

IT-360-I Instructions for Form IT-360**1986**

Change of Resident Status — New York State, City of New York and City of Yonkers
 These instructions apply to the 1986 tax year only. Do not use for other tax years.

General Information

Whenever you have a New York State change of resident status, you must complete Form IT-360 and attach it to your returns. You must also complete Form IT-360 if you had a New York State change of resident status and a City of New York, or City of Yonkers, change of resident status at the same time. If you did not change your New York State resident status, but did change your City of New York or City of Yonkers resident status, you must complete Form IT-360.1, *Change of City Resident Status*. 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 Forms IT-360 and IT-360.1. For further information, please refer to Form IT-360.1-I, *Instructions for Form IT-360.1*.

Your move into or out of New York State (or the City of New York or 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) somewhere 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.

When you change your New York State resident status during the tax year, you may have to file **two** New York State income tax returns; resident Form IT-201 and nonresident Form IT-203. You must file both forms together and write on each that another return has been filed for the balance of the taxable year.

For the part of the year that you were a New York State **resident**, you have to report your New York income on Form IT-201. (If you change your resident status, you cannot use Form IT-200 or Fast Forms IT-100, IT-100-R or IT-100-S.) For the part of the year you were a New York State **nonresident**, you have to report your New York income on Form IT-203.

If, during either your resident period or your nonresident period:

- you had no total New York income or tax preference items; and
- you were not subject to a separate tax on lump sum distributions; and
- you were not subject to a separate tax because you terminated a PASS fund,

you can, instead of filing a return for the period, attach a statement to that effect to the return (Form IT-201 or IT-203) that you have to file. Also, if you did not incur a net operating loss for New York State personal income tax purposes during your nonresident period, you should include this information in your statement.

You must also complete a Form IT-360, *Change of Resident Status*, and attach it to your returns. (The specific instructions for completing Form IT-360 begin on page 5 of this form.)

Domicile and Permanent Place of Abode

You may have to pay income tax as a New York State resident even if you are not considered a resident for other purposes. For income tax purposes, you have to consider where your domicile was and where you maintained a permanent place of abode during the taxable year.

In general, your *domicile* is the place you intend to have as your permanent home. Your domicile is, in effect, the **state** where your permanent home is located. It is the place you intend to return to

whenever you may be away (as on a vacation abroad, business assignment, educational leave, or military assignment).

You can have only one domicile. Your New York domicile is not changed until you can demonstrate that you have abandoned your New York domicile and established a new permanent domicile outside of New York State.

If you move to a new location but intend to stay there only for a limited amount of time (no matter how long), your domicile does not change. For example: Mr. Green of MFA Electronics in Elmira, New York, was temporarily assigned to the Atlanta, Georgia branch office for two years. After his stay in Atlanta, he returned to his job in New York. His domicile did not change during his stay in Georgia; it remained New York State.

If your domicile is New York State and you go to a foreign country because of a business assignment by your employer, or for study, research or any other purpose, your domicile does not change unless you show that you definitely do not intend to return to New York. For more information, see Publication 362, *U.S. Citizens Abroad*.

If you are an active member of the armed forces and your domicile was New York State when you entered the armed forces, your domicile remains New York State even if you are stationed in another state or country. Generally, your domicile does not change when you are serving in the armed forces of the United States. For more information, see Publication 361, *Military Personnel and Veterans*.

A *permanent place of abode* is a residence (a building or structure where a person can live) you permanently maintain, whether you own it or not, and usually includes a residence your husband or wife owns or leases. A place of abode is not permanent if you maintain it only during a temporary or limited period of time for a particular purpose.

If you are an active member of the armed forces, your barracks, bachelor officer's quarters or quarters on ship generally do not qualify as a permanent place of abode (see Publication 361).

