



# Instructions for Form IT-360.1

## Change of City Resident Status

City of New York • City of Yonkers

**These instructions apply to the 1990 tax year only. Do not use for other tax years.**

### General Information

Whenever you have a New York City or Yonkers change of resident status, you must complete Form IT-360.1. If you changed your New York City or Yonkers residence, but not your New York State residence, attach Form IT-360.1 to Form IT-201, *Resident Income Tax Return*. If you changed both your New York State residence and New York City or Yonkers residence during the same tax year, you must complete both Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, and Form IT-360.1. If you changed your city resident status, you cannot use Fast Form IT-100 or Form IT-200, *Resident Income Tax Return*.

Your move into or out of New York City or Yonkers will be recognized as a change of resident status if:

- at the time of your move, you definitely intended to permanently leave your home and residence; and
- you definitely intended to establish a permanent home (domicile) someplace else.

The New York State Tax Department will consider your actions as well as your statements in deciding if you have met both conditions for a change of resident status.

For definitions of *domicile*, *permanent place of abode*, *resident*, *nonresident* and *part-year resident*, and for information on who must file returns, see the instructions for Form IT-201 or Form IT-203.

### Which Forms to File

#### City of New York or City of Yonkers

##### Change of Resident Status

If you were a New York State resident the entire year but you changed your New York City or Yonkers resident status by moving into or out of one of these cities, you must file the following forms with the Tax Department:

- **Form IT-201, *Resident Income Tax Return***, to report your part-year New York City resident tax or Yonkers resident income tax surcharge for your city resident period.
- **Form IT-360.1, *Change of City Resident Status***. If you had a change of resident status for New York City or for Yonkers, complete Form IT-360.1 following the specific instructions that begin on page 2 of these instructions.

You may also have to file the following forms:

- **Form NYC-203, *City of New York Nonresident Earnings Tax Return***, or **Form Y-203, *City of Yonkers Nonresident Earnings Tax Return***, to report any wages or net earnings from self-employment that you received from New York City or Yonkers sources during your city nonresident period. (However, if you did not receive any such wages from an employer or earnings from self-employment during your nonresident period, you do not have to file Form NYC-203 or Form Y-203. Simply attach to your Form IT-201 a statement saying that you received no wages or earnings from self-employment from New York City or Yonkers sources during that period.)

#### New York State and City of New York or

#### New York State and City of Yonkers

##### Change of Resident Status

If you changed both your New York State resident status and New York City resident status or your New York State and Yonkers resident status during the same tax year, you must file the following:

- **Form IT-203, *Nonresident and Part-Year Resident Income Tax Return***, to report your part-year New York City resident tax or Yonkers resident income tax surcharge for your city resident period.
- **Form IT-360.1, *Change of City Resident Status***. If you had a change of resident status for New York City or for Yonkers, complete Form IT-360.1 following the specific instructions that begin on page 2 of these instructions.

You may also have to file the following forms:

- **Form NYC-203, *City of New York Nonresident Earnings Tax Return***, or **Form Y-203, *City of Yonkers Nonresident Earnings Tax Return***, to report any wages or net earnings from self-employment that you received from New York City or Yonkers sources during your city nonresident period. (However, if you did not receive any such wages from an employer or earnings from self-employment during your nonresident period, you do not have to file Form NYC-203 or Form Y-203. Simply attach to your Form IT-203 a statement saying that you received no wages or earnings from self-employment from New York City or Yonkers sources during that period.)

### City of New York and City of Yonkers

#### Change of Resident Status

If you moved from New York City to Yonkers, or from Yonkers to New York City, you must file the following forms:

- **Form IT-201, *Resident Income Tax Return***, to report your part-year New York City resident tax and your Yonkers resident income tax surcharge for each city resident period.
- **Form IT-360.1, *Change of City Resident Status***. Complete Form IT-360.1 following the specific instructions that begin on page 2 of these instructions to compute your part-year New York City resident tax and to compute your part-year Yonkers resident income tax surcharge.

