



Amended Personal Income Tax Returns Revised for 2007

The Tax Department has revised Form IT-201-X, *Amended Resident Income Tax Return*, and Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, and has designed a new amended personal income tax return, Form IT-150-X, *Amended Resident Income Tax Return*. These new and revised amended returns are easier to complete since they now closely follow resident Forms IT-150 and IT-201, and nonresident Form IT-203.

If you filed your original return on Form IT-150, file your amended return on Form IT-150-X, unless you are amending the return to report income, deductions, or credits that cannot be reported on Form IT-150. In this case, file Form IT-201-X.

If you filed your original return on Form IT-201, file your amended return on Form IT-201-X.

If you filed your original return on Form IT-203 (or if you are a nonresident or part-year resident who mistakenly filed resident Form IT-150 or IT-201), file your amended return on Form IT-203-X.

Attach to your amended return:

- any credit claim or other form that you attached to your original return and that you are amending (marked *Amended*);
- any new credit claim or other form that you are filing for the first time with your amended return (marked *Amended*); and
- any credit claim or other form that you attached to your original return and are not amending.

*Example: Mr. Jones originally filed Form IT-201, with Form IT-2, Summary of Federal Form W-2 Statements, and Form IT-240, Claim for Home Heating System Credit. Six months later, Mr. Jones needs to amend his original return to report additional wages and withholding. Mr. Jones must file Form IT-201-X, an amended Form IT-2, marked **Amended**, reflecting both his original and new wage and withholding information, and Form IT-240, even though there were no changes to that form.*

NOTE: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.