Resident and Nonresident Defined

Resident — You are a New York State resident if:

- Your domicile is not New York State but you maintain a permanent place of abode in New York State and spend **184 days or more** in New York during the taxable year. However, if you are a member of the armed forces and your domicile is not New York State, you are not a resident under this definition; or
- Your domicile is New York State unless you meet **all three** of the conditions in either Group A or Group B below:

GROUP A

- 1) You did not maintain any permanent place of abode in New York during the taxable year; and
- 2) You maintained a permanent place of abode outside New York during the entire taxable year; and
- 3) You spent **30 days or less** in New York during the taxable year.

GROUP B

- 1) You were in a foreign country for at least 450 days during any

period of 548 consecutive days; and

- 2) During this 548-consecutive-day period, you did not spend more than 90 days in New York and did not maintain a permanent place of abode in New York at which your spouse (unless legally separated) or minor children spent more than 90 days; and
- 3) During any period of less than one year within this 548-consecutive-day period (which you would treat as a separate taxable period if you changed your resident status during the year), you were in New York for no more than the number of days bearing the same ratio to 90 as the number of days in the less than one-year period bears to 548 days. This condition is determined by the following formula:

$$\frac{\text{Number of days in the less-than-one-year period}}{548} \times 90 = \text{Number of days not to be exceeded in NY to meet this condition.}$$

Nonresident — You are a New York State nonresident if you do not meet the above definition of a resident.

Who Must File Returns

When you change your resident status during the tax year, you have to file New York State income tax returns if you meet any of these conditions:

- Your total New York income for the entire taxable year was \$850 or more (\$1,700 or more if you are 65 or older).
Your *total New York income* is the total income you received from all sources during the period you were a New York State resident, plus the total income you received from New York sources during the period you were a New York State nonresident (line 32 of Form IT-201 and line 32 of Form IT-203).
- You were a New York resident at the end of your taxable year and you have to file a federal income tax return.
- You have tax preference items for minimum income tax purposes totaling more than \$5,000 (\$2,500 if married and filing separately) during your resident or nonresident period (see Form IT-220 instructions).
- You are subject to a separate tax on lump sum distributions during your resident or nonresident period.
- You are subject to a separate tax because a PASS (parents' and students' savings) fund was terminated during your resident or nonresident period.
- You incurred a net operating loss for New York State income tax purposes for your nonresident period without incurring a net operating loss for federal income tax purposes.

Even if you do not have to file a New York State return, you should file if you want to get a refund of any New York State, City of New York or City of Yonkers income taxes that were withheld from your pay.

Which Forms to File

New York State Change of Resident Status

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

- Form IT-201** (resident return) using column A; and
- Form IT-203** (nonresident return) using column A; and
- Form IT-360**, *Change of Resident Status*.

Forms IT-201, IT-203 and IT-360 should be attached together and mailed in the same envelope.

If you are married and you each change your resident status at the same time, and you filed a joint federal return, you can file a joint Form IT-201 and a joint Form IT-203 using column A. Or you can file separate returns on one Form IT-201 for the period you were New York State residents and on one Form IT-203 for the period

If you each filed separate federal returns or you do not have the same New York State resident periods, you each must file separate New York State returns (Forms IT-201 and IT-203) on separate forms.

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) or if your city period of residence was different from your state period of residence, complete Form IT-360.1 by following the specific instructions on Form IT-360.1-I.

Income and Deductions

If you change your status from a New York State resident to a New York State nonresident, you have to include on your resident return (Form IT-201) 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 your final Form IT-201.

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 New York State income tax 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 New York State nonresident to a New York State 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 New York State 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 for any subsequent taxable period.

If you have any questions or need help filing a bond or security, see *Telephone Assistance* on page 6.

Standard Deduction and Exemptions

If you itemized deductions on your federal return, you can claim the itemized or standard deduction on your New York returns. If you did not itemize on your federal return, you must claim the New York standard deduction on your Forms IT-201 and IT-203. If you claim the standard deduction on one return, you must claim it on both returns.