You may also have to file the following forms:

- **Form NYC-203, *City of New York Nonresident Earnings Tax Return***, to report any wages from an employer or net earnings from self-employment that you received from New York City sources during the period that you lived in Yonkers.
- **Form Y-203, *City of Yonkers Nonresident Earnings Tax Return***, to report any wages from an employer or net earnings from self-employment that you received from Yonkers sources during the period that you lived in New York City.

### Returns for Married Taxpayers

If you are married, filing a joint New York State return, either on Form IT-201 or Form IT-203, and you each changed your **New York City** resident status at the same time, you must file a joint Form IT-360.1.

If you are married, filing separate New York State returns, or if you changed your New York City resident status at different times, you each must file separate Forms IT-360.1.

If you are married filing a joint New York State return and only one spouse had a New York City change of resident status, you must compute your New York City taxes separately. The spouse who changes city residence must complete Form IT-360.1 and Form NYC-203, if applicable, and attach them to Form IT-201 or Form IT-203. The other spouse, if a resident, must compute a separate city of New York resident tax for the entire taxable year on New York State Form IT-201 or, if a nonresident who is subject to the nonresident earnings tax, file Form NYC-203.

If you are married, filing a joint New York State return either on Form IT-201 or Form IT-203 and you each changed your **Yonkers** resident status, you must file a joint Form IT-360.1. If you are filing separate New York State returns, you each must file separate Forms IT-360.1.

If you are married filing a joint New York State return and one of you was a resident of Yonkers and the other was a part-year resident of Yonkers, you must each figure your Yonkers resident income tax surcharge separately. The part-year resident must complete Form IT-360.1 and Form Y-203, if applicable, and attach them to Form IT-201.

Attach Forms IT-360.1, NYC-203 and/or Y-203 to either your resident return, Form IT-201, or your nonresident and part-year resident return, Form IT-203, and mail them in the same envelope.

### Income and Deductions - Special Accruals

**If you moved out of New York City**, you must include on Form IT-360.1 any item of income, gain, loss or deduction which, under an accrual method of accounting, would be reportable at the time you changed your residence. This includes income or gain you elected to report on the installment basis. You also have to accrue to New York City items of tax preference subject to the minimum income tax (Form IT-220) and the total taxable amount of lump-sum distributions subject to the separate tax on lump-sum distributions (Form IT-230).

Accruals are not required if you file a bond or other acceptable security in an amount equal to or greater than the amount of additional New York City resident tax that would be due if the accrued items were included on your part-year resident return, and you include the accrued amounts on your New York State return for subsequent taxable years as if no change in resident status occurred. If you elect to file a bond or other acceptable security instead of accruing income, you will need Form IT-260, *Surety Bond Form*, and Form IT-260.1, *Change of Resident Status - Special Accruals*. See *Forms and Telephone Assistance* on page 4 of these instructions for information on how to get these forms.

As a resident, if you received proceeds from lottery winnings (the amount of winnings less the amount of the wager) of more than \$5,000 from a

state lottery, the proceeds are subject to New York State, New York City (if applicable) and Yonkers (if applicable) income tax withholding. Form IT-2102-G, *Statement for Recipients of Certain Gambling Winnings*, will serve as an acceptable security in lieu of making a special accrual of lottery winnings as required by the Tax Law.

If you became a New York City resident during the taxable year, you must accrue any item of income, gain, loss or deduction which, under an accrual method of accounting, would be reportable at the time you changed your residence, except that no accrual is required or allowed for items of income, gain, loss or deduction derived from or connected with New York City sources.

Any item of income, gain, loss or deduction accrued up to the time you changed your residence must be excluded in determining your New York taxable income, minimum taxable income or total taxable amount of lump-sum distributions for the year of change or any subsequent year.

**Standard Deduction**

If you claimed the standard deduction on Form IT-201 or Form IT-203, you must claim the standard deduction on Form IT-360.1.

Use this chart to figure your standard deduction.

Filing Status	Standard Deduction
Single and you can be claimed as a dependent on another taxpayer's return	\$2,800
Single and you cannot be claimed as a dependent on another taxpayer's return	6,000
Married filing joint return, or qualifying widow(er) with a dependent child	9,500
Married filing separate return	4,750
Head of household (with qualifying person)	7,000

**How to Prorate Your Standard Deduction and Dependent Exemptions**

When you change your New York City resident status, you have to prorate your standard deduction and your dependent exemptions. To do this, first figure the number of full months you spent as a New York City resident during your twelve-month taxable year. Count any period of more than one-half month as a full month; do not count a period of one-half month or less. Then use the Proration Chart below to find the allowable amount of your standard deduction and exemptions.

