IT-360.1-I
(9/86)

City of New York and City of Yonkers

Instructions for Form IT-360.1 Change of City Resident Status

1986

These instructions apply to the 1986 tax year only. Do not use for other tax years.

General Information

Whenever you have a New York City or City of Yonkers change of resident status, (but no change in New York State resident status), you must complete Form IT-360.1 and attach it to Form IT-201. If you change both your New York State residence and City of New York or City of Yonkers residence at different times during the same tax year, you must complete both Form IT-360, *Change of Resident Status,* and Form IT-360.1. If you change your city resident status, you cannot use Fast Form IT-100, Form IT-100-R, *Retired Persons Fast Form,* Form IT-100-S, *Student Fast Form* or Form IT-200, *Resident Income Tax Return.*

Your move into or out of New York City or the City of 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.

For definitions of "domicile", "permanent place of abode", "resident" and "nonresident" and for information as to who must file returns, see the instructions for Form IT-201.

Which Forms to File

City of New York *or* City of Yonkers Change of Resident Status

When you change your City of New York or City of Yonkers resident status by moving into or out of one of these cities, you may have to file the following with the Tax Department:

- ☐ **Form IT-201,** *Resident Income Tax Return,* to report your part-year City of New York resident tax or City of Yonkers income tax surcharge for your city resident period.
- ☐ **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 City of New York or City of Yonkers sources during your city nonresident period. (However, if you did not receive any wages 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 had no wages or earnings from self-employment during that period.)
- ☐ **Form IT-360.1,** *Change of City Resident Status.* If you had a change of residence for the City of New York only or for the City of Yonkers only (for example, you moved from Albany to Brooklyn or from Buffalo to Yonkers), complete Form IT-360.1 following the specific instructions that begin on page 2 of this form.

City of New York *and* City of Yonkers Change of Resident Status

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

- ☐ **Form IT-201,** *Resident Income Tax Return,* to report your part-year City of New York resident tax and City of Yonkers income tax surcharge.
- ☐ **Form IT-360.1,** *Change of City Resident Status.* You must file one Form IT-360.1 to compute your City of New York resident tax and another Form IT-360.1 to compute your City of Yonkers income tax surcharge.
- ☐ **Form NYC-203,** *City of New York Nonresident Earnings Tax Return,* to report any wages or net earnings from self-employment that you received from City of New York sources during the period that you lived in Yonkers and
- ☐ **Form Y-203,** *City of Yonkers Nonresident Earnings Tax Return,* to report any wages or net earnings from self-employment that you received from City of Yonkers sources during the period that you lived in New York City.

If you are required to file a resident return and any of the above forms, IT-360.1, NYC-203 and/or Y-203, be sure to mail them in one envelope.

Income and Deductions

If you change your status from a City of New York resident to a City of New York nonresident or from a City of Yonkers resident to a City of Yonkers nonresident, you have to include on Form IT-360.1 any item of income, gain, loss or deduction you received or accrued up to the time you changed your residence. Any income or gain you reported on the installment basis must also be accrued on Form IT-360.1.

These 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 City of New York resident income tax or City of Yonkers resident income tax surcharge that would be due if the accruals were included on your return, and you elect to include the amounts accruable in New York adjusted gross income for subsequent taxable years as if no change in resident status had occurred.

If you change your status from a City of New York nonresident to a City of New York resident or from a City of Yonkers nonresident to a City of Yonkers resident, you also have to accrue any items of income, gain, loss or deduction accrued up to the time you changed your residence, except that no accrual is required for items of income, gain, loss or deduction derived from or connected with City of New York or City of Yonkers sources.

Any item of income, gain, loss or deduction accrued up to the time you changed your residence must be excluded in determining your City of New York or City of Yonkers taxable income for any subsequent taxable period.

If you have any questions or need help filing a bond or security, see *Forms and Telephone Assistance* on page 3.

If you itemized deductions on Form IT-201, you must itemize deductions on Form IT-360.1. If you claimed the standard deduction on Form IT-201, you must claim the standard deduction on Form IT-360.1.

New York Standard Deduction

The New York standard deduction for single individuals is $2,600. The deduction for all other taxpayers is $3,000.

How to Prorate Your Standard Deduction and Exemptions

When you change your city residence status, you have to prorate your standard deduction and your exemptions. To do this, first figure the number of full months you spent as a New York City or City of Yonkers resident and nonresident 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 on page 2 to find the allowable amount of your standard deduction and exemptions.

If you are married, filing separately (on one return or separate returns) and one of you claims the standard deduction, the other must also claim the standard deduction. You can divide it any way you want.