New York Standard Deduction

The New York standard deduction for single individuals is \$2,600. The deduction for all other taxpayers is \$3,000. In the case of

nonresidents, the standard deduction is subject to the limitation percentage (see instructions for Form IT-203, lines 44a and 45).

How to Prorate Your Standard Deduction

When you change your resident status, you have to prorate your standard deduction. To prorate your deduction, first figure the number of full months you spent as a New York State 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 below 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		Value of one NY exemption
	Single	All others	
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 State on April 1. Your spouse had no income during the year. During your three-month nonresident period (January through March), you received \$2,000 from New York sources. During your nine-month resident period (April through December), you received \$12,000. Your standard deduction is figured as follows:

Nonresident Period — three months

Standard deduction from proration chart \$ 750.00
 times the limitation percentage (line 44a of IT-203) X 100%*
 equals standard deduction allowable for the nonresident period = \$ 750.00

Resident Period — nine months

Standard deduction from proration chart \$2,250.00

In the example above, you would be allowed the prorated standard deduction of \$750 (times the limitation percentage) for your nonresident period and \$2,250 for your resident period. Your standard deduction (\$750 + \$2,250) for the entire year is \$3,000.

*Limitation percentage is equal to 100 percent in this example.

How to Prorate Your Exemptions

The amounts of your total personal exemptions allowed for the taxable year must also be prorated based on the number of full months you spent as a New York State resident and nonresident. Use the Proration Chart on this page.

Example 2 — You are single and moved from New York State to Connecticut on September 7. You are allowed one exemption of \$850 for yourself. Your prorated exemption amount entered on Form IT-201, line 47a, column A, for your eight-month resident period is \$566.67 and your prorated amount entered on Form IT-203, line 47a, column A, for your four-month nonresident period is \$283.33* (see Proration Chart).

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 State to Maryland. You are entitled to three personal exemptions totaling \$2,550 (\$850 each for you, your spouse and your child). For your five-month resident period (January through May), your prorated exemptions total \$1,062.51 (3 exemptions X \$354.17). The balance of your total exemptions is applied to your seven-month nonresident period and is \$1,487.49* (3 exemptions X \$495.83)

*The exemption allowed for your nonresident period may be subject to a limitation percentage (see instructions for Form IT-203, lines 44a and 47).

Family Adjustment

The family adjustment is a tax benefit for married couples. When you change your resident status, the family adjustment is determined as if you and your spouse were residents for the entire taxable year. It must also be prorated based on the number of full months you spent as a New York State resident and nonresident. The family adjustment is subject to the limitation percentage for the period that you were a nonresident. The family adjustment for each period should be figured as follows:

Resident Period:

$$\frac{\text{Number of months as a NYS resident}}{\text{Total months in year (12)}} \times \text{Total family adjustment allowable determined as if you were a full-year resident} = \text{Family adjustment allowed for resident period}$$

Nonresident Period:

$$\frac{\text{Number of months as a NYS nonresident}}{\text{Total months in year (12)}} \times \text{Total family adjustment allowable determined as if you were a full-year resident} \times \text{Limitation percentage} = \text{Family adjustment allowed for nonresident period}$$

If your total income, determined as if you were a full year resident, exceeds \$38,000, you are not eligible for the family adjustment.

Please refer to the instructions for Forms IT-201 and IT-203 for more information on computing the allowable family adjustment.

Example 4 — You and your spouse moved into New York State on April 1. During your three-month nonresident period (January through March) you received \$5,000, \$4,000 of that from New York sources. Your spouse received \$600, none of which was from New York sources. During your nine-month resident period (April through December) you received \$12,000. Your spouse received \$2,700.

The family adjustment allowable is computed on the total New York income determined as if you were full-year residents (\$5,000 + \$600 + \$12,000 + \$2,700 = \$20,300).

Family adjustment allowable \$4,000
 (See instructions for Form IT-201 or IT-203 on how to figure the family adjustment.)