If you are married and filing separate returns and one of you claims the standard deduction, the other must also claim the standard deduction. If you are married and filing a joint New York State return but are separately computing your tax for New York City, use the *married separate return* column to find your prorated standard deduction.

**Proration Chart**  
For standard deduction and dependent exemptions  
Standard Deduction

Number of months in resident period	Single claimed on another return	Single not claimed on another return	Married joint return	Married separate return	Head of Household	Value of one dependent exemption
1	\$ 233.33	\$ 500.00	\$ 791.67	\$ 395.83	\$ 583.33	\$ 83.33
2	466.67	1,000.00	1,583.33	791.67	1,166.67	166.67
3	700.00	1,500.00	2,375.00	1,187.50	1,750.00	250.00
4	933.33	2,000.00	3,166.67	1,583.33	2,333.33	333.33
5	1,166.67	2,500.00	3,958.33	1,979.17	2,916.67	416.67
6	1,400.00	3,000.00	4,750.00	2,375.00	3,500.00	500.00
7	1,633.33	3,500.00	5,541.67	2,770.83	4,083.33	583.33
8	1,866.67	4,000.00	6,333.33	3,166.67	4,666.67	666.67
9	2,100.00	4,500.00	7,125.00	3,562.50	5,250.00	750.00
10	2,333.33	5,000.00	7,916.67	3,958.33	5,833.33	833.33
11	2,566.67	5,500.00	8,708.33	4,354.17	6,416.67	916.67
12	2,800.00	6,000.00	9,500.00	4,750.00	7,000.00	1,000.00

**Example 1** — You and your spouse moved into New York City on April 1; your three-month city nonresident period is January through March; your nine-month city resident period is April through December. Your standard deduction on your joint return for the entire year is \$9,500. Your standard deduction for the nine months that you and your spouse were New York City residents, based on the Proration Chart, is \$7,125.

If you have more than one dependent exemption, use the Proration Chart and multiply the value of one dependent exemption (the right-hand column) by the number of your dependent exemptions claimed on Form IT-201 or Form IT-203.

**Example 2** — You are married filing a joint return and have two dependent children. On June 10 you moved from New York City to Rochester. You are entitled to two dependent exemptions totaling \$2,000. For New York City purposes, the dependent exemption must be prorated to conform with your five-month city resident period (January through May). Your prorated dependent exemptions total \$833.34 (2 dependent exemptions x 416.67).

**Specific Instructions**

**Name(s) and Social Security Number**

Enter your name(s) and social security number exactly as they appear on your Form IT-201 or Form IT-203.

**Change of Resident Status Box**

Check the box that shows your specific change of resident status:

- Box (A), City of New York change of residence** — Check this box if you moved into or out of New York City. Complete Parts I, II, III and IV of Form IT-360.1.
- Box (B), City of Yonkers change of residence** — Check this box if you moved into or out of Yonkers. Complete Parts I and V of Form IT-360.1.
- Box (C), City of New York and city of Yonkers change of residence** — Check this box if you moved from New York City to Yonkers or from Yonkers to New York City. Complete the entire Form IT-360.1.

**Part I — New York Adjusted Gross Income**

**Lines 1 through 19**

Enter in Column A the amounts of income and adjustments reported on your federal return. You can round off cents to the nearest whole dollar.

Enter in Column B that part of the amount from Column A that you received during the period you were a **New York City resident**.

Enter in Column C that part of the amount from Column A that you received during the period you were a **Yonkers resident**.

**Line 20 — New York Adjustments**

Figure the additions to or subtractions from your federal adjusted gross income that you entered in Column A as if you were a New York City resident the entire year. Enter in Column B the amount of additions to or subtractions from your federal adjusted gross income for the period you were a New York City resident.

These adjustments are listed in the instructions for Form IT-201 or Form IT-203 under *New York Adjustments*.

If you are married and filing separate returns, you must each claim your own items of income and adjustments as if you had filed separate federal returns.

