150 and the specific instructions below to complete Form IT-150-X.

Generally, Form IT-150-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-150-X unless you have already filed your original return.

If you file an amended federal return to make changes to your federal income, tax preference items, 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*.

Specific instructions

See the instructions for Form IT-150 for paid preparer information, the privacy notification, private delivery services, or if you need help contacting the Tax Department.

Use the 2010 Form IT-150 instructions when completing Form IT-150-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 attach it to your amended return. Any other credit claim form or other form that you submitted with your original return must also be attached to your amended return.

Item (B) — Amended federal return

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

Item (E) — Special condition code

If you entered a special condition code(s) on your original return, enter the same code(s). In addition, enter code **C7** 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*.

Line 35 — Sales or use tax

Enter the amount of New York State and local sales or use tax you reported on your original Form IT-150, line 35. **You cannot change the amount of sales or use tax you owe using Form IT-150-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 36 — Voluntary contributions

Enter the amount of each voluntary contribution you reported on your original Form IT-150, lines 36a through 36h, and the total as reported on line 36. If the voluntary contributions you reported on your original Form IT-150 were previously adjusted by the Tax Department, enter the adjusted amounts on the appropriate lines. **You cannot change the amount of your contributions as reported (or adjusted) on your original return.**

Line 50 — Amount paid with original return, plus additional tax paid after your original return was filed

From your original Form IT-150, line 54. If you paid additional amounts since your original return was filed, also include these

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payments on line 50. 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 52 — Overpayment, if any, as shown on original return

From your original Form IT-150, line 51. 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 52a — Amount from original return

If you filed Form IT-201, enter the amount from Form IT-201, line 79; if you filed Form IT-203, enter the amount from Form IT-203, line 69.

Line 54 — Refund

If line 53 is more than line 37, subtract line 37 from line 53; this is your refund amount. Choose **direct deposit** to have the funds deposited directly into your bank account (the fastest option for most filers). Mark an **X** in the *direct deposit* box and fill in line 56. If you don't enter complete and correct account information at line 56, we'll mail you a paper check refund, which might be significantly delayed. Choose direct deposit to avoid this delay.

Direct deposit of your refund is not available if the refund would go to an account outside the U.S. (see *Note* below).

The Tax Department will not refund an amount of one dollar or less unless you attach to your amended return a signed statement asking for it.

Line 55 — Amount you owe

If you owe more than one dollar, include full payment with your return. (You do not have to pay one dollar or less.) Make your check or money order payable to **NY State Income Tax**, and write your social security number and **2010 Income Tax** on it.

Interest — If a balance due is shown on your amended return, do not include the interest amount on line 55. Compute the interest by accessing our Web site at www.nystax.gov 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 won't 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 56 — Direct deposit

If you marked the box that indicates your refund would go to an account outside the U.S., **stop**. Do not complete lines 56a, 56b, or 56c (see *Note* below). **All others**, supply the information requested for lines 56a, 56b, and 56c.

Note: Banking rules prohibit us from honoring requests for direct deposit when the funds for your refund would go to an account outside the U.S. Therefore, if you marked this box, we will send your refund to the mailing address on your return.

Line 57 — Reason(s) for amending your return

Mark the box(es) that apply. If you marked the *Other* box, include an explanation of the change on the explanation line at line 57g; for example, you are changing your New York State dependent exemption amount. If you need additional room, attach a separate sheet with your explanation.

Lines 58 through 65

If you marked an **X** in box 57a and are reporting changes made by the IRS, complete lines 58 through 65 by entering the information requested as it appears on your final federal report of examination changes. Use a minus sign to show any decreases.

Note: Fully explain the changes you are making on Form IT-150-X. Attach 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); and amended federal Schedule 1 or Schedule 2. Failure to include this information when filing Form IT-150-X may delay the processing of your return or the issuance of your refund.

Third-party designee

Your authorization will end automatically one year from the date you file this amended return. For more information, see the Form IT-150 instructions.

Where to file

If enclosing a payment (check or money order), mail your return and any attachments to:

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

If not enclosing a payment, mail your return and any attachments to:

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