



# Instructions for Form IT-360.1 Change of City Resident Status

# IT-360.1-I

These instructions apply to the 1988 tax year only. Do not use for other tax years.

## General Information

Whenever you have a city of New York 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 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 change 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 may have to file the following 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 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 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 New York City or for Yonkers, complete Form IT-360.1 following the specific instructions that begin on page 2 of these instructions.

### 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 may have to 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 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 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-203 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 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.

### 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 may have to file the following forms:

- Form IT-201, Resident Income Tax Return**, to report your part-year New York City resident tax or Yonkers resident income tax surcharge.

- 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.
- 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 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 or net earnings from self-employment that you received from Yonkers sources during the period that you lived in New York City.

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

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

If you filed a joint New York State return and changed your Yonkers residence, you must file a joint Form IT-360.1. If you filed a separate New York State return you each must file separate Forms IT-360.1.

Attach Form 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 obtain these forms.

Recipients of New York State lottery payments which are includable in New York adjusted gross income and are payable over a period longer than one year, may file Form IT-2104-L, *Lottery Winner's Request for Income Tax Withholding*, to satisfy the special accruals provision of the Tax Law.

If you became a New York City resident during the taxable year, do not include in 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, any accrued item of income, gain, loss or deduction that was not derived from or connected with New York City sources.

## New York 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 New York standard deduction.

Filing Status	Standard Deduction
Single and you <b>cannot</b> be claimed as a dependent on another taxpayer's return . . . . .	\$5,000
Single and you <b>can</b> be claimed as a dependent on another taxpayer's return . . . . .	2,800
Married filing joint return, or qualifying widow(er) with a dependent child . . . . .	8,500
Married filing separate return . . . . .	4,250
Head of household (with qualifying person) . . . . .	6,000

## How to Prorate Your New York Standard Deduction and New York 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 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 and filing separate returns and one of you claims the standard deduction, the other must also claim the standard deduction.

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

Number of months in period	Single not claimed on another return	Single claimed on another return	Married joint return	Married separate return	Head of Household	Value of one New York dependent exemption
1	\$ 416.67	\$ 233.33	\$ 708.33	\$ 354.17	\$ 500.00	\$ 83.33
2	833.33	466.67	1,416.67	708.33	1,000.00	166.67
3	1,250.00	700.00	2,125.00	1,062.50	1,500.00	250.00
4	1,666.67	933.33	2,833.33	1,416.67	2,000.00	333.33
5	2,083.33	1,166.67	3,541.67	1,770.83	2,500.00	416.67
6	2,500.00	1,400.00	4,250.00	2,125.00	3,000.00	500.00
7	2,916.67	1,633.33	4,958.33	2,479.17	3,500.00	583.33
8	3,333.33	1,866.67	5,666.67	2,833.33	4,000.00	666.67
9	3,750.00	2,100.00	6,375.00	3,187.50	4,500.00	750.00
10	4,166.67	2,333.33	7,083.33	3,541.67	5,000.00	833.33
11	4,583.33	2,566.67	7,791.67	3,895.83	5,500.00	916.67
12	5,000.00	2,800.00	8,500.00	4,250.00	6,000.00	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 for the entire year is \$8,500. Your standard deduction for the nine months that you and your spouse were New York City residents, based upon the Proration Chart, is \$6,375. This is the amount that you should enter on Form IT-360.1, line 44.

If you have more than one dependent exemption, use the Proration Chart and multiply the allowable dependent exemption amount (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 New York dependent exemptions totaling \$2,000. For New York City purposes, the New York dependent exemption must be prorated to conform with your five-month city resident period (January through May). Your prorated New York dependent exemptions total \$833.34 (2 dependent exemptions x 416.67). This is the amount that you should enter on Form IT-360.1, line 46.

## 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 only the **one** 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 — New York Itemized Deduction

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 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 resident. To figure your allowable standard deduction amount, see *How to Prorate Your Standard Deduction and Exemptions*. Do not make any entries in Part II of Form IT-360.1.

### Lines 22 through 30

Annual limitations allowed for federal income tax purposes, such as medical expense, 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** 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 resident.

### 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 Form IT-201, line 42 or Form IT-203, line 42.

### 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 Form IT-201 or Form IT-203, under *New York Itemized Deductions*.

### Line 35 — New York Itemized Deduction Adjustment

Enter the amount of your New York 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, complete Worksheet A
- More than \$475,000 but not more than \$525,000, complete Worksheet B
- More than \$525,000, enter 20% of Form IT-360.1, line 21, 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.  
Filing Status ④ enter \$150,000.  
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 10 percent 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 10 percent 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 — New York Itemized Deduction**

Subtract line 35 from line 34. Transfer the New York itemized deduction amount (line 36) to Part IV, line 44.

**Part III — New York 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 — Number of New York Dependent Exemptions**

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

**Line 42 — Total Prorated New York Dependent Exemptions**

Multiply the amount on line 40 by the number of New York dependent exemptions claimed on line 41.

Transfer the total prorated dependent exemption amount (line 42) to Part IV, 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 New York City 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 — Standard or Itemized Deduction**

If you are claiming the standard deduction, enter your prorated standard deduction. (See *How To Prorate Your New York Standard Deduction and New York 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 Part II, line 36.