**Part II — Itemized Deductions for the City of New York**

If you itemize deductions on Form IT-201 or Form IT-203 and you changed your New York City resident status, you must claim the itemized deduction on Form IT-360.1. Complete Part II of Form IT-360.1.

**Lines 22 through 29**

Annual limitations allowed for federal income tax purposes, such as medical expenses, interest and miscellaneous deduction limitations must be applied separately to the applicable federal items attributed to your New York City period of residence.

Enter in Column A the total itemized deductions that you claimed on Form IT-201 or Form IT-203.

Enter in Column B the itemized deductions you incurred or paid, determined as if your taxable year for federal income tax purposes were limited to the period you were a **New York City resident**.

**Line 30**

Add lines 22 through 29 in Column A and Column B.

**Line 31 — State, local and foreign income taxes included on line 23**

Enter the amount of any state, local and foreign income taxes included as an itemized deduction on line 23.

If the New York City nonresident earnings tax on wages and net earnings from self-employment was included on line 23, refer to the instructions for line 40 of Form IT-201 or Form IT-203.

**Line 33 — Other adjustments**

Enter the amounts of additions to or subtractions from your federal itemized deductions.

These adjustments are listed in the instructions for line 42 of Form IT-201 or Form IT-203.

**Line 35 — Itemized deduction adjustment**

Enter the amount of your itemized deduction adjustment. If Form IT-360.1, line 21, Column B is:

- \$100,000 or less, enter "0" on Form IT-360.1, line 35
- more than \$100,000 but not more than \$475,000, fill in *Worksheet A*
- more than \$475,000 but not more than \$525,000, fill in *Worksheet B*
- more than \$525,000, enter 50% (.50) of Form IT-360.1, line 34, Column B on line 35.

**Worksheet A**

1. New York adjusted gross income from Form IT-360.1, line 21, Column B. ....	1. _____
2. Filing status ① or ③ enter \$100,000, or filing status ④ enter \$150,000, or filing status ② or ⑤ enter \$200,000. ....	2. _____
3. Subtract line 2 from line 1. (If line 2 is more than line 1, enter "0" on Form IT-360.1, line 35. Do not continue with this worksheet) ....	3. _____
4. Enter the lesser of line 3 or \$50,000. ....	4. _____
5. Divide line 4 by \$50,000 and carry result to four decimal places ....	5. _____
6. Enter 25% of Form IT-360.1, line 34, Column B. ....	6. _____
7. Multiply line 5 by line 6. ....	7. _____

Transfer this amount to Form IT-360.1, line 35.

**Worksheet B**

1. Enter the excess of New York adjusted gross income (Form IT-360.1, line 21, Column B) over \$475,000 (cannot exceed \$50,000) ....	1. _____
2. Divide line 1 by \$50,000 and carry result to four decimal places. ....	2. _____
3. Enter 25% of Form IT-360.1, line 34, Column B ....	3. _____
4. Multiply line 2 by line 3. ....	4. _____
5. Add lines 3 and 4. ....	5. _____

Transfer this amount to Form IT-360.1, line 35.

**Line 36 — Itemized deduction**

Subtract line 35 from line 34. Transfer the itemized deduction amount on line 36 to line 44.

**Part III — Dependent Exemptions**

**Line 37**

Enter the period you were a New York City resident.

**Line 38**

Enter the county where you resided while a nonresident of New York City.

**Line 39**

Enter the number of full months you were a New York City resident. Count any period of more than one-half month as a full month; do not count a period of one-half month or less.

**Line 40**

Use the *Proration Chart* on page 2 to figure the prorated value of one dependent exemption for the number of months that you were a resident of New York City.

**Line 41**

Enter on this line the same number of dependent exemptions you claimed on line 49 of Form IT-201 or Form IT-203.

**Line 42**

Multiply the amount on line 40 by the number of dependent exemptions claimed on line 41. Transfer the amount on line 42 to line 46.

**Part IV — Part-Year City of New York Resident Tax**

Complete Part IV of Form IT-360.1 to compute your part-year city of New York resident tax.

**Line 43 — New York adjusted gross income**

Enter your New York adjusted gross income from line 21, Column B of Form IT-360.1.