Resident Period: $\frac{9}{12} \times \$4,000 = \$3,000$

Nonresident Period: $\frac{3}{12} \times \$4,000 = \$1,000 \times (\text{limitation percentage})$

If you claim the family adjustment and checked filing status ②, refer to the instructions on page 4 under the heading "Combining Your New York Taxable Income"

Tax Payable

Low Income Exemption from Tax

You do not have to pay any New York State income tax if you are:

- Single and your total New York income for the entire taxable year is \$4,000 or less.

- Married and your **combined** total New York income for the entire taxable year is \$8,000 or less.
- A qualifying widow(er) with a dependent child, or a head of household with qualifying person, and your total New York income for the entire taxable year is \$8,000 or less.

For the purpose of determining the low income exemption, your total New York income is the sum of your total New York income for your resident and nonresident periods, figured as if you were a New York State **resident** for the entire year.

Example 5 — You and your spouse moved out of New York State October 31. You earned \$5,500 during your New York State resident period and \$2,200 outside of New York State during your nonresident period. Your spouse received no income during the resident period but earned \$500 outside New York while a nonresident. Your combined total New York income is figured as follows:

	Resident Period	Nonresident Period (computed as if a NY State resident)	Total
You	\$5,500	\$2,200	\$7,700
Your Spouse	\$-0-	\$ 500	\$ 500

Your combined total New York income for determining if the low income exemption applies to you is \$8,200

Although the income you and your spouse earned while nonresidents is not subject to the New York State income tax, it has to be included in your combined total New York income when figuring your low income exemption. Since your combined total New York income in example 5 is more than the \$8,000 married limitation, the low income exemption does not apply and you are subject to New York State income tax.

Combining Your New York State Taxable Income

When you change your resident status, the total New York State tax you owe cannot be less than the total state tax that would be due if the New York taxable incomes reported on your returns (Forms IT-201 and IT-203) were combined on a single return. To see if this requirement applies to you, first complete separate Forms IT-201 and IT-203 to line 50 on each form. Then complete Part IV, *Combined Taxable Income*, on page 2 of Form IT-360. If the tax figured on the combined taxable balances, line 40, is higher, enter this amount on line 51 of Form IT-201 and complete the form. Do **not** figure the tax on Form IT-203. If the tax figured on the combined taxable balances, line 40, is less than the total tax figured on the separate taxable balances, complete Forms IT-201 and IT-203 using the New York State tax that you entered on lines 41 and 42.

If you checked filing status ②, claimed the family adjustment and are: 1) figuring your tax on Form IT-201 only (see above), combine the family adjustment from line 49 of Form IT-201 with the amount from line 49 of Form IT-203 on a separate sheet of paper. Figure your tax on your combined family adjustment, using the Family Adjustment Tax Rate Schedule on the back cover of the instructions for Form IT-201 or Form IT-203. Enter the tax on line 52 of Form IT-201; 2) figuring your tax on both Forms IT-201 and IT-203 (see above), figure the tax on the family adjustment separately on each form.

Maximum Tax on Personal Service Income

If you have to combine New York taxable incomes from your resident and nonresident periods as explained above and your combined personal service taxable income is more than \$16,000, you have to complete and attach Form IT-250, *Maximum Tax on Personal Service Income*, to your returns. Filing Form IT-250 will generally result in a tax benefit for you.

Generally, personal service income includes wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips and any other amounts you received

as compensation for personal services you provided. For more information on who qualifies for this benefit, see the instructions on page 2 of Form IT-250.

On separate copies of Form IT-250, using the instructions on the back of Form IT-250, figure your maximum tax for your resident period and for your nonresident period. Then compute your maximum tax for the entire year on a separate Form IT-250. Begin by combining your New York taxable income (line 6 of your separate Forms IT-250) and enter the total on line 6. On line 7 enter the tax figured on your combined New York taxable income. Omit lines 8 and 9 and enter your combined personal service taxable income (from line 10 of your separate Forms IT-250) on line 10. Then complete lines 11 and 12.