Proration Chart
For New York standard deduction and exemptions

Number of months in period	Standard deduction single	Standard deduction All others	Value of one NY exemption
1	$ 216.67	$ 250.00	$ 70.83
2	433.33	500.00	141.67
3	650.00	750.00	212.50
4	866.67	1,000.00	283.33
5	1,083.33	1,250.00	354.17
6	1,300.00	1,500.00	425.00
7	1,516.67	1,750.00	495.83
8	1,733.33	2,000.00	566.67
9	1,950.00	2,250.00	637.50
10	2,166.67	2,500.00	708.33
11	2,383.33	2,750.00	779.17
12	2,600.00	3,000.00	850.00

Example 1 *— You and your spouse moved into New York City on April 1. Your spouse had no income during the year. During your three-month city nonresident period (January through March), you received $2,000. During your nine-month city resident period (April through December), you received $12,000. Your standard deduction for the entire year is $3,000. Your standard deduction for the nine months that you and your spouse were New York City residents, based upon the Proration Chart, is $2,250.00. This is the amount that you should enter on Form IT-360.1, line 40, column A.*

Example 2 *— You are single and moved from Yonkers to Buffalo on September 7. You are allowed one exemption of $850 for yourself. Your prorated exemption amount entered on Form IT-360.1, line 42, column B, for your eight-month city resident period is $566.67.*

If you have more than one personal exemption, use the Proration Chart and multiply the allowable exemption value amount (the right-hand column) by the number of your exemptions.

Example 3 *— You are married, filing a joint return and have one dependent child. On June 10 you moved from New York City to Rochester. You are entitled to three personal exemptions totaling $2,550 ($850 each for you, your spouse and your child). For your five-month city resident period (January through May), your prorated exemptions total $1,062.51 (3 exemptions × $354.17).*

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.

Change of Resident Status Box

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

☐ **Box (A), City of New York change of residence only —** Check this box if you moved into New York City from another location in New York State (except the City of Yonkers) or you moved out of New York City to another location in New York State (except the City of Yonkers), and complete Parts I, II, III and IV of Form IT-360.1.

☐ **Box (B), City of Yonkers change of residence only —** Check this box if you moved into Yonkers from another location in New York State (except New York City) or you moved out of Yonkers to another location in New York State (except New York City), and complete Parts I, II, III and IV of Form IT-360.1.

☐ **Box (C), City of New York and City of Yonkers change of residence only —** Check this box if you moved from New York City to Yonkers or from Yonkers to New York City. A separate Form IT-360.1 must be filed for each period. Complete Parts I, II, III and IV of each Form IT-360.1.

Part I — Total Income

Lines 1 through 20

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.

If you checked filing status ③ on your Form IT-201, you and your spouse each must complete a separate Form IT-360.1 and enter the federal amounts in column A as if you had filed a separate federal return for the taxable year. The combined column A total from both Forms IT-360.1 should be the same as your federal adjusted gross income on your federal Form 1040, line 32, or Form 1040A, line 14. If it is not, attach an explanation.

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

Transfer the total income amount (line 20, column B) to line 37, column A or B.

Part II — New York Itemized Deduction

If you itemize deductions on Form IT-201, you must claim the New York itemized deduction on Form IT-360.1. Complete Part II of Form IT-360.1.

If you claim the New York standard deduction, prorate it based on the number of full months spent as a New York City or City of Yonkers resident. To figure your allowable standard deduction amount, see *How To Prorate Your Standard Deduction and Exemptions* on page 1 of this form. Do not make any entries in Part II of Form IT-360.1.

Lines 21 through 27

Annual limitations allowed for federal income tax purposes, such as contributions and medical expense limitations, must be applied separately to the applicable federal items attributed to your city period of residence.

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

Enter in column B your total itemized deductions determined as if your taxable year for federal income tax purposes was limited to the period you were a New York City or City of Yonkers **resident.**

Line 28 — Income Taxes included on Line 22
Enter the amount of any state, local and foreign income taxes included as an itemized deduction on line 22.

If the City of New York nonresident earnings tax on wages and net earnings from self-employment was included on line 22, refer to the instructions for Form IT-201, line 41.

Line 30 — Other Adjustments

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

These adjustments are listed in the instructions for Form IT-201, under *NY Itemized Deduction*.

Line 31 — NY Itemized Deduction

After making the addition or subtraction indicated, transfer the total NY itemized deduction amount (line 31, column B) to Part IV, line 40.

Part III — Exemptions

Line 32

Enter the period you were a New York City or City of Yonkers resident.