**Line 44 — Resident period standard or itemized deduction**

If you are claiming the standard deduction, enter your prorated standard deduction. (See *How to Prorate Your Standard Deduction and Dependent Exemptions* on page 2 of these instructions.)

If you are claiming the itemized deduction, enter on line 44 the amount of your itemized deduction from line 36.

**Line 46 — Dependent exemptions**

Enter the amount from line 42.

**Line 48**

Figure your part-year city of New York resident tax on the amount on line 47 by using the *1990 New York City Income Tax Rate Schedules* on page 4 of these instructions.

**Line 49 — City of New York credits**

Enter on line 49 the total of any credits below that you are entitled to claim.

**City of New York Household Credit**

The household credit is based on federal adjusted gross income and the number of federal exemptions. If you change your New York City resident status during the taxable year, the New York City household credit, figured on federal adjusted gross income for the entire year, has to be prorated based on the number of full months you spent as a resident.

You qualify to claim this credit if you checked the *No* box at item C on the front page of your Form IT-201 or Form IT-203 and if you checked:

- filing status ① **only (Single)** and the amount on Form IT-360.1, line 19, Column A is **not over \$10,000**; or
- filing status ②, ③, ④, or ⑤ and the amount on Form IT-360.1, line 19, Column A is **not over \$20,000**.

Filing status ① - Use *Household Credit Table I* below to find the amount of your New York City household credit.

Filing status ②, ④, or ⑤ - Use *Household Credit Table II* below to find the amount of your New York City household credit.

Filing Status ③ - Use *Household Credit Table III* on the next page to find the amount of your New York City household credit.

**City of New York**

**Household Credit Table I**

Filing status ① **only (Single)**

If Form IT-360.1, line 19, Column A is:

<b>Over</b>	<b>but not over</b>	<b>enter on Form IT-360.1, line 49:</b>
\$ 0	\$ 7,500	\$ 15
7,500	10,000	10
10,000		No credit is allowed; enter "0" on Form IT-360.1, line 49.

**City of New York**

**Household Credit Table II**

Filing status ②, ④ and ⑤

If Form IT-360.1, line 19, Column A is: **And the number of exemptions from your federal return, line 6e, is:**

<b>Over</b>	<b>but not over</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>over 7 *</b>
<b>Enter on Form IT-360.1, line 49:</b>									
\$ 0	\$ 15,000	\$ 50	100	150	200	250	300	350	50
15,000	17,500	25	50	75	100	125	150	175	25
17,500	20,000	15	30	45	60	75	90	105	15
20,000		No credit is allowed; enter "0" on line 49.							
* For each exemption over 7, add the amount in this column to the column 7 amount.									

City of New York Household Credit Table III									
Filing status ③ (married filing separate return)									
If Form IT-360.1, line 19, Column A total from both returns is:		And the number of exemptions from both federal returns, line 6e, is:							
Over	but not over	1	2	3	4	5	6	7	over 7 *
Enter on Form IT-360.1, line 49:									
\$ 0 ... \$ 15,000		\$25.00	50	75.00	100	125.00	150	175.00	25.00
15,000 ... 17,500		12.50	25	37.50	50	62.50	75	87.50	12.50
17,500 ... 20,000		7.50	15	22.50	30	37.50	45	52.50	7.50
20,000 ...		No credit is allowed; enter "0" on line 49.							

\* For each exemption over 7, add the amount in this column to the column 7 amount.

**Example 1** — You are single and moved into New York City on March 29. Your federal adjusted gross income for the entire year is \$9,000. This entitles you to a New York City household credit of \$10 which you must prorate for your resident period. To prorate your credit for your nine-month resident period, multiply \$10 by 9/12 and include the result (\$7.50) on line 49 of Form IT-360.1.

If you are married and filing separate returns, you must first divide New York City household credit equally between the two of you before you can prorate it.