If the maximum tax figured on your combined Form IT-250 is higher than the total of the maximum tax figured on your separate Forms IT-250, then you must pay the higher amount. Enter this amount on line 51 of Form IT-201 and complete the form. Do **not** figure the tax on Form IT-203.

If the maximum tax figured on your combined Form IT-250 is less than the total of the maximum tax figured on your separate Forms IT-250, complete Forms IT-201 and IT-203 using the maximum tax figures from your separate Forms IT-250.

Example of Prorations

The following example shows the proration of the standard deduction, exemptions and family adjustment. Also shown is the computation of tax on separate taxable incomes and on combined taxable income.

Example 6 — You and your spouse moved into New York State on April 1. During your three-month nonresident period (January through March) you received \$7,000 and your spouse received \$1,000 from New York sources. During your nine-month resident period (April through December) you received \$12,000 and your spouse received \$3,000. In this example, you and your spouse claim the standard deduction of \$3,000 and four exemptions totaling \$3,400 (4 exemptions X \$850).

You	IT-201	IT-203	Combined
Total New York income	\$12,000.00	\$7,000.00	\$19,000.00
Subtract the New York standard deduction (see Example 1)	-2,250.00	-750.00*	-3,000.00
Total	\$9,750.00	6,250.00	\$16,000.00
Subtract exemptions	-1,912.50	-637.50*	-2,550.00
Total New York not income	7,837.50	5,612.50	13,450.00
Family adjustment	-3,000.00	-1,000.00*	-4,000.00
Total New York taxable income ...	\$4,837.50	\$4,612.50	\$9,450.00
State tax on New York taxable income	\$ 153.50	\$ 144.50	\$ 411.50
Your Spouse	IT-201	IT-203	Combined
Total New York income	\$3,000.00	\$1,000.00	\$4,000.00
Subtract the New York standard deduction	0	0	0
Total	\$3,000.00	\$1,000.00	\$4,000.00
Subtract exemptions	-637.50	-212.50*	-850.00
Total New York net income	\$2,362.50	\$ 787.50	\$3,150.00
Family adjustment	+3,000.00	+1,000.00*	+4,000.00
Total New York taxable income ...	\$5,362.50	\$1,787.50	\$7,150.00
State tax on New York taxable income	\$ 178.13	\$ 43.63	\$ 269.00

*Limitation percentage is equal to 100% (see instructions for Form IT-203).

The total state tax (you — \$411.50, your spouse — \$269.00) figured on the combined taxable income is more than the total of the state taxes figured separately (you — \$153.50 + \$144.50 = \$298.00; your spouse — \$178.13 + \$43.63 = \$221.76). Therefore, you and your spouse must pay the higher amounts: you — \$411.50; your spouse — \$269.00.

Form IT-203, nonresident period (9/12 x \$160) \$120
 Enter prorated credit amounts on line b of your child and dependent care credit worksheet located in the instructions for Schedule OC of Forms IT-201-ATT and IT-203-ATT.

New York State Credits

Household Credit

If you are completing both Form IT-201 and Form IT-203 (see *Combining Your New York State Taxable Income* on page 4), your household credit, figured on household gross income as if you were a New York State resident for the entire taxable year, has to be prorated based on the number of full months you spent as a resident and nonresident.

Example 7 — You are single and moved into New York State on April 4. Your household gross income, figured as if you were a New York State resident for the entire year, is \$15,000. This entitles you to a household credit of \$45 (see instructions for Forms IT-201 and IT-203), which you must prorate for your resident and nonresident periods. To prorate your credit for your nine-month resident period multiply \$45 by 9/12 and enter the result (\$33.75) on Form IT-201, line 54, Column A. For your three-month nonresident period, multiple \$45 by 3/12 and enter the result (\$11.25) on Form IT-203, line 54, Column A.