Line 32a

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

Line 33

Enter the number of full months you were a New York City or City of Yonkers resident.

Line 35 — Number of Exemptions

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

If you checked filing status ③ on your Form IT-201, you each have to complete a separate Form IT-360.1. Figure your number of exemptions on each Form IT-360.1 as if you each had filed separate federal returns. Your combined number of exemptions claimed on line 35 of each Form IT-360.1, must equal the number of exemptions reported on your federal return. **You cannot claim any unused amount of your spouse's exemptions.**

Line 36 — Total Prorated Exemptions

Multiply the amount on line 34 by the number of exemptions claimed on line 35.

Transfer the total prorated exemption amount (line 36) to Part IV, line 42, column A or B.

Part IV — Part-Year NYC Resident Tax or City of Yonkers Income Tax Surcharge

If you checked change of resident status box (A), use column A to compute your part-year City of New York resident tax.

If you checked change of resident status box (B), use column B to compute your part-year City of Yonkers income tax surcharge.

If you checked change of resident status box (C), use column A to figure your part-year City of New York resident tax. On a separate Form IT-360.1, use column B to figure your part-year City of Yonkers income tax surcharge.

Line 37 — Total Income

Enter your total income from page 1, line 20, column B of Form IT-360.1.

Line 38 — New York Adjustments

Enter the amount of additions to (or subtractions from) your total income for the period you were a City of New York or City of Yonkers resident.

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

Line 40 — Standard or Itemized Deduction

If you are claiming the standard deduction, enter your **prorated** standard deduction. (See *How To Prorate Your Standard Deduction and Exemptions* on page 1 of this form.)

If you are claiming the itemized deduction, enter on line 40 the amount of your itemized deduction from Part II, line 31, column B.

If you checked filing status ③ on your Form IT-201, you can divide your standard deduction or itemized deduction any way you want. Enter your share on your Form IT-360.1, line 40.

Line 42 — Exemptions

Enter your total prorated exemptions from Part III, line 36.

Line 44 — Family Adjustment

If you claimed the family adjustment on line 49 of **Form IT-201**, the amount to be entered on line 44 should be figured as follows:

$$\frac{\text{Number of months as a City of Yonkers resident}}{12} \times \text{Amount on line 49 of } \textbf{Form IT-201} = \text{Amount to be entered on line 44}$$

Line 45 — City of Yonkers Taxable Income

If you added lines 48 and 49 on Form IT-201, add lines 43 and 44. If you subtracted line 49 from line 48 on Form IT-201, subtract line 44 from line 43.

Line 46 — Part-Year City of New York Resident Tax

Enter your part-year City of New York resident tax. Figure your tax on the amount on line 43 by using the City of New York Tax Rate Schedule on page 2 of Form IT-201-ATT or on the back cover of the instructions for Form IT-201. Transfer the amount on line 46 to your Form IT-201-ATT, Schedule NYC, line 15.

Line 47 — Part-Year City of Yonkers Income Tax Surcharge

Use the following instructions to figure your part-year City of Yonkers income tax surcharge on the worksheet below.

Line a — Figure the tax on the amount on line 45 by using the New York State Tax Rate Schedule on page 2 of Form IT-201-ATT or on the back cover of the instructions for Form IT-201.

Line b — If you checked filing status ②, figure your tax on the amount on line 44 by using the Family Adjustment Tax Rate Schedule on page 2 of Form IT-201-ATT or on the back cover of the instructions for Form IT-201.

Line c — Enter any other New York State taxes that you were subject to during the period that you were a City of Yonkers resident. See Form IT-201-ATT, Schedule OT, for a list of these taxes. Attach any return that you completed to figure a tax.

Line e — Enter any New York State credits that you are entitled to claim for the period that you were a City of Yonkers resident. These credits include the household credit and the credits listed on Form IT-201-ATT, Schedule OC. Attach any form that you completed to figure a credit.

Worksheet

a.	Tax on amount on line 45	a. _____
b.	Tax on amount on line 44 *(filing status ② only)*	b. _____
c.	Other New York State taxes	c. _____
d.	Add lines a, b and c	d. _____
e.	Other New York State credits	e. _____
f.	Subtract line e from line d	f. _____
g.	Yonkers resident tax rate *(15 percent)*	g. × .15
h.	Part-year City of Yonkers income tax surcharge *(multiply line f by line g; enter this amount on Form IT-360.1, line 47)*	h. _____

Forms and Telephone Assistance

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

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

Telephone assistance is available from 8:00 a.m. to 5:00 p.m., Monday through Friday. Call toll-free 1-800-342-3536 or from areas outside New York State, call (518) 438-8581.