**Example 2** — You moved out of New York City on May 9, and your spouse moved on August 30. Your combined federal adjusted gross income for the entire year is \$14,500. You and your spouse have one dependent child, and therefore claim a total of 3 federal exemptions. You are entitled to a \$150 New York City household credit, but you must divide this \$150 equally on your separate returns (\$75 for you and \$75 for your spouse) and then prorate it as follows:

	You	Your Spouse
New York City household credit (\$150 divided equally) .....	\$75	\$75
Resident period of 4 months (4/12 x \$75) .....	\$25	
Resident period of 8 months (8/12 x \$75) .....		\$50

You and your spouse must each enter your prorated New York City household credit on line 49 of your separate Form IT-360.1.

**Accumulation Distribution Credit**

If you are a beneficiary of a trust and received an accumulation distribution from the trust during the period that you resided in New York City, you may be allowed a credit for the New York City income taxes paid by the trust (section 1310(a) of the Tax Law). Attach a schedule showing how you figured your New York City accumulation distribution credit.

**Line 50 — Part-year city of New York resident tax**

Subtract line 49 from line 48. This is your part-year city of New York resident tax. If line 49 is greater than line 48, enter "0" on line 50; you

owe no tax. Enter the line 50 amount on line 16 of Form IT-201-ATT or Form IT-203-ATT.

**Part V — Part-Year City of Yonkers Resident Income Tax Surcharge**

Complete Part V of Form IT-360.1 to compute your part-year city of Yonkers resident income tax surcharge.

**Lines 51 through 58**

If you were a New York State resident the entire year but you changed your Yonkers resident status, complete lines 51 through 53.

If you were a New York State resident for only a part of the year and you also changed your Yonkers resident status, complete lines 54 through 58.

**Line 59 — Income percentage**

Enter in the applicable column your income percentage from the worksheet below.

Income Percentage Worksheet	
a. Enter the amount from line 19, Column C .....	a. _____
b. Enter the amount from line 19, Column A .....	b. _____
c. Divide line a by line b. Carry the result to four decimal places. ....	c. _____

**Line 60 — Net state tax for full-year state residents**

If you were a New York State resident the entire year, compute your net state tax on line 60.

**Line 61 — Net state tax for part-year state residents**

If you were a New York State resident for only a part of the year, compute your net state tax on line 61.

**Line 63 — Part-year city of Yonkers resident income tax surcharge**

If you were a New York State resident the entire year, multiply line 60 by line 62 and enter this amount on Form IT-201, line 66, or;

If you were a New York State resident for only a part of the year, multiply line 61 by line 62 and enter this amount on Form IT-203, line 65.

**Forms and Telephone Assistance**

If you need assistance, contact the NYS Tax Department, Taxpayer Assistance Bureau, W. A. Harriman Campus, Albany, NY 12227.

For additional forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:00 a.m. to 5:00 p.m., Monday through Friday.

**1990 New York City Income Tax Rate Schedules (including surcharge) for Part IV of Form IT-360.1**

**Single and Married Filing Separate Returns**

**Married Filing Joint Return and Surviving Spouse**

**Head of Household**

If Part IV, line 47 is:

If Part IV, line 47 is:

If Part IV, line 47 is:

Over	But not over	Enter on Part IV, line 48
\$ 0	\$ 8,000	2.20% of NYC taxable income
8,000	9,000	\$ 178 plus 2.70% of amount over \$ 8,000
9,000	15,000	203 plus 3.21% " " " 9,000
15,000	25,000	396 plus 3.75% " " " 15,000
25,000	60,000	771 plus 3.86% " " " 25,000
60,000		2,122 plus 3.91% " " " 60,000

Over	But not over	Enter on part IV, line 48
\$ 0	\$ 14,400	2.20% of NYC taxable income
14,400	15,500	\$ 317 plus 2.70% of amount over \$14,400
15,500	27,000	347 plus 3.21% " " " 15,500
27,000	45,000	716 plus 3.75% " " " 27,000
45,000	108,000	1,391 plus 3.86% " " " 45,000
108,000		3,823 plus 3.91% " " " 108,000

Over	But not over	Enter on Part IV, line 48
\$ 0	\$ 8,800	2.20% of NYC taxable income
8,800	16,500	\$ 194 plus 3.21% of amount over \$ 8,800
16,500	27,500	441 plus 3.75% " " " 16,500
27,500	66,000	854 plus 3.86% " " " 27,500
66,000		2,340 plus 3.91% " " " 66,000