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

Example 8 — You and your spouse moved out of New York State on August 31. Your total household gross income figured as if you were residents for the entire year, is \$21,000. You and your spouse claim a total of two exemptions. You are entitled to a \$70 household credit but you must divide this \$70 equally on your separate returns (\$35 for you and \$35 for your spouse) and then prorate it as follows:

	You	Your Spouse
Household credit (\$70 divided equally)	\$35.00	\$35.00
Resident period of 8 months (8/12 X \$35)	\$23.33	\$23.33
Nonresident period of 4 months (4/12 X \$35)	\$11.67	\$11.67

Enter your prorated household credit results on Form IT-201, line 54, and Form IT-203, line 54, columns A and B. (The amount of your household credit cannot be more than the New York State tax on line 53 of Form IT-201 and on line 53 of Form IT-203, reduced by the total of any resident credit, accumulation distribution credit, and child and dependent care credit.)

Child and Dependent Care Credit

If you are completing both Form IT-201 and Form IT-203 (see *Combining Your New York State Taxable Income* on page 4), your child and dependent care credit, figured as if you were a New York State resident for the entire year, must also be prorated based on the number of full months you spent as a resident and nonresident.

Example 9 — You are married and moved into New York State on September 21. You have two children and your federal credit for child care for the year is \$800. Your New York State child and dependent care credit for the year is divided between your resident and nonresident returns as follows:

Your federal credit (\$800) x 20%	\$160
Form IT-201, resident period (3/12 x \$160)	\$ 40

Specific Instructions

Name(s) and Social Security Number

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

Change of Resident Status Box

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

- Box (A), New York State change of residence only** — Check this box if you moved into or out of a location in New York State other than New York City or the City of Yonkers and complete Parts I, II, III, and IV of Form IT-360. (If you moved into or out of New York City or the City of Yonkers, do not check box (A). See instructions for the boxes that follow.)
- Box (B), New York State and City of New York change of residence at the same time** — Check this box if you moved into New York State and New York City at the same time from another state or you moved out of New York State and New York City at the same time to another state, and complete Parts I, II, III, and IV of Form IT-360.
- Box (C), New York State and City of Yonkers change of residence at the same time** — Check this box if you moved into New York State and the City of Yonkers at the same time from another state or you moved out of New York State and the City of Yonkers at the same time to another state, and complete Parts I, II, III, and IV of Form IT-360.

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 Forms IT-201 and IT-203, you each must complete a separate Form IT-360 and enter the federal amounts in your 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 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 State **resident**.

Enter in column C that part of the amount from column A that you received during the period you were a New York State **nonresident**.

Also include in column B or column C, whichever is the period before the change of residence, all items you would be required to include if you were filing a federal return for that period on the accrual basis. See *Income and Deductions* on page 2 of this form.

Enter in column D that part of the amount from column C that you received from:

- Services you performed in New York State.
- Property located in New York State.
- Businesses, trades, professions or occupations conducted in New York State.

(If you received no income from New York State sources during your nonresident period, enter "0" in column D.)

If your salary or wages (line 1, column C only) were earned only partly within New York State, you have to determine how much should be allocated to New York State and entered in column D.

Complete Schedule A on page 2 of Form IT-203-ATT, *Summary of Other Credits and Taxes*. When reading the instructions for completing Schedule A, substitute "nonresident period" for "year" or "full-year."

If any other amounts in Part I, column C, of your Form IT-360 have to be allocated to New York State, enter the results in column D and attach an explanation.

If as a nonresident you have a New York net operating loss (without a corresponding federal net operating loss) that you are carrying forward to 1986, enter the amount of the loss in column D on line 17 as a minus amount. Attach a statement explaining the loss.

Transfer the total income amounts (line 20 columns B, C and D) to your Forms IT-201 and IT-203 as stated at the bottom of Form IT-360, page 1).