**Line 46 — New York Dependent Exemptions**

Enter your total prorated dependent exemptions from Part III, line 42.

**Line 48**

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

**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 for item B on the front page of your Form IT-201 or Form IT-203 and if you checked:

- filing status ① **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 - Complete *Household Credit Worksheet I* below to figure your New York City household credit.

Filing status ②, ③, ④, or ⑤ - Complete *Household Credit Worksheet II* on next page to figure your New York City household credit.

**City of New York**

**Household Credit Worksheet I**  
Filing status ① **Single only**

a. Enter the amount from Form IT-360.1, line 19 Column A. .... a. \_\_\_\_\_

**If the amount on line a above is:**

<b>over</b>	<b>but not over</b>	<b>enter on line b:</b>
\$ 0 .....	\$ 7,500 .....	\$15
7,500 .....	10,000 .....	10
10,000 .....	.....	No credit is allowed

b. Enter amount from table above. .... b. \_\_\_\_\_

c. Enter your city tax from Form IT-360.1, line 48. .... c. \_\_\_\_\_

d. Enter any city of New York accumulation distribution credit claimed. .... d. \_\_\_\_\_

e. Subtract line d from line c. .... e. \_\_\_\_\_

f. Enter the amount from line b or line e, whichever is smaller. .... f. \_\_\_\_\_

This is your **city of New York household credit**.

City of New York

**Household Credit Worksheet II**  
Filing status ②, ③, ④, and ⑤

a. Enter the amount from Form IT-360.1, line 19 Column A (for filing status ③, use the total from both returns)..... a. \_\_\_\_\_

If the amount on line a above is:

over	but not over	enter on line b:
\$ 0	\$12,500	\$50
12,500	15,000	40
15,000	17,500	20
17,500	20,000	15
20,000		No credit is allowed

b. Enter amount from table above ..... b. \_\_\_\_\_

c. Enter the number of exemptions from federal Form 1040, line 6e (for filing status ③, use the total from both returns)..... c. \_\_\_\_\_

d. Multiply line b by line c..... d. \_\_\_\_\_

e. Enter your city tax from Form IT-360.1, line 48..... e. \_\_\_\_\_

f. Enter any city of New York accumulation distribution credit..... f. \_\_\_\_\_

g. Subtract line f from line e..... g. \_\_\_\_\_

h. Filing status ②, ④, or ⑤ - enter amount from line d or line g, whichever is smaller

Filing status ③ enter 50% of line d or 100% of line g, whichever is smaller..... h. \_\_\_\_\_

This is your city of New York household credit.

**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 March 9, and your spouse moved on June 30. Your combined federal adjusted gross income for the entire year is \$16,500. You and your spouse have one dependent child, and therefore claim a total of 3 federal exemptions. You are entitled to a \$60 New York City household credit, but you must divide this \$60 equally on your separate returns (\$30 for you and \$30 for your spouse) and then prorate it as follows:

	You	Your Spouse
New York City household credit (\$60 divided equally).....	\$30	\$30
Resident period of 2 months (2/12 × \$30).....	5	
Resident period of 6 months (6/12 × \$30).....		15

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 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 New York City resident tax. If line 49 is greater than line 48, enter "0" on line 50. Also enter the line 50 amount on line 15 of Form IT-201-ATT or on line 15 of Form IT-203-ATT, Summary of Other Credits and Taxes.

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

Complete Part V of Form IT-360.1 to compute your 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 appropriate column your income percentage from the worksheet below.

**Income Percentage Worksheet**

a. Enter the amount from Part I, line 19, Column C.....	a. _____
b. Enter the amount from Part I, 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: Full-year State Resident**

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

**Line 61 — Net State Tax: Part-year State Resident**

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 70.

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 69.

**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 (from New York State only) 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 (from New York State only) 1 800 CALL TAX (1 800 225-5029). From areas outside New York State, call (518) 406-0501.

**1988 New York City Income Tax Rate Schedules for Part IV of Form IT-360.1**

**Married Joint and Surviving Spouse**

If Part IV, line 47 is:

Over	But not over	Enter on Part IV line 48
\$ 0	\$ 4,500	1.5% of amount over \$ 0
4,500	16,200	\$ 68 plus 2.2%
16,200	27,000	325 plus 2.7%
27,000	45,000	617 plus 3.2%
45,000	108,000	1,193 plus 3.4%
108,000		3,335 plus 3.5%

**Single and Married Separate**

If Part IV, line 47 is:

Over	But not over	Enter on part IV, line 48
\$ 0	\$ 2,500	1.5% of amount over \$ 0
2,500	9,000	\$ 38 plus 2.2%
9,000	15,000	181 plus 2.7%
15,000	25,000	343 plus 3.2%
25,000	60,000	663 plus 3.4%
60,000		1,853 plus 3.5%

**Head of Household**

If Part IV, line 47 is:

Over	But not over	Enter on Part IV, line 48
\$ 0	\$ 2,750	1.5% of amount over \$ 0
2,750	9,900	\$ 41 plus 2.2%
9,900	16,500	198 plus 2.7%
16,500	27,500	376 plus 3.2%
27,500	66,000	728 plus 3.4%
66,000		2,037 plus 3.5%