New York adjustments — Figure the amount of additions to or (subtractions) from your total income for each period of residence, and enter the amounts on the proper lines on Forms IT-201 and IT-203. These adjustments are listed in the instructions for Forms IT-201 and IT-203 under *New York Adjustments*.

Part II — New York Itemized Deduction

If you itemize deductions on your federal return, you can claim the New York itemized deduction on your New York State returns (Forms IT-201 and IT-203) or you can claim the New York standard deduction. If you itemize deductions on one state return, you must itemize deductions on both state returns.

If you claim the New York itemized deduction on your New York returns, complete Part II of Form IT-360; you do not have to complete lines 34 through 44 on Form IT-201 or lines 34 through 44 on Form IT-203.

If you claim the New York standard deduction, prorate it based on the number of full months spent as a New York State resident and nonresident. To figure your allowable standard deduction amounts for your Forms IT-201 and IT-203, see *New York Standard Deduction* on page 2 of this form. Do not make any entries in Part II of Form IT-360.

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 each period of residence.

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

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

Your deductions for your nonresident period may be subject to the limitation percentage (see instructions for Form IT-203).

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 or Form IT-203, 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 Forms IT-201 and IT-203, under *NY Itemized Deduction*.

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

For information, call toll-free 1-800-342-3536
From areas outside New York State, call (518) 438-8581

For refund information only, please wait until after April 15 to call toll-free 1-800-443-3200. From areas outside New York State, call (518) 438-6777.

Telephone Assistance

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Line 31 — NY Itemized Deduction

After making the addition or subtraction indicated, transfer the total NY itemized deduction amounts (line 31, columns A and B) to your Forms IT-201 and IT-203 as stated below line 31 on Form IT-360.

Part III — Exemptions

Line 32

Enter the period you were a New York State resident.

Line 33

Enter in column A the number of full months you were a New York State resident and in column B the number of full months you were a New York State nonresident.

Enter the number of full months you were a New York State resident in the item C box on page 1 of your Forms IT-201 and IT-203.

Line 35 — Number of Exemptions

Enter in the box on this line the same number of exemptions you claimed on your federal return.

If you checked filing status ③ on your Forms IT-201 and IT-203, you each have to complete a separate Form IT-360. Figure your number of exemptions on each Form IT-360 as if you each had filed separate federal returns. Your combined number of exemptions claimed on line 35 of each Form IT-360 must equal the number of exemptions reported on your federal return. **You cannot claim any unused amount of your spouse's exemptions.**

Lines 36 — Total Prorated Exemptions

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

Transfer the total prorated exemption amounts (line 36, columns A and B) to your Forms IT-201 and IT-203 as stated below line 36 on Form IT-360. (Your exemptions for your nonresident period may be subject to the limitation percentage. See instructions for Form IT-203.)

Part IV — Combined Taxable Income

You must complete Forms IT-201 and IT-203 through line 50, New York State tax, before completing Part IV.

Line 37

Enter in column A the amount of taxable income from Form IT-201, line 50.

Line 38

Enter in column A the amount of taxable income from Form IT-203, line 50.

Line 40

Figure your state tax on the amount on line 39 using the New York State Tax Rate Schedule on the back cover of the instructions for either Form IT-201 or Form IT-203. If the line 39 amount is more than \$16,000, your tax may be limited to a maximum rate of 9.5% on your personal service income. For further information regarding the maximum tax benefit, refer to "Maximum Tax on Personal Service Income" on page 4.

Line 41

State tax on line 37 amount (use State Tax Rate Schedule) or maximum tax (from Form IT-250, line 12).

Line 42

State tax on line 38 amount (use State Tax Rate Schedule) or maximum tax (from Form IT-250, line 12).

Complete Forms IT-201 and IT-203 following the instructions below line 43.

If you need to write instead of calling, please address your letter to:

NY State Tax Department
Taxpayer Assistance Bureau
W.A. Harriman Campus
Albany, NY 12